

With the new Fiscal Rules in effect as of November 1, 2018, some of the Fiscal Rules and sections have moved to different rule numbers or sections, or have been deleted and moved to policy or guidance. The following crosswalk has been provided to help users more easily find the section of the Fiscal Rules they are looking for:

Old Rule	New Rule
1-1, (Accounting Principles and Standards)	1-1
1-2 (Use of State Financial System)	1-3, §3.1
1-3 (State Financial System Access)	1-3, §§3.3 and 3.4
1-4 (Automated Interfaces with State Financial System)	1-3, §3.2
1-5 (State Financial System Security)	1-3, §3.5
1-6 (State Agency or IHE Accounting Systems)	1-3, §3.1.2
1-7 (Delegated Signature Authority)	1-4
1-8 (Preaudit Responsibilities)	1-2, §3.5
1-9 (Fraud, Theft, Embezzlement)	1-2, §§3.1-3.3
1-10 (Capitalization of Equipment)	Fiscal Procedures Manual
2-1 (Propriety of Expenditures)	2-1
2-2, §3 (General Commitment Voucher Rules),	3-1, §3
2-2, §4 (Dollar Limits Table and Exempt Disbursements)	3-1, §5
2-2, §5 (Purchase Order Requirements)	3-2, §4 (Content) 3-2, §5 (Approved Forms)
2-2, §7 (Statutory Violations)	3-1, §8
2-2, §8 (Advance Payments)	3-1, §9
2-2, §9 (Emergencies)	3-1, §11
2-2, §10 (Vendor Agreements)	3-1, §12
2-2, §11 (PO Terms and Conditions)	New Purchase Order Content Policy
2-3 (Receiving Reports)	2-2
2-4 (Purchase Discounts)	2-3, §3.1
2-5 (Interest on Delinquent Payables)	2-3, §3.2
2-6 (Interagency Purchases and Payments)	2-3, §§3.3-3.4
2-7 (Official and Training Functions)	2-4
2-8 (Perquisites)	2-5
2-8, §.01 (Honorariums)	9-5, §3.1
2-9 (Moving and Relocation)	2-6
2-10 (Procurement Card)	2-7
3-1, §3 (Categories of State Contracts)	3-3, §3
3-1, §5 (Content of State Contracts)	3-3, §5 (For Contracts) 3-4, §4 (For Grants)
3-1, §5.2.1 (Content of Interagency Agreements)	3-5, §4
3-1, §5.3 (Indemnification and Limitations of Liability)	3-1, §6
3-1, §6 (Contract Forms)	3-3, §6 (For Contracts) 3-4, §5 (For Grants) 3-5, §5 (For IAs)
3-1, §7 (Contract Approvals)	3-1, §7
3-1, §8 (Legal Review)	3-3, §7 (For Contracts) 3-4, §6 (For Grants)

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1-3 (State Financial System Access)	1-3, §§3.3 and 3.4
1-4 (Automated Interfaces with State Financial System)	1-3, §3.2
3-1, §9 (Controller Review and Approval)	3-3, §8 (For Contracts) 3-4, §7 (For Grants) 3-5, §6 (For IAs)
3-1, §10 (Encumbrances)	3-3, §9 (For Contracts) 3-5, §4 (For IAs)
3-1, §11 (Monitoring of State Contracts)	3-3, §10
3-1, §12 (Independent Contractors)	3-3, §11
3-1, §13 (Exceptions for Personal Services and Elective Official Contracts)	3-3, §12
3-1, §14 (Special Provisions)	3-3, §13
4-1 (Capital Construction Administration)	4-1
4-2 (Capital Construction Projects)	4-2
4-3 (Capital Construction Retainage)	4-2, §3.2
5-1 (Travel)	5-1
6-1 (Cash Receipts and Deposits)	6-1
6-2 (Change Funds and Petty Cash Funds)	6-2
6-3 (Imperest Cash and Bank Accounts)	6-3
6-4 (Entertainment Expense Accounts)	Removed (only applied to IHEs that are now exempt from fiscal rules)
6-5 (Treasury Loans and Advances)	Fiscal Procedures Manual
6-6 (Refunds and Reimbursements)	6-4
6-7 (Checks Returned for Insufficient Funds)	6-5
6-8 (Federal Cash Management)	6-6
7-1 (Cash and Custodial Funds)	7-1 (Spending Authority)
7-3 (Expiration and Rollforwards)	7-2
7-4 (Overexpenditures)	7-3
8-1 (Financial Statements)	8-1
8-2 (Quarterly Financial Reporting)	8-2
8-3 (Cost Allocation Plans)	New Cost Allocation Plan Policy
9-1 (Payroll System)	9-1
9-2 (Direct Deposit)	9-2
9-3 (Final Employee Pay)	9-3
9-4 (Overpayments to Employees)	9-4

Some rules were also added. The following are new rules that were not addressed in the old fiscal rules.

New Rules
4-3 (Capital Construction Carryforwards and Reversions); 6-4 (Refunds and Reimbursements); 7-4 (Common Policy Disputes); 9-6 (Assignment of State-Owned Vehicles)