

## Fiscal Rule Items for Consideration

Based on the Office of the State Controller's internal reviews, input from the Office of the Attorney General, and legislative action impacting §24-30-202, C.R.S. under which these rules are issued, the staff of the Office of the State Controller are considering the following changes to the proposed Fiscal Rules.

1. Capitalization – Capitalization errors in proper names and defined terms, and improper capitalization of non-defined terms, were discovered in the following rules and sections and should be corrected:
  - a. Preamble definitions of Chief Executive Officer, CORA, and Institution of Higher Education
  - b. Preamble Applicability section paragraph 2
  - c. Preamble Administrative Hardship section
  - d. Preamble Violations section
  - e. Fiscal Rule 1-2, section 3.5
  - f. Fiscal Rule 1-3, section 3.1.2
  - g. Fiscal Rule 1-3, section 3.1.3.1
  - h. Fiscal Rule 1-3, section 3.1.3.2
  - i. Fiscal Rule 1-3, section 3.4.1
  - j. Fiscal Rule 1-3, section 3.4.1.1
  - k. Fiscal Rule 1-4, section 2.3.1
  - l. Fiscal Rule 2-1, section 2.1
  - m. Fiscal Rule 2-4, section 3.1
  - n. Fiscal Rule 2-4, section 3.2
  - o. Fiscal Rule 2-4, section 3.3.1
  - p. Fiscal Rule 2-5, section 2.3
  - q. Fiscal Rule 2-6, section 3.3.1
  - r. Fiscal Rule 2-7, section 2.3
  - s. Fiscal Rule 2-7, section 3.1
  - t. Fiscal Rule 2-7, section 3.2
  - u. Fiscal Rule 2-7, section 3.3
  - v. Fiscal Rule 3-1, section 2.11
  - w. Fiscal Rule 3-1, section 3.2.3.2
  - x. Fiscal Rule 3-1, section 5.1 table
  - y. Fiscal Rule 3-1, section 7.10
  - z. Fiscal Rule 3-1, section 8.1
  - aa. Fiscal Rule 3-1, section 8.2
  - bb. Fiscal Rule 3-1, section 9.3
  - cc. Fiscal Rule 3-1, section 9.4.2
  - dd. Fiscal Rule 3-1, section 9.4.8
  - ee. Fiscal Rule 3-1, section 9.5.1
  - ff. Fiscal Rule 3-1, section 9.6

gg. Fiscal Rule 3-1, section 10.4  
hh. Fiscal Rule 3-1, section 10.5  
ii. Fiscal Rule 3-3, section 2.3  
jj. Fiscal Rule 3-3, section 2.13  
kk. Fiscal Rule 3-3, section 2.17  
ll. Fiscal Rule 3-3, section 2.27  
mm. Fiscal Rule 3-3, section 2.31  
nn. Fiscal Rule 3-3, section 2.33  
oo. Fiscal Rule 3-3, Section 3.1.6  
pp. Fiscal Rule 3-3, section 3.1.12  
qq. Fiscal Rule 3-3, section 3.3.3  
rr. Fiscal Rule 3-3, section 3.3.5  
ss. Fiscal Rule 3-3, section 5.1  
tt. Fiscal Rule 3-3, section 5.1.2  
uu. Fiscal Rule 3-3, section 5.1.5.1  
vv. Fiscal Rule 3-3, section 5.2  
ww. Fiscal Rule 3-3, section 6 body text  
xx. Fiscal Rule 3-3, section 6.7  
yy. Fiscal Rule 3-3, section 8 body text  
zz. Fiscal Rule 3-3, section 8.2.2  
aaa. Fiscal Rule 3-3, section 8.3.1  
bbb. Fiscal Rule 3-3, section 8.4.1  
ccc. Fiscal Rule 3-3, section 8.4.2  
ddd. Fiscal Rule 3-3, section 13  
eee. Fiscal Rule 3-4, section 2.1  
fff. Fiscal Rule 3-4, section 5 body text  
ggg. Fiscal Rule 3-4, section 7.1.2  
hhh. Fiscal Rule 3-4, section 7.1.3  
iii. Fiscal Rule 3-5, section 4.1.5  
jjj. Fiscal Rule 4-1, section 2.2  
kkk. Fiscal Rule 4-2, section 3.1.1  
lll. Fiscal Rule 5-1, section 3.2.4  
mmm. Fiscal Rule 5-1, section 5.1  
nnn. Fiscal Rule 5-1, section 6.2  
ooo. Fiscal Rule 5-1, section 6.6  
ppp. Fiscal Rule 5-1, section 6.7.1  
qqq. Fiscal Rule 5-1, section 6.9  
rrr. Fiscal Rule 5-1, section 6.10.1  
sss. Fiscal Rule 5-1, section 10.2.1.1  
ttt. Fiscal Rule 5-1, section 10.2.2  
uuu. Fiscal Rule 5-1, section 11.7  
vvv. Fiscal Rule 6-1, section 2.1

- www. Fiscal Rule 6-3, sections 3.1-3.3
  - xxx. Fiscal Rule 6-4, section 3 body text and sections 4.1-4.3
  - yyy. Fiscal Rule 6-6, sections 2.1 and 2.2
  - zzz. Fiscal Rule 7-2, section 3.2 body text
  - aaaa. Fiscal Rule 9-1, section 3 body text
  - bbbb. Fiscal Rule 9-4, sections 3.1-3.3
  - cccc. Fiscal Rule 9-5, section 3.1.1
  - dddd. Fiscal Rule 9-6, section 3.3.2
2. Citation Format – Errors in the proper use of section symbols, and the use of “C.R.S.”. “et. seq.” or commas after statutory citations were discovered in the following rules and sections and should be corrected:
- a. Preamble, Statutory Authority
  - b. Preamble, definitions of Institution of Higher Education, and State Agency
  - c. Preamble, Applicability paragraph 2
  - d. Fiscal Rule 1-2, section 3.4
  - e. Fiscal Rule 1-4, section 2 body text
  - f. Fiscal Rule 1-4, section 2.2.1
  - g. Fiscal Rule 2-4, section 3.5.1
  - h. Fiscal Rule 2-5, section 2.1
  - i. Fiscal Rule 3-1, section 3.2.3.1.1
  - j. Fiscal Rule 3-1, section 6.4
  - k. Fiscal Rule 3-1, section 6.5
  - l. Fiscal Rule 3-1, section 7.8
  - m. Fiscal Rule 3-1, section 7.11
  - n. Fiscal Rule 3-1, section 10.1
  - o. Fiscal Rule 3-1, section 10.2
  - p. Fiscal Rule 3-1, section 10.3
  - q. Fiscal Rule 3-1, section 10.5
  - r. Fiscal Rule 3-1, section 11.2
  - s. Fiscal Rule 3-1, section 11.5
  - t. Fiscal Rule 3-2, section 6.1.1
  - u. Fiscal Rule 3-3, section 2.13
  - v. Fiscal Rule 3-3, section 2.33
  - w. Fiscal Rule 3-3, section 5.2.1
  - x. Fiscal Rule 3-3, section 8.1
  - y. Fiscal Rule 3-3, section 10.1
  - z. Fiscal Rule 3-3, section 10.4
  - aa. Fiscal Rule 3-3, section 10.4.3
  - bb. Fiscal Rule 3-3, section 10.4.4
  - cc. Fiscal Rule 4-1, section 2.2
  - dd. Fiscal Rule 4-2, section 3.2.1
  - ee. Fiscal Rule 4-2, section 3.2.2

- ff. Fiscal Rule 5-1, section 4 body text
  - gg. Fiscal Rule 5-1, section 5.2
  - hh. Fiscal Rule 5-1, section 4 body text
  - ii. Fiscal Rule 5-1, section 6 body text
  - jj. Fiscal Rule 5-1, section 9
3. Typographical errors – typographical errors were discovered in the following rules and sections and should be corrected:
- a. Throughout the document, the term “subdelegation” should be properly hyphenated as “sub-delegation”
  - b. Preamble, definition of Chief Financial Officer, the word “top” should be preceded by “the”
  - c. Preamble, Administrative Hardship, the second sentence should begin with “The State Controller, in that individual’s sole discretion...”
  - d. Fiscal Rule 1-3, section 3.1.2 – there is an extra “an” in the third line
  - e. Fiscal Rule 1-3, section 3.1.3.1 – a comma should be included after “Internal Revenue Code”
  - f. In Fiscal Rule 1-4, section 2.2.1, after the statutory citation, the word “as” should be preceded by the word “and”
  - g. In Fiscal Rule 2-4, section 3.5.1, the word “State” should be preceded by the word “the”
  - h. In Fiscal Rule 2-6, section 3.1.1, the first word “Any” should be “An”
  - i. In Fiscal Rule 2-6, section 3.1.1, the phrase “lodging, meals and Incidental Expenses” should be preceded by the word “the”
  - j. In Fiscal Rule 2-6, section 3.2.3.2, the word “employee” should be preceded by the word “State”
  - k. In Fiscal Rule 2-7, section 2.5, the word “Allows” should be followed by “for”, and the phrase “Travel Card” should be preceded by “the” and made singular.
  - l. In Fiscal Rule 2-7, section 3 body text, the phrase “Commercial Card Programs” should be singular without the “s”
  - m. In Fiscal Rule 2-7, section 3.6, the word “allow” should be deleted.
  - n. Fiscal Rule 3-1, section 2.13 should start with the word “The”
  - o. In Fiscal Rule 3-1, section 2.17, the sentence should end with a period.
  - p. In Fiscal Rule 3-1, section 3.2.1, the period prior to the semicolon should be deleted.
  - q. In Fiscal Rule 3-1, section 6.5, the “or” in “Institution or Higher Education” should be an “of”. Also, the “an” before “the State Controller” should be deleted.
  - r. In Fiscal Rule 3-1, section 10.2, the word “See” should be removed from the last sentence.
  - s. In Fiscal Rule 3-1, section 12.2, the comma after “Procurement Official” should be deleted.
  - t. In Fiscal Rule 3-3, section 2.3, the non-defined terms should not be capitalized and specific positions should be preceded with the word “the”.
  - u. In Fiscal Rule 3-3, section 2.27, the word “and” should be replaced with a comma and the word “which”

- v. In Fiscal Rule 3-3, section 6.6, the word “to” in the second sentence should instead be the word “of”
  - w. In Fiscal Rule 3-5, section 4.1.3, the word “would” should be replaced with the word “will”
  - x. In Fiscal Rule 5-1, section 4.3, the word “those” on the second line should say “them”
  - y. In Fiscal Rule 5-1, section 4.4, the word “is” should be replaced by “will be” to get the proper tense
  - z. In Fiscal Rule 5-1, Section 8.1, the comma should go after Education, not manually.
  - aa. In Fiscal Rule 5-1, Section 9.2.4, the word “what” should be replaced by “the” and the word “is” deleted
  - bb. Fiscal Rule 5-1, Section 11.8, the first sentence says “...employee on business trip”, and should read “...employee on a business trip.”
  - cc. In Fiscal Rule 5-1, section 10.2.2.3, the word “or” should be replaced by “and” as both types of cards may have limits.
  - dd. In Fiscal Rule 5-1, section 10.3, the first instance of the phrase “to pay travel expenses” in the second sentence should be deleted as it is duplicative with the second instance of that phrase.
  - ee. In Fiscal Rule 6-6, section 2.1, the word “with” should be replaced with the word “to”
  - ff. In Fiscal Rule 7-1, section 2.1, the word “to” should be included after the word “subject”, and a comma should be included after “Office of State Planning and Budgeting”.
  - gg. In Fiscal Rule 7-2, section 3.4.1, the word “Rollforward” in the sentence should be preceded by the word “the”.
  - hh. In Fiscal Rule 7-3, section 3.1, the word “the” should precede the term “available fund balance”
  - ii. In Fiscal Rule 8-1, section 4.1, the word “a” should precede the word “subsequent”
  - jj. In Fiscal Rule 9-5, section 3.1.1, the word “would” should be replaced with the word “will”
4. References to “Agency” should be corrected to read “State Agency” in all of the following sections to use the proper defined term:
- a. Fiscal Rule 1-3, section 3.1.3.2
  - b. Fiscal Rule 1-3, section 3.2.1
  - c. Fiscal Rule 1-3, section 3.4.3
  - d. Fiscal Rule 3-1, section 2.11
  - e. Fiscal Rule 3-1, section 6.3
  - f. Fiscal Rule 3-1, section 8.5.3
  - g. Fiscal Rule 3-1, section 9.2
  - h. Fiscal Rule 3-1, section 10.5.1
  - i. Fiscal Rule 3-2, section 6.2.2
  - j. Fiscal Rule 5-1, section 3.2.4
  - k. Fiscal Rule 5-1, section 5.1
  - l. Fiscal Rule 5-1, section 5.3

- m. Fiscal Rule 8-1, section 3.4
5. In the preamble, the following definitions should be added:
    - a. **Agreement** – A legal agreement between a State Agency or Institution of Higher Education and another individual or entity that may or may not constitute a State Contract, as defined in Fiscal Rule 3.3.
    - b. **Procurement Code** – Section 24-101-101, et seq., C.R.S.
    - c. **Procurement Rules** – Rules promulgated under the Procurement Code, set forth in 1 CCR 101-9.
  6. In the preamble, in the definition of Commitment Voucher, the reference to Commercial Cards should be followed by “as defined in Fiscal Rule 2-7” to clarify that term.
  7. In the preamble, the definition of State Financial System does not need to reference “or any successor financial system” in the section talking about the current system. The term “interface” should be preceded by the phrase “now or may hereafter”
  8. In the preamble, applicability the citation for the procurement code should be deleted to use the new definition added above. The term “Procurement Code” should followed by the phrase “and the Procurement Rules” in lines 4 and 8.
  9. In the preamble, administrative hardship section, the term “State Controller” in the beginning of the second sentence should be followed by the phrase “in that individual’s sole discretion”
  10. In the Preamble, immediately preceding the “Departmental Policies” section, a new section titled “State Controller Policies” should be added that reads as follows: “The State Controller may issue policies under these Fiscal Rules to provide specific requirements, direction, guidance, and clarification in relation to complying with the requirements of these Fiscal Rules. All such policies shall be deemed to include all applicable definitions from these Fiscal Rules.”
  11. In the preamble, departmental policies section, the first sentence should be updated to read “A State Agency or Institution of Higher Education may implement internal policies that may be more restrictive than these Fiscal Rules or the State Controller Policies.”
  12. In Fiscal Rule 1-2, section 2.3, it may be more clear to replace “accounting principles generally accepted in the United States of America” with the defined term “GAAP”
  13. In Fiscal Rule 1-2, section 3.2, the phrase “fraudulent misstatements from the financial statements” should be replaced with the defined term “Misstatements Arising from Fraudulent Financial Reporting”
  14. In Fiscal Rule 1-3, sections 3.1.3.1, and 2-4, section 3.5.1, the word “per” should be replaced with “in accordance with the”
  15. In Fiscal Rule 1-3, section 3.3.1, the reference to the Colorado Information Security Office should read “Office of Information Security” to align with correct statutory name of that office.
  16. In Fiscal Rule 1-3, section 3.4.1, there is a mismatch between the plural and singular references to “employee(s)”, and so the first three lines should read: “State Financial System records contain both public and confidential information. Therefore, an employee who has access to the State Financial System shall only access information that is needed to do the employee’s job and shall not browse or...”

17. In Fiscal Rule 1-3, section 3.4.2, the following should be added to the second line to clarify that the request is not for information belonging to that agency or institution that is making the request: "belonging to another State Agency or Institution of Higher Education"
18. In Fiscal Rule 1-3, section 3.4.3, "CORA" is a defined term in the general section and so the long form of the name may be deleted in line 2.
19. In Fiscal Rule 1-4, section 2.2.1, should be modified to clarify that the State Controller is the final state signatory on Commitment Vouchers.
20. In Fiscal Rule 1-4, section 2.3.1, the first two lines should be modified to clarify that this ability to delegate is limited to what authority the State Controller is permitted to delegate under the statute.
21. In Fiscal Rule 1-4, a new section 2.4 titled "Chief Information Officer Signature Authority" should be added to address changes required by HB 18-1421 that reads "2.4.1. The Chief Information Officer may delegate the authority to approve and sign Commitment Vouchers for Major Information Technology Projects, as required under §24-30-202, C.R.S., and as described in the State Controller Contract, Grant, and Purchase Order Policies."
22. In Fiscal Rule 2-1, section 1, the first statutory reference should be followed by "et seq" as that entire article applies. Also, section 12 of 24-30-202 should be removed as it does not apply to the content of this rule.
23. In Fiscal Rule 2-2, section 2 body text, "of the goods or services" should be added to the end of the last sentence.
24. In Fiscal Rule 2-3, sections 2.2 and 3.2.1, the phrase "contract or Purchase Order" should be replaced with the defined term "Commitment Voucher", and the term "and written" should be deleted from section 3.2.1.
25. In Fiscal Rule 2-3, section 2.4, the word "with" should be replaced with "between a State Agency or Institution of Higher Education and"
26. In Fiscal Rule 2-3, section 3.4.1.2, this should be streamlined to state that the 30 day period starts when the agencies determine they cannot resolve the dispute, regardless of what meetings may be held.
27. Fiscal Rule 2-3, section 3.5.2 should be modified to read as follows for clarity: "For State Agencies that utilize the State Financial System, the State Financial System automatically withholds the unpaid balance of debts owed to the State, as identified by an intercepting State Agency prior to disbursement to a vendor as outlined in the statute. Payment is then transmitted to the intercepting agency. State Agencies and Institutions of Higher Education that do not use the State Financial System shall be responsible for ensuring compliance with the statute by creating their own internal withholding procedures."
28. Fiscal Rule 2-3, section 3.6.1 should be modified to read as follows for clarity: "A State Agency or Institution of Higher Education that has an unpaid warrant or check shall perform due diligence to identify if the payable is valid. If valid, the State Agency or Institution of Higher Education shall reissue payment to a contractor or vendor. A check or warrant that is presumed abandoned under §38-13-106, C.R.S., shall be transferred to the unclaimed property trust fund as described in §38-13-106, C.R.S."

29. In Fiscal Rule 2-5, section 2.3.9 the phrase “State college or university” should be replaced with the defined term “Institution of Higher Education”
30. In Fiscal Rules 2-5, section 3 body text and 2-6, section 3.2.3.2, the references to “employee” should all be updated to read “State employee”
31. Fiscal Rule 2-5, section 3.1.1.1. should be added to read as follows to clarify what is included in the Clean Air Transit Perquisite for State Employees: “Clean air transit perquisites for State employees may include mass-transit passes, such as the Regional Transportation District EcoPass, provided to State employees at a reduced or no cost; the provision of electric vehicle charging stations for use by State employees at a reduced or no cost; or any other Perquisite intended to reduce the effects of State employee transit on air quality as may be determined by the State Controller in the State Controller Policies.”
32. In Fiscal Rule 2-6, sections 2.1 and 2.5, the reference to Fiscal Rule 5-1 should be followed by “(Travel)” for uniformity with other references
33. In Fiscal Rule 2-6, section 3.1 and the body text of that section the word “moving” should be followed by “expenses”
34. In Fiscal Rule 2-6, section 3.1.1 the phrase “This requirement is in” should be replaced with “See” for uniformity with other references
35. In Fiscal Rule 2-6, section 3.1.3 the phrase “main job” should be replaced with “primary job”, and “old main job” replaced with “former primary job”
36. In Fiscal Rule 2-7, section 2.1, the term “Commercial Card” should be modified to include the definition: “All card (Procurement, Travel, One Card) accounts and services provided to the State and participating entities by the bank.”
37. In Fiscal Rule 2-7, section 2.3, the term “state procurement rules” should be replaced with the new defined term “Procurement Rules”.
38. In Fiscal Rule 2-7, sections 2.3-2.5, the second sentence of each definition should be made singular instead of plural.
39. In Fiscal Rule 2-7, section 3.1, the term “IRS” should be spelled out to “Internal Revenue Service”
40. In Fiscal Rule 3-1, the statutory references to the procurement code were not updated to the Procurement Modernization Act references, and should be updated and re-ordered accordingly. The reference to 24-105-102 should be deleted as that requirement was removed from the code.
41. In Fiscal Rule 3-1, section 2.1, the phrase “and acceptance” should be added after the word “completion”
42. In Fiscal Rule 3-1, section 2.8, it should include “(Accounting Principles and Standards)” for uniformity with other references.
43. A new definition for “Major Information Technology Project” should be added as section 2.11, and all other definitions should be renumbered accordingly. The new definition should read “Major Information Technology Project – See §24-37.5-102(2.6), C.R.S.”
44. In Fiscal Rule 3-1, section 2.12, the term “Contract” should be replaced with the term “Commitment Voucher” since this applies to Personal Services Commitment Vouchers.
45. Fiscal Rule 3-1, section 2.14 should be updated to use the new defined term “Procurement Rules”.



46. Fiscal Rule 3-1, section 2.15 should be redrafted as follows for clarity: “Purchase – The act of incurring an obligation on behalf of the State in order to acquire goods or services from another entity”
47. Fiscal Rule 3-1, section 2.18 should be redrafted as follows for clarity: “Small Purchase Documentation – Documentation of a purchase, which does not require a Purchase Order, Grant Agreement, Interagency Agreement or State Contract under §4 of this Fiscal Rule, but does require, without limitation, an invoice, billing statement, itemized receipt, court order, travel authorization, approved Vendor Agreement, or any other document appropriate to the transaction and approved by the State Controller.”
48. Fiscal Rule 3-1, sections 2.20 and 2.21 should be modified to read more like definitions instead of stating when these defined terms exist. Additionally, the definition of a Statutory Violation should be modified to include any contract for a Major IT project executed without the approval of the Chief Information Officer or a delegate.
49. In Fiscal Rule 3-1, section 3.1, the phrase “With respect to” should be replaced with “Prior to entering into.”
50. Fiscal Rule 3-1, section 3.2 should be rewritten as follows to clarify the requirements that apply to all Commitment Vouchers: “In addition to the requirements in §3.1 of this Fiscal Rule, State Agencies and Institutions of Higher Education shall ensure the following for all Commitment Vouchers, other than Small Purchase Documentation:”
51. In Fiscal Rule 3-1, section 3.2.3.1.1, the phrase “by the State” should be added to the end of the sentence.
52. In Fiscal Rule 3-1, section 5.1, table, the descriptor in the “Dollar Limit” box should be deleted and a new section below the table added clarifying that the amounts apply to the total amount of the commitment voucher, across all fiscal years.
53. In Fiscal Rule 3-1, section 5.2, the reference to the State Controller should instead say the “Office of the State Controller” to match actual submission of questions to staff in the office rather than the individual state controller.
54. Fiscal Rule 3-1, section 5.4 should also include a reference to the new defined term “Procurement Rules” at the end of that section.
55. In Fiscal Rule 3-1, section 6.1, the reference to Article XI §1 should be deleted as that section does not apply to appropriations.
56. In Fiscal Rule 3-1, section 6.3, the reference to “the vendor or contractor” should be replaced with the defined term “a Party”.
57. In Fiscal Rule 3-1, section 7.2, it should read as follows to properly include all counties in the referenced statute: “Commitment Vouchers for services normally provided by the Division of Central Services require the approval of the Director of the Division of Central Services, Department of Personnel and Administration, or a delegate of the Director of the Division of Central Services, for all State Agencies located within Adams, Arapahoe, Boulder, Douglas, Pueblo, El Paso, and Jefferson counties, the City and County of Broomfield, and the City and County of Denver. Institutions of Higher Education are exempt from this requirement. See §24-30-1104(1), C.R.S.”

58. Fiscal Rule 3-1, section 7.8.1 should be replaced with the following to properly reference the positions that are exempt under statute: “Exempt from the State classified personnel system under Article XII, §13 of the State Constitution, including without limitation, attorneys at law serving as assistant attorneys general; faculty members and certain administrators at Institutions of Higher Education, exempt under §24-50-135, C.R.S., and members, officers, and employees of the judicial and legislative branches of the State, unless specifically provided by the Constitution, and the offices of the Governor and Lieutenant Governor whose functions and duties are confined to such offices.; or”
59. Fiscal Rule 3-1, Section 7.9 should read as follows to properly reference statutory citations: “Real property State Contracts, including leases where the State Agency or Institution of Higher Education is the tenant, easements, and rights-of-way agreements, require the approval of the State Architect or the Director of Real Estate Programs within the Office of the State Architect, Department of Personnel & Administration, or a delegate of either position, unless otherwise exempted by statute. See §24-30-1303, C.R.S. Real properties administered by the State Board of Land Commissioners, Division of Parks and Wildlife in the Department of Natural Resources, and the Department of Transportation, are exempt from this requirement. See§24-30-1301(15)(b), C.R.S.”
60. In Fiscal Rule 3-1, section 9.4.23, the Rule reference should be 3-3, not 3-2.
61. In Fiscal Rule 3-1, section 9.5.2, the rule uses the term “we” and it should say “the State Agency or Institution of Higher Education” or otherwise reference the State.
62. In Fiscal Rule 3-1, section 9.6, the advance should be prior to receipt and acceptance or completion and acceptance. Also end of the second sentence should say “Advance Payment” instead of just “Payment”
63. Fiscal Rule 3-1, section 11.2 should be updated to use the new defined term “Procurement Rules”
64. In Fiscal Rule 3-1, section 12.1, the approval should also be permitted by “an approved delegate”
65. In Fiscal Rule 3-2, the statutory references to the procurement code were not updated to the Procurement Modernization Act references, and should be updated and re-ordered accordingly. The reference to 24-30-1401 should be deleted as that requirement does not apply to purchase orders.
66. Fiscal Rule 3-2, Section 5, the first paragraph is un-numbered, but the following paragraphs are numbered at the third “level” of numbering. The first paragraph should be numbered 5.1.
67. Fiscal Rule 3-2, section 5.1.3 should be written in the proper tense by using “is” instead of “has been”.
68. In Fiscal Rule 3-3, the titles of the statutory references should be updated to match the specific language used in those statutes, and should be properly capitalized.
69. In Fiscal Rule 3-3, section 2 body text and sections 2.8, 2.10, 2.14, 2.17, 2.25, 2.26, 3.2, and 3.3 the reference to “contracts” or “State Contracts” should use the defined term “Agreements” as the use of the defined terms in those sections are not specific to only “contracts”

70. In Fiscal Rule 3-3, section 2 and its subsections, the use of the State as a whole should be modified to read "State Agencies and Institutions of Higher Education" to be uniform with other references.
71. Fiscal Rule 3-3, section 2.2 should reference fiscal rule 4-2 regarding capital construction.
72. Fiscal Rule 3-3, section 2.4 should start with "A" and the sub-reference to section 1, subsection h of 24-30-1104 should be removed.
73. Fiscal Rule 3-3, section 2.5 should be modified to use the defined term "State Contract" instead of just "contract". Also, the reference to 24-17-203 should be moved to the second sentence.
74. Fiscal Rule 3-3, section 2.6 should be modified to use the defined term "State Contract" instead of just "contract". The end of the first sentence should be modified to say "...and agrees to repay the money to the lender, including the payment of any interest due."
75. Fiscal Rule 3-3, section 2.7 the term that is defined should include the word "Delegated" prior to the phrase "Institution of Higher Education"
76. Fiscal Rule 3-3, section 2.8 should be modified to reference an "Agreement" instead of a "State Contract" because not all separation agreements meet the definition of a state contract.
77. In Fiscal Rule 3-3, section 2.10, the term "service provider" should be replaced with the term "other Party" to properly use the defined term "Party".
78. In Fiscal Rule 3-3, sections 2.11 and 2.17, the terms should end with the word "Agreement" and should start the definition with "A State Contract for..." to better match the usage of the terms in the rule.
79. In Fiscal Rule 3-3, section 2.12, the citations to the specific statutes and rules for the procurement code and procurement rules should be deleted as those are now defined terms.
80. Fiscal Rule 3-3, section 2.14 should be modified to reference an "Agreement" instead of a "State Contract" because not all intergovernmental agreements meet the definition of a state contract.
81. A new definition for "Major Information Technology Project" should be added as section 2.18, and all other definitions should be renumbered accordingly. The new definition should read "Major Information Technology Project – See Fiscal Rule 3-1 (Commitment Vouchers)."
82. In Fiscal Rule 3-3, section 2.18, the word "Contract" should be preceded by the word "State"
83. Fiscal Rule 3-3, section 2.19 should be modified to read as follows to provide clarity: "Non-Expenditure Contract – An Agreement between a State Agency or Institution of Higher Education and another Party involving an exchange of resources, goods, or services, that does not result in the expenditure of funds by the State Agency or Institution of Higher Education or that is a Revenue Contract, and the likely result of a failure to perform by the State Agency or Institution of Higher Education would not result in the expenditure of State funds."
84. Fiscal Rule 3-3, section 2.20 should be modified to reference a "State Contract" instead of an "Agreement". Subsection 2.20.2 should not that it is "...all or a part..." that can be delegated.
85. Fiscal Rule 3-3, section 2.21, the fiscal rule reference should be followed by the name of that rule "(Commitment Vouchers)"
86. Fiscal Rule 3-3, sections 2.22, 2.25, 2.25.1, and 2.25.2 should be updated to include licenses as well as leases as the requirements are the same.
87. Fiscal Rule 3-3, section 2.32 should be updated to include the lease of supplies and real property

88. In Fiscal Rule 3-3, section 2.33 the terms “agreement” and “contract” should use the defined term “State Contract”. Also, this should be updated to include leasing supplies or real property.
89. Fiscal Rule 3-3, section 3 should be titled “Categories of State Contracts” for clarity
90. Fiscal Rule 3-3, section 3.1 should also include Central Services Contracts, Contingency-Based Contracts and Intergovernmental Agreements with financial obligations, and should be renumbered accordingly
91. Fiscal Rule 3-3, section 3.3 should also include Intergovernmental Agreements without financial obligations and Utility Cost-Savings Contracts, and should be renumbered accordingly
92. In Fiscal Rule 3-3, sections 5.1.2.7, through 5.1.2.9, 5.1.2.11, 5.1.3, 5.1.5.1, 5.2.1.3, 6.3, 6.4, 6.4.1, 6.4.2, 8.2.1, 8.2.3, 10.2.2 through 10.2.4, 10.3, 10.4, 10.4.1 through 10.4.4, 10.5, and 30 body text, the term “contract” should be replaced with the defined term “State Contract”
93. Fiscal Rule 3-3, section 5.1.1.9.1 should be added as follows to account for changes from HB 18-1421: “If the Contract is for a Major Information Technology Project, then a statement that the Contract shall not be valid until it has been approved by the State’s Chief Information Officer or delegate.”
94. In Fiscal Rule 3-3, section 6.6, the word “above” should be replaced with “of this Fiscal Rule”.
95. In Fiscal Rule 3-3, section 8 body text, the word “will” should be replaced with the word “may” to align with the discretionary nature of the review in the second sentence
96. Fiscal Rule 3-3, sections 8.4.1 and 8.4.3 should be updated to account for the fact that under HB 18-1421, a contract executed for Major IT projects that are not signed by the Chief Information Officer will create a statutory violation.
97. Fiscal Rule 3-3, section 10.2 should be modified to be clear that monitoring applies to all Expenditure Contracts and any other contracts that expend state funds.
98. Fiscal Rule 3-3, section 10.2.1 should replace the words “Personal Services” with “Expenditure” to align with the defined terms
99. Fiscal Rule 3-3, section 10.4.5 should start with “Any State Contract for...”
100. In Fiscal Rule 3-3, section 11 body text, the term “personal services contract” should be replaced by “State Contract for personal services”
101. In Fiscal Rule 3-3, section 12.1, the word “Contracts” should be removed from the term “Personal Services Contracts”. Also, as this applies to all commitment vouchers, the term “State Contracts” should be replaced with “Commitment Vouchers”
102. In Fiscal Rule 3-3, section 12.2, as this applies to all commitment vouchers, the term “State Contracts” should be replaced with “Commitment Vouchers” in the second line. The other lines, the term “Contract” should be replaced with “State Contract” and the statutory reference to the procurement code and rules should be removed and the defined terms for those should be used instead.
103. Fiscal Rule 3-3, section 13, special provision 1 should be renamed to “Statutory Authority” to account for HB 18-1421, and the following sentence should be added: “If this Contract is for a Major Information Technology Project, as defined in §24-37.5-102(2.6), then this Contract shall not be valid until it has been approved by the State’s Chief Information Officer or designee.”

104. Fiscal Rule 3-3, section 13, special provision 11 should be modified to clarify that it is CDLE's program that this references, and to include IHE in subsection b for uniformity.
105. In Fiscal Rule 3-4, the statutory references to the procurement code were not updated to the Procurement Modernization Act references, and should be updated and re-ordered accordingly.
106. In Fiscal Rule 3-4, sections 2.3 and 2.4 the titles of the fiscal rule references should be updated to match the specific names of those rules.
107. Fiscal Rule 3-4, section 2.5 references rule 3-1, but rule 3-1 references back to this Fiscal Rule. This section should be updated to define a Small Dollar Grant Award as "A unilaterally approved Commitment Voucher, the form of which has been approved by the State Controller, issued by a State Agency or Institution of Higher Education as a Grant, as described in this Fiscal Rule, when permitted under Fiscal Rule 3-1, Commitment Vouchers."
108. In Fiscal Rule 3-4, a new section 4.1.5 should be added that reads as follows and all other sections renumbered accordingly: "The statutory or regulatory authority authorizing the Grant;"
109. In Fiscal Rule 3-4, sections 5.2, 7.3.1, and 7.3.2 the phrase "of this Fiscal Rule" should be added after the reference to other sections of the rule. Also, as the term "Modification Policies" was already defined, that term should just be used in the last sentence of section 5.2.
110. Fiscal Rule 3-5, section 5.1 should be rewritten as follows to provide clarity on the requirements of interagency agreements: "Statement of Work and Encumbrance Document – For Interagency Agreements that will be encumbered, State Agencies and Institutions of Higher Education may develop a mutually agreeable statement of work, which includes all standard provisions required in §4.1 of this Fiscal Rule and has been approved by each State Agency and Institution of Higher Education that is party to the agreement. The State Agency or Institution of Higher Education transferring funds under the Interagency Agreement shall attach that statement of work to the Encumbrance document in the State Financial System or other approved financial system used by that State Agency or Institution of Higher Education. The statement of work may also be any type of invoice or quote, so long as that invoice or quote contains the standard provisions required in §4.1 of this Fiscal Rule."
111. Fiscal Rule 3-5, section 5.2 should be rewritten as follows to provide clarity on the requirements of interagency agreements: "Statement of Work and Transfer Document – For Interagency Agreements that will not be encumbered, State Agencies and Institutions of Higher Education may develop a mutually agreeable statement of work, which includes all standard provisions required in **§Error! Reference source not found.** of this Fiscal Rule. The statement of work shall be approved by each State Agency and Institution of Higher Education that is party to the Interagency Agreement. The State Agency or Institution of Higher Education transferring funds shall attach that statement of work to the transfer document in the State Financial System or other approved financial system used by that State Agency or Institution of Higher Education. The statement of work may also be any type of invoice or quote, so long as that invoice or quote contains the standard provisions required in **§Error! Reference source not found.** of this Fiscal Rule."

112. Fiscal Rule 3-5, section 5.3 should be rewritten as follows to provide clarity on the requirements of interagency agreements: “Work Completion Documentation – For Interagency Agreements under \$5,000.00, for which the State Agency or Institution of Higher Education will not encumber funds and will make payment outside of the State Financial System or other approved financial system, the State Agency or Institution of Higher Education may use an invoice or quote to document the transfer in the same manner that the State Agency or Institution of Higher Education would for Small Purchase Documentation as described in Fiscal Rule 3-1.”
113. Fiscal Rule 3-5, section 5.1 should be rewritten as follows to provide clarity on the requirements of interagency agreements: “Commitment Vouchers and Other Agreements - State Agencies and Institutions of Higher Education may develop a mutually agreeable statement of work, which includes all standard provisions required in **§Error! Reference source not found.** of this Fiscal Rule. The statement of work shall be approved by each State Agency and Institution of Higher Education and attached to any model Commitment Voucher form or any other form of agreement. In this event, the State Agencies and Institutions of Higher Education may make any modifications to such form as they determine is appropriate.”
114. Fiscal Rule 3-5, section 6.1.1 should be rewritten as follows to provide clarity on the requirements of interagency agreements: “For all Interagency Agreements the approval of the State Controller or a delegate of the State Controller. This approval shall be evidenced either by the State Controller’s or a delegate’s signature on the document which contains the required items in **§Error! Reference source not found.** of this Fiscal Rule. Approval also may be evidenced by electronic scans of the signature, or by an approval of the Encumbrance or transfer document in the State Financial System or other financial system used by the State Agency or Institution of Higher Education to which the document which contains the required items in **§Error! Reference source not found.** is attached.”
115. Fiscal Rule 3-5, section 6.1.2 should be rewritten as follows to provide clarity on the requirements of interagency agreements: “For all Interagency Agreements the approval of an individual with authority to bind the State Agency or Institution of Higher Education to the amount to be paid. This authority shall be based on the policies of the State Agency or Institution of Higher Education and a proper delegation from the Chief Executive Officer of the State Agency or Institution of Higher Education, if required by the policies of that State Agency or Institution of Higher Education. Approval shall be evidenced by the individual’s signature, including electronic scans of the signature, on the document which contains the required items in **§Error! Reference source not found.** of this Fiscal Rule.”
116. Fiscal Rule 3-5, section 6.2.1 should be rewritten as follows to provide clarity on the requirements of interagency agreements: “For all Interagency Agreements the approval of an individual with authority to bind the State Agency or Institution of Higher Education to the work to be performed. This authority shall be based on the policies of the State Agency or Institution of Higher Education and a proper delegation from the Chief Executive Officer of the State Agency or Institution of Higher Education, if required by the policies of that State Agency or Institution of Higher Education. Approval shall be evidenced by the individual’s signature

on the document which contains the required items in §4.1 of this Fiscal Rule, including electronic scans of the signature.”

117. In Fiscal Rule 4-1, the titles of the statutory references should be updated to match the specific language used in those statutes. Also, 24-30-1303 should be added and the Capital Construction Fund statute citation should be corrected.
118. Fiscal Rule 4-1, sections 3.1.1 and 3.1.2, should be modified to use the defined term “State Contract” instead of just “contract”
119. Fiscal Rule 4-1, section 3.1.1.1 should be modified to use the defined term “Purchase Order” and remove the “State” before that term.
120. In Fiscal Rule 4-2, the titles of the statutory references should be updated to match the specific language used in those statutes. Section 24-91-103 should be moved accordingly.
121. In Fiscal Rule 4-2, section 3.1.2, should be modified to use the defined term “State Contract” instead of just “contract”. Also, the final sentence should start with “This Fiscal Rule” instead of “This rule”.
122. In Fiscal Rule 4-2, sections 3.2.1 and 3.2.2, the term “Contract” should be replaced with “Capital Construction Contract”
123. In Fiscal Rule 4-3, the titles of the statutory references should be updated to match the specific language used in those statutes.
124. In Fiscal Rule 4-3, section 3.1, the beginning of the sentence should read “Any unexpended Capital Construction budget...”
125. In Fiscal Rule 5-1, section 1, the term “IRS” should be spelled out to read “Internal Revenue Service” and the date should be removed to align with updated IRS publications.
126. In Fiscal Rule 5-1, sections 2.2, 2.11, 2.12, 2.15, 2.16, and 2.22, the titles of the fiscal rules referenced should be updated to match the specific names of those rules.
127. Fiscal Rule 5-1, section 2.3 should be updated to reference the definition in rule 2-7 instead of redefining it in this rule.
128. In Fiscal Rule 5-1, section 2.19, the term “Contract” should be replaced with “State Contract”
129. In Fiscal Rule 5-1, section 3.1, the word “rule” should be replaced by “Fiscal Rule”
130. In Fiscal Rule 5-1, section 3.2.4, the term “IRS” should be spelled out to read “Internal Revenue Service”
131. In Fiscal Rule 5-1, section 5.2, after the phrase “per diem rates” should be added “set forth in §12 of this Fiscal Rule”. Also the words “that was” in the second sentence should be deleted.
132. In Fiscal Rule 5-1, section 5.4, the header should be “Settlement of Travel Advance”.
133. Fiscal Rule 5-1, section 6.3.2 should be updated to uniformly use “arrival” and “departure” instead of “destination” and “return”
134. In Fiscal Rule 5-1, section 9.3.1, the term used in this section refers to “itemized contractor receipts”, but elsewhere contractor is only used to refer to people with agreements with the state and these people will be providing services directly to travelers, so recommend changing it to say “itemized vendor receipts”.
135. In Fiscal Rule 5-1, section 10.2, the title should be “State Commercial Cards”
136. In Fiscal Rule 5-1, section 10.2.1.1.2, the word “official” should be replaced with the defined term “Elective Officer”

137. In Fiscal Rule 5-1, section 11.4, the word “per” should be replaced with the phrase “in accordance with”
138. Fiscal Rule 5-1, section 12 should be updated to match the correct names of the appendices
139. In Fiscal Rule 6-1, the titles of the statutory references should be updated to match the specific language used in those statutes.
140. In Fiscal Rule 6-2, the titles of the statutory references should be updated to match the specific language used in those statutes.
141. In Fiscal Rule 6-2, section 2.2, the titles of the fiscal rules referenced should be updated to match the specific names of those rules.
142. In Fiscal Rule 6-3, the titles of the statutory references should be updated to match the specific language used in those statutes, and the limitation of section 2.5 of 24-36-104 should be removed as the entire statute is applicable.
143. Fiscal Rule 6-3, sections 3.1 and 3.3 should be updated to properly use the defined term Imprest Account, so that it reads “cash Imprest Account”. Section 3.3 should also note that an approved agency or IHE financial system is included and not just CORE.
144. Fiscal Rule 6-4, section 2.1 should remove the phrase “revenue account” and replace it with “Non-Augmenting Revenue Accounts”.
145. In Fiscal Rule 6-6, the titles of the statutory references should be updated to match the specific language used in those statutes, and the limitation to section 2.5 of 24-36-104 should be removed as the entire statute is applicable.
146. In Fiscal Rule 7-2, section 1, the words “and Rollforward” should be deleted as the referenced statute does not describe rollforwards
147. In Fiscal Rule 7-2, sections 2.2 and 3.3, the titles of the fiscal rules referenced should be updated to match the specific names of those rules.
148. In Fiscal Rule 7-2, section 3.4.1.1, the phrase “should have been” should be removed.
149. In Fiscal Rule 7-2, section 3.4.1.2, the term “contract” should be replaced with the term “Interagency Agreement” as all of these contracts would be between agencies
150. In Fiscal Rule 7-3, the titles of the statutory references should be updated to match the specific language used in those statutes.
151. In Fiscal Rule 7-3, section 2.1.1, the phrase “charged to a specific line item” should be added after “Total expenditures”
152. In Fiscal Rule 7-3, sections 3.2 body text, 3.3 body text, 4.1, 4.1.1, 4.1.2, and 4.2 should be modified to use the defined term “Overexpenditure of Funds” instead of just “overexpenditure”.
153. Fiscal Rule 7-3, section 3.3 body text should be rewritten as follows to read more clearly: “Unless the Overexpenditure of Funds is approved by the State Controller in accordance with **§Error! Reference source not found.** of this Fiscal Rule, any official, officer, or employee of the State convicted of knowingly causing an Overexpenditure of Funds shall be subject to statutory fines and/or imprisonment in county jail. In addition, the individual may be personally liable for the overexpenditure amount.”
154. In Fiscal Rule 7-3, section 4.1, the statutory citation is incorrect and should be 24-75-109.



155. Fiscal Rule 7-3, section 4.1.1 should be rewritten as follows to account for the automatic repeal of the authorizing statute on September 1, 2020 but to allow the authority to extend if the statute is modified: “The State Controller, with the approval of the Governor, may allow an Overexpenditure of Funds. Prior to recommending to the Governor that the Overexpenditure of Funds be approved, the State Controller shall verify that the statutory requirements allowing the Overexpenditure of Funds have been met. Overexpenditure of Funds shall only be approved between May 1 of any fiscal year and the close of that fiscal year. This authority is only valid so long as §24-75-109 C.R.S. remains in effect and is not repealed.
156. In Fiscal Rule 8-1, section 2.2, the title of the fiscal rule referenced should be updated to match the specific names of that rule.
157. In Fiscal Rule 8-1, section 2.3, “generally accepted accounting principles” should be updated to use the defined term GAAP
158. In Fiscal Rule 8-1, sections 3.1.1 and 3.2, the term “State Controller’s Office” should be replaced by “Office of the State Controller”.
159. In Fiscal Rule 8-2, section 2.1, the title of the fiscal rule referenced should be updated to match the specific names of that rule.
160. In Fiscal Rule 8-2, section 3.1, the word “Rule” should be preceded by the word “Fiscal”, and the sentence should have a comma after the phrase Financial Reports.
161. In Fiscal Rule 9-1, the titles of the statutory references should be updated to match the specific language used in those statutes.
162. In Fiscal Rule 9-2, section 2.2, the definition should read as follows to reference back to the definition of this term in rule 9-1: “See Fiscal Rule 9-1 (Use of the State Payroll System).”
163. In Fiscal Rule 9-2, the titles of the statutory references should be updated to match the specific language used in those statutes.
164. In Fiscal Rule 9-3, the titles of the statutory references should be updated to match the specific language used in those statutes.
165. In Fiscal Rule 9-3, section 2.1, the phrase “...at which time it shall...” should be replaced with “...in which event it shall...”. Also, the word State should be capitalized.
166. In Fiscal Rule 9-4, section 3.1, the word “is” should be replaced with “the amount”
167. In Fiscal Rule 9-4, section 3.4, the words “set forth” should precede the reference to the regulatory cite. Also, the word “rule” should be replaced with “Fiscal Rule”.
168. Fiscal Rule 9-6 should be updated to coordinate with the existing and updated administrative rules regarding fleet rules in 1 CCR 103.
169. In Fiscal Rule 9-6, sections 2.2 and 2.5, the titles of the fiscal rules referenced should be updated to match the specific names of those rules.
170. In Fiscal Rule 9-6, section 2.3, the phrase “a Division of Capital Assets in the...” should be replaced by “in the Division of Central Services,...”
171. In Fiscal Rule 9-6, include a new definition as follows: “Technical Guidance – Technical guidance on the Taxability of State-assigned vehicles prepared by the Office of the State Controller and based on the Internal Revenue Code and its implementing regulations.” And renumber accordingly. Update the rule to use this new defined term.

172. In Fiscal Rule 9-6, section 3.2.1, the term “Elective Officer” should be removed because the Chief Executive Officer of those agencies is the Elective Officer, and they already are State employees.
173. In Fiscal Rule 9-6, section 3 body text and sections 3.2.3 and 3.3.1.2, the word “the” should precede the phrase “Internal Revenue Code” and the words “its implementing” should precede “regulations”
174. In Fiscal Rule 9-6, section 3.1.1.2.1, the word “Federal” should be removed as the Internal Revenue Code is by definition federal
175. In Fiscal Rule 9-6, section 3.1.1.2.2, the word “Fiscal” should precede the word “Rule”
176. In Fiscal Rule 9-6, section 3.2.1, the phrase “Elective Officer or” should be removed as an Elective Officer is the Chief Executive Officer of their agency. Also, “State” should be capitalized.
177. In Fiscal Rule 9-6, section 3.3.2, the sentence should end with “to that employee”.
178. In Fiscal Rule 9-6, section 3.5.2, the section should be rewritten as follows to use the new defined term Technical Guidance: “The Technical Guidance should be followed by all State Agencies, branches of government, and Institutions of Higher Education.”