

CHAPTER 256. FISCAL MANAGEMENT

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Cross References

This chapter cited in 4 Pa. Code § 262.8 (relating to general standards for primary and secondary prevention environments).

§ 256.1. Statement of policy.

The Council will establish such fiscal accountability systems and guidelines as are necessary to accurately and completely account for all State, Federal, and county dollars that are supporting the State or county comprehensive drug and alcohol prevention, intervention and treatment system.

Source

The provisions of this § 256.1 amended June 15, 1979, effective June 16, 1979, 9 Pa.B. 1862. Immediately preceding text appears at serial page (41907).

§ 256.2. Fiscal management systems.

The Council will abolish previously existing fiscal management systems used by drug and alcohol programs prior to June, 1975, and, by using a program policy budgeting approach, will implement a fiscal management system in all publically funded projects.

§ 256.3. Fiscal relationship between the State and counties.

The county shall be the primary contractor/grantee for funds allocated by the Council to the county or provider. Counties shall be accountable for the fiscal management and operations of all of their subcontractors. The counties shall use the fiscal management systems prescribed by the Council and are delegated the authority to implement these systems in projects in their respective counties.

§ 256.4. Funding of programs other than county programs.

(a) The Council reserves the right to directly fund such projects designated as:

- (1) Research projects.
 - (2) Training projects.
 - (3) Projects that have statewide impact.
 - (4) Regional projects.
 - (5) Projects in a county which is not in compliance with the rules and regulations of the Council.
- (b) Review and comment from the SCA shall be sought prior to approval of these projects.

§ 256.5. Units of county government: eligibility for funding.

Each county or joinder shall receive an allocation of funds to support its community drug and alcohol prevention, intervention and treatment programs. In order to be eligible to use these funds, the county or joinder must:

- (1) Have established a Planning Council/Executive Commission.
- (2) Have appointed a Drug and Alcohol Specialist/Executive Director.
- (3) Have a plan approved by the Council for the delivery of primary, secondary, and tertiary prevention, intervention and treatment services in the county.
- (4) Have a system to provide emergency medical services to persons incarcerated in County correctional facilities who have drug or alcohol abuse problems.
- (5) Comply with rules and regulations of the Council.

Source

The provisions of this § 256.5 amended June 15, 1979, effective June 16, 1979, 9 Pa.B. 1862. Immediately preceding text appears at serial page (41908).

§ 256.6. Fiscal management obligations of local authorities.

Local authorities or their contractors or both must comply with the following fiscal management obligations for all funds supported by Act 63:

- (1) Create and maintain a separate set of records which accounts for all financial transactions.
- (2) Develop and utilize a group of accounts to adequately classify and summarize financial activities. Such accounts shall facilitate the reporting of data required by the Council.
- (3) Use generally accepted accounting principles and procedures for recording of financial activity.
- (4) Jointly record and administer the receipt and disbursement of all funds from the drug and alcohol program account.
- (5) Maintain appropriate documents and supporting evidence to substantiate all financial activity.
- (6) Use all fiscal reporting forms and procedures as prescribed by the Council.

(7) Obtain an independent public accountant for such audits as shall be required by the Council.

(8) Present all records of financial activity which are subject to inspection and audit to State and Federal auditors and other persons duly authorized by the Council.

(9) Maintain all records and documents for a period of 4 years.

§ 256.7. State set local share ratio.

The following categories shall be utilized for purposes of funding and for the match in the State/local share ratio:

101	Single County Authority	
	(a) Administration	90/10
	(b) Training	90/10
	(c) Research	90/10
	(d) Evaluation	90/10
102	Prevention	
	(a) Education and Information	90/10
	(b) Alternative Activities	90/10
103	Intervention	
	(a) Drop-In Center	90/10
	(b) Hotline	90/10
	(c) Driving While Intoxicated	90/10
	(d) Occupational Program	90/10
104	Treatment	
	(a) Central Intake and/or Records	90/10
	(b) Inpatient Nonhospital	100/0
	(c) Inpatient Hospital	100/0
	(d) Correctional Institution (for this activity, the State set local share ration shall only apply to outpatient service provided to clients in the correctional system).	90/10
	(e) Partial Hospitalization	100/0
	(f) Outpatient	90/10
	(g) Shelter	100/0

Source

The provisions of this § 256.7 amended June 15, 1979, effective June 16, 1979, 9 Pa.B. 1862. Immediately preceding text appears at serial page (27041).

§ 256.8. Match.

The match is the county obligation or the local share in the State/local share ratio which is comprised of:

- (1) Local tax revenues (includes Federal revenue sharing).
- (2) Private or civic funds directly received by local authorities; but

- (3) May not include one of the following:
- (i) Other State funds.
 - (ii) Federal funds.
 - (iii) In-kind services, donated furnishings or equipment.

§ 256.9. Maintenance of effort.

The local authorities or their contractors or both shall certify that the funds supported by Act 63 do not replace or supplant, in any way, the match for already existing services. Local authorities or their contractors or both shall certify that the services to be provided by the funds supported by Act 63 are not already available.

§ 256.10. Project approval.

The Single County Authority can only program fund or purchase service from a public or private service provider which has been approved by the Council.

§ 256.11. Performance audits.

In accordance with the provisions of section 4 (20) of Act 63 (71 P. S. § 1690.104), the Executive Director of the Council will, at his discretion, direct that performance audits be made of any program or project directly or indirectly receiving funds allocated by the Council. In addition, the Executive Director is authorized by statute to direct a performance audit of any program or project authorized by the State Plan, although the program or project is not directly or indirectly receiving funds that were allocated by the Council.

§ 256.12. Approval of grants and contracts.

(a) Approval of a grant or contract issued by the Council will require the affirmative vote of a majority of the Council members in attendance at a duly convened monthly or special meeting. The Executive Director of the Council or his designee is authorized to make modifications in an approved grant or contract. However, any request for a modification in a grant or contract that requires additional funding will require a vote by the Council.

(b) The Executive Director of the Council or his designee is authorized to enter into contracts for consultant services necessary to carry out staff functions. Approval of the Council is not required to enter into such consultant contracts.

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