

STATE OF COLORADO FISCAL RULES

STATE FISCAL RULE INDEX

- Accounting principles, 6
- Accounts payable, 26
- Advances, 66
- Appropriations
 - Expiration and rollforwards, 73
 - Over expenditures, 74
- Bank accounts, 64
- Benefits, 30
 - Bookstore discounts, 32
 - Clean air transit benefit, 30
 - Events sponsored by state, 30
 - Instructional courses, 31
 - Meals, 30
 - State owned housing, 31
 - Temporary housing, 31
 - Uniforms, 31
- Capital construction
 - Administration, 48
 - Contracts, 48
 - Projects, 49
 - Retainage payable, 50
- Cash
 - Imprest bank accounts, 64
 - Petty cash funds, 63
- Cash funds, 72
- Cash receipts, 62
- Change funds, 63
- Checks returned for insufficient funds, 68
- Clauses and forms
 - assignment and successors, 23
 - data rights, 23
 - federal funding, 23
 - rights in data and copyright (grants), 23
 - rights in data, documents, and computer software, 23
 - software rights, 23
 - termination for default (long form), 23
- Clean air transit benefit, 30
- Commitment Voucher, 19
- Commitment vouchers
 - Emergencies, 20
 - State purchase orders, 22
 - Vendor agreements, 21
- Commitment vouchers
 - On-line vendor agreements, 21
- Contracts
 - Definitions, 38
 - Signature page, 26
 - Special provisions, 44
 - Special provisions - Inter-governmental, 45
- Cost allocation plans, 81
 - Accounting for indirect cost recoveries, 83
 - Definitions, 81
- Custodial funds, 72
- delegated signature authority, 13
- Delinquent accounts payable, 26
 - Interest due, 26
- Embezzlement, 15
- Encumbrance, 19
- Entertainment expense bank account, 65
- Equipment Capitalization, 16
- Events sponsored by state, 30
- Expenditures
 - Commitment vouchers, 19
 - Interagency purchases, 27
 - Over expenditures, 74
 - Propriety, 18
 - Purchase discounts, 25
 - Refunds and reimbursements, 67
- Federal cash management, 69
- Honorariums, 29
- Insufficient funds, 68
- Interagency purchases, 27
 - Disputes, 27
- Interest on delinquent payables, 26
- Internal Control Certification, 6
- Loans, 66
- Moving expenses, 33
 - Commercial mover, 33
 - Household effects, 33
 - Mobile homes, 33
- Official function, 28
- Over expenditures
 - Appropriated funds, 74
 - Over expenditure, 74
- Over expenditures
 - Non-appropriated funds, 74
 - Required reporting, 74
- Payroll
 - Direct deposit, 87
 - Final pay for terminated employees, 88
 - Over payments, 89
 - Use of State Payroll System, 86
- Perquisites, 30
- Petty cash fund, 63
- Preaudit - Accounting documents, 14
- Propriety of expenditures, 18
- Purchase discounts, 25
- Quarterly financial reporting, 80
- Receiving reports, 24

STATE OF COLORADO FISCAL RULES

Refunds, 67
Reimbursements, 67
Rollforward, 73
State financial system
 Approval, 12
 Exemption - Higher Education, 7
 Interfaces, 10
 Security, 11
 Use, 7
State financial system access, 8
 Colorado Commission on Higher Education, 9
Department of Treasury, 9
Joint Budget Committee, 9
Office of the State Auditor, 9
Private citizen, 8
Theft, 15
Training function, 28
Travel
 Definitions, 52
 Per diem rates - CONUS, 59
Vendor Agreement, 19