

## **SECTION XI--FEDERAL GRANTS**

### **EXPENDITURES:**

Internal accounting and administrative controls over expenditures consists of the proper authorization and payment of expenditures in accordance with South Dakota, federal regulations and with the approved appropriation ordinances. Considerations include items such as approved vouchers, proper signatures, proper segregation of duties and an established chart of accounts, etc. Each federal expenditure should have a specific expenditure account in which to identify each specific grant. It is the responsibility of the county for compliance of expenditures in accordance with federal regulations. Some instances may also require an additional grant file to support that expenditures are in compliance with the grant requirements.