**Section 1260.220 Accounting Procedures for Appropriations**

a) Administrative

1) The Department's Bureau of Fiscal Management, Division of Administration, will assign a "cost center code" to activities using the appropriation for Administrative Expenses and will budget in accordance with the State Comptroller's Uniform Statewide Accounting System (CUSAS) (74 Ill. Adm. Code 250).

2) The Bureau of Fiscal Management is responsible for maintaining all financial records for expenditures made from the I SEARCH appropriation and for supervising the budgets for the various cost centers involved in the I SEARCH projects.

b) Grants

Grant funds may be expended only for the purpose and activities covered by the approved plan and budget of the application. The approved project will be carried out in accordance with these rules along with such specific additional conditions as may be imposed on this project at the time of award or thereafter. Conditions imposed subsequent to the grant award shall not include requirements beyond those contained in this Part and may be imposed pursuant to DSP approval of a grant adjustment to either the program or the budget. Approval in writing from the Department must be obtained prior to expending funds for any alterations of the approved budget.

1) I SEARCH Units must maintain records compatible with the generally accepted principles and practices of governmental accounting systems utilized by the Primary Contact Agency.

2) Expenditures must be made in accordance with the details of the approved grant budget. Prior DSP approval is required for any item not contained in the original budget, or any single item change which exceeds 5% of the total budget. A Request for Grant Adjustment must be submitted for such modifications. The Department will approve budget adjustments when the modifications are necessary to achieve program objectives. The grantee must also notify DSP of any changes made which do not require prior approval.

3) The accounting procedures and financial transactions must provide an audit trail for accurate accounting of the activities undertaken and cases investigated as evidence of costs incurred for grant and matching fund expenditures. These records are to be maintained for each approved grant period.