**Section 440.120 General Provisions**

a) DEFINITIONS ISAA. Words which are defined in the Illinois State Auditing Act [30 ILCS 5] have the same meanings when used in this Code of Rules (74 Ill. Adm. Code 440) as they have in the Illinois State Auditing Act unless there is an explicit indication to the contrary.

b) APPLICATION.

1) Words defined in this rule, when used in this Code of Rules (74 Ill. Adm. Code 440) shall have the meanings or modifications established in this subpart unless the context clearly requires otherwise or a different definition is explicitly made applicable.

2) If a word is defined in a particular rule, the definition given in that rule does not necessarily apply when the defined word is used in a different rule, unless there is a specific incorporation.

(Source: Amended at 20 Ill. Reg. 730, effective January 31, 1996)