**Section 1220.390 Confidential Expenditures**

a) The confidential expenditures budget is subject to prior approval by the Department, if Department funds are expended. The confidential expenditures budget would be used for payment to informants, purchase of materials as evidence (such as narcotics), or other uses as may be required by law enforcement personnel working in an undercover capacity. Such an approval will be based on a finding that it is necessary and reasonable for proper and efficient administration of the MEG Unit.

b) The funds authorized will be controlled by a bonded cashier.

c) Authorization for Information

1) The MEG Director to which the fund is assigned must authorize all advances of funds up to $1,000 to agents or officers for the purchase of information. Advances and payments in excess of $1,000 must be approved by the chairman of the Board. The authorization must specify the information to be received, the amount of expenditures, and assumed name of informer.

2) There must be maintained by the MEG Unit confidential files of the true names, assumed names, and signatures of all sources to whom payments of confidential expenditures have been made. To the extent practicable, pictures and/or fingerprints of the informer should also be maintained.

3) The cashier shall receive from the agent or officer authorized to make a confidential payment a receipt for cash advanced for those purposes.

4) The agent or officer shall receive from the confidential source payee a receipt.

5) The signed receipt from the confidential source payee, with a memorandum detailing the information received, will be forwarded to the agent or officer in charge. The agent or officer in charge shall compare the signature on the receipt with the confidential file of assumed name signatures. A certification of payment to the cashier will serve as support for the expenditure from the fund. The certification will be witnessed by the agent or officer in charge on the basis of the report and confidential source payee's receipt.

6) Each agent or officer in charge shall maintain records showing status and reconciliation of the fund and itemizing each payment, name used by informer payee, information received, and use to which information was put. This report shall be part of the files.

7) In each instance in which Department funds are used for confidential expenditures, it shall be understood that all of the records listed in subsection (c)(6), except the true names of the informers, are subject to the record and audit provisions of 34 USC 10101.

(Source: Amended at 42 Ill. Reg. 19207, effective October 10, 2018)