

10A NCAC 97C .0113 ADMINISTRATION COSTS

(a) Eligible grant recipients may expend CSBG funds for the administration of agency programs. Such programs must have purposes consistent with those of the Community Services Block Grant.

(b) The maximum amount of CSBG funds that may be used for agency programs shall be limited to ten percent of the total annual budget of the eligible grant recipient, as certified in the prior year's audit.

(c) Administration costs shall include direct and indirect costs associated with general management and support functions of a specific program, project or agency. Such costs must:

- (1) be necessary and reasonable for the proper and efficient administration of the program, project or agency;
- (2) conform to any limitations or exclusions set forth in this Subchapter;
- (3) be accorded consistent treatment through application of generally accepted accounting principles appropriate to the circumstances; and
- (4) not be included as a cost to any other program financed with federal, state, or local funds in either the current or a prior period.

(d) Eligible grant recipients shall provide the Office the following information, initially and on a quarterly basis when funds are being utilized for agency administration costs:

- (1) the total agency budget by program funding source;
- (2) the amount of administration funds provided by each program;
- (3) the criteria for determining the amount of funds used for administrative expenses; and
- (4) the number of persons served by each program.

*History Note: Authority G.S. 143-323(d); 143B-10; 143B-276; 143B-277;
Temporary Rule Eff. September 14, 1988, for a Period of 180 Days to Expire on March 13, 1989;
Eff. January 1, 1989;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. April 25, 2015.*