§ 302.11 State financial participation.
The State plan shall provide that the State will participate financially in the program.

§ 302.12 Single and separate organizational unit.
(a) The State plan shall provide for the establishment or designation of a single and separate organizational unit to administer the IV-D plan. Such unit is referred to as the IV-D agency. Under this requirement:
   (1) The IV-D agency may be:
      (i) Located in any other agency of the State; or,
      (ii) Established as a new agency of the State.
   (2) The IV-D agency shall be responsible and accountable for the operation of the IV-D program. Except as provided in § 303.20 of this part, the agency need not perform all the functions of the IV-D program so long as it assures that all these functions are being carried out properly, efficiently, and effectively;
   (3) If the IV-D agency delegates any of the functions of the IV-D program to any other State or local agency or official, or any official with whom a cooperative agreement as described in § 302.34 has been entered into or purchases services from any person or private agency pursuant to § 304.22 of this part, the IV-D agency shall have responsibility for securing compliance with the requirements of the State plan by such agency or officials.
(b) The State plan shall describe the structure of the IV-D agency and the distribution of responsibilities among the major divisions within the unit, and if it is located within another agency, show its place in such agency. If any of the IV-D program functions are to be performed outside of the IV-D agency, then these functions shall be listed with the name of the organization responsible for performing them.

§ 302.13 Plan amendments.
(a) The State plan shall provide that the plan will be amended whenever necessary to reflect new or revised Federal statutes or regulations, or material change in any phase of State law, organization, policy of IV-D agency operation.

(b) Federal financial participation. Except where otherwise provided, Federal financial participation is available in the additional expenditures resulting from an amended provision of the State plan as of the first day of the calendar quarter in which an approvable amendment is submitted or the date on which the amended provision becomes effective in the State, whichever is later.

§ 302.14 Fiscal policies and accountability.
The State plan shall provide that the IV-D agency, in discharging its fiscal accountability, will maintain an accounting system and supporting fiscal records adequate to assure that claims for Federal funds are in accord with applicable Federal requirements. The retention and custodial requirements for these records are prescribed in 45 CFR part 74.

§ 302.15 Reports and maintenance of records.
The State plan shall provide that:
(a) The IV-D agency will maintain records necessary for the proper and efficient operation of the plan, including records regarding:
   (1) Applications pursuant to § 302.33 for support services available under the State plan;
   (2) Location of noncustodial parents, actions to establish paternity and obtain and enforce support, and the costs incurred in such actions;
   (3) Amount and sources of support collections and the distribution of these collections;
   (4) Any fees charged or paid for support enforcement services;
   (5) Any other administrative costs;
   (6) Any other information required by the Office; and