

14B NCAC 11B .0108 DISBURSEMENT, REVERSIONS AND FINAL ACCOUNTING

(a) Funds approved for Juvenile Crime Prevention Council programs shall be disbursed monthly, except for seasonal programs. Seasonal program funds shall be disbursed as determined by the Department.

(b) The county shall submit the third quarter accounting forms for the Juvenile Crime Prevention Council and all funded programs to the Department at the end of the ninth month of the fiscal year unless otherwise required by the Department. This statement shall be prepared jointly by the program director, program fiscal officer and the county finance officer.

(c) A Final Accounting Form must be submitted not later than August 1 of each fiscal year to the Department unless otherwise directed by the Department.

- (1) If a reversion is indicated from the Final Accounting Form, the Department shall notify the county finance officer of the reversion and the county shall refund all reverted funds to the Department within 45 days of notification.
- (2) Reversion identified in the multi-county programs shall be billed to the program with notification to the participating counties. This direct billing is for the purpose of facilitating reversion and does not eliminate the responsibility of each participating county for the proper use and accounting of the funds received by the county for the program and for any requested reversion of those funds.

*History Note: Authority G.S. 143B-516(a); 143B-550;
Temporary Adoption Eff. July 15, 2002;
Eff. April 1, 2003;
Transferred from 28 NCAC 02A .0108 Eff. June 1, 2013;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. January 9, 2018.*