**Section 440.20 General Provisions**

a) PLURALS AND SINGULARS. A plural word includes the singular although a singular word does not necessarily include the plural.

b) MEANING OF HEADNOTES. Titles and headnotes used in rules are editorial devices to aid organization and readability, and do not limit, modify or expand the wording, effect, or meaning of the written provision of the rule.

c) SEVERABILITY. Should any part of a rule be declared or adjudged invalid, ultra vires, or unconstitutional, such declaration or adjudication shall affect only that part of the rule specifically covered by the declaration or adjudication and shall not affect any other provisions or parts of the rule. The other provisions or parts shall remain in full effect.

d) STATUTORY RULES OF CONSTRUCTION APPLICABLE. Rules of construction applicable to statutes shall be applicable to the rules of the Office of the Auditor General unless by their nature they are clearly inapplicable or a different standard is specified by or within a rule of the Office of the Auditor General.

e) AUTHORITY OF ANNOTATIONS. Annotations accompanying rules are not regulatory materials and do not have regulatory authority. They are supplementary reference materials intended to provide historical and operational perspective to the rules and aid readers in understanding and interpreting the rules.

f) MEASUREMENT OF TIME.

1) All times are based on the legal local time at Springfield, Illinois.

2) If a time period is specified in days the first day of the period shall begin at 12:01 A.M., local time, Springfield, Illinois on the day immediately following the day on which the event starting the time period occurs.

3) If a time period specified in days is shorter than seven days, then Saturdays, Sundays, and State and Federal Holidays are not counted in measuring the time period. In all other cases Saturdays, Sundays and State and Federal Holidays are counted.

4) If a time period is specified in hours, the first hour of the period shall begin on the next whole hour immediately following the time at which the event starting the time period occurred.

5) If a specified time period ends on a Saturday, Sunday, or State or Federal Holiday; or at a time which is after 5:00 P.M. local time, Springfield, Illinois, then the end of the time period shall be extended to 9:00 A.M. local time, Springfield, Illinois on the next day immediately following which is not a Saturday, Sunday, or State or Federal Holiday.

6) Where an event is to start on a specified date the starting time shall be at 12:01 A.M., local time, Springfield, Illinois, on the date specified.

7) Where an event is to terminate on a specified date the ending time shall be at 5:00 P.M. local time, Springfield, Illinois, on the date specified.

g) INCORPORATIONS IN RULES. Where materials from other rules or regulations or entire rules or regulations are incorporated by reference into a specific rule, the effect shall be the same as if the text of the incorporated material were written into the rule incorporating the material and without being affected by the status, construction or validity of the rule or regulation being incorporated. Incorporated material shall be read and construed within the context of the rule in which it is incorporated.