

STATE OF COLORADO FISCAL RULES

State of Colorado FISCAL RULES

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Department of Personnel & Administration

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STATE OF COLORADO FISCAL RULES

The purpose, statutory authority, definitions, applicability, responsibility and administrative hardship that are contained on page vi of these rules are applicable to each of the State Fiscal Rules and should be attached to any rule that is separated from the State of Colorado Fiscal Rules.



STATE OF COLORADO FISCAL RULES

PURPOSE

The purpose of these fiscal rules is to set forth policies for state agencies and institutions of higher education and institutions of higher education concerning internal controls, accounting policies, and financial reporting for the State of Colorado.

STATUTORY AUTHORITY

Colorado Revised Statutes created the State Controller's Office. Part 2, Title 24, Article 30, C.R.S. lists the powers and duties of the State Controller and is incorporated as a reference into each of these state fiscal rules.

DEFINITIONS

The following definitions are incorporated into each of these state fiscal rules:

State agency or institution of higher education - A department, division, section, unit, commission, board, bureau, college, university, or institution in Colorado state government created by law, executive order, or any other authority.

State Financial System - The official financial system for the State of Colorado as prescribed by the State Controller.

APPLICABILITY

These fiscal rules are applicable to all state agencies and institutions of higher education, to all employees of the state, and to all funds in the executive branch of state government.

RESPONSIBILITY

It is the responsibility of the chief executive officer of each state agency or institution of higher education or institution of higher education to ensure compliance with these fiscal rules.

ADMINISTRATIVE HARDSHIP

Should any of these fiscal rules create undue administrative or financial hardship on a state agency or institution of higher education or institution of higher education, a written request for exemption and/or alternative policy may be submitted by the state agency or institution of higher education or institution of higher education's chief fiscal officer to the State Controller with notification to the state agency or institution of higher education or institution of higher education's chief executive officer.

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STATE OF COLORADO FISCAL RULES

CHAPTER 1: ACCOUNTING

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Access to the State Financial System	1-3
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Rule 1-1 ACCOUNTING PRINCIPLES AND STANDARDS

AUTHORITY:

24-17-102(1), C.R.S. (Internal Controls)
24-17-103, C.R.S. (Annual Internal Control Report)

RULE:

The accounting principles of the state shall be based on generally accepted accounting principles (GAAP) as adopted by the Governmental Accounting Standards Board (GASB). In addition, all applicable statutory provisions shall be met.

When a conflict between statutory provisions and generally accepted accounting principles exists, generally accepted accounting principles take precedence in financial reporting.

When it is necessary to report compliance of financial transactions with statutory requirements, supplemental schedules may be used. Preparation of separate statutory based reports may also be necessary.

The chief executive officer and chief fiscal officer of each state agency or institution of higher education shall annually certify to the State Controller as to the adequacy of its systems of internal accounting and administrative controls. The certification form, content and due date shall be determined by the State Controller.

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Rule 1-2 USE OF THE STATE FINANCIAL SYSTEM

AUTHORITY:

24-30-202 (12), C.R.S.

RULE:

All state agencies and institutions of higher education are required to use the state financial system to record their financial transactions and financial information, develop their financial reports and prepare their financial statements.

The state financial system is composed of various systems and sub-systems in the Colorado Financial Reporting System and the state payroll system.

EXCEPTIONS TO RULE:

An exemption is granted by the State Controller to the governing boards and institutions of higher education to transmit summary financial information to the state financial system. This exemption is granted only to those governing boards and institutions of higher education that have an internal accounting system and an electronic interface that have been approved by the State Controller. The electronic interface shall provide timely updates to the state financial system as directed by the State Controller. The governing boards and institutions of higher education are also exempt from the requirement to use the state payroll system.

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Rule 1-3 ACCESS TO THE STATE FINANCIAL SYSTEM

AUTHORITY:

2-3-107, C.R.S. (State Auditor)
2-3-203(1), C.R.S. (Joint Budget Committee)
24-30-202(11), C.R.S. (State Controller Authority)

RULE:

The State Controller is the official custodian of the financial portion of the database included within the state's financial system. The official custodian prescribes the rules and regulations with reference to query, use, or inspection of the financial records.

The State Controller, as official custodian of the financial portion of the state financial system database, shall approve access and resolve all disputes regarding access to financial information contained in the database.

Each state agency or institution of higher education is delegated custodial authority for its portion of the financial database on the state financial system.

Electronic Read Only (Query) Access to the State Financial System Data Base

State financial system records contain both public and confidential information; therefore access to financial data contained on the state financial system shall not be granted to anyone for general perusal of a state agency or institution of higher education's financial records.

Specific request for query access to the financial database of the state financial system shall state what information is requested and when the information is desired. The state agency or institution of higher custodian shall have the discretion of requiring that the request for financial information be in writing.

.01 Query access by a citizen or private entity:

Information requested by a citizen or entity other than a state agency or institution of higher education shall be furnished in a timely manner, as provided by statute. The information shall be provided in the form of a copy or printout, or a computer tape or disc. Actual costs, not to exceed the statutory maximum, may be charged by the state agency or institution of higher education for providing the information requested.

.02 Query access to a state agency or institution of higher education's own financial database:

Each state agency or institution of higher education shall be given query access to its portion of the financial database on the state financial system. Each state agency or institution of higher education shall be given query access to the centrally controlled tables maintained on the state financial system.

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.03 Query access to another state agency or institution of higher education's financial database:

When a state agency or institution of higher education desires information from another state agency or institution of higher education, the state agency or institution of higher education making the request shall obtain approval from the chief executive officer of the state agency or institution of higher education possessing the information. Once approval has been granted, the information shall be furnished in a timely manner, as provided by statute. No charge shall be made for the information provided. Disputes shall be referred to the State Controller.

.04 Query access to multiple state agencies and institutions of higher education's financial databases:

All requests for financial information concerning multiple state agencies and/or institutions of higher education shall be referred to the State Controller. The State Controller shall have query access to all state agencies and institutions of higher education's financial databases and shall respond to all requests for information requiring multiple accesses.

The State Controller shall notify each state agency or institution of higher education of the request for information and furnish each state agency or institution of higher education a copy of the information provided, as necessary.

.05 Query access by the Office of the State Auditor:

The Office of the State Auditor shall have query access to the financial databases of all state agencies and institutions of higher education on the state financial system.

.06 Query access by the Office of State Planning and Budgeting:

Unless otherwise provided by agreement, the Office of State Planning and Budgeting shall have query access to the financial databases of all state agencies and institutions of higher education on the state financial system only for the purpose of carrying out its statutory responsibilities.

.07 Query access by the legislative Joint Budget Committee:

Unless otherwise provided by agreement, the legislative Joint Budget Committee shall have query access to the financial databases of all state agencies and institutions of higher education on the state financial system only for the purpose of carrying out its statutory responsibilities.

.08 Query access by the state Department of Treasury:

Unless otherwise provided by agreement, the Department of Treasury shall have query access to the state financial system for the purpose of carrying out its statutory responsibilities.

.09 Query access by the Colorado Commission on Higher Education:

The Colorado Commission on Higher Education shall have query access to all financial data contained on the state financial system for all institutions, agencies, and boards within the Department of Higher Education.

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Rule 1-4 AUTOMATED INTERFACES WITH THE STATE FINANCIAL SYSTEM

AUTHORITY:

24-30-202 (12), C.R.S.

RULE:

Only electronic interfaces approved by the State Controller shall be allowed to feed data into the state financial system.

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Rule 1-5 STATE FINANCIAL SYSTEM SECURITY

AUTHORITY:

24-30-201 (1)(f), C.R.S.

RULE:

The State Controller is responsible for the overall security of the state financial system. The State Controller may delegate security responsibility to state agencies and institutions of higher education for their portion of the financial database on the state financial system.

If it is determined that a state agency or institution of higher education is not complying with the responsibilities delegated to its state financial system security administrator, the State Controller may withdraw the delegation and assume responsibility of the state financial system security administration for that state agency or institution of higher education.

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Rule 1-6 STATE AGENCY OR INSTITUTION OF HIGHER EDUCATION ACCOUNTING SYSTEMS

AUTHORITY:

24-30-202 (12), C.R.S.

DEFINITIONS:

Financial System - All data processing software systems applied to general ledgers and subsidiary ledgers, debt collection, accounts payable, accounts receivable, cost distribution, fixed assets, inventory, payroll, purchasing, and time collection.

RULE:

All financial systems that are used to record state financial information and transactions, or develop financial reports and prepare financial statements for the state shall be approved by the State Controller.

State agencies and institutions of higher education shall strive to improve their efficiency in the collection, maintenance, and reporting of financial information throughout state government. To achieve this goal, state agencies and institutions of higher education shall use the state financial system, unless exempted by the State Controller. Redundancies between state agency or institution of higher education financial systems and the state financial system should be eliminated in order to prevent duplication in the development of financial systems, to improve the compatibility of financial systems, to facilitate inter-system communications and to timely access information, and to improve the efficiency of the collection, maintenance, and reporting of financial information throughout state government.

To accomplish the desired objectives, the State Controller:

- .01 Shall approve the development or acquisition of new or replacement financial systems based upon:
- a. The compatibility of the proposed financial system with the state financial system or with other approved state agency or institution of higher education financial systems.
 - b. The uniformity of accounting procedures, account structures, object, revenue, and other classifying code definitions.
 - c. The potential benefit and use by other state agencies and institutions of higher education with similar needs.

- .02 May require a state agency or institution of higher education to exclusively use the state financial system.

If the state financial system cannot meet the needs of a state agency or institution of higher education, the chief fiscal officer of the state agency or institution of higher education shall notify the State Controller.

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Rule 1-7 DELEGATED SIGNATURE AUTHORITY OF THE STATE CONTROLLER

AUTHORITY:

24-30-202 (1), (2), (3), and (4) C.R.S.

RULE:

State agencies and institutions of higher education shall, upon request of the State Controller, identify and submit a listing of persons authorized to sign or approve specific documents for the State Controller. Such listing shall contain the name, and manual signature of those persons delegated signature authority and be approved by the chief executive officer of the state agency or institution of higher education. Any change to the approved listing must be submitted to the State Controller.

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Rule 1-8 PREAUDIT RESPONSIBILITY FOR ACCOUNTING DOCUMENTS AND FINANCIAL TRANSACTIONS

AUTHORITY:

24-30-201 (1)(h), C.R.S.

DEFINITIONS:

Preaudit - A review for compliance with applicable statutes, fiscal rules, and other regulations, and an adherence to accepted business practices.

RULE:

All accounting documents and financial transactions shall be subjected to a preaudit prior to recording the documents on the state financial system or on an approved state agency or institution of higher education accounting system, and prior to making payment. State agencies and institutions of higher education shall implement internal accounting and administrative controls that reasonably ensure that financial transactions are accurate, reliable, and conform to state fiscal rules. The factors of risk, cost, and business requirements shall be considered when establishing these internal controls.

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Rule 1-9 FRAUD, THEFT AND EMBEZZLEMENT

AUTHORITY:

18-4-401, C.R.S. (Theft)
18-5-102, C.R.S. (Forgery)
18-8-407, C.R.S. (Embezzlement of Public Property)
24-17-101, C.R.S. (State Department Financial Responsibility and Accountability Act)

DEFINITIONS:

Fraud includes misstatements arising from fraudulent financial reporting, misstatements arising from intentional misappropriation of assets, and theft or embezzlement of public property.

Misstatements arising from fraudulent financial reporting are intentional misstatements, or omissions of amounts or disclosures in financial statements with the intent to deceive financial statement users.

Misstatements arising from misappropriation of assets involve the theft of an entity's assets where the effect of the theft causes the basic financial statements not to be presented in conformity with accounting principles generally accepted in the United States of America.

RULE:

Departments, agencies, and institutions of higher education have the responsibility for the design and implementation of programs and controls to prevent, deter and detect fraud.

Any suspected fraudulent misstatements of the financial statements should be reported to the State Controller.

Any suspected theft or embezzlement of state funds or assets should be immediately reported to the chief executive officer, or delegate, and the chief financial officer of the state agency or institution of higher education and appropriate action taken. A suspected theft or embezzlement of state funds or assets totaling \$5,000 or more, or such amount as designated by the State Controller for a given agency, per incident shall be reported in writing to the State Controller. Also, the results of any investigation or follow-up including corrective measures implemented to prevent or reduce the likelihood of future occurrences must be reported in writing to the State Controller in a timely manner.

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Rule 1-10 ACCOUNTABILITY AND CAPITALIZATION OF EQUIPMENT

AUTHORITY:

24-30-201 (1)(k), C.R.S.

DEFINITIONS:

Equipment - Tangible personal property that has a useful life of more than one year and an acquisition cost of more than \$5,000, which is not a permanent part of a building and does not lose its identity through incorporation into a more complex unit.

RULE:

Each state agency or institution of higher education is responsible for ensuring that all equipment acquired by the state is properly accounted for when acquired, inventoried and safeguarded throughout its useful life, and properly accounted for at the time of disposal.

Tangible personal property purchased by the state shall be either capitalized or expensed in the fiscal year in which it was acquired. Equipment purchased by the state shall be capitalized. For control purposes a state agency or institution of higher education may select a minimum acquisition cost or useful life that is less than the stated criteria for capitalization.

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CHAPTER 2: DISBURSEMENT

<u>FISCAL RULE</u>	<u>NUMBER</u>
Propriety of Expenditures	2-1
Commitment Vouchers	2-2
Receiving Reports	2-3
Purchase Discounts	2-4
Interest Payment on Delinquent Payables	2-5
Interagency Purchases and Payments	2-6
Official Functions and Training Functions	2-7
Miscellaneous Compensation and Other Benefits (Perquisites)	2-8
Moving and Relocation	2-9
Procurement Card	2-10

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Rule 2-1 PROPRIETY OF EXPENDITURES

AUTHORITY:

24-30-202 (2) and (5)(a), C.R.S.

RULE:

All expenditures by state agencies and institutions of higher education shall meet the following standards of propriety:

- .01 Are for official state business purposes only.
- .02 Are reasonable and necessary under the circumstances.

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Rule 2-2 COMMITMENT VOUCHERS

1. Authorities
2. Definitions
3. Rule
4. Dollar Limits and Requirements
5. State Purchase Orders
6. State Contracts
7. Statutory Violations
8. Advance Payments
9. Emergencies
10. Vendor Agreements
11. Purchase Order Terms and Conditions

1 AUTHORITIES

CRS §24-30-202 (1-4), and (5)(a) (State Controller Authority)
CRS §24-30-1401, et seq., (Professional Services)
CRS §24-102-205 (Centralized Contract Management System)
CRS §24-102-206 (Contract Performance Outside United States or Colorado)
CRS §24-103-601 (Right to Audit Records)
CRS §24-103.5-101 (Monitoring of Vendor Performance)
CRS §24-105-102 (Performance Evaluation Reports)

2 DEFINITIONS

All references to “contract” or “agreement” refer to State contracts, which are formal, legally binding documents. The terms “contract”, and “agreement” are used interchangeably in the following definitions to reflect their common usage in the State and include any amendments and modifications thereto.

- 2.1 Advance Payment** – A payment made for goods or services prior to the receipt thereof.
- 2.2 Advice of Employment** – A document that includes an offer of employment.
- 2.3 Agency** – An executive department of the State of Colorado, or any subdivisions thereof.
- 2.4 Commitment Voucher**
 - 2.4.1 Elements.** A document, the form of which has been approved by the State Controller, evidencing the following:
 - 2.4.1.1** A description of goods or services being purchased or other reasons for the disbursement of funds;
 - 2.4.1.2** The amount to be paid;
 - 2.4.1.3** That the obligation of the State is being charged to the appropriate account; and
 - 2.4.1.4** That procurement requirements have been satisfied.
 - 2.4.2 Inclusions.** Commitment vouchers include any approved form of purchase order, State contract, travel authorization, advice of employment, grant contract, license agreement, parking license agreement, and other written authorizations for disbursement which satisfy the requirements of subsection 2.4.1 (Elements) of this Fiscal Rule.
 - 2.4.3 Exclusion.** Procurement cards are not commitment vouchers. Procurement cards are a method of payment, not a method of procurement. Purchases made with a procurement card also require the use of an appropriate commitment voucher or small purchase documentation.
- 2.5 Delegated Agency or Institution of Higher Education** – An Agency or Institution of Higher Education whose controller has received delegated signature authority from the State Controller.
- 2.6 Emergency** – An unexpected event creating an immediate threat to the public health, welfare, or safety, the functioning of government, or the preservation or protection of property, which requires an immediate response.

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- 2.7 Encumbrance** - An amount reserved on the State financial system or an approved Agency or Institution of Higher Education accounting system to reflect a formal obligation of the State. When required by this Fiscal Rule, an Agency or Institution of Higher Education shall encumber funds prior to recording expenditures and disbursing funds.
- 2.8 Institution of Higher Education** - A college or university established as part of the State of Colorado.
- 2.9 Interagency Agreement** - An agreement between two Agencies, two Institutions of Higher Education, or an Agency and Institution of Higher Education, which includes a dispute resolution process giving the State Controller final decision-making authority.
- 2.10 Interagency Purchase Order** - A purchase order issued by an Agency or Institution of Higher Education to another Agency or Institution of Higher Education.
- 2.11 Procurement Officer** – Head of the procurement function for an Institution of Higher Education or for an Agency that has received delegation from the State Purchasing Office.
- 2.12 Purchase Order** - A document, in a form prescribed by the Office of the State Controller, prepared and approved by an authorized employee of an Agency or Institution of Higher Education for the purpose of encumbering funds and securing goods or services from a vendor. For the purpose of this Fiscal Rule, a purchase order is not a State contract.
- 2.13 Reviewing Attorney** – An assistant attorney general, special assistant attorney general, or other attorney authorized by the State Attorney General and employed by an Agency or Institution of Higher Education, who has received a written designation as a Reviewing Attorney from the State Controller. A written designation by the State Controller is personal to the Reviewing Attorney and may not be assigned or further delegated. The designation is limited to the specific responsibilities and authority set forth in the written designation, which may be terminated or modified at any time, at the sole discretion of the State Controller.
- 2.14 Small Purchase Documentation**
- 2.14.1 Applicability.** Small purchase documentation is required for purchases of \$5,000 or less.
- 2.14.2 Elements.**
- 2.14.2.1** Documentation shall include:
- 2.14.2.1.1** Description of goods or services being purchased or other reasons for the disbursement of funds; and
- 2.14.2.1.2** The amount to be paid.
- 2.14.2.2** The Agency or Institution of Higher Education shall ensure that:
- 2.14.2.2.1** The State's obligation is being charged to the appropriate account; and
- 2.14.2.2.2** Procurement requirements have been satisfied.
- 2.14.3 Inclusions.** Small purchase documentation includes, without limitation, an invoice, billing, receipt, court order, or any other document appropriate to the transaction and approved by the State Controller.
- 2.14.4 Exclusions.** Small purchase documentation is not required for purchases that do not require a receipt under Fiscal Rule 5-1(Travel).
- 2.15 State Contract** – See Fiscal Rule 3-1 (State Contracts).
- 2.16 Statutory Violation** – A statutory violation occurs when liabilities are incurred or payments are made on the State's behalf without prior approval of a State purchase order or contract by the State Controller, when required under this Fiscal Rule.
- 2.17 Vendor Agreement** – A vendor agreement is any form of agreement provided by a vendor, including an on-line agreement, containing contractual provisions relating to the goods and/or services to be provided by such vendor.

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3 RULE

An Agency or Institution of Higher Education shall not disburse funds unless the disbursement is supported by a commitment voucher or small purchase documentation. With respect to proposed expenditures, Agencies and Institutions of Higher Education shall ensure that the commitment voucher:

- 3.1 Expenditure is authorized by the appropriation and required approvals have been received;
- 3.2 Expenditure is reasonable and necessary;
- 3.3 Prices or rates are fair and reasonable;
- 3.4 Expenditure amount is within the available unencumbered balance;
- 3.5 Adequately defines the requirements, respective performance obligations of the parties, and pricing;
- 3.6 Terms and conditions represent a commercially reasonable allocation of risks between the parties;
- 3.7 Complies with applicable statutes, executive orders, rules and policies; and
- 3.8 Is encumbered, if a purchase order or contract. The encumbrance of funds is not required for interagency agreements between Agencies and Institutions of Higher Education charged to a special line item appropriation dedicated to that commitment, routine internal services, and other items specified in §4.2 (Exempt Disbursements) of this Fiscal Rule.

4 DOLLAR LIMITS AND REQUIREMENTS

<u>TYPE OF AGREEMENT</u>	<u>DOLLAR LIMIT</u> Total value of the commitment; for multiple-year commitments, the total value is equal to the sum of the commitments for all contract years.	<u>REQUIREMENTS</u>
Goods	\$5,000 and less	Small purchase documentation or any commitment voucher
	Above \$5,000	PO or State contract Create Encumbrance
Services	\$5,000 and less	Small purchase documentation or any commitment voucher
	\$5,001 to \$100,000	PO or State contract Create Encumbrance
	Above \$100,000	State contract Create Encumbrance
Capital Construction / Controlled Maintenance	NA	See Fiscal Rule 4-1 (Capital Construction Administration) and Fiscal Procedures Manual
Professional Services under CRS §24-30-1401, et seq., including architectural, engineering, land surveying, industrial hygienist, and landscape architect services	Any dollar amount	State contract Create Encumbrance
Real Property lease or license of land, buildings, or a portion thereof for term of more than 30 days	Any dollar amount	State contract Create Encumbrance

- 4.1 **Protecting the State's Interests.** State contracts shall be used in situations in addition to those described in this § 4 if other commitment vouchers do not adequately protect the State's interests. Refer questions regarding the proper form of commitment voucher to the State Controller.

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- 4.2 Exempt Disbursements.** A purchase order or State contract is not required for the following types of disbursements regardless of the amount of funds disbursed:
- 4.2.1** Calculated payments required under a program within an Agency or Institution of Higher Education (e.g., formula distributions, other distributions required by regulatory or statutory formulas);
 - 4.2.2** Copier rental agreements when the payment is based on cost per copy;
 - 4.2.3** Conference registrations;
 - 4.2.4** Financial aid or tuition assistance programs;
 - 4.2.5** Insurance purchases;
 - 4.2.6** Internal services routinely provided by an Agency or Institution of Higher Education (e.g., printing services and materials ordered from the Division of Central Services, Capitol Complex lease payments, or legal services provided to an Agency or Institution of Higher Education by the Department of Law);
 - 4.2.7** Intra-Agency or intra-Institution purchases;
 - 4.2.8** Moving expenses reimbursed to State employees;
 - 4.2.9** Payroll and related disbursements (withholding, authorized benefits, etc.);
 - 4.2.10** Postal and other delivery charges, including messenger fees;
 - 4.2.11** State program payments to or on behalf of individuals qualified for the program's benefits;
 - 4.2.12** Subscriptions for journals, informational publications or similar materials (electronic or hard copy), which do not include services;
 - 4.2.13** Utility hook ups and line extensions performed by a utility company;
 - 4.2.14** Water, gas, electric, and customary local and long-distance telephone services, including pagers and cell phones, which are routinely purchased by an Agency or Institution of Higher Education; and
 - 4.2.15** Other disbursements approved in writing by the State Controller.

5 STATE PURCHASE ORDERS

- 5.1 Standard Provisions** – All purchase orders issued by State Agencies and Institutions of Higher Education shall include the provisions set forth in §11 (Purchase Order Terms and Conditions of this Fiscal Rule.
- 5.2 Interagency Purchase Orders** – An Agency or Institution of Higher Education issuing a purchase order to another Agency or Institution of Higher Education may change or delete any standard provision.
- 5.3 Revision of Standard Terms and Conditions** – An Agency or Institution of Higher Education issuing a purchase order to a party, other than another Agency or Institution of Higher Education, shall not change or delete the standard purchase order provisions unless it obtains prior written approval of a procurement officer or authorized State Controller delegate, in the case of a fully delegated Agency, or the State Purchasing Office or the State Controller, in the case of a partially delegated Agency, except that:
- 5.3.1** No changes to the provisions governing Changes, Vendor Offset, Assignment and Successor, Independent Contractor, and Funds Availability may be made without the prior approval of the State Controller; and
 - 5.3.2** No changes to the Choice of Law, Public Contracts for Services, or Public Contracts with Natural Persons provisions may be made without legal review and written approval by the Office of the State Controller, Attorney General, or a Reviewing Attorney.
- 5.4 Services involving transfer of confidential information** - All purchase orders issued by an Agency or Institution of Higher Education that involve the transfer of or access to confidential electronic information shall comply with Data Security policies issued by the Governor's Office of Cyber Security or by the contracting Institution of Higher Education.

6 STATE CONTRACTS

Agencies and Institutions of Higher Education shall use a State contract as the commitment voucher for all purchases or leases of goods and services, as required under Fiscal Rule 3-1 (State Contracts). State contracts shall comply with the requirements of Fiscal Rule 3-1 and this Fiscal Rule.

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7 STATUTORY VIOLATIONS

A statutory violation occurs when liabilities are incurred or payments are made on the State's behalf without prior approval of a State purchase order or contract, when required under this Fiscal Rule.

- 7.1 Payment Prohibition.** An Agency or Institution of Higher Education shall not make payments to a vendor when a statutory violation has occurred, unless the violation has been ratified by the State Controller.
- 7.2 Personal Liability.** Under CRS §24-30-202(3) any person(s) who incurs, orders or votes for an obligation or makes a payment which creates a statutory violation shall be personally liable for such obligation, unless the statutory violation is ratified by the State Controller.
- 7.3 Internal Controls.** All Agencies and Institutions of Higher Education shall maintain an adequate system of internal controls to identify statutory violations, to prevent or minimize such violations, and to implement the provisions of this section.
- 7.4 Ratification.** The State Controller, in his or her sole discretion, may ratify the expenditure or obligation creating a statutory violation, if he or she finds all of the following:
- 7.4.1** The prices or rates are fair and reasonable;
 - 7.4.2** The amount of the expenditure is within the unencumbered balance;
 - 7.4.3** The Agency or Institution of Higher Education provides a written explanation in accordance with the State Controller Policy entitled "*Statutory Violations*";
 - 7.4.4** The parties did not act in bad faith or in a fraudulent manner; and
 - 7.4.5** The violation is not repeated or part of a consistent pattern of statutory violations.

8 ADVANCE PAYMENTS

An advance payment is a payment made for goods or services prior to the receipt thereof.

- 8.1 General Prohibition.** State contracts and other commitment vouchers shall not provide for advance payment for goods supplied and/or services performed or for any other contractual obligation, except as permitted in subsection 8.3 of this Fiscal Rule.
- 8.2 Waiver Process.** The State Controller, in his or her sole discretion, may grant the request of an Agency or Institution of Higher Education for a waiver, allowing an advance payment not listed in the exceptions in subsection 8.3. The waiver request shall include evidence that advance payment is an established industry standard and/or provides a benefit to the State at least equal to the cost and risk of the advance payment.
- 8.3 Exceptions - Prior Approval Not Required.** Advance payments for a period of one year or less are permitted without prior approval of the State Controller for the following:
- 8.3.1** Advertising services and related goods;
 - 8.3.2** Charter transportation;
 - 8.3.3** Construction permits;
 - 8.3.4** Federal grants awarded by the State to subgrantees (in compliance with Federal requirements);
 - 8.3.5** Overnight travel accommodations such as hotels, motels, etc. (See Fiscal Rule 5-1 Travel);
 - 8.3.6** Information Technology (IT) service agreements (including internet access, systems and database access),
 - 8.3.7** Insurance premiums;
 - 8.3.8** Interagency agreements;
 - 8.3.9** Licenses, including licenses for software;
 - 8.3.10** Maintenance of office equipment or information technology (IT) (software and hardware), and other maintenance agreements;
 - 8.3.11** Membership dues;
 - 8.3.12** Personal property leases or rentals;
 - 8.3.13** Post Office Box rentals;
 - 8.3.14** Professional services provided by expert witnesses hired for litigation purposes, mediators, entertainers, and speakers;

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- 8.3.15 Real property leases, where the State is a tenant, and perpetual easements, if the entire interest is purchased and all attendant rights are transferred upon payment;
- 8.3.16 Sponsored projects – See Fiscal Rule 3-1 (State Contracts);
- 8.3.17 Subscriptions for journals, informational publications or similar materials (electronic or hard copy), which do not include services;
- 8.3.18 Tuition, registration, and fees charged for trainings, classes, conferences, and seminars;
- 8.3.19 Utility hook ups and line extensions performed by a utility company; and
- 8.3.20 Water rights purchases or temporary leases.

- 8.4 **Exceptions - Prior Delegate Approval.** Advance payments of up to \$10,000, for one or more fiscal years, if the State Controller delegate for the Agency or Institution of Higher Education determines, and documents in the contract file, that the advance payment provides a benefit to the State at least equal to the cost and risk of the payment.

9 EMERGENCIES

Disbursements for emergency procurements may be made upon presentation of invoices, receipts, or other statements describing goods or services purchased and the amount to be paid. Goods and services necessary to respond to an emergency may be procured immediately, without issuing a commitment voucher or obtaining a written waiver from the Office of the State Controller, where all of the following conditions are met:

- 9.1 The nature of the threat requires an immediate response and there is insufficient time to issue a commitment voucher;
- 9.2 The procurement is authorized by the individual who has final executive authority for an Agency or Institution of Higher Education, or his or her delegate;
- 9.3 The procurement is made with such competition as is practicable under the circumstances;
- 9.4 A commitment voucher is executed as soon as possible to define future performance obligations, if any, of the vendor and State, as required by Fiscal Rules; and
- 9.5 The Agency or Institution of Higher Education notifies the Office of the State Controller in writing, as soon as possible, of the circumstances, goods and services purchased, and the dollar amount of the commitment.

10 VENDOR AGREEMENTS

A vendor agreement is any form of agreement provided by a vendor, including an on-line agreement, containing contractual provisions relating to the goods and/or services to be provided by such vendor.

- 10.1 **Prohibited Use.** A vendor agreement shall not be used in lieu of a State purchase order or contract, where one is required, absent the prior written approval of the State Controller. A vendor agreement shall not be used where a State purchase order or contract is not required, except as provided in this §10.
- 10.2 **Permitted Use.** The chief fiscal officer or procurement director of an Agency or Institution of Higher Education may authorize the use of vendor agreements up to \$5,000, if a State contract or purchase order is not required.
- 10.3 **Conditions of Use.** All of the conditions set forth in the State Controller Policy entitled “*Vendor Agreements*” shall be met whenever a vendor agreement is used.

11 PURCHASE ORDER TERMS AND CONDITIONS

See next page.

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1. Offer/Acceptance. If this purchase order ("PO") refers to vendor's bid or proposal, this PO is an ACCEPTANCE of vendor's OFFER TO SELL in accordance with the terms and conditions of the "solicitation" identified in vendor's bid or proposal. The solicitation includes an RFP, IFB, or any other form of order by buyer. If a bid or proposal is not referenced, this PO is an OFFER TO BUY, subject to vendor's acceptance, demonstrated by vendor's performance or written acceptance of this PO. Any COUNTER-OFFER TO SELL automatically CANCELS this PO, unless a change order is issued by buyer accepting a counter-offer. This PO shall supersede and control over any vendor form(s) or part(s) thereof included in or attached to any bid, proposal, offer, acknowledgment, or otherwise, in the event of inconsistencies or contradictions, regardless of any statement to the contrary in such form(s) or parts thereof.

2. Safety Information. All chemicals, equipment and materials proposed and/or used in the performance of this PO shall conform to the requirements of the Occupational Safety and Health Act of 1970. Vendor shall furnish all Material Safety Data Sheets (MSDS) for any regulated chemicals, equipment or hazardous materials at the time of delivery.

3. Changes. Vendor shall furnish products and/or services strictly in accordance with the specifications and price set forth for each item. This PO shall not be modified, superseded or otherwise altered, except in writing signed by purchasing agent and accepted by vendor. Each shipment received or service performed shall comply with the terms of this PO, notwithstanding invoice terms or acts of vendor to the contrary, unless this PO has been modified, superseded or otherwise altered in accordance with this section.

4. Delivery. Unless otherwise specified in the solicitation or this PO, delivery shall be FOB destination. Buyer is relying on the promised delivery date, installation, and/or service performance set forth in vendor's bid or proposal as material and basic to buyer's acceptance. If vendor fails to deliver or perform as and when promised, buyer, in its sole discretion, may cancel its order, or any part thereof, without prejudice to its other rights, return all or part of any shipment so made, and charge vendor with any loss or expense sustained as a result of such failure to deliver or perform as promised. Time is of the essence.

5. Intellectual Property. Any software, research, reports, studies, data, photographs, negatives or other documents, drawings or materials (collectively "materials") delivered by vendor in performance of its obligations under this PO shall be the exclusive property of buyer. Ownership rights shall include, but not be limited to, the right to copy, publish, display, transfer, prepare derivative works, or otherwise use the materials. Vendor shall comply with all applicable Cyber Security Policies of the State of Colorado (the "State"), or buyer, as applicable, and all confidentiality and non-disclosure agreements, security controls, and reporting requirements.

6. Quality. Buyer shall be the sole judge in determining "equals" with regard to quality, price and performance. All products delivered shall be newly manufactured and the current model, unless otherwise specified.

7. Warranties. All provisions and remedies of the Colorado Uniform Commercial Code, CRS, Title 4 ("CUCC"), relating to implied and/or express warranties are incorporated herein, in addition to any warranties contained in this PO or the specifications.

8. Inspection and Acceptance. Final acceptance is contingent upon completion of all applicable inspection procedures. If products or services fail to meet any inspection requirements, buyer may exercise all of its rights, including those provided in the CUCC. Buyer shall have the right to inspect services provided under this PO at all reasonable times and places. "Services" as used in this section includes services performed or tangible material produced or delivered in the performance of services. If any of the services do not conform to PO requirements, buyer may require vendor to perform the services again in conformity with PO requirements, without additional payment. When defects in the quality or quantity of service

cannot be corrected by re-performance, buyer may (a) require vendor to take necessary action to ensure that future performance conforms to PO requirements and (b) equitably reduce the payment due vendor to reflect the reduced value of the services performed. These remedies do not limit the remedies otherwise available in this PO, at law, or in equity.

9. Cash Discount. The cash discount period will start from the later of the date of receipt of acceptable invoice, or from date of receipt of acceptable products/services at the specified destination by an authorized buyer representative.

10. Taxes. Buyer and the State are exempt from all federal excise taxes under Chapter 32 of the Internal Revenue Code [No. 84-730123K] and from all State and local government sales and use taxes [CRS, Title 39, Article 26, Parts I and II]. Such exemptions apply when materials are purchased for the benefit of State, except that in certain political subdivisions (e.g., City of Denver) vendor may be required to pay sales or use taxes even though the ultimate product or service is provided to buyer. Buyer shall not reimburse such sales or use taxes.

11. Payment. Buyer shall pay vendor for all amounts due within 45 days after receipt of products or services and a correct notice of amount due. Interest on the unpaid balance shall begin to accrue on the 46th day at the rate set forth in CRS §24-30-202(24) until paid in full. Interest shall not accrue if a good faith dispute exists as to buyer's obligation to pay all or a portion of the amount due. Vendor shall invoice buyer separately for interest on delinquent amounts due, referencing the delinquent payment, number of day's interest to be paid, and applicable interest rate.

12. Vendor Offset. [Not Applicable to Inter-governmental POs] Under CRS §24-30-202.4 (3.5), the State Controller may withhold payment under the State's vendor offset intercept system for debts owed to State agencies for: (a) unpaid child support debts or arrearages; (b) unpaid balances of tax, accrued interest, or other charges specified in CRS §39-21-101, et seq.; (c) unpaid loans due to the Student Loan Division of the Department of Higher Education; (d) amounts required to be paid to the Unemployment Compensation Fund; and (e) other unpaid debts owing to the State as a result of final agency determination or judicial action.

13. Assignment and Successors. Vendor shall not assign rights or delegate duties under this PO, or subcontract any part of the performance required under this PO, without the express, written consent of buyer. This PO shall inure to the benefit of and be binding upon vendor and buyer and their respective successors and assigns. Assignment of accounts receivable may be made only upon written notice furnished to buyer.

14. Indemnification. If any article sold or delivered under this PO is covered by a patent, copyright, trademark, or application therefore, vendor shall indemnify and hold harmless buyer from any and all loss, liability, cost, expenses and legal fees incurred on account of any claims, legal actions or judgments arising out of manufacture, sale or use of such article in violation or infringement of rights under such patent, copyright, trademark or application. If this PO is for services, vendor shall indemnify, save, and hold harmless buyer, its employees and agents, against any and all claims, damages, liability and court awards including costs, expenses, and attorney fees and related expenses, incurred as a result of any act or omission by vendor, or its employees, agents, subcontractors or assignees, arising out of or in connection with performance of services under this PO.

15. Independent Contractor. Vendor shall perform its duties hereunder as an independent contractor and not as an employee. Neither vendor nor any agent or employee of vendor shall be deemed to be an agent or employee of buyer. Vendor and its employees and agents are not entitled to unemployment insurance or workers compensation benefits through buyer and buyer shall not pay for or otherwise provide such coverage for vendor or any of its agents or employees. Unemployment insurance benefits will be available to vendor and its employees and agents only if coverage is made available by vendor or a third party. Vendor shall pay when due all applicable

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employment, income, and local head taxes incurred pursuant to this PO. Vendor shall not have authorization, express or implied, to bind buyer to any agreement, liability or understanding, except as expressly set forth herein. Vendor shall (a) provide and keep in force workers' compensation and unemployment compensation insurance in the amounts required by law, (b) provide proof thereof when requested by buyer, and (c) be solely responsible for its acts and those of its employees and agents.

16. Communication. All communication concerning administration of this PO, prepared by vendor for buyer's use, shall be furnished solely to purchasing agent.

17. Compliance. Vendor shall strictly comply with all applicable federal and state laws, rules, and regulations in effect or hereafter established, including, without limitation, laws applicable to discrimination and unfair employment practices.

18. Insurance. Vendor shall obtain, and maintain, at all times during the term of this PO, insurance as specified in the solicitation, and provide proof of such coverage as requested by purchasing agent.

19. Termination Prior to Shipment. If vendor has not accepted this PO in writing, buyer may cancel this PO by written or oral notice to vendor prior to shipment of goods or commencement of services.

20. Termination for Cause. (a) If vendor refuses or fails to timely and properly perform any of its obligations under this PO with such diligence as will ensure its completion within the time specified herein, buyer may notify vendor in writing of non-performance and, if not corrected by vendor within the time specified in the notice, terminate vendor's right to proceed with the PO or such part thereof as to which there has been delay or a failure. Vendor shall continue performance of this PO to the extent not terminated and be liable for excess costs incurred by buyer in procuring similar goods or services elsewhere. Payment for completed services performed and accepted shall be at the price set forth in this PO. (b) Buyer may withhold amounts due to vendor as buyer deems necessary to reimburse buyer for excess costs incurred in curing, completing or procuring similar goods and services. (c) If after rejection, revocation, or other termination of vendor's right to proceed under the CUCC or this clause, buyer determines for any reason that vendor was not in default or the delay was excusable, the rights and obligations of buyer and vendor shall be the same as if the notice of termination had been issued pursuant to termination under §21.

21. Termination in Public Interest. Buyer is entering into this PO for the purpose of carrying out the public policy of the State, as determined by its Governor, General Assembly, and Courts. If this PO ceases to further the public policy of the State, buyer, in its sole discretion, may terminate this PO in whole or in part and such termination shall not be deemed to be a breach of buyer's obligations hereunder. This section shall not apply to a termination for vendor's breach, which shall be governed by §20. Buyer shall give written notice of termination to vendor specifying the part of the PO terminated and when termination becomes effective. Upon receipt of notice of termination, vendor shall not incur further obligations except as necessary to mitigate costs of performance. For services or specially manufactured goods, buyer shall pay (a) reasonable settlement expenses, (b) the PO price or rate for supplies and services delivered and accepted, (c) reasonable costs of performance on unaccepted supplies and services, and (d) a reasonable profit for the unaccepted work. For existing goods, buyer shall pay (e) reasonable settlement expenses, (f) the PO price for goods delivered and accepted, (g) reasonable costs incurred in preparation for delivery of the undelivered goods, and (h) a reasonable profit for the preparatory work. Buyer's termination liability under this section shall not exceed the total PO price plus a reasonable cost for settlement expenses. Vendor shall submit a termination proposal and reasonable supporting documentation, and cost and pricing data as required by CRS §24-106-101, upon request of buyer.

22. PO Approval. This PO shall not be valid unless it is executed by purchasing agent. Buyer shall not be responsible or

liable for products or services delivered or performed prior to proper execution hereof.

23. Fund Availability. Financial obligations of buyer payable after the current fiscal year are contingent upon funds for that purpose being appropriated, budgeted and otherwise made available. If this PO is funded in whole or in part with federal funds, this PO is subject to and contingent upon the continuing availability of federal funds for the purposes hereof. Buyer represents that it has set aside sufficient funds to make payment for goods delivered in a single installment, in accordance with the terms of this PO.

24. Choice of Law. State laws, rules and regulations shall be applied in the interpretation, execution, and enforcement of this PO. The CUCC shall govern this PO in the case of goods unless otherwise agreed in this PO. Any provision included or incorporated herein by reference which conflicts with such laws, rules, and regulations is null and void. Any provision incorporated herein by reference which purports to negate this or any other provision in this PO in whole or in part shall not be valid or enforceable or available in any action at law, whether by way of complaint, defense, or otherwise. Unless otherwise specified in the solicitation or this PO, venue for any judicial or administrative action arising out of or in connection with this PO shall be in Denver, Colorado. Vendor shall exhaust administrative remedies in CRS §24-109-106, prior to commencing any judicial action against buyer.

25. Public Contracts for Services. [Not Applicable to offer, issuance, or sale of securities, investment advisory services, fund management services, sponsored projects, intergovernmental POs, or information technology services or products and services] Vendor certifies, warrants, and agrees that it does not knowingly employ or contract with an illegal alien who will perform work under this PO and will confirm the employment eligibility of all employees who are newly hired for employment in the United States to perform work under this PO, through participation in the E-Verify Program or the Department program established pursuant to CRS §8-17.5-102(5)(c), Vendor shall not knowingly employ or contract with an illegal alien to perform work under this PO or enter into a contract or PO with a subcontractor that fails to certify to vendor that the subcontractor shall not knowingly employ or contract with an illegal alien to perform work under this PO. Vendor shall (a) not use E-Verify Program or Department program procedures to undertake pre-employment screening of job applicants during performance of this PO, (b) notify subcontractor and buyer within three days if vendor has actual knowledge that subcontractor is employing or contracting with an illegal alien for work under this PO, (c) terminate the subcontract if subcontractor does not stop employing or contracting with the illegal alien within three days of receiving notice, and (d) comply with reasonable requests made in the course of an investigation, undertaken pursuant to CRS §8-17.5-102(5), by the Colorado Department of Labor and Employment. If vendor participates in the Department program, vendor shall deliver to the buyer a written, notarized affirmation that vendor has examined the legal work status of such employee, and shall comply with all of the other requirements of the Department program. If vendor fails to comply with any requirement of this provision or CRS §8-17.5-101 et seq., buyer may terminate this PO for breach and, if so terminated, vendor shall be liable for damages.

26. Public Contracts with Natural Persons. Vendor, if a natural person eighteen (18) years of age or older, hereby swears and affirms under penalty of perjury that he or she (a) is a citizen or otherwise lawfully present in the United States pursuant to federal law, (b) shall comply with the provisions of CRS §24-76.5-101 et seq., and (c) has produced a form of identification required by CRS §24-76.5-103 prior to the date vendor delivers goods or begins performing services under terms of the PO.

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Rule 2-3 RECEIVING REPORTS

AUTHORITY:

24-30-202, C.R.S. (State Controller Authority)

RULE:

Receiving reports, or other sufficient documentation, shall be prepared for all goods and services received, showing actual quantities, any unsatisfactory condition, and compliance with specifications, prior to processing a voucher for payment.

EXCEPTIONS TO RULE:

- .01 A receiving report need not be prepared for personal service expenditures.
- .02 When an adequate system of internal accounting and administrative controls exists to provide sufficient verification that goods or services were received, a state agency or institution of higher education may not require a certified receiving report.

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Rule 2-4 PURCHASE DISCOUNTS

AUTHORITY:

24-30-202, C.R.S. (State Controller Authority)

RULE:

Payments shall be processed in a timely manner and made within the allowable discount period to ensure the state takes advantage of purchase discounts.

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Rule 2-5 INTEREST PAYMENT ON DELINQUENT PAYABLES

AUTHORITY:

24-30-202(24), C.R.S. (State Controller Authority)

DEFINITIONS:

Payable - A payable is a liability incurred by the state. A liability shall arise upon receipt of supplies and services and a correct notice of the amount due. A liability shall not arise if a good faith dispute exists as to the state agency or institution of higher education's obligation to pay all or a portion of the liability.

Delinquent - A payable is delinquent if a disbursement is not made within forty-five days after a liability arises, unless the time of payment has been otherwise provided in the contract or purchase order. A payable being disputed by a vendor or state agency shall become delinquent if a disbursement is not made within forty-five days after resolution of the dispute.

RULE:

State agencies and institutions of higher education shall process invoices and other notices of liability as efficiently as possible in order to ensure payment in accordance with contractual or invoice terms, and in the absence of such terms, as soon as possible, or in accordance with statutory provisions. A delinquent payable shall be assessed interest at 1% per month as required by 24-30-202(24), C.R.S.

All written contracts and purchase orders shall provide for a reasonable time of payment considering the nature of the goods or services provided and review and approval required for payment. If no time for payment has been provided for in writing, interest on the unpaid balance shall be calculated beginning with the forty-sixth day after the liability for such payment arises under this Fiscal Rule. Interest shall be assessed at 1% per month or as stated in the contract or purchase order and, if higher, approved by the agency controller.

Payment of the interest liability incurred under this fiscal rule shall be processed on a separate voucher. The voucher shall be supported by a written claim, prepared by the state agency or institution of higher education or the vendor, referencing the delinquent payment, the number of days of interest to be paid, and the applicable interest rate. Such claims may be modified by the state agency or institution of higher education to adjust payments to include such items as additional interest due for time required to process interest payments.

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Rule 2-6 INTERAGENCY PURCHASES AND PAYMENTS

AUTHORITY:

24-30-202, C.R.S. (State Controller Authority)

RULE:

A state agency or institution of higher education shall make payment for purchases of goods and services from another state agency or institution of higher education within 30 days after receipt of a valid invoice. Where possible or practical payments shall be made by an interagency document in lieu of a state warrant.

Disputes Arising from Interagency Purchases

If a dispute arises as a result of an interagency purchase, the following steps will be used to resolve the dispute:

- .01 The state agency or institution of higher education disputing the charge shall notify the state agency or institution of higher education providing the goods or services and attempt to resolve the dispute. If necessary, the chief executive officer of these agencies involved shall assist in the resolution.
- .02 If the state agencies and/or institutions of higher education involved cannot reach a satisfactory resolution, the state agency or institution of higher education disputing the charge shall, within 30 days of the date of the last meeting held to resolve the dispute, petition the State Controller to resolve the dispute.
- .03 If the State Controller is petitioned to resolve the dispute, the decision of the State Controller will be rendered within a reasonable time and be final and binding on all parties concerned.

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Rule 2-7 OFFICIAL FUNCTIONS AND TRAINING FUNCTIONS

AUTHORITY:

24-30-202, C.R.S. (State Controller Authority)

DEFINITIONS:

Official Function - A meeting, conference, meal, or other function that is hosted by the chief executive officer, or representative, of a state agency or institution of higher education, attended by guests and/or state employees, and held for official state business purposes.

Training Function - A meeting, conference, or other function which is hosted by a state agency or institution of higher education, attended by customers of the state and/or state employees, and held to enhance staff knowledge or to educate customers of the state or state employees, that are affected by the state agency or institution of higher education's operations or regulations. Training functions should have a written agenda, study materials, and be led by an identified presenter.

RULE:

Official functions and training functions shall be held to achieve program objectives and shall be limited to reasonable and actual costs. The attendance of state employees at official functions shall be kept to a minimum and shall include only those individuals directly related to the purpose of the function. Expenditures shall be kept to a minimum as they have the potential of being perceived to be for personal benefit and an abuse of public funds. Expenditures incurred for official functions shall be approved by the chief executive officer or by a representative of the state agency or institution of higher education that has been delegated authority by the chief executive officer.

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Rule 2-8 MISCELLANEOUS COMPENSATION AND OTHER BENEFITS (PERQUISITES)

AUTHORITY:

24-2-103, C.R.S. (Compensation for State Employees)
24-30-202 (22), C.R.S. (State Controller Authority)

DEFINITIONS:

Benefits - Any pecuniary or material advantage provided by the state to a state employee other than salary, leave, incentives, awards, retirement benefits, insurance benefits, and travel and non-travel related reimbursements. Incentive awards, salary increases, fringe benefits established pursuant to CRS 24-50-104(8) and (9) are not considered benefits under this Fiscal Rule.

Economic Rent Study - A study conducted by a state agency or institution of higher education to determine the rent to be charged for a state-owned house or dwelling. The purpose of the study is to determine the rental rate the house or dwelling would command if available on the open market.

Limitations Placed on Employees - Limitations placed on a state employee as a condition of employment may include that the employee is required to live in the state facility, that the employee is required to be available twenty-four hours a day to perform the assigned duties, or that the employee is required to live in close proximity to the state facility in order to provide protection or discourage trespassers from entering the property.

Location of Work Place - The location of the work place assigned may vary from a metropolitan area where housing is readily available to a remote area that is difficult to reach and has no housing other than state furnished housing available.

RULE:

An employee of the state shall not receive any type of benefit by virtue of their position unless such benefit is provided by state statutes or state fiscal rule. An employee shall not have the authority to grant any perquisites, nor shall any employee receive any perquisite except as provided by state statute or state fiscal rule. Monetary allowances shall not be given to employees in lieu of benefits, except as provided by statute or approved by the State Controller. Where state statutes provide allowances for maintenance and ordinary expenses incurred in the performance of duty, it is the responsibility of the chief executive officer of the state agency or institution of higher education to establish specific expenses that are covered by the allowance so that the same expenses are not also directly reimbursed.

Miscellaneous Compensation

.01 Honorariums

State officials and employees may be asked to address an audience for which they receive an honorarium. If such speaking engagements occur outside normal working hours, or their normal work load, or while on annual leave, and there is no cost to the state for travel expenses, the official or employee may retain the honorarium. However, if the engagement occurs during normal working hours, or within their normal workload, as any other duty, the honorarium is to be turned over to the state. Any travel expenses related to the engagement would then be valid expenses for reimbursement by the state.

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Other Benefits (Perquisites)

.01 Clean air transit benefit for state employees:

To promote the state's mission of mitigating traffic congestion and creating clean air solutions, and to help equalize benefits for those state employees that do not receive free parking, the executive director of a state department, or the president or chancellor of an institution or campus of an institution of the Department of Higher Education (referred to as a state agency or institution of higher education for this rule) may offer a clean air transit benefit to their employees. If offered by a state agency or institution of higher education, the benefit shall be offered on an equal basis to all permanent full-time employees within the geographic area served by the mass transit provider and also, if deemed appropriate by such state agency or institution of higher education, may be offered on an equal basis to all part-time employees within the same geographic area. Further, where a state agency or institution of higher education has employees in different locations, the benefit shall be offered based upon the applicable price structure of the mass transit provider for each of those specific locations. The clean air transit benefit may be the total cost of using mass transit or a portion of the total cost.

Prior to offering the benefit, the state agency or institution of higher education shall develop an implementation plan. The plan shall contain the number of employees expected to receive the benefit, the estimated cost, if any, to be paid by the employee, and the estimated fiscal impact on the state agency or institution of higher education. Any contract between the state agency or institution of higher education and the mass transit provider shall be approved by the State Controller.

Each state agency or institution of higher education providing the clean air transit benefit for their employees shall maintain records showing the actual number of employees receiving the benefit, the actual cost, if any, paid by the employee and the cost to the state agency or institution of higher education for providing the benefit.

.02 Events sponsored by state agencies and institutions of higher education:

A reasonable discount may be offered by a state agency or institution of higher education to officials and employees to improve attendance or participation in State sponsored events. Examples included discounts on admission to athletic games and cultural, educational, recreational, or other events.

Such discounts shall generally be offered on a first-come, first-served basis, except that a state agency or institution of higher education may reserve a specified and reasonable number of admissions to particular events to be distributed on a targeted basis for the purpose of public relations or alumni relations, or for the purpose of student or employee recruitment. The chief executive officer of the state agency or institution of higher education or a delegate shall approve in writing all plans for discounted admissions.

.03 Meals

Meals prepared at state dining facilities are primarily for the benefit of the students, patients, or inmates housed at these facilities. However, meals may be provided to state employees working at these facilities and guests visiting these facilities. When a meal is provided to state employees or guests, the amount charged for the meal shall be established to at least recover the full cost of the meal. If an employee is required to eat at a state facility, the amount charged for the meal should be 50% of the full cost of the meal as determined above.

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The amount charged for the meals provided shall be approved annually by the chief executive officer of the state agency or institution of higher education. The chief executive officer, or a delegate, may establish separate meal rates for each facility or a single rate for all their facilities. Adequate documentation shall be maintained to substantiate the cost charged for the meals provided.

.04 Instructional courses and job related training

Job related and career enhancement courses may be provided to state employees at no cost or at a reduced cost as authorized by their state agency or institution of higher education. Written approval shall be obtained by the state employee from the chief executive officer, or a delegate, of the state agency or institution of higher education providing this benefit prior to enrollment. Only courses that will benefit the state and enhance the employee's performance shall be approved.

.05 State owned housing provided to state employees:

A state agency or institution of higher education may provide housing for a state employee where state-owned facilities are available and it is in the best interest of the state. The rent charged shall be based on the economic rent determined by the state agency or institution of higher education and shall take into consideration any limitations placed on the employee as a condition of employment, location of the employee's work place, and other factors deemed appropriate by the state agency or institution of higher education.

An economic rent study shall be conducted prior to the house or dwelling being offered for rent to a state employee. A new economic rent study shall be conducted on or before July 1, every three years thereafter. The rent charged shall be reviewed and if necessary, adjusted on an annual basis. The rent charged for each house or dwelling shall be approved in writing on July 1 of each year by the chief executive officer or a delegate of the state agency or institution of higher education.

State agencies and institutions of higher education shall execute a rental agreement with the state employee and make payroll deductions for the rent. If the rented unit does not have separate utility meters, the state agency or institution of higher education shall also make payroll deductions for the estimated utility costs. The state agency or institution of higher education shall maintain adequate documentation to support the rent and utility costs assessed for each house or dwelling.

.06 Temporary housing provided to visitors and guests:

Where space is available, temporary housing may be provided to visitors and guests by a state agency or institution of higher education with the approval the chief executive officer, or a delegate. The charge for such accommodations shall be set at an amount which will at least recover all direct and indirect costs and be reasonable in comparison to the charge for similar housing, if such housing is available. The state agency or institution of higher education shall maintain adequate documentation to substantiate the cost charged for the housing provided.

.07 Uniforms and maintenance of uniforms:

Uniforms required to be worn by state employees and the necessary maintenance of these uniforms may be provided to the employee by the state agency or institution of higher education at no charge, or at a reduced charge, or through a uniform allowance.

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.08 Bookstore discounts:

Discounts not to exceed 10% of retail price may be authorized by each institution for its faculty members and employees for purchases at its bookstores.

.09 Authorized Commuting

Where state-owned motor vehicles are used for taxable commuting, the employee must obtain prior written authorization signed by the chief executive officer of the state agency or institution of higher education based on review and verification of the justification in accordance with section 24-30-1113 C.R.S. and submit the commuting authorization form to Colorado state fleet management. The employee shall be imputed income for the use of the state vehicle at a rate that approximates the benefit derived from the use of the vehicle and that complies with Internal Revenue Service publications and regulations.

EXCEPTIONS TO RULE:

- .01 The governing boards of institutions of higher education, consistent with policies developed by the Commission on Higher Education and approved by the State Controller, may provide housing or a housing allowance for the chief executive officer of a state college or university as part of his/her employment contract.
- .02 Self-liquidating facilities such as faculty apartments and student housing or trailer houses used as temporary housing at remote work place stations are exempted from this fiscal rule.
- .03 The governing boards of institutions and agencies of the Department of Higher Education, with prior approval by the State Controller and the Governor or delegate, may authorize a voluntary separation incentive plan for its employees who are exempt from the State Personnel System under Article XII, Section 13(2) of the Colorado Constitution and Section 24-50-135, C.R.S. Any such plan shall offer uniform and equitable incentives to all employees similarly situated in defined categories within the institution or agency for which the plan is proposed. All proposed separation incentives in the plan must be justified as reasonable and necessary expenditures

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Rule 2-9 MOVING AND RELOCATION

AUTHORITY:

24-50-134, C.R.S. (Moving and Relocation Expenses)

DEFINITIONS:

Household Effects - Household or personal effects such as furniture, clothing, musical instruments, household appliances, foods, and other items which are usual and necessary for the maintenance of a household.

Installation - Normal hookup of appliances to existing utilities. It does not include adding wiring, plumbing, or vents.

APPLICABILITY:

This fiscal rule applies only to employees in the state personnel system.

RULE:

A state agency or institution of higher education shall not reimburse or pay moving expenses for a state employee when the move is made solely for personal reasons. Moving expenses shall be authorized by the chief executive officer, or a delegate, of a state agency or institution of higher education if the move of residence is occasioned by a change in assignment, a promotion, or for another reason related to the employees' duties. This rule does not apply to new hires.

Reimbursement for Moving Expenses and Allowances

.01 Moving of household effects - commercial mover:

State payment shall be allowed for the necessary expenses incurred for the packing, insurance, transportation, and storage in transit not to exceed thirty days, unpacking, and installation at the new location of an employee's household effects.

State payment shall not be made for moving household effects in excess of ten thousand pounds net weight for those with dependents and five thousand pounds net weight for those without dependents. Any expenses, including insurance for household effects exceeding the weight limitations shall be borne by the employee being moved. Claims shall be accompanied by at least two competitive bids and state payment shall be made at the rates proposed in the lowest responsible bid. If a move is billed at an hourly rate, the carrier shall weigh the items moved and this weight shall be used to apply the above weight limitations.

.02 Moving mobile homes and house trailers:

State payment shall be allowed for charges by commercial vendors for towing of mobile homes or house trailers containing the household effects of a state employee.

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Towing charges may include such additional items as labor and incidental material charges for packing, tie down of household effects, removal and reattachment of skirts, and utility costs for disconnecting and reconnecting from existing utilities. It does not include the costs of concrete pads or additional labor or supplies to add or modify connections for plumbing or electrical service. Claims shall be accompanied by at least two competitive bids and state payments shall be made at the rates proposed in the lowest responsible bid.

.03 Employee moves household effects:

A state employee may prefer to move household effects by rental trailer or truck in lieu of using a commercial mover. Two responsible bids shall be required for reimbursement of the rental trailer or truck if the cost exceeds \$1,000.

If the employee chooses to move household effects and requests reimbursement for moving expenses from the state, two responsible bids shall be obtained from a commercial mover, prior to the move. The employee shall be reimbursed one-half of the lowest responsible bid for commercial moving not to exceed \$1,500 and be reimbursed for the rental trailer or truck at the lowest responsible bid if required. This provision may also apply in certain circumstances when the employee's mobile home or house trailer cannot be used to move household effects.

Mileage allowance for one personal automobile shall be authorized and reimbursed at the statutory rate.

An employee shall receive the per diem allowance up to a maximum of thirty days for necessary expenses incurred while locating permanent residence at the new location. The employee may exclude interruptions caused by sick leave, vacation, other authorized leave of absence, or ordered travel. Reimbursement shall not exceed the travel rates authorized by the fiscal rules.

Per diem shall consist of lodging, meals, and other miscellaneous allowances as provided in these fiscal rules.

Any employee required to take another position within the state system and relocate due to the layoff process shall be allowed to claim reimbursement for moving expenses. Costs of the move shall be paid by the state agency or institution of higher education laying off the employee.

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Rule 2-10 PROCUREMENT CARD

RULE:

All state agencies and institutions of higher education eligible for the State of Colorado procurement card program shall enter into an agreement with the State Procurement Card Program to participate. State agencies and institutions of higher education may not enroll in other credit or debit card program agreements for purchases covered by the procurement card program.

Personal Services

Procurement cards may be used to pay for services as well as goods. It is the responsibility of the controller at each state agency or institution of higher education using procurement cards for 1099 reportable transactions to have in place a methodology to identify and report this information.

Purchases in Excess of \$5,000

If authorized by the controller of the state agency or institution of higher education, procurement cards may be used to pay invoices in excess of \$5,000. Use of the procurement card is not a substitute for a commitment voucher or encumbrance as required by Fiscal Rule 2-2.

Preaudit Responsibility

Use of the procurement card does not eliminate the need for a preaudit, which shall be completed when the disbursement is made to the bank or when distributions are made. The agency or institution of higher education is responsible for reconciling the disbursements made to the bank with the total of validated individual charges for the state agency or institution of higher education. The dispute mechanism shall be used when charges from the bank are challenged.

Reporting Misuse

All incidents of procurement card misuse that are recurring, significant, or in excess of \$500 should be reported in writing to the State Controller at least annually. Reports shall be submitted to the State Controller's Office by November 1 each year. This report should include results of any investigation or follow-up including corrective measures implemented to prevent or reduce the likelihood of future occurrences.

All incidents of procurement card suspected theft or embezzlement shall be reported according to Fiscal Rule 1-9.

Open Charge Accounts

State agencies or institutions of higher education participating in the procurement card program shall use the state procurement card for purchases at local vendors in lieu of open or other charge accounts. The state agency or institution of higher education's procurement card administrator and the controller or chief fiscal officer must approve exceptions to this requirement in advance. Open accounts should be closed as soon as procurement cards are available to state agency or institution of higher education personnel.

Purchase Order Terms and Conditions

1. Offer/Acceptance. If this purchase order ("PO") refers to vendor's bid or proposal, this PO is an ACCEPTANCE of vendor's OFFER TO SELL in accordance with the terms and conditions of the "solicitation" identified in vendor's bid or proposal. The solicitation includes an RFP, IFB, or any other form of order by buyer. If a bid or proposal is not referenced, this PO is an OFFER TO BUY, subject to vendor's acceptance, demonstrated by vendor's performance or written acceptance of this PO. Any COUNTER-OFFER TO SELL automatically CANCELS this PO, unless a change order is issued by buyer accepting a counter-offer. This PO shall supersede and control over any vendor form(s) or part(s) thereof included in or attached to any bid, proposal, offer, acknowledgment, or otherwise, in the event of inconsistencies or contradictions, regardless of any statement to the contrary in such form(s) or parts thereof. **2. Safety Information.** All chemicals, equipment and materials proposed and/or used in the performance of this PO shall conform to the requirements of the Occupational Safety and Health Act of 1970. Vendor shall furnish all Material Safety Data Sheets (MSDS) for any regulated chemicals, equipment or hazardous materials at the time of delivery. **3. Changes.** Vendor shall furnish products and/or services strictly in accordance with the specifications and price set forth for each item. This PO shall not be modified, superseded or otherwise altered, except in writing signed by purchasing agent and accepted by vendor. Each shipment received or service performed shall comply with the terms of this PO, notwithstanding invoice terms or acts of vendor to the contrary, unless this PO has been modified, superseded or otherwise altered in accordance with this section. **4. Delivery.** Unless otherwise specified in the solicitation or this PO, delivery shall be FOB destination. Buyer is relying on the promised delivery date, installation, and/or service performance set forth in vendor's bid or proposal as material and basic to buyer's acceptance. If vendor fails to deliver or perform as and when promised, buyer, in its sole discretion, may cancel its order, or any part thereof, without prejudice to its other rights, return all or part of any shipment so made, and charge vendor with any loss or expense sustained as a result of such failure to deliver or perform as promised. Time is of the essence. **5. Intellectual Property.** Any software, research, reports, studies, data, photographs, negatives or other documents, drawings or materials (collectively "materials") delivered by vendor in performance of its obligations under this PO shall be the exclusive property of buyer. Ownership rights shall include, but not be limited to, the right to copy, publish, display, transfer, prepare derivative works, or otherwise use the materials. Vendor shall comply with all applicable Cyber Security Policies of the State of Colorado (the "State"), or buyer, as applicable, and all confidentiality and non-disclosure agreements, security controls, and reporting requirements. **6. Quality.** Buyer shall be the sole judge in determining "equals" with regard to quality, price and performance. All products delivered shall be newly manufactured and the current model, unless otherwise specified. **7. Warranties.** All provisions and remedies of the Colorado Uniform Commercial Code, CRS, Title 4 ("CUCC"), relating to implied and/or express warranties are incorporated herein, in addition to any warranties contained in this PO or the specifications. **8. Inspection and Acceptance.** Final acceptance is contingent upon completion of all applicable inspection procedures. If products or services fail to meet any inspection requirements, buyer may exercise all of its rights, including those provided in the CUCC. Buyer shall have the right to inspect services provided under this PO at all reasonable times and places. "Services" as used in this section includes services performed or tangible material produced or delivered in the performance of services. If any of the services do not conform to PO requirements, buyer may require vendor to perform the services again in conformity with PO requirements, without additional payment. When defects in the quality or quantity of service cannot be corrected by re-performance, buyer may (a) require vendor to take necessary action to ensure that future performance conforms to PO requirements and (b) equitably reduce the payment due vendor to reflect the reduced value of the services performed. These remedies do not limit the remedies otherwise available in this PO, at law, or in equity. **9. Cash Discount.** The cash discount period will start from the later of the date of receipt of acceptable invoice, or from date of receipt of acceptable products/services at the specified destination by an authorized buyer representative. **10. Taxes.** Buyer and the State are exempt from all federal excise taxes under Chapter 32 of the Internal Revenue Code [No. 84-730123K] and from all State and local government sales and use taxes [CRS, Title 39, Article 26, Parts I and II]. Such exemptions apply when materials are purchased for the benefit of State, except that in certain political subdivisions (e.g., City of Denver) vendor may be required to pay sales or use taxes even though the ultimate product or service is provided to buyer. Buyer shall not reimburse such sales or use taxes. **11. Payment.** Buyer shall pay vendor for all amounts due within 45 days after receipt of products or services and a correct notice of amount due. Interest on the unpaid balance shall begin to accrue on the 46th day at the rate set forth in CRS §24-30-202(24) until paid in full. Interest shall not accrue if a good faith dispute exists as to buyer's obligation to pay all or a portion of the amount due. Vendor shall invoice buyer separately for interest on delinquent amounts due, referencing the delinquent payment, number of day's interest to be paid, and applicable interest rate. **12. Vendor Offset.** [Not Applicable to Inter-governmental POs] Under CRS §24-30-202.4 (3.5), the State Controller may withhold payment under the State's vendor offset intercept system for debts owed to State agencies for: (a) unpaid child support debts or arrearages; (b) unpaid balances of tax, accrued interest, or other charges specified in CRS §39-21-101, et seq.; (c) unpaid loans due to the Student Loan Division of the Department of Higher Education; (d) amounts required to be paid to the Unemployment Compensation Fund; and (e) other unpaid debts owing to the State as a result of final agency determination or judicial action. **13. Assignment and Successors.** Vendor shall not assign rights or delegate duties under this PO, or subcontract any part of the performance required under this PO, without the express, written consent of buyer. This PO shall inure to the benefit of and be binding upon vendor and buyer and their respective successors and assigns. Assignment of accounts receivable may be made only upon written notice furnished to buyer. **14. Indemnification.** If any article sold or delivered under this PO is covered by a patent, copyright, trademark, or application therefore, vendor shall indemnify and hold harmless buyer from any and all loss, liability, cost, expenses and legal fees incurred on account of any claims, legal actions or judgments arising out of manufacture, sale or use of such article in violation or infringement of rights under such patent, copyright, trademark or application. If this PO is for services, vendor shall indemnify, save, and hold harmless buyer, its employees and agents, against any and all claims, damages, liability and court awards including costs, expenses, and attorney fees and related expenses, incurred as a result of any act or omission by vendor, or its employees, agents, subcontractors or assignees, arising out of or in connection with performance of services under this PO. **15. Independent Contractor.** Vendor shall perform its duties hereunder as an independent contractor and not as an employee. Neither vendor nor any agent or employee of vendor shall be deemed to be an agent or employee of buyer. Vendor and its employees and agents are not entitled to unemployment insurance or workers compensation benefits through buyer and buyer shall not pay for or otherwise

provide such coverage for vendor or any of its agents or employees. Unemployment insurance benefits will be available to vendor and its employees and agents only if coverage is made available by vendor or a third party. Vendor shall pay when due all applicable employment, income, and local head taxes incurred pursuant to this PO. Vendor shall not have authorization, express or implied, to bind buyer to any agreement, liability or understanding, except as expressly set forth herein. Vendor shall (a) provide and keep in force workers' compensation and unemployment compensation insurance in the amounts required by law, (b) provide proof thereof when requested by buyer, and (c) be solely responsible for its acts and those of its employees and agents.

16. Communication. All communication concerning administration of this PO, prepared by vendor for buyer's use, shall be furnished solely to purchasing agent.

17. Compliance. Vendor shall strictly comply with all applicable federal and state laws, rules, and regulations in effect or hereafter established, including, without limitation, laws applicable to discrimination and unfair employment practices.

18. Insurance. Vendor shall obtain, and maintain, at all times during the term of this PO, insurance as specified in the solicitation, and provide proof of such coverage as requested by purchasing agent.

19. Termination Prior to Shipment. If vendor has not accepted this PO in writing, buyer may cancel this PO by written or oral notice to vendor prior to shipment of goods or commencement of services.

20. Termination for Cause. (a) If vendor refuses or fails to timely and properly perform any of its obligations under this PO with such diligence as will ensure its completion within the time specified herein, buyer may notify vendor in writing of non-performance and, if not corrected by vendor within the time specified in the notice, terminate vendor's right to proceed with the PO or such part thereof as to which there has been delay or a failure. Vendor shall continue performance of this PO to the extent not terminated and be liable for excess costs incurred by buyer in procuring similar goods or services elsewhere. Payment for completed services performed and accepted shall be at the price set forth in this PO. (b) Buyer may withhold amounts due to vendor as buyer deems necessary to reimburse buyer for excess costs incurred in curing, completing or procuring similar goods and services. (c) If after rejection, revocation, or other termination of vendor's right to proceed under the CUCC or this clause, buyer determines for any reason that vendor was not in default or the delay was excusable, the rights and obligations of buyer and vendor shall be the same as if the notice of termination had been issued pursuant to termination under §21.

21. Termination in Public Interest. Buyer is entering into this PO for the purpose of carrying out the public policy of the State, as determined by its Governor, General Assembly, and Courts. If this PO ceases to further the public policy of the State, buyer, in its sole discretion, may terminate this PO in whole or in part and such termination shall not be deemed to be a breach of buyer's obligations hereunder. This section shall not apply to a termination for vendor's breach, which shall be governed by §20. Buyer shall give written notice of termination to vendor specifying the part of the PO terminated and when termination becomes effective. Upon receipt of notice of termination, vendor shall not incur further obligations except as necessary to mitigate costs of performance. For services or specially manufactured goods, buyer shall pay (a) reasonable settlement expenses, (b) the PO price or rate for supplies and services delivered and accepted, (c) reasonable costs of performance on unaccepted supplies and services, and (d) a reasonable profit for the unaccepted work. For existing goods, buyer shall pay (e) reasonable settlement expenses, (f) the PO price for goods delivered and accepted, (g) reasonable costs incurred in preparation for delivery of the undelivered goods, and (h) a reasonable profit for the preparatory work. Buyer's termination liability under this section shall not exceed the total PO price plus a reasonable cost for settlement expenses. Vendor shall submit a termination proposal and reasonable supporting documentation, and cost and pricing data as required by CRS §24-106-101, upon request of buyer.

22. PO Approval. This PO shall not be valid unless it is executed by purchasing agent. Buyer shall not be responsible or liable for products or services delivered or performed prior to proper execution hereof.

23. Fund Availability. Financial obligations of buyer payable after the current fiscal year are contingent upon funds for that purpose being appropriated, budgeted and otherwise made available. If this PO is funded in whole or in part with federal funds, this PO is subject to and contingent upon the continuing availability of federal funds for the purposes hereof. Buyer represents that it has set aside sufficient funds to make payment for goods delivered in a single installment, in accordance with the terms of this PO.

24. Choice of Law. State laws, rules and regulations shall be applied in the interpretation, execution, and enforcement of this PO. The CUCC shall govern this PO in the case of goods unless otherwise agreed in this PO. Any provision included or incorporated herein by reference which conflicts with such laws, rules, and regulations is null and void. Any provision incorporated herein by reference which purports to negate this or any other provision in this PO in whole or in part shall not be valid or enforceable or available in any action at law, whether by way of complaint, defense, or otherwise. Unless otherwise specified in the solicitation or this PO, venue for any judicial or administrative action arising out of or in connection with this PO shall be in Denver, Colorado. Vendor shall exhaust administrative remedies in CRS §24-109-106, prior to commencing any judicial action against buyer.

25. Public Contracts for Services. [Not Applicable to offer, issuance, or sale of securities, investment advisory services, fund management services, sponsored projects, intergovernmental POs, or information technology services or products and services] Vendor certifies, warrants, and agrees that it does not knowingly employ or contract with an illegal alien who will perform work under this PO and will confirm the employment eligibility of all employees who are newly hired for employment in the United States to perform work under this PO, through participation in the E-Verify Program or the Department program established pursuant to CRS §8-17.5-102(5)(c). Vendor shall not knowingly employ or contract with an illegal alien to perform work under this PO or enter into a contract or PO with a subcontractor that fails to certify to vendor that the subcontractor shall not knowingly employ or contract with an illegal alien to perform work under this PO. Vendor shall (a) not use E-Verify Program or Department program procedures to undertake pre-employment screening of job applicants during performance of this PO, (b) notify subcontractor and buyer within three days if vendor has actual knowledge that subcontractor is employing or contracting with an illegal alien for work under this PO, (c) terminate the subcontract if subcontractor does not stop employing or contracting with the illegal alien within three days of receiving notice, and (d) comply with reasonable requests made in the course of an investigation, undertaken pursuant to CRS §8-17.5-102(5), by the Colorado Department of Labor and Employment. If vendor participates in the Department program, vendor shall deliver to the buyer a written, notarized affirmation that vendor has examined the legal work status of such employee, and shall comply with all of the other requirements of the Department program. If vendor fails to comply with any requirement of this provision or CRS §8-17.5-101 et seq., buyer may terminate this PO for breach and, if so terminated, vendor shall be liable for damages.

26. Public Contracts with Natural Persons. Vendor, if a natural person eighteen (18) years of age or older, hereby swears and affirms under penalty of perjury that he or she (a) is a citizen or otherwise lawfully present in the United States pursuant to federal law, (b) shall comply with the provisions of CRS §24-76.5-101 et seq., and (c) has produced a form of identification required by CRS §24-76.5-103 prior to the date vendor delivers goods or begins performing services under terms of the PO.

STATE OF COLORADO FISCAL RULES

CHAPTER 3: CONTRACTS

FISCAL RULE

NUMBER

State Contracts

3-1

STATE OF COLORADO FISCAL RULES

Rule 3-1 STATE CONTRACTS

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1 AUTHORITIES

Article V, Section 33, Constitution of Colorado - Disbursement of public money

Article XI, Section 1, Constitution of Colorado – Public Indebtedness.

Article XII, Section 13 (2), Constitution of Colorado - Personnel system of state – merit system

Governor's Executive Order signed April 7, 1978 (Authority to sign contracts, deeds, and leases)

Governor's Executive Order D 016 07 - Improving State Information Technology Management

State of Colorado Procurement Rules

CRS §4-1-101, et seq. (Uniform Commercial Code)

CRS §24-2-102(4) (Appointment of officers and employees)

CRS §2-2-320(2) (Legislative contracts approval)

CRS §24-17-201, et seq. (State contingency-based contracts)

CRS §24-30-202 (State Controller authority)

CRS §24-30-903(1)(d) (Telecommunications approval authority)

CRS §24-30-1104(1)(h) (Central Services approval authority)

CRS §24-30-1107 (Central Services approval authority)

CRS §24-30-1303(1)(a) and (d) (State Buildings approval authority)

CRS §24-30-1404(4) (Prohibition against contingency fees)

CRS §24-30-2001, et seq. (Utility cost-savings measures)

CRS §24-31-101(1)(c) (State Attorney General - powers and duties)

CRS §24-31-104 (Appointment of subordinate officers and employees)

CRS §24-34-101, et seq. (Department of Regulatory Agencies)

CRS §24-37.5-101, et seq. (Office of Information Technology)

CRS §24-50-135 (Exemptions from personnel system)

CRS §24-50-501, et seq. (Contracts for Personal Services)

CRS §24-75-302 (Capital construction fund)

CRS §24-101-101, et seq. (Procurement Code)

CRS §24-102-205 (Centralized contract management system)

CRS §24-103.5-101 (Monitoring of vendor performance)

CRS §24-105-102 (Performance evaluation reports)

CRS §§33-1-105 and 105.5. (Acquisition of property – Division of Wildlife)

CRS §33-10-107 (Acquisition of property – Division of Parks and Outdoor Recreation)

STATE OF COLORADO FISCAL RULES

2 DEFINITIONS

All references to “contract” or “agreement” refer to State contracts, which are formal, legally binding documents. The terms “contract” and “agreement” are used interchangeably in the following definitions to reflect their common usage in the State and include any amendments to the contract or agreement. The following definitions include terms used in this Fiscal Rule as well as various types of contracts entered into by the State.

- 2.1 Advice of Employment** – A document that includes an offer of employment.
- 2.2 Agency** – An executive department of the State and offices of the Governor or any subdivision thereof.
- 2.3 Capital Construction** – A capital construction project or controlled maintenance project funded wholly or in part by the State capital construction fund (CRS §24-75-302) or any cash resources of an Agency or Institution of Higher Education.
- 2.4 Central Approver** – Executive directors of Agencies and Elective Officers or their respective delegates, whose prior approval is required by statute or Fiscal Rule for certain types of State contracts. Central approvers include, without limitation, the State Personnel Director, State Architect, Director of the Real Estate Programs, State Communications Coordinator, State Attorney General, Director of the Division of Central Services, and Governor’s Office of Information Technology.
- 2.5 Central Services Contract** – An agreement between an Agency or Institution of Higher Education and another party for the acquisition of services, service equipment, and software related to services. Centralized services include, without limitation, motor pool operation, motor vehicle maintenance, mail or messenger services, office copying, graphic design for print media, printing and binding, microfilming, or design of management forms. See CRS §24-30-1104(1)(h).
- 2.6 Contingency-Based Contract** – A contract for services between an Agency and a vendor where:
 - 2.6.1** All or part of the vendor’s compensation is computed by multiplying a stated percentage by the measurable savings in the Agency’s expenditures or costs of operation attributable to the vendor’s services under the contract; and
 - 2.6.2** The contingency-based contract is not specifically authorized by statute. See CRS §24-17-203. Contingent fees are prohibited in professional services contracts. See CRS §24-30-1404(4).
- 2.7 Debt Contract** - A financial obligation reported in the State’s Comprehensive Annual Financial Report under standards promulgated by the Governmental Accounting Standards Board. Debt contracts include without limitation contracts for revenue bonds, tax revenue anticipation notes, lease purchases, certificates of participation, and other multi-year transactions with outside third party facilitators, issued or otherwise incurred by Agencies, Institutions of Higher Education, and blended component units.
- 2.8 Delegated Agency or Institution of Higher Education** – An Agency or Institution of Higher Education whose controller has been granted delegated signature authority by the State Controller.
- 2.9 Elective Officer** – A State officer elected and holding office under the laws of the State. Elective officers include the State Attorney General, Governor, Lieutenant Governor, Secretary of State, and Treasurer. For purposes of this Fiscal Rule, Elective Officer also includes the Elective Officer’s second-in-command (e.g., the Governor’s Chief of Staff), but does not include any other individual (e.g., executive directors of an Office of the Governor See CRS §24-2-102(4))
- 2.10 Employee Voluntary Separation Agreement** – A contract between an Agency or Institution of Higher Education and a State employee setting forth the terms of the employee’s voluntary separation from State service.
- 2.11 Expenditure Contract** – An agreement between an Agency or Institution of Higher Education and another party resulting in an expenditure of funds, directly or indirectly, or the creation of an obligation on the part of the State. Expenditure contracts include non-financial and in-kind contracts where the State incurs an obligation.
- 2.12 Franchise Agreement** – An agreement where an Agency or Institution of Higher Education grants to a party a concession or right to provide goods or services in a particular market or geographical area controlled by the State, such as concession stands, hotels, and other services provided in certain State parks. The Agency or Institution of Higher Education may regulate service level, quality and price, but users of the service pay the other party directly and the other party provides the goods or services and exercises control over other management decisions.

STATE OF COLORADO FISCAL RULES

- 2.13 Fund Management Services** – Professional consulting services regarding the management of State funds.
- 2.14 Goods Contract** – A contract between an Agency or Institution of Higher Education and another party for the purchase of goods. The term “goods” includes commodities, supplies, and products as such terms are used in the State Procurement Code (CRS §24-101-101, et seq.), Procurement Rules (R-24-101-301), and Uniform Commercial Code (CRS §24-1-201 General Definitions).
- 2.15 Grant Contract** – An agreement between an Agency or Institution of Higher Education and another party where the Agency or Institution of Higher Education:
- 2.15.1** Receives grant funds from or through the other party to the grant contract. An Agency or Institution of Higher Education may receive grant funds from or through any contract type, including without limitation, revenue contracts, sponsored project agreements, intergovernmental contracts, and interagency agreements, depending on the nature of the grant; or
 - 2.15.2** Provides funds from State, federal, or other sources to the other party to the grant contract. An Agency or Institution of Higher Education may grant funds to the other party from or through any contract type, including without limitation, personal services contracts or capital construction contracts, depending on the nature of the grant.
- 2.16 Information Technology Contract** – A contract between an Agency or Institution of Higher Education and another party, where the other party provides information technology services or products and services. An information technology contract is a type of personal services contract. See CRS §24-37.5-102 and State Controller Policy entitled “*Information Technology Contracts*” for a comprehensive list of information technology products and services.
- 2.17 Interagency Agreement** – An agreement between two Agencies, two Institutions of Higher Education, or an Agency and Institution of Higher Education, which includes a dispute resolution process giving the State Controller final decision-making authority. An interagency agreement is a State contract, subject to the provisions and requirements of this Fiscal Rule.
- 2.18 Intergovernmental Contract** – An agreement between an Agency or Institution of Higher Education and a political subdivision of the State, another state, a political subdivision or public institution of higher education in another state, or an agency of the federal government.
- 2.19 Institution of Higher Education.** A public college, community college, or university established as a part of the State.
- 2.20 Investment Advisory Services** - Professional consulting services regarding securities and investments.
- 2.21 License** – A grant by the owner of rights in real or personal property to another of a personal privilege to use such property, without the transfer of the underlying ownership interest therein.
- 2.22 Loan Contract** – An agreement between an Agency or Institution of Higher Education and another party, where the Agency or Institution of Higher Education agrees to loan funds to such other party.
- 2.23 No-Cost/Non Cash Contract** – An agreement between an Agency or Institution of Higher Education and another party involving an exchange of resources, goods, or services, that does not result in the direct or indirect expenditure of funds.
- 2.24 Outsource Contract-Third Party Payor** – An agreement between an Agency or Institution of Higher Education and another party for personal services, where the Agency or Institution of Higher Education:
- 2.24.1** Is charged with providing the function or services that are the subject matter of the contract to members of the public;
 - 2.24.2** Delegates performance of a part of the function or service to the other party, but does not dictate the third party’s operations beyond providing limited input regarding the third party’s performance of its obligation; and
 - 2.24.3** Mandates that members of the public, and not the State, are responsible for paying the other party to perform the function or service; for example, where an applicant seeking a license or certification from the State pays the other party for providing testing services that are required as a prerequisite to the grant of such license or certification.
- 2.25 Party** – An individual or entity who is not an Agency or Institution of Higher Education. If appropriate in the context, the term “party” may also refer to multiple individuals or entities who are not Agencies or Institutions of Higher Education.

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- 2.26 Personal Property Lease Agreement** – An agreement between an Agency or Institution of Higher Education, as lessee, and the owner of personal property, as lessor, where the Agency or Institution of Higher Education pays the lessor for the right to use such personal property for the term of the lease. A personal property lease may be an operating lease or a capital lease. See State Controller Policy entitled “*Lease Purchases and Capital Leases*”.
- 2.27 Personal Services Contract** – A contract between an Agency or Institution of Higher Education and another party, where the other party provides personal services for the benefit of the Agency or Institution of Higher Education or a third party. An individual or entity performing services under a personal services contract is an independent contractor and not an employee of the State.
- 2.28 Personal Services Exempted From Personal Services Review** – Personal services that are:
- 2.28.1** Exempted from the State classified personnel system, including State Attorney General subordinate officers and employees under CRS §24-31-104; professors at Institutions of Higher Education, under CRS §24-50-135, and employees of the judicial branch and the offices of the Governor and Lieutenant Governor under the State Constitution Article XII, Section 13; and
 - 2.28.2** Non-recurring services lasting six months or less, where the need for such services is not expected to recur on a regular basis. Temporary services that do not meet these criteria are subject to personal services review.
- 2.29 Price Agreement** – A contract between the Department of Personnel and Administration, Division of Finance and Procurement, State Purchasing Office, and a vendor, which allows Agencies and Institutions of Higher Education to order goods or services from the vendor, pursuant to the terms of the price agreement, by issuing a purchase order, task order, or other approved order form.
- 2.30 Professional Services Contract** – A contract between an Agency or Institution of Higher Education and another party for the performance of any of the following services: architectural, engineering, land surveying, industrial hygienist, and landscape architect.
- 2.31 Real Property Lease Agreement** – An agreement between an Agency or Institution of Higher Education and another party, where the Agency or Institution of Higher Education:
- 2.31.1** As landlord, owns the real property subject to the lease and gives the other party to the Lease, as tenant, the right of possession of such property for the lease term; or
 - 2.31.2** As tenant, obtains the right of possession of the real property subject to the lease from the owner of such property, as landlord, for the lease term.
- 2.32 Real Property Purchase Agreement** – An agreement for the purchase of an interest in land (fee title or lesser interests) and improvements to land, such as buildings and other structures.
- 2.33 Revenue Contract** – An agreement between an Agency or Institution of Higher Education and another party where cash and/or property are paid to the State, resulting in revenue recognition. Revenue contracts do not require the expenditure of State funds or create an obligation on the part of the State.
- 2.34 Reviewing Attorney** – An assistant attorney general, special assistant attorney general or other attorney authorized by the State Attorney General and employed by an Agency or Institution of Higher Education, who has received a written designation as a Reviewing Attorney from the State Controller. A written designation from the State Controller is personal to the Reviewing Attorney and may not be assigned or further delegated. The designation is limited to the specific responsibilities and authority set forth in the written designation, which may be terminated or modified at any time at the sole discretion of the State Controller.
- 2.35 Sale of Securities** – The offer, issuance or sale of securities by the State of Colorado or any Agency or Institution of Higher Education. Securities include certain debt contracts.
- 2.36 Settlement Agreement** – A contract between an Agency or Institution of Higher Education and another party for the purpose of ratifying agreements concerning employment or contractual disputes.
- 2.37 Sponsored Project Agreement** – An agreement between an Institution of Higher Education and another party, where the Institution of Higher Education receives or expends restricted funding for use in connection with oversight responsibilities for research and development or other specified programmatic activities sponsored by federal, state, or local governments, or private agencies or organizations.
- 2.38 State** – The State of Colorado.
- 2.39 State Contract** – An agreement between two Agencies, two Institutions of Higher Education, an Agency and an Institution of Higher Education, or an Agency and/or Institution of Higher Education and another party. State contracts, as used in this Fiscal Rule, do not include purchase orders.

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2.40 Utility Cost-Savings Contract – An energy performance contract, shared-savings contract, or other agreement in which utility cost savings are used to pay for services or equipment. See CRS §24-30-2001(6).

3 CATEGORIES

The following categories provide examples of different types of State contracts, but are not all inclusive.

3.1 Expenditure Contracts

- 3.1.1 Capital construction contracts;
- 3.1.2 Employee voluntary separation agreements;
- 3.1.3 Fund management services agreements;
- 3.1.4 Goods contracts;
- 3.1.5 Information technology contracts;
- 3.1.6 Investment advisory services agreements;
- 3.1.7 Outsource contracts-third party payor;
- 3.1.8 Personal property leases/licenses - State as lessee or licensee;
- 3.1.9 Personal services contracts;
- 3.1.10 Personal services review exempted contracts;
- 3.1.11 Professional services contracts;
- 3.1.12 Real property leases/ licenses – State as tenant or licensee;
- 3.1.13 Real property purchase agreements – State as buyer; and
- 3.1.14 Settlement agreements.

3.2 Revenue Contracts

- 3.2.1 Franchise agreements;
- 3.2.2 Real property leases/licenses – State as landlord or licensor; and
- 3.2.3 Real property purchase agreements – State as seller.

3.3 Other Contract Types

- 3.3.1 Debt contracts;
- 3.3.2 Grant contracts;
- 3.3.3 Interagency agreements;
- 3.3.4 Intergovernmental contracts;
- 3.3.5 Loan contracts;
- 3.3.6 No cost/non cash contracts;
- 3.3.7 Price agreements;
- 3.3.8 Sale of securities agreements; and
- 3.3.9 Sponsored project agreements.

4 RULE

Each Agency or Institution of Higher Education shall:

- 5.1 Use a State contract as the commitment voucher, as required in Fiscal Rule 2-2, “*Commitment Vouchers*”; and
- 5.2 Ensure that all constitutional, statutory, Fiscal Rule, and State Controller Policy requirements have been met prior to signing a State contract.

5 CONTENT OF STATE CONTRACTS

6.1 Expenditure Contracts, Other State Funded Contract Types, Debt Contracts, and Price Agreements. The general provisions of subsection 5.1.1 shall apply to all contract types noted in subsection 5.1 except as limited or excluded in the specific §5 subsections covering: (a) real property purchases (State as buyer), leases (State as tenant), and licenses (State as licensee) and (b) settlement agreements and employee voluntary separation agreements. See State Controller Policy entitled “*Content-Mandatory Provisions in State Contracts.*”

- 6.1.1 **General Provisions-** The following provisions shall be included in (a) expenditure contracts, (b) grant contracts where an Agency or Institution of Higher Education is the grantor and provides funds from State, federal, or other sources to the other party, (c) intergovernmental

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agreements where the State provides funds to the other governmental entity, (d) debt contracts, and (e) price agreements, to-wit:

- 6.1.1.1 Identification of the parties;
- 6.1.1.2 Appropriated or non appropriated spending authority (except for Institutions of Higher Education);
- 6.1.1.3 Statutory authority (except for Institutions of Higher Education);
- 6.1.1.4 Statement of Work;
- 6.1.1.5 Payment terms, including maximum dollar amount;
- 6.1.1.6 Performance period;
- 6.1.1.7 General terms and conditions;
- 6.1.1.8 Special Provisions (see Appendix to this Fiscal Rule);
- 6.1.1.9 Signature page (see State Controller Policy entitled “*Signature Page Forms*” for model signature pages); and
- 6.1.1.10 Statement that the contract shall not be valid until it has been approved by the State Controller or delegate. Note: this statement is included in the model signature pages and the Special Provisions.

6.1.2 Personal Services Contract Provisions – In addition to the elements listed in subsection 5.1.1 above, each personal services contract over \$100,000 (other than sponsored project agreements and certain contracts related to health care) shall include all of the contract requirements of §24-103.5-101 as follows:

- 6.1.2.1 Performance measures and standards developed specifically for the contract by the administering Agency or Institution of Higher Education;
- 6.1.2.2 Accountability standards requiring regular vendor reports on achievement of the specified performance measures and standards;
- 6.1.2.3 Payment provisions allowing the Agency or Institution of Higher Education to withhold payment until successful completion of all or specified parts of the contract and requiring prompt payment upon successful completion;
- 6.1.2.4 Monitoring requirements specifying how the Agency or Institution of Higher Education and the vendor will evaluate each other’s performance, including progress reports, site visits, inspections, and reviews of performance data; and
- 6.1.2.5 Processes for resolving disputes between the Agency or Institution of Higher Education and the vendor.

6.1.3 Real Property Purchases (State as Buyer), Leases (State as Tenant) and Licenses (State as Licensee). State contracts for the purchase, lease or license of real property shall contain the following provisions:

- 6.1.3.1 If an Agency or Institution of Higher Education is the buyer, tenant or licensee, the contract shall include the following Special Provisions:
 - 5.1.3.1.1 State Controller’s Approval;
 - 5.1.3.1.2 Funds Availability; and
 - 5.1.3.1.3 Vendor Offset.
- 6.1.3.2 If an Agency or Institution of Higher Education is the buyer, tenant or licensee, the contract may include the other Special Provisions, at the discretion of the Agency or Institution of Higher Education.
- 6.1.3.3 If an Agency or Institution of Higher Education is the tenant or licensee, the contract shall include provisions specifying cancellation rights, if the real property leased or licensed is destroyed by fire and/or becomes subject to eminent domain.

6.1.4 Capital Construction Contracts – See Fiscal Rule 4-1, “*Capital Construction Projects*”. See also approved contract forms, available on the website of the Office of the State Architect.

6.1.5 Settlement Agreements and Employee Voluntary Separation Agreements – See State Controller Policy entitled “*Settlement Agreements.*”

6.2 Content for other Contract Types

6.2.1 Interagency Agreements - All interagency agreements require approval of the State Controller, or delegate. Each interagency agreement shall include, at a minimum, the following elements:

- 6.2.1.1 Identification of the parties;

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6.2.1.2 Spending authority, including fund, appropriation code, and encumbrance number (except for expenditures incurred by Institutions of Higher Education);

6.2.1.3 Statement of work;

6.2.1.4 Statement of consideration (if applicable);

6.2.1.5 Payment and other performance terms; and

6.2.1.6 Definition of breach and remedies, consistent with Fiscal Rule 2-6, "*Interagency Purchases and Payments*".

6.2.2 Intergovernmental Contracts

6.2.2.1 Special Provisions - An Agency or Institution of Higher Education contracting with governmental entities outside of the State shall not agree to modify the Special Provision requiring the governance of Colorado law, but, if requested, may agree to strike the Choice of Law Special Provision, resulting in contractual silence as to governing law. Any other change to the Choice of Law Special Provision shall require the prior written approval of the Office of the State Controller and a Reviewing Attorney.

6.2.2.2 Federal Government Contracts – All intergovernmental contracts with any agency of the Federal Government shall be reviewed by the Office of the State Controller or a Reviewing Attorney. See State Controller Policy entitled "*Federal Government Contracts*."

6.2.3 Sponsored Project Agreements – See State Controller Policy entitled "*Sponsored Projects*".

6.3 Content for All Contract Types

6.3.1 Indemnification by the State Prohibited – Unless specifically authorized by statute, an Agency or Institution of Higher Education shall not indemnify and/or hold harmless another party (no matter how it is phrased) against any liability incurred as a result of the acts or omissions of such Agency or Institution of Higher Education. See Constitution of Colorado, Article V, §33 and Article XI, §1.

5.3.1.1 CRS §24-30-1510(3)(e) authorizes limited indemnification of an owner of property leased to an Agency or Institution of Higher Education for State purposes.

6.3.2 Limitation of Liability

6.3.2.1 Limitation of Vendor's Liability - Bodily Injury and Property Damage. An Agency or Institution of Higher Education shall not limit the vendor's liability for claims or damages, including consequential damages, arising out of bodily injury (including death) and damage to tangible property, if tangible risk is inherent in the nature of the contract.

6.3.2.2 Limitation of Vendor's Liability - Other Types of Damages. An Agency or Institution of Higher Education may accept commercially reasonable limitations of liability and/or remedies provisions, or the exclusion of consequential damages, if the benefits are deemed to outweigh the risks and this determination is documented in the contract file. Such action requires approval of the State Controller or other individuals specified in a delegation letter from the State Controller, and may include a Reviewing Attorney, or an Agency procurement or contracts officer.

6 APPROVED STATE CONTRACT FORMS

All State expenditure contracts shall be in a form approved by the State Controller. The State Controller has approved the following contract forms and may approve additional forms at his or her sole discretion.

6.1 Capital Construction Contracts – See Fiscal Rule 4-1, "*Capital Construction Projects*". See also approved contract forms available on the website of the Office of the State Architect.

6.2 Model Contracts – The State Controller has approved model contracts for personal services, information technology and interagency agreements, and may approve other model contracts in the future, at his or her sole discretion. See State Controller Policy entitled "*Model Contracts*".

6.3 Contract Amendments – All modifications to a State contract shall be made by a formal written amendment signed by the parties to the contract and approved by the State Controller, unless an alternative modification tool has been approved by the State Controller. A contract cannot be amended

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or extended (revived) after the contract term has expired. A form of contract amendment and forms of alternative modification tools are set forth in State Controller Policy entitled "*Modifications of Contracts-Tools and Forms*" ("Modification Policy").

- 6.4 Alternative Modification Tools and Forms** – An Agency or Institution of Higher Education may use an approved alternate modification tool to modify a contract in lieu of a contract amendment only in the specific circumstances identified in the Modification Policy. An Agency or Institution of Higher Education shall obtain written approval from the Office of the State Controller prior to making a change to the form of an alternative modification tool or using an alternative modification tool in a manner not described in the Modification Policy. A contract cannot be modified or extended after the expiration of the contract term. Approved alternative modification tool forms are set forth in the Modification Policy.
- 6.4.1 Required Provision and Attachment.** An approved modification tool may be included as a part of a State contract only if the contract contains a provision referencing the specific modification tool, in the form set forth in the Modification Policy, and the form of the specific modification tool is attached as an exhibit to the contract.
- 6.4.2 Caveat.** Each contract modification tool was created for use in connection with specific types of contracts and scopes of services and is not universally applicable. Each modification tool shall be used only for its intended purposes, as set forth in the Modification Policy, and shall not be changed or combined with any other contract modification tool.
- 6.5 Real Property Lease Agreements** – Lease agreements involving real property shall be in a form approved by and set forth on the website of the Office of the State Architect, except for:
- 6.5.1** Leases exempted by statute (see subsection 7.10 of this Fiscal Rule), and
- 6.5.2** Leases where the Department of Personnel and Administration is a party, which may be in any form approved by the State Controller.
- 6.6 Special Provisions** – All State (a) expenditure contracts, (b) grant contracts where an Agency or Institution of Higher Education is the grantor and provides funds from State, federal, or other sources to the other party, (c) intergovernmental agreements where the State provides funds to the other governmental entity, (d) debt contracts, (e) price agreements, and (f) capital construction contracts shall contain the State Special Provisions. See §14 to this Fiscal Rule. No modification shall be made to a Special Provision without the prior written approval of the Office of the State Controller and, in the case of the Choice of Law Special Provision, a Reviewing Attorney, except as otherwise expressly provided in subsection 5.2.2 above.
- 6.7 Waived Contracts** – Where an Agency or Institution of Higher Education will enter into multiple contracts containing identical provisions, except for the date, contractor and consideration amount, the Agency or Institution of Higher Education may request a written Phase 1 Waiver from the State Controller for the contract format. Once the State Controller has granted the Phase 1 waiver, the Agency or Institution of Higher Education may enter into multiple contracts using the contract format, without obtaining a separate State Controller approval for each individual contract. The Phase 1 Waiver shall not apply to a contract containing any changes other than changes to the date, contractor, and consideration amount. See State Controller Policy entitled "*Phase I Waivers*".
- 6.8 Other contract forms** – Any other contract form which may be approved by the State Controller from time-to-time.

7 STATE CONTRACT APPROVALS

The chief executive officer of an Agency or Institution of Higher Education, or authorized delegate, shall sign all State contracts on behalf of the Agency or Institution of Higher Education. An Agency or Institution of Higher Education, at its discretion, may require such additional internal signatures as it deems proper. The Agency or Institution of Higher Education shall obtain all required approvals and signatures and retain documentation thereof in its files for the period specified in State Controller Policy entitled "*Records Retention for Contracts*." Unless an Agency or Institution of Higher Education is exempted by statute or has delegated approval authority, prior approval of the State contract by one or more of the Central Approvers is required as follows:

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- 7.1 **Capital Construction** and **Controlled Maintenance** contracts require the approval of the State Architect or delegate, unless otherwise exempted by statute or waived by the State Architect. See CRS §24-30-1303(1)(d).
- 7.2 **Central Services** contracts require the approval of the Director of the Division of Central Services, Department of Personnel and Administration, or delegate, for all Agencies located within Adams, Arapahoe, and Jefferson counties and the City and County of Denver. Institutions of Higher Education are exempted from this requirement. See CRS §24-30-1104(1).
- 7.3 **Contingency-Based** contracts require the approval of the Office of State Planning and Budgeting. See CRS §24-17-204.
- 7.4 **Debt Collection Services** contracts require the approval of the State Controller or delegate. See CRS §24-30-202.4.
- 7.5 **Financial Information** contracts used by an Agency or Institution of Higher Education to record financial transactions and information, develop financial reports, or prepare financial statements require the approval of the State Controller. See CRS §24-30-202(12).
- 7.6 **Information Technology** contracts require approval by the Governor's Office of Information Technology as follows:
 - 7.6.1 Services under an Information Technology staff augmentation price agreement – any dollar amount; and
 - 7.6.2 All other Information Technology projects – over \$10,000.
 - 7.6.3 The following are exempted from these requirements under CRS §24-37.5-102(5): Legislative Department, Judicial Department, Department of Law, Department of State, Department of Treasury, and State-supported Institutions of Higher Education.
- 7.7 **Legal Services** contracts require the approval of the State Attorney General or delegate. See CRS §24-31-101.
- 7.8 **Personal Services** contracts require the approval of the State Personnel Director or delegate. See CRS §24-50-501, et seq.
- 7.9 **Real Property** contracts, including leases where the Agency or Institution of Higher Education is the tenant, easements, and rights-of-way contracts, require the approval of the State Architect/Director of Real Estate Programs, Department of Personnel and Administration, or delegate, unless otherwise exempted by statute. Real properties administered by the State Board of Land Commissioners, Division of Wildlife, Division of Parks and Outdoor Recreation, and Department of Transportation, and contracts relating to such real properties, are exempted from this requirement. See CRS §24-30-1303.
- 7.10 **Utility Cost-Savings** contracts require the approval of the State Personnel Director or delegate. See CRS §24-30-2003(1)(b).

8 STATE CONTRACT LEGAL REVIEW

At the discretion of the State Controller a State contract may be subject to legal review by and approval of the Office of the State Attorney General.

- 8.1 **Mandatory Review.** Legal review shall include, without limitation, scrutiny of contract provisions to ensure that the following requirements are met:
 - 8.1.1 Compliance with the United States and Colorado Constitutions, federal and State statutes, State regulations, and Governors' executive orders;
 - 8.1.2 Authority of the contracting Agency or Institution of Higher Education;
 - 8.1.3 All essential elements of a legally binding contract;
 - 8.1.4 A statement of work or comparable provisions and business or commercial terms, which are sufficiently clear and definite, under the applicable circumstances, to be enforceable;
 - 8.1.5 Required signatures; and
 - 8.1.6 Compliance with State Fiscal Rules and State Controller Policies.
- 8.2 **Discretionary Review.** At the discretion of the State Controller legal review also may include:
 - 8.2.1 Review and analysis of the significant risks and issues of a particular transaction;
 - 8.2.2 Inquiry into the availability of specific remedies; and

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- 8.2.3** Review of compliance with grant conditions, federal funding requirements, and required assurances, where provided by the Agency or Institution of Higher Education.

9 STATE CONTROLLER REVIEW AND APPROVAL

State Controller review and approval of all State expenditure contracts, intergovernmental agreements, and price agreements is mandatory. The State Controller's Office will, in its discretion, review other types of contracts, for example, non-expenditure contracts, if requested by an Agency or Institution of Higher Education. All State Controller reviews and approvals shall be conducted in accordance with the provisions of this §9.

9.1 Outsource Contracts - Third Party Payor. All outsource contracts shall be submitted to the State Controller or delegate for review and approval, including without limitation, any outsource contract that diverts revenues due to the State, unless specifically exempted by State statute. For example, see CRS §24-34-101.

9.2 Performance of State Controller Functions

9.2.1 Agencies-Delegated – Delegated Agencies shall be responsible for determining the level of risk for their State contracts. A Delegated Agency shall classify each of its State contracts as automatic high risk, automatic low risk, or undetermined risk. The Delegated Agency shall perform a risk assessment analysis, in accordance with State Controller Policy, to determine whether a contract classified as undetermined is high or low risk. Automatic low risk contracts and contracts classified as low risk pursuant to a risk analysis may be signed by the Agency's State Controller delegate. Automatic high risk contracts and contracts classified as high risk pursuant to a risk analysis shall be submitted to the Office of the State Controller. Only Delegated Agencies may use the risk-based approach to review and approve State contracts. See State Controller Policy entitled "*Review and Approval-Delegated Agencies.*"

9.2.2 Agencies and Institutions of Higher Education - Non-Delegated – Non-delegated Agencies and non-delegated Institutions of Higher Education shall submit all State contracts to the Office of the State Controller for review and approval. See State Controller Policy entitled "*Review and Approval-Non-Delegated Agencies.*"

9.2.3 Institutions of Higher Education - Delegated – State Controller delegates of Delegated Institutions of Higher Education may approve State expenditure contracts. All State contracts entered into by a Delegated Institution of Higher Education for an amount in excess of \$100,000 shall be reviewed by a Reviewing Attorney, unless the State Controller identifies a lower threshold for review in the letter granting delegated signature authority to the controller of the Institution of Higher Education. See State Controller Policy entitled "*Review and Approval-Delegated Institutions of Higher Education.*"

9.2.4 State Controller Signature Delegation – CRS §24-30-202(2) provides that only the State Controller can delegate State Controller signature authority. Such delegations are personal to the specific individual to whom authority is delegated. The delegate may not further delegate the signature authority within the Agency or Institution of Higher Education.

9.3 Process for Review, Approval, and Signature

9.3.1 Review. The State Controller or delegate shall review all expenditure contracts to determine if the:

9.3.1.1 Expenditure:

- 9.3.1.1.1** Is authorized by the appropriation to which it will be charged;
- 9.3.1.1.2** Does not exceed the unencumbered balance of the appropriation;
- 9.3.1.1.3** Complies with all applicable constitutional and statutory provisions, Fiscal Rules and State Controller Policies;
- 9.3.1.1.4** Is encumbered; and

9.3.1.2 Prices or rates are fair and reasonable and in accordance with State law and administrative rules;

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9.3.1.3 Form and Content of the contract are sufficient and appropriate for the parties and subject matter under applicable State and federal laws, Fiscal Rules, including Section 5 (Content of State Contracts) of this Fiscal Rule, and State Controller Policies; and

9.3.1.4 Risk of the contract is outweighed by the contract's benefits.

9.3.2 Approval and Signature. After review, the State Controller or delegate shall approve or disapprove the State expenditure contract. If approved, the State Controller or delegate shall evidence such approval by signing the contract.

9.4 Contracts Not Approved by State Controller

9.4.1 Not Binding. An expenditure contract is not binding on or enforceable against the State unless and until it is signed by the State Controller or delegate.

9.4.2 Null and Void. Any expenditure contract disapproved by the State Controller or delegate is null and void.

9.4.3 Personal Liability. A person incurring an obligation on behalf of the State through an expenditure contract or other State-funded contract type without the approval and signature of the State Controller or delegate shall be personally liable, jointly and severally, for the obligation. See CRS §24-30-202(3).

10 ACCOUNTING FOR STATE CONTRACTS

10.1 Encumbrances. All Agencies and Institutions of Higher Education shall encumber expenditure contracts in accordance with Fiscal Rule 2-2, "*Commitment Vouchers*", and the Fiscal Procedures Manual.

10.2 Outsource Contracts – Third Party Payor. Agencies and Institutions of Higher Education shall record all gross revenues and expenditures for each outsource contract in the State financial system and shall not net the expenditures against the revenues, unless specifically exempted by State statute.

11 MONITORING OF STATE CONTRACTS

11.1 Implementation. In accordance with CRS §24-103.5-101, all Agencies and Institutions of Higher Education shall:

11.1.1 Designate at least one person who will be responsible for contract monitoring. See CRS §24-103.5-101(3).

11.1.2 Prior to entering into a personal services contract, the person responsible for contract monitoring shall certify that the proposed performance measures and standards, data sources, and data collection methods provide a valid basis for assessing the vendor's performance. See CRS §24-103.5-101(4).

11.2 Elements. Each Agency and Institution of Higher Education shall monitor its contracts with respect to all of the following elements included in CRS §24-103.5-101(3), as well as any additional elements an Agency or Institution of Higher Education may choose to monitor:

11.2.1 Compliance with requirements, standards, and measures of the Personal Services Contract provisions in subsection 5.1.2 (Personal Services Contract Provisions) of this Fiscal Rule,

11.2.2 Completion of the contract according to the contract's performance schedule;

11.2.3 Satisfactory performance and completion of the contract's scope of work; and

11.2.4 Extent to which the vendor met or exceeded budgetary requirements of the contract.

11.3 Reporting.

11.3.1 Contract Management System – Agencies and Institutions of Higher Education shall report information specified in CRS §24-102-205(3)(a) for all personal services contracts with a total value of over \$100,000 except for contracts listed in CRS §24-102-205(2).

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11.3.2 Contractor Performance Evaluation Report – Agencies and Institutions of Higher Education shall prepare a contractor performance evaluation report for each construction contract with a value of \$500,000 or more. See CRS §24-105-102.

11.4 Exclusions. Section 11 of Fiscal Rule 3-1 does not apply to the following contracts:

11.4.1 Any contract to which the State is a party under Medicare

11.4.2 Indigent Care. See CRS §25.5-3-101 et.seq.

11.4.3 Colorado Medical Assistance Act. See CRS §25.5 -4 to 6-101 et.seq.

11.4.4 Children's Basic Health Plan. See CRS §25.5-8-101 et.seq.

11.4.5 Sponsored Projects

11.5 Office of the State Controller Policy – See State Controller Policy entitled "*Monitoring of State Contracts*".

12 INDEPENDENT CONTRACTOR RELATIONSHIP

Agencies and Institutions of Higher Education shall take care in maintaining the distinctions between services performed by persons who are employees of the State and services performed by independent contractors, and their employees, agents and representatives, pursuant to a personal services contract. The State's responsibilities and obligations with respect to employee/employer arrangements differ from its responsibilities and obligations with respect to independent contractors. The State may be liable to a third party for the actions of its employees, whereas independent contractors and their employees, agents and representatives are liable for their own actions. The State is responsible for social security taxes and benefits for its employees, whereas independent contractors are responsible for social security taxes and benefits of their employees. Agencies and Institutions of Higher Education shall follow guidelines issued by the Internal Revenue Service, the Colorado Division of Human Resources, Colorado statutes, and opinions of the State Attorney General in determining whether an individual is an employee or independent contractor.

13 EXCEPTIONS TO FISCAL RULE 3.1

13.1 Personal Services Contracts - This Fiscal Rule does not apply to State contracts for personal services paid through an authorized State payroll system, which are exempted from the State personnel system by the Colorado Constitution or Colorado statutes. See CRS §24-50-135. Examples of exempted contracts include advices of employment engaging the services of the following:

13.1.1 Appointees by the Governor and Lieutenant Governor and their administrative staffs;

13.1.2 Members of State boards or commissions;

13.1.3 Faculty and other exempted members of Institutions of Higher Education;

13.1.4 Attorneys-at-law serving as an assistant attorney generals; and

13.1.5 Employees of the Legislative and Judicial Departments of the State.

13.2 Elective Officers - An Elective Officer acting within the scope of his or her authority may elect to exempt any contract from the requirements of either or both of CRS §24-30-202 including the Fiscal Rules and Title 24 Article 101 (Procurement Code) by personally signing a contract. See CRS §24-2-102(4). If the contract signed by the Elective Officer is outside the scope of his or her authority, the Elective Officer may be personally liable for all claims arising therefrom.

14 SPECIAL PROVISIONS

See next page.

STATE OF COLORADO FISCAL RULES

SPECIAL PROVISIONS

These Special Provisions apply to all contracts except where noted in *italics*.

- 1. CONTROLLER'S APPROVAL. CRS §24-30-202(1).** This contract shall not be valid until it has been approved by the Colorado State Controller or designee.
- 2. FUND AVAILABILITY. CRS §24-30-202(5.5).** Financial obligations of the State payable after the current fiscal year are contingent upon funds for that purpose being appropriated, budgeted, and otherwise made available.
- 3. GOVERNMENTAL IMMUNITY.** No term or condition of this contract shall be construed or interpreted as a waiver, express or implied, of any of the immunities, rights, benefits, protections, or other provisions, of the Colorado Governmental Immunity Act, CRS §24-10-101 et seq., or the Federal Tort Claims Act, 28 U.S.C. §§1346(b) and 2671 et seq., as applicable now or hereafter amended.
- 4. INDEPENDENT CONTRACTOR.** Contractor shall perform its duties hereunder as an independent contractor and not as an employee. Neither Contractor nor any agent or employee of Contractor shall be deemed to be an agent or employee of the State. Contractor and its employees and agents are not entitled to unemployment insurance or workers compensation benefits through the State and the State shall not pay for or otherwise provide such coverage for Contractor or any of its agents or employees. Unemployment insurance benefits will be available to Contractor and its employees and agents only if such coverage is made available by Contractor or a third party. Contractor shall pay when due all applicable employment taxes and income taxes and local head taxes incurred pursuant to this contract. Contractor shall not have authorization, express or implied, to bind the State to any agreement, liability or understanding, except as expressly set forth herein. Contractor shall **(a)** provide and keep in force workers' compensation and unemployment compensation insurance in the amounts required by law, **(b)** provide proof thereof when requested by the State, and **(c)** be solely responsible for its acts and those of its employees and agents.
- 5. COMPLIANCE WITH LAW.** Contractor shall strictly comply with all applicable federal and State laws, rules, and regulations in effect or hereafter established, including, without limitation, laws applicable to discrimination and unfair employment practices.
- 6. CHOICE OF LAW.** Colorado law, and rules and regulations issued pursuant thereto, shall be applied in the interpretation, execution, and enforcement of this contract. Any provision included or incorporated herein by reference which conflicts with said laws, rules, and regulations shall be null and void. Any provision incorporated herein by reference which purports to negate this or any other Special Provision in whole or in part shall not be valid or enforceable or available in any action at law, whether by way of complaint, defense, or otherwise. Any provision rendered null and void by the operation of this provision shall not invalidate the remainder of this contract, to the extent capable of execution.
- 7. BINDING ARBITRATION PROHIBITED.** The State of Colorado does not agree to binding arbitration by any extra-judicial body or person. Any provision to the contrary in this contract or incorporated herein by reference shall be null and void.
- 8. SOFTWARE PIRACY PROHIBITION. Governor's Executive Order D 002 00.** State or other public funds payable under this contract shall not be used for the acquisition, operation, or maintenance of computer software in violation of federal copyright laws or applicable licensing restrictions. Contractor hereby certifies and warrants that, during the term of this contract and any extensions, Contractor has and shall maintain in place appropriate systems and controls to prevent such improper use of public funds. If the State determines that Contractor is in violation of this provision, the State may exercise any remedy available at law or in equity or under this contract, including, without limitation, immediate termination of this contract and any remedy consistent with federal copyright laws or applicable licensing restrictions.
- 9. EMPLOYEE FINANCIAL INTEREST/CONFLICT OF INTEREST. CRS §§24-18-201 and 24-50-507.** The signatories aver that to their knowledge, no employee of the State has any personal or beneficial interest whatsoever in the service or property described in this contract. Contractor has no interest and

STATE OF COLORADO FISCAL RULES

shall not acquire any interest, direct or indirect, that would conflict in any manner or degree with the performance of Contractor's services and Contractor shall not employ any person having such known interests.

10. VENDOR OFFSET. CRS §§24-30-202 (1) and 24-30-202.4. [Not Applicable to intergovernmental agreements] Subject to CRS §24-30-202.4 (3.5), the State Controller may withhold payment under the State's vendor offset intercept system for debts owed to State agencies for: **(a)** unpaid child support debts or child support arrearages; **(b)** unpaid balances of tax, accrued interest, or other charges specified in CRS §39-21-101, et seq.; **(c)** unpaid loans due to the Student Loan Division of the Department of Higher Education; **(d)** amounts required to be paid to the Unemployment Compensation Fund; and **(e)** other unpaid debts owing to the State as a result of final agency determination or judicial action.

11. PUBLIC CONTRACTS FOR SERVICES. CRS §8-17.5-101. [Not Applicable to agreements relating to the offer, issuance, or sale of securities, investment advisory services or fund management services, sponsored projects, intergovernmental agreements, or information technology services or products and services] Contractor certifies, warrants, and agrees that it does not knowingly employ or contract with an illegal alien who will perform work under this contract and will confirm the employment eligibility of all employees who are newly hired for employment in the United States to perform work under this contract, through participation in the E-Verify Program or the Department program established pursuant to CRS §8-17.5-102(5)(c), Contractor shall not knowingly employ or contract with an illegal alien to perform work under this contract or enter into a contract with a subcontractor that fails to certify to Contractor that the subcontractor shall not knowingly employ or contract with an illegal alien to perform work under this contract. Contractor **(a)** shall not use E-Verify Program or Department program procedures to undertake pre-employment screening of job applicants while this contract is being performed, **(b)** shall notify the subcontractor and the contracting State agency within three days if Contractor has actual knowledge that a subcontractor is employing or contracting with an illegal alien for work under this contract, **(c)** shall terminate the subcontract if a subcontractor does not stop employing or contracting with the illegal alien within three days of receiving the notice, and **(d)** shall comply with reasonable requests made in the course of an investigation, undertaken pursuant to CRS §8-17.5-102(5), by the Colorado Department of Labor and Employment. If Contractor participates in the Department program, Contractor shall deliver to the contracting State agency, Institution of Higher Education or political subdivision a written, notarized affirmation, affirming that Contractor has examined the legal work status of such employee, and shall comply with all of the other requirements of the Department program. If Contractor fails to comply with any requirement of this provision or CRS §8-17.5-101 et seq., the contracting State agency, institution of higher education or political subdivision may terminate this contract for breach and, if so terminated, Contractor shall be liable for damages.

12. PUBLIC CONTRACTS WITH NATURAL PERSONS. CRS §24-76.5-101. Contractor, if a natural person eighteen (18) years of age or older, hereby swears and affirms under penalty of perjury that he or she (a) is a citizen or otherwise lawfully present in the United States pursuant to federal law, (b) shall comply with the provisions of CRS §24-76.5-101 et seq., and (c) has produced one form of identification required by CRS §24-76.5-103 prior to the effective date of this contract.

Revised 11-14-08

SPECIAL PROVISIONS

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12. PUBLIC CONTRACTS WITH NATURAL PERSONS. CRS §24-76.5-101. Contractor, if a natural person eighteen (18) years of age or older, hereby swears and affirms under penalty of perjury that he or she **(a)** is a citizen or otherwise lawfully present in the United States pursuant to federal law, **(b)** shall comply with the provisions of CRS §24-76.5-101 et seq., and **(c)** has produced one form of identification required by CRS §24-76.5-103 prior to the effective date of this contract.

Revised 1-1-09

STATE OF COLORADO FISCAL RULES

CHAPTER 4: PROJECTS

<u>FISCAL RULE</u>	<u>NUMBER</u>
Capital Construction Administration	4-1
Capital Construction Projects	4-2
Capital Construction Project Retainage	4-3

STATE OF COLORADO FISCAL RULES

Rule 4-1 CAPITAL CONSTRUCTION ADMINISTRATION

AUTHORITY:

24-30-1301, C.R.S. (State Buildings Division)
Title 24, Article 75 Part 3, C.R.S. (Capital Construction Fund)
Title 24, Article 91, C.R.S. (Construction)
Title 24, Article 92, C.R.S. (Construction Bidding)
38-26-106, C.R.S. (Contractor Bonds)
38-26-107, C.R.S. (Supplier Claims)

DEFINITIONS:

Capital Construction Fund - A fund created by statute for the purpose of purchasing and/or maintaining land, buildings and equipment and for constructing buildings for use by the state.

RULE:

The State Capital Construction Fund was established to provide a source for appropriations to state agencies and institutions of higher education to acquire and maintain their physical facilities. The fund has special requirements that must be followed by state agencies and institutions of higher education receiving appropriations from the fund.

Capital Construction Contracts

- .01 Formal contracts shall be required when expending funds in excess of \$100,000 appropriated for emergency maintenance projects including construction services or installation of fixed equipment unless previous approval has been obtained from the Director of the State Buildings Program to use a purchase order.

Purchases of fixed equipment that do not require installation services may be purchased with a state purchase order.

A purchase order may be used for construction not exceeding \$100,000 if the Director of State Buildings Program or a delegate records written approval on the face of the purchase order. Such approval by the Director of State Buildings Program or a delegate shall require compliance with approved building codes and signify compliance with bonding requirements in C.R.S. 38-26-106 and 24-105-201. In addition, the purchase order shall be bilateral requiring written acknowledgment of acceptance by the contractor prior to the beginning of work.

- .02 Capital construction fund contracts shall follow the contract routing procedures established by the State Controller's Office.

STATE OF COLORADO FISCAL RULES

Rule 4-2 CAPITAL CONSTRUCTION PROJECTS

AUTHORITY:

24-30-1301, C.R.S. (State Buildings)
24-30-1404, C.R.S. (Contracts)
Title 24, Article 75 Part 3, C.R.S. (Capital Construction Fund)
Title 24, Article 91, C.R.S. (Construction)
Title 24, Article 92, C.R.S. (Construction Bidding)
38-26-106, C.R.S. (Contractor Bonds)
38-26-107, C.R.S. (Supplier Claims)

DEFINITIONS:

Capital Construction Fund - A fund created by statute for the purpose of purchasing and/or maintaining land, buildings and equipment and for constructing buildings for use by the state.

Capital Construction Project - A construction project funded wholly or in part by funds from the state capital construction fund.

Controlled Maintenance Project - A maintenance project funded wholly or in part by funds from the state capital construction fund.

RULE:

All funds appropriated for capital construction projects shall be used for their intended purpose. A state agency or institution of higher education shall not use the capital construction fund to pay or reimburse state employees for construction management, administrative activities, direct labor performed, or any other expense outside the scope of the capital construction or controlled maintenance project.

Contracts funded by the state capital construction fund shall be executed and the funds encumbered within the time limits established by 24-30-1404, C.R.S. If a State agency or institution of higher education determines that the deadlines imposed by the statute cannot be met, the State agency or institution of higher education may request the Capital Development Committee to recommend to the State Controller that the deadline be waived. The State Controller may grant the waiver request.

STATE OF COLORADO FISCAL RULES

Rule 4-3 CAPITAL CONSTRUCTION PROJECT RETAINAGE

AUTHORITY:

24-30-1301, C.R.S. (State Buildings)
Title 24, Article 75 Part 3, C.R.S. (Capital Construction Fund)
Title 24, Article 91, C.R.S. (Construction)
Title 24, Article 92, C.R.S. (Construction Bidding)
38-26-106, C.R.S. (Contractor Bonds)
38-26-107, C.R.S. (Supplier Claims)

DEFINITIONS:

Capital Construction Fund - A fund created by statute for the purpose of purchasing and/or maintaining land, buildings and equipment and for constructing buildings for use by the state.

Capital Construction Project - A construction project, as defined in 24-30-1301, C.R.S., funded wholly or in part by funds from the state capital construction fund.

Controlled Maintenance Project - A controlled maintenance project, as defined in 24-30-1301, C.R.S., funded wholly or in part by funds from the state capital construction fund.

RULE:

A state agency or institution of higher education shall withhold retainage for all capital construction and controlled maintenance projects where the total amount of the contract exceeds the limit established by 24-91-103, C.R.S.. The retainage shall be in the form of monies withheld from the contractor or in any other form authorized by statute and acceptable to the State agency or institution of higher education.

The retainage shall be released by the state agency or institution of higher education only when the contract has been satisfactorily completed and accepted, the state agency or institution of higher education has proof of publication of "Notice of Final Settlement", in accordance with 38-26-107, C.R.S., and there are no outstanding claims against the project.

CHAPTER 5: TRAVEL

FISCAL RULE

NUMBER

Travel

5-1

Appendix A - Maximum Allowable Meal Per Diem Rates for CONUS Travel

Appendix B - Maximum Allowable Meal Per Diem Rates for Travel to Alaska, Hawaii, the Commonwealths of Puerto Rico and the Northern Mariana Islands and Possessions of the United States

Appendix C - Maximum Allowable Meal Per Diem Rates for Travel to Foreign Countries

Appendix D - Allocation of Per Diem Rates for Foreign Countries

Rule 5-1

TRAVEL

1. AUTHORITY:

24-9-104(2), C.R.S. (Mileage Allowance)
24-30-202(20.1), C.R.S. (Travel Advance Limit)
24-30-202(26), C.R.S. (State Controller's Authority)

2. DEFINITIONS:

2.1 Approving Authority - An individual delegated the authority, in writing, by the chief executive officer of the state agency or institution of higher education to approve matters related to official travel.

2.2 Commercial Lodging - Any accommodations that are available or offered for use by a traveler for which a rental schedule has been established and payment is required for its use.

2.3 CONUS - The 48 continental United States, including the District of Columbia.

2.4 Electronic Signature - Any identifier or authentication technique attached to or logically associated with an electronic record that is intended by the person using it to have the same force and effect as a manual signature. "Electronic signature" includes digital signatures.

2.5 Expenses Incurred for the Benefit of the State - Expenses incurred that enable a state employee or a state official to perform their assigned duties or enable a state agency or institution of higher education to carry out the responsibilities required by law.

2.6 In-State Travel - Travel within the State of Colorado and to the immediate area outside the State that is a necessary part of an otherwise "in-state" trip.

2.7 International Travel - Travel to any destination not considered in-state or out-of-state.

2.8 Out-of-State Travel - Travel within CONUS, other than Colorado. Also travel to Alaska and Hawaii.

2.9 Political Expenses - Expenses incurred in relation to activities that are primarily designed to further the interests of a candidate, political party, or special interest group.

2.10 Travel Payment Program - The travel payment mechanisms provided to state employees through the Statewide Travel Management Program (STMP) (1CCR 103-1).

2.11 Transportation - Travel by commercial airline, railroad, bus, taxicab; state-owned, leased, or personally owned automobile or airplane; or any other means of conveyance.

3. RULE:

3.1 Fiscal Rule 5-1 addresses travel advances and reimbursement to state employees or state officials.

3.2 Travel charged to the State, regardless of the funding source, shall be for the benefit of the State, only for the time period necessary, and completed using the most economical means available which will satisfactorily accomplish the State's business.

3.3 The traveler shall determine those expenses incurred for the benefit of the State and request advance of or reimbursement for only those expenses. The approving authority shall review the expenses claimed by the traveler and authorize advance or reimbursement for only those expenses incurred for the benefit of the State. The approving authority may require documentation in addition to documentation prescribed by these rules that is deemed necessary or advisable in order to review and authorize expenses.

3.4 Required Travel Authorization

3.4.1 In-state Travel - Prior authorization for in-state travel may be required by the approving authority for all in-state travel.

3.4.2 Out-of-state Travel - Prior written or electronic authorization by the chief executive officer, or a delegate, of a state agency or institution of higher education shall be required for all out-of-state travel.

3.4.3 International Travel - Prior written or electronic authorization by the chief executive officer, or a delegate, of a state agency or institution of higher education and the governor, or a delegate, shall be required for all international travel, except for the Department of Higher Education. Prior written authorization by the executive director of the Colorado Commission on Higher Education shall be required for all international travel by employees within the Department of Higher Education. The executive director of the Colorado Commission on Higher Education, with approval of the State Controller, may delegate the authority to approve international travel to the chief executive officer, or a delegate, of a specific higher education institution.

3.4.4 Travel at no cost to the State - Prior authorization by the approving authority is required for any official state business travel for which reimbursement is made directly to the state employee or the state agency by the non-state organization.

3.5 Advances/ Reimbursement of Expenses

Travel advances shall be obtained by using the State Travel Card whenever possible and the ability to use the card for an advance has been authorized by the Designated Travel Compliance Officer. Travel advances may be requested from the State if the travel advance cannot be obtained from the State Travel Card. The amount of the advance shall be computed using the traveler's known per diem and other out of pocket amounts. Under no circumstance shall a travel advance exceed the statutory limit as established by CRS 24-30-202.

Travel advances requested from the State require the authorization of the approving authority and approval by the chief fiscal officer, or delegate, for the state agency or institution of higher education.

Upon completion of the travel, a travel reimbursement voucher must be filed within 60 days to allow proper recording of expenses and obtain reimbursement for approved travel expenses.

3.6 The following rates shall be used for reimbursement :

3.6.1 Lodging

Employees authorized to travel shall be reimbursed the actual cost of reasonable accommodations. Employees may be required to use approved or designated lodging facilities in certain areas to assist the state agency or institution of higher education in controlling travel cost. The STMP Travel Payment program, if available to the employee, shall be used to pay for all lodging expenses. Reimbursement shall be limited to the actual cost of commercial lodging. Receipts for lodging shall be obtained and submitted.

3.6.2 Meals and Incidental Expenses

The authorized meal per diem rate may be claimed for each meal the traveler would normally have eaten while traveling. If a meal is included in a conference fee the meal shall not be claimed for reimbursement unless the meal is determined to be inadequate by the traveler. If a meal provided by a commercial carrier as part of the transportation ticket is deemed inadequate by the traveler then the per diem for that meal can be claimed. The authorized incidental expense per diem may be claimed for each overnight stay.

The incidental expense per diem may be used for personal telephone calls, miscellaneous incidental tips such as bellhops and maids, and other miscellaneous items. The chief executive officer, or a delegate, of an agency or institution of higher education may approve a higher incidental expense per diem rate for international travel based on the traveler's destination. Under no circumstance shall the higher incidental per diem rate exceed \$15.00 per overnight stay.

Under no circumstances shall an employee claim more than the established per diem rate. Receipts for meals are not required.

3.6.3 Transportation

Employees authorized to travel shall be reimbursed only for the cost equivalent of the most cost beneficial method of transportation available, which will satisfactorily accomplish the state business.

The STMP Travel Payment Program payment mechanisms, if available to the traveler, shall be used to pay for all commercial transportation expenses. Reimbursement shall be limited to the actual cost of commercial transportation. Receipts for transportation shall be obtained and submitted.

3.6.4 Rental Vehicles

The STMP Travel Payment Program payment mechanisms, if available to the traveler, shall be used to pay for all rental vehicle expenses. Reimbursement shall be limited to the actual cost of a rental vehicle if the use is required for business purposes and was pre-approved by the approving authority. A receipt is required for all rental vehicle expenditures. The traveler is required to use a rental vehicle vendor approved by the State Travel Management Program.

Various upgrades provided at extra cost by vehicle rental companies such as satellite radio, GPS units, etc. are not reimbursable unless necessary for business or safety reasons and approved by the approving authority.

3.7 Other Allowable and Non-allowable Travel Expenses

In addition to lodging, meals, and transportation, the following actual expenses incurred as a necessary part of approved travel are allowable if necessary to complete the business purpose of the trip.

- a. Reasonable tips paid by the traveler associated with airport check in and obtaining ground transportation. Tips paid in conjunction with meals are included in the meal allowance and cannot be claimed separately.
- b. Commercial transportation such as taxi and shuttle expenses paid by the traveler. A receipt shall be required for each individual ride in a commercial vehicle, if over \$25.
- c. Camping site fees paid by the traveler for a commercial camp ground or a state or national park. A receipt shall be required if over \$25.
- d. Parking fees paid by the traveler. A receipt shall be required for any single fee over \$25.
- e. Registration fees paid by the traveler. A receipt is required for all registration fees paid.
- f. Telephone, fax, internet access, and other similar miscellaneous business expenses paid by the traveler for official state business. A receipt shall be required for any single charge over \$25.
- g. Toll road charges paid by the traveler.
- h. Traveler's checks or transaction charges for the use of the State Travel Card paid by the traveler. A receipt shall be required if the total amount claimed for reimbursement is over \$25.

3.8 Non-allowable travel expenses:

The following expenses are not allowable.

- 3.8.1 Alcoholic beverages purchased by the traveler.
- 3.8.2 Entertainment expenses paid by the traveler.
- 3.8.3 Personal expenses incurred during travel that are primarily for the benefit of the traveler and not directly related to the official purpose of the travel.
- 3.8.4 Political expenses paid by the traveler.
- 3.8.5 The STMP Travel Payment Program provides travel insurance while other types are not justifiable for business purposes; therefore expenses paid by the traveler for the following are not reimbursable:
 - a. Collision damage waiver/loss damage waiver for rental cars
 - b. Supplemental liability insurance on rental vehicles
 - c. Value premiums on airline tickets
 - d. Trip cancellation insurance
 - e. Additional liability for rental cars
 - f. Personal accident insurance on rented vehicles
 - g. Supplemental life insurance for airline or common carrier travel.
- 3.8.6 The cost of traffic fines and parking tickets.

3.9 Certification

A travel advance or reimbursement voucher must be filed to obtain an advance or reimbursement for approved travel expenses and shall contain a statement as to the purpose of the travel.

The travel advance or reimbursement voucher shall contain the following certification signed manually or electronically by the traveler:

"I certify that the statements in the above schedule are true and just in all respects; that payment of the amounts claimed herein has not and will not be reimbursed to me from any other sources; that travel performed for which advance/reimbursement is claimed was or will be performed by me while on State business and that no claims are included for expenses of a personal or political nature or for any other expenses not authorized by the Fiscal Rules; and that I actually incurred or paid the operating expenses of the motor vehicle for which reimbursement is claimed on a mileage basis. Further, I hereby authorize the State to deduct from my pay any amount paid to me in excess of my actual incurred expenses."

The travel advance or reimbursement voucher shall be endorsed manually or electronically by the approving authority.

4. EXCEPTIONS TO RULE:

4.1 Allowances for members of statutory boards or commissions

Board and commission members shall be paid in accordance with the statutory provisions establishing the board or commission. Board members may be reimbursed for actual and necessary expenses incurred in the performance of their duties. These actual and necessary expenditures should be reasonable under the circumstances and the board or commission member should be made aware that public funds are the source of the reimbursement.

Board or commission members may also be reimbursed for childcare services. The chief executive officer, or a delegate, of the state agency or institution of higher education shall determine the need for childcare reimbursement. Reimbursement shall not be made to a family member and receipts shall be furnished with the reimbursement request.

4.2 Allowances for state job applicants

In order to obtain the best-qualified individual for a given position in the State it may be necessary to pay interview related travel expenses for job applicants. At the discretion of the chief executive officer, or a delegate, such travel expenses may be reimbursed to the applicant at the per diem rate established by the State Controller for state employees.

4.3 Allowances for travel by the Governor of Colorado

In the case of travel by the Governor, security, protocol, ceremonial functions, and overall time demands may require considerations not accorded any other state official or employee. Protocol may often require the spouse to travel with the Governor.

The use of state-owned aircraft, commercial airlines or state-owned automobiles by the Governor shall depend upon time constraints and security needs.

When the Governor allocates travel costs between official state business and personal or political, the allocation shall take into account all the various factors involved in the trip.

4.4 Allowances for travel not solely for state business

In some instances the purpose of travel may not be solely for state business. It may be partially for official business and partially for personal or political reasons. In these instances, the individual involved shall make a reasonable allocation of the expenses. Where such an allocation is made, the travel reimbursement request shall contain sufficient documentation to indicate the allocation made and the basis for the allocation.

If a state employee obtains lower rates for lodging or transportation because travel is extended for personal or political reasons, these lower rates shall also apply to the business portion of the trip.

4.5 Allowances for travel paid directly by a non-state entity

In limited instances, state officials and employees may be invited to attend committee meetings, seminars, or conferences concerning official state business where their travel expenses are either paid directly by the sponsor or they are reimbursed by the sponsor. In such instances the employee may accept the invitation if the travel has been approved by their approving authority and it does not violate other state statutes or constitutional provisions..

4.6 Allowances for travel with spouse, relatives, or friends

The State shall not reimburse the cost of an employee's spouse or other person(s) accompanying the state employee on a business trip, unless specifically provided in this Fiscal Rule.

4.7 Allowances for travel wholly within a single day

If travel is wholly within a single day, reimbursement for lunch shall not be allowed. If, however, an employee leaves home on official business prior to 5:00 a.m. and/or remains away from home after 8:00 p.m. and the official business requires the employee to extend the workday, the approving authority may allow a meal allowance for breakfast and/or dinner for the traveler. If breakfast and/or dinner are paid for an employee while traveling in a single day, the amount paid is reportable as income on an employee's W-2.

4.8 Allowances for travel by leased or privately owned aircraft

4.8.1 A state agency or institution of higher education shall not lease an aircraft without the prior written approval of the Aircraft Section of the Colorado State Patrol in the Department of Public Safety, regardless of the source of funds. This includes the lease of any replacement aircraft for those presently operated by the state agency or institution of higher education.

4.8.2 A state agency or institution of higher education shall not authorize the use of a privately owned aircraft without the prior written approval from the Office of Risk Management. No reimbursement shall be allowed unless the required prior written approval has been secured.

4.9 Allowances for travel by privately owned automobile

Employees shall be allowed mileage fees for each mile actually and necessarily traveled while on official state business. Employees shall normally be reimbursed at the mileage rate designated for two-wheel drive vehicles. Employees shall only be reimbursed at the mileage rate designated for four-wheel drive vehicles when the use of four-wheel drive is necessary because of road, terrain, or adverse weather conditions.

Commuting expenses incurred in traveling between an employee's residence and a primary work location are non-reimbursable employee expenses. However, upon approval of the approving authority, an employee may be reimbursed for use of a personal automobile when commuting

between his/her residence and a temporary work location. Reimbursement shall be for the number of miles between the employee's residence and the temporary work location or the employee's regular work location and the temporary work location, whichever is less.

CRS 24-9-104(2), establishes the mileage rate to be used for reimbursement for official state travel.

4.10 Allowances for travelers furnishing their own lodging and meals

When employees who are traveling are furnishing their own lodging and meals, the state agency or institution of higher education may negotiate a special per diem rate for that period of travel. The rate negotiated shall be on a case-by-case basis and under no circumstance shall the negotiated rate exceed the normal per diem rates established by this Fiscal Rule.

4.11 Travel Insurance

Travel insurance may be purchased when it benefits the State if approved in writing by the approving authority.

4.12 Receipts

Chief Executive Officers may waive the requirement for a receipt in extenuating circumstances upon approval of a written certification by the traveler that the cost was incurred and the reason why the receipt was not obtained or available. Further, Chief Executive Officers may establish alternative document requirements for recurring travel into locations, e.g. international travel, or for group travel, where compliance with the receipt requirement is determined to be impractical.

Maximum Allowable Meal Per Diem Rates For CONUS Travel

Effective October 1, 2007

The following table lists the per meal breakdown for the reimbursement rates for meals within CONUS (Appendix A), Alaska, Hawaii and other US possessions (Appendix B), and foreign countries (Appendix C), and the allocation of per diems for foreign countries (Appendix D). These meal rates should be used when calculating the amount of potential reimbursement available for part day while traveling. The daily total is the maximum per diem available for full day while traveling without regard to meal allocations.

Authorized Per Meal Reimbursement Rates Within CONUS

Per Diem Rate	Base	----- High Cost	----- High Cost	High Cost	----- High Cost	----- High Cost
Breakfast	\$7.00	\$8.00	\$9.00	\$10.00	\$11.00	\$12.00
Lunch	\$11.00	\$12.00	\$13.00	\$15.00	\$16.00	\$18.00
Dinner	\$18.00	\$21.00	\$24.00	\$26.00	\$29.00	\$31.00
Incidental	\$3.00	\$3.00	\$3.00	\$3.00	\$3.00	\$3.00
Daily Total	\$39.00	\$44.00	\$49.00	\$54.00	\$59.00	\$64.00



Maximum Allowable Meal Per Diem Rates For CONUS Travel

Effective October 1, 2007

The following table lists the per meal breakdown for the reimbursement rates for meals within CONUS (Appendix A), Alaska, Hawaii and other US possessions (Appendix B), and foreign countries (Appendix C), and the allocation of per diems for foreign countries (Appendix D). These meal rates should be used when calculating the amount of potential reimbursement available for part day while traveling. The daily total is the maximum per diem available for full day while traveling without regard to meal allocations.

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Per Diem Rate	Base	----- High Cost	----- High Cost	High Cost	----- High Cost	----- High Cost
Breakfast	\$7.00	\$8.00	\$9.00	\$10.00	\$11.00	\$12.00
Lunch	\$11.00	\$12.00	\$13.00	\$15.00	\$16.00	\$18.00
Dinner	\$18.00	\$21.00	\$24.00	\$26.00	\$29.00	\$31.00
Incidental	\$3.00	\$3.00	\$3.00	\$3.00	\$3.00	\$3.00
Daily Total	\$39.00	\$44.00	\$49.00	\$54.00	\$59.00	\$64.00



Appendix A: 2007 Continental US (CONUS) Per Diem Rates

Effective October 1, 2007		M&I rate includes \$3 for incidentals			
State	City	County	Seasonal Dates		M&I Rate
Alabama	Birmingham	Jefferson And Shelby			\$44
Alabama	Gulf Shores	Baldwin	10/1/2006	5/31/2007	\$39
Alabama	Gulf Shores	Baldwin	6/1/2007	7/31/2007	\$39
Alabama	Gulf Shores	Baldwin	8/1/2007	9/30/2007	\$39
Alabama	Huntsville	Madison And Limestone			\$44
Alabama	Montgomery	Montgomery			\$39
Arizona	Grand Canyon / Flagstaff	Coconino (Except The City Limits Of Sedona)	10/1/2006	10/31/2006	\$44
Arizona	Grand Canyon / Flagstaff	Coconino (Except The City Limits Of Sedona)	11/1/2006	2/28/2007	\$44
Arizona	Grand Canyon / Flagstaff	Coconino (Except The City Limits Of Sedona)	3/1/2007	9/30/2007	\$44
Arizona	Kayenta	Navajo			\$54
Arizona	Phoenix / Scottsdale	Maricopa	10/1/2006	12/31/2006	\$59
Arizona	Phoenix / Scottsdale	Maricopa	1/1/2007	3/31/2007	\$59
Arizona	Phoenix / Scottsdale	Maricopa	4/1/2007	5/31/2007	\$59
Arizona	Phoenix / Scottsdale	Maricopa	6/1/2007	8/31/2007	\$59
Arizona	Phoenix / Scottsdale	Maricopa	9/1/2007	9/30/2007	\$59
Arizona	Sedona	City Of Sedona Which Falls Within Yavapai And Coconino Counties	10/1/2006	2/28/2007	\$64
Arizona	Sedona	City Of Sedona Which Falls Within Yavapai And Coconino Counties	3/1/2007	5/31/2007	\$64
Arizona	Sedona	City Of Sedona Which Falls Within Yavapai And Coconino Counties	6/1/2007	9/30/2007	\$64
Arizona	Sierra Vista	Cochise			\$39
Arizona	Tucson	Pima	10/1/2006	12/31/2006	\$49
Arizona	Tucson	Pima	1/1/2007	3/31/2007	\$49
Arizona	Tucson	Pima	4/1/2007	9/30/2007	\$49
Arizona	Yuma	Yuma			\$39
Arkansas	Hot Springs	Garland			\$49
Arkansas	Little Rock	Pulaski			\$54
California	Antioch / Brentwood / Concord / Lafayette / Martinez / Pleasant Hill / Richmond / San Ramon / Walnut Creek	Contra Costa			\$49
California	Bakersfield / Delano (Naval Weapons Center And Ordinance Test Station / China Lake /)	Kern			\$44
California	Barstow / Ontario / Victorville	San Bernardino			\$59
California	Benicia / Dixon / Fairfield / Vacaville / Vallejo	Solano			\$44
California	Brawley / Calexico / El Centro / Imperial	Imperial			\$39
California	Chico / Oroville	Butte			\$39
California	Clearlake	Lake			\$44
California	Death Valley	Inyo			\$49

Appendix A: 2007 Continental US (CONUS) Per Diem Rates

Effective October 1, 2007		M&I rate includes \$3 for incidentals			
State	City	County	Seasonal Dates		M&I Rate
California	Fresno	Fresno			\$54
California	Los Angeles	Los Angeles / Orange And Ventura, Edwards AFB			\$64
California	Mammoth Lakes	Mono			\$54
California	Mill Valley / San Rafael / Novato / Corte Madera / Sausalito / Tiburon / Larkspur	Marin			\$54
California	Modesto	Stanislaus			\$49
California	Monterey	Monterey	10/1/2006	3/29/2007	\$64
California	Monterey	Monterey	3/30/2007	9/30/2007	\$64
California	Napa	Napa			\$64
California	Oakhurst	Madera	10/1/2006	1/31/2007	\$39
California	Oakhurst	Madera	2/1/2007	8/31/2007	\$39
California	Oakhurst	Madera	9/1/2007	9/30/2007	\$39
California	Oakland	Alameda	10/1/2006	3/29/2007	\$59
California	Oakland	Alameda	3/30/2007	9/30/2007	\$59
California	Palm Springs	Riverside	10/1/2006	12/31/2006	\$59
California	Palm Springs	Riverside	1/1/2007	4/30/2007	\$59
California	Palm Springs	Riverside	5/1/2007	8/31/2007	\$59
California	Palm Springs	Riverside	9/1/2007	9/30/2007	\$59
California	Point Arena / Gualala	Mendocino			\$54
California	Redding	Shasta			\$44
California	Sacramento	Sacramento			\$59
California	San Diego	San Diego			\$64
California	San Francisco	San Francisco			\$64
California	San Luis Obispo	San Luis Obispo			\$54
California	San Mateo / Foster City / Belmont	San Mateo	10/1/2006	3/29/2007	\$54
California	San Mateo / Foster City / Belmont	San Mateo	3/30/2007	9/30/2007	\$54
California	Santa Barbara	Santa Barbara	10/1/2006	3/29/2007	\$59
California	Santa Barbara	Santa Barbara	3/30/2007	6/1/2007	\$59
California	Santa Barbara	Santa Barbara	7/1/2007	8/31/2007	\$59
California	Santa Barbara	Santa Barbara	9/1/2007	9/30/2007	\$59
California	Santa Cruz	Santa Cruz	10/1/2006	5/31/2007	\$54
California	Santa Cruz	Santa Cruz	6/1/2007	8/31/2007	\$54
California	Santa Cruz	Santa Cruz	9/1/2007	9/30/2007	\$54
California	Santa Monica	City Limits Of Santa Monica			\$64
California	Santa Rosa	Sonoma			\$64
California	South Lake Tahoe	El Dorado	10/1/2006	11/30/2006	\$54
California	South Lake Tahoe	El Dorado	12/1/2006	3/31/2007	\$54
California	South Lake Tahoe	El Dorado	4/1/2007	6/30/2007	\$54
California	South Lake Tahoe	El Dorado	7/1/2007	9/30/2007	\$54
California	Stockton	San Joaquin			\$44
California	Sunnyvale / Palo Alto / San Jose	Santa Clara			\$59
California	Tahoe City	Placer			\$59
California	Truckee	Nevada			\$59
California	Visalia / Lemoore	Tulare And Kings			\$49
California	West Sacramento	Yolo			\$44

Appendix A: 2007 Continental US (CONUS) Per Diem Rates

Effective October 1, 2007		M&I rate includes \$3 for incidentals			
State	City	County	Seasonal Dates		M&I Rate
California	Yosemite National Park	Mariposa	10/1/2006	3/31/2007	\$64
California	Yosemite National Park	Mariposa	4/1/2007	8/31/2007	\$64
California	Yosemite National Park	Mariposa	9/1/2007	9/30/2007	\$64
Colorado	Aspen	Pitkin	10/1/2006	11/30/2006	\$64
Colorado	Aspen	Pitkin	12/1/2006	4/30/2007	\$64
Colorado	Aspen	Pitkin	5/1/2007	8/31/2007	\$64
Colorado	Aspen	Pitkin	9/1/2007	9/30/2007	\$64
Colorado	Boulder / Broomfield	Boulder and Broomfield			\$54
Colorado	Colorado Springs	El Paso			\$44
Colorado	Cortez	Montezuma	10/1/2006	5/31/2007	\$39
Colorado	Cortez	Montezuma	6/1/2007	8/31/2007	\$39
Colorado	Cortez	Montezuma	9/1/2007	9/30/2007	\$39
Colorado	Crested Butte / Gunnison	Gunnison	10/1/2006	11/30/2006	\$49
Colorado	Crested Butte / Gunnison	Gunnison	12/1/2006	1/31/2007	\$49
Colorado	Crested Butte / Gunnison	Gunnison	2/1/2007	4/30/2007	\$49
Colorado	Crested Butte / Gunnison	Gunnison	5/1/2007	9/30/2007	\$49
Colorado	Denver / Aurora	Denver / Adams / Arapahoe / Jefferson Counties			\$49
Colorado	Douglas County	Douglas			\$54
Colorado	Durango	La Plata	10/1/2006	5/31/2007	\$49
Colorado	Durango	La Plata	6/1/2007	9/30/2007	\$49
Colorado	Fort Collins / Loveland	Larimer			\$44
Colorado	Glenwood Springs / Grand Junction	Garfield / Mesa			\$49
Colorado	Montrose	Montrose	10/1/2006	5/31/2007	\$39
Colorado	Montrose	Montrose	6/1/2007	9/30/2007	\$39
Colorado	Silverthorne / Breckenridge	Summit	10/1/2006	11/30/2006	\$54
Colorado	Silverthorne / Breckenridge	Summit	12/1/2006	4/30/2007	\$54
Colorado	Silverthorne / Breckenridge	Summit	5/1/2007	9/30/2007	\$54
Colorado	Steamboat Springs	Routt	10/1/2006	11/30/2006	\$54
Colorado	Steamboat Springs	Routt	12/1/2006	3/31/2007	\$54
Colorado	Steamboat Springs	Routt	4/1/2007	9/30/2007	\$54
Colorado	Telluride	San Miguel	10/1/2006	1/31/2007	\$59
Colorado	Telluride	San Miguel	2/1/2007	4/30/2007	\$59
Colorado	Telluride	San Miguel	5/1/2007	9/30/2007	\$59
Colorado	Vail	Eagle	10/1/2006	11/30/2006	\$64
Colorado	Vail	Eagle	12/1/2006	3/31/2007	\$64
Colorado	Vail	Eagle	4/1/2007	9/30/2007	\$64
Connecticut	Bridgeport / Danbury	Fairfield			\$64
Connecticut	Cromwell / Old Saybrook	Middlesex			\$44
Connecticut	Hartford	Hartford			\$49
Connecticut	Lakeville / Salisbury	Litchfield			\$64
Connecticut	New Haven	New Haven			\$64
Connecticut	New London / Groton	New London			\$64

Appendix A: 2007 Continental US (CONUS) Per Diem Rates

Effective October 1, 2007		M&I rate includes \$3 for incidentals			
State	City	County	Seasonal Dates		M&I Rate
Connecticut	Putnam / Danielson / Storrs / Mansfield	Windham / Tolland			\$59
Delaware	Dover	Kent	10/1/2006	5/31/2007	\$44
Delaware	Dover	Kent	6/1/2007	9/30/2007	\$44
Delaware	Lewes	Sussex	10/1/2006	6/30/2007	\$39
Delaware	Lewes	Sussex	7/1/2007	8/31/2007	\$39
Delaware	Lewes	Sussex	9/1/2007	9/30/2007	\$39
Delaware	Wilmington	New Castle			\$39
Florida	Altamonte Springs	Seminole			\$39
Florida	Bradenton	Manatee	10/1/2006	1/31/2007	\$39
Florida	Bradenton	Manatee	2/1/2007	3/31/2007	\$39
Florida	Bradenton	Manatee	4/1/2007	9/30/2007	\$39
Florida	Cocoa Beach	Brevard	10/1/2006	12/13/2006	\$44
Florida	Cocoa Beach	Brevard	12/14/2006	9/30/2007	\$44
Florida	Daytona Beach	Volusia	10/1/2006	1/31/2007	\$39
Florida	Daytona Beach	Volusia	2/1/2007	3/31/2007	\$39
Florida	Daytona Beach	Volusia	4/1/2007	7/31/2007	\$39
Florida	Daytona Beach	Volusia	8/1/2007	9/30/2007	\$39
Florida	Fort Lauderdale	Broward	10/1/2006	12/31/2006	\$54
Florida	Fort Lauderdale	Broward	1/1/2007	3/31/2007	\$54
Florida	Fort Lauderdale	Broward	4/1/2007	5/31/2007	\$54
Florida	Fort Lauderdale	Broward	6/1/2007	9/30/2007	\$54
Florida	Fort Myers	Lee	10/1/2006	12/31/2006	\$49
Florida	Fort Myers	Lee	1/1/2007	4/30/2007	\$49
Florida	Fort Myers	Lee	5/1/2007	9/30/2007	\$49
Florida	Fort Pierce	Saint Lucie	10/1/2006	1/31/2007	\$49
Florida	Fort Pierce	Saint Lucie	2/1/2007	3/31/2007	\$49
Florida	Fort Pierce	Saint Lucie	4/1/2007	9/30/2007	\$49
Florida	Fort Walton Beach / De Funiak Springs	Okaloosa And Walton	10/1/2006	10/31/2006	\$44
Florida	Fort Walton Beach / De Funiak Springs	Okaloosa And Walton	11/1/2006	2/28/2007	\$44
Florida	Fort Walton Beach / De Funiak Springs	Okaloosa And Walton	3/1/2007	5/31/2007	\$44
Florida	Fort Walton Beach / De Funiak Springs	Okaloosa And Walton	6/1/2007	7/31/2007	\$44
Florida	Fort Walton Beach / De Funiak Springs	Okaloosa And Walton	8/1/2007	9/30/2007	\$44
Florida	Gainesville	Alachua			\$44
Florida	Gulf Breeze	Santa Rosa	10/1/2006	2/28/2007	\$39
Florida	Gulf Breeze	Santa Rosa	3/1/2007	9/30/2007	\$39
Florida	Jacksonville / Jacksonville Beach / Mayport Naval Station / Fernandina Beach / Atlantic Beach	Duval / City Of Jacksonville And Nassau			\$49
Florida	Key West	Monroe	10/1/2006	11/30/2006	\$64
Florida	Key West	Monroe	12/1/2006	1/31/2007	\$64
Florida	Key West	Monroe	2/1/2007	3/31/2007	\$64
Florida	Key West	Monroe	4/1/2007	9/30/2007	\$64
Florida	Kissimmee	Osceola	10/1/2006	6/30/2007	\$39
Florida	Kissimmee	Osceola	7/1/2007	8/31/2007	\$39
Florida	Kissimmee	Osceola	9/1/2007	9/30/2007	\$39

Appendix A: 2007 Continental US (CONUS) Per Diem Rates

Effective October 1, 2007		M&I rate includes \$3 for incidentals			
State	City	County	Seasonal Dates		M&I Rate
Florida	Lakeland	Polk			\$39
Florida	Leesburg	Lake	10/1/2006	11/30/2006	\$44
Florida	Leesburg	Lake	12/1/2006	3/31/2007	\$44
Florida	Leesburg	Lake	4/1/2007	9/30/2007	\$44
Florida	Miami	Miami-Dade	10/1/2006	12/31/2006	\$59
Florida	Miami	Miami-Dade	1/1/2007	3/31/2007	\$59
Florida	Miami	Miami-Dade	4/1/2007	9/30/2007	\$59
Florida	Naples	Collier	10/1/2006	1/31/2007	\$64
Florida	Naples	Collier	2/1/2007	3/31/2007	\$64
Florida	Naples	Collier	4/1/2007	9/30/2007	\$64
Florida	Ocala	Marion	10/1/2006	12/31/2006	\$44
Florida	Ocala	Marion	1/1/2007	3/31/2007	\$44
Florida	Ocala	Marion	4/1/2007	9/30/2007	\$44
Florida	Orlando	Orange	10/1/2006	12/31/2006	\$49
Florida	Orlando	Orange	1/1/2007	3/31/2007	\$49
Florida	Orlando	Orange	4/1/2007	9/30/2007	\$49
Florida	Palm Beach	Boca Raton / Delray Beach / Jupiter / Palm Beach Gardens / Palm Beach / Palm Beach Shores / Singer Island And West Palm Beach.	10/1/2006	1/31/2007	\$64
Florida	Palm Beach	Boca Raton / Delray Beach / Jupiter / Palm Beach Gardens / Palm Beach / Palm Beach Shores / Singer Island And West Palm Beach.	2/1/2007	3/31/2007	\$64
Florida	Palm Beach	Boca Raton / Delray Beach / Jupiter / Palm Beach Gardens / Palm Beach / Palm Beach Shores / Singer Island And West Palm Beach.	4/1/2007	9/30/2007	\$64
Florida	Panama City	Bay	10/1/2006	2/28/2007	\$49
Florida	Panama City	Bay	3/1/2007	5/31/2007	\$49
Florida	Panama City	Bay	6/1/2007	7/31/2007	\$49
Florida	Panama City	Bay	8/1/2007	9/30/2007	\$49
Florida	Pensacola / Pensacola Beach	Escambia			\$49
Florida	Punta Gorda	Charlotte	10/1/2006	1/31/2007	\$44
Florida	Punta Gorda	Charlotte	2/1/2007	3/31/2007	\$44
Florida	Punta Gorda	Charlotte	4/1/2007	9/30/2007	\$44
Florida	Sarasota	Sarasota	10/1/2006	1/31/2007	\$49
Florida	Sarasota	Sarasota	2/1/2007	3/31/2007	\$49
Florida	Sarasota	Sarasota	4/1/2007	9/30/2007	\$49
Florida	Sebring	Highlands			\$39
Florida	St. Augustine	St. Johns	10/1/2006	1/31/2007	\$54
Florida	St. Augustine	St. Johns	2/1/2007	3/31/2007	\$54
Florida	St. Augustine	St. Johns	4/1/2007	9/30/2007	\$54
Florida	Stuart	Martin	10/1/2006	10/31/2006	\$49
Florida	Stuart	Martin	11/1/2006	1/31/2007	\$49
Florida	Stuart	Martin	2/1/2007	3/31/2007	\$49

Appendix A: 2007 Continental US (CONUS) Per Diem Rates

Effective October 1, 2007		M&I rate includes \$3 for incidentals			
State	City	County	Seasonal Dates		M&I Rate
Florida	Stuart	Martin	4/1/2007	9/30/2007	\$49
Florida	Tallahassee	Leon			\$44
Florida	Tampa / St. Petersburg	Pinellas And Hillsborough	10/1/2006	12/31/2006	\$54
Florida	Tampa / St. Petersburg	Pinellas And Hillsborough	1/1/2007	3/31/2007	\$54
Florida	Tampa / St. Petersburg	Pinellas And Hillsborough	4/1/2007	9/30/2007	\$54
Florida	Vero Beach	Indian River	10/1/2006	1/31/2007	\$49
Florida	Vero Beach	Indian River	2/1/2007	3/31/2007	\$49
Florida	Vero Beach	Indian River	4/1/2007	9/30/2007	\$49
Georgia	Athens	Clarke			\$39
Georgia	Atlanta	Fulton / Dekalb And Cobb			\$49
Georgia	Augusta	Richmond			\$39
Georgia	Columbus	Muscogee			\$39
Georgia	Conyers	Rockdale			\$39
Georgia	Duluth / Norcross / Lawrenceville / Braselton	Gwinnett			\$44
Georgia	Jekyll Island / Brunswick	Glynn			\$49
Georgia	Peachtree City/Jonesboro/Morrow/N ewnan	Fayette/Clayton/Coweta	10/1/2006	3/29/2007	\$39
Georgia	Peachtree City/Jonesboro/Morrow/N ewnan	Fayette/Clayton/Coweta	3/30/2007	9/30/2007	\$44
Georgia	Savannah	Chatham	10/1/2006	3/29/2007	\$49
Georgia	Savannah	Chatham	3/30/2007	4/30/2007	\$49
Georgia	Savannah	Chatham	5/1/2007	9/30/2007	\$49
Idaho	Boise	Ada			\$49
Idaho	Coeur D'Alene	Kootenai	10/1/2006	5/31/2007	\$59
Idaho	Coeur D'Alene	Kootenai	6/1/2007	8/31/2007	\$59
Idaho	Coeur D'Alene	Kootenai	9/1/2007	9/30/2007	\$59
Idaho	Mountain Home	Elmore	10/1/2006	3/29/2007	\$39
Idaho	Mountain Home	Elmore	3/30/2007	9/30/2007	\$44
Idaho	Sun Valley / Ketchum	Blaine	10/1/2006	6/30/2007	\$59
Idaho	Sun Valley / Ketchum	Blaine	7/1/2007	8/31/2007	\$59
Idaho	Sun Valley / Ketchum	Blaine	9/1/2007	9/30/2007	\$59
Idaho	Twin Falls	Twin Falls			\$39
Illinois	Bolingbrook / Romeoville / Lemont / Lockport / Homer Glen / Mokena / New Lenox	Will			\$44
Illinois	Chicago	Cook And Lake	10/1/2006	11/30/2006	\$64
Illinois	Chicago	Cook And Lake	12/1/2006	4/30/2007	\$64
Illinois	Chicago	Cook And Lake	5/1/2007	6/30/2007	\$64
Illinois	Chicago	Cook And Lake	7/1/2007	8/31/2007	\$64
Illinois	Chicago	Cook And Lake	9/1/2007	9/30/2007	\$64
Illinois	Elgin / Aurora	City Of Elgin / Kane			\$44
Illinois	Oak Brook Terrace	Dupage			\$49
Illinois	Rockford	Winnebago			\$39
Illinois	Springfield	Sangamon			\$49
Indiana	Bloomington	Monroe			\$44
Indiana	Brownsburg / Plainfield	Hendricks			\$44
Indiana	Ft. Wayne	Allen			\$39

Appendix A: 2007 Continental US (CONUS) Per Diem Rates

Effective October 1, 2007		M&I rate includes \$3 for incidentals			
State	City	County	Seasonal Dates		M&I Rate
Indiana	Hammond / Munster / Merrillville	Lake			\$44
Indiana	Indianapolis / Carmel	Marion / Hamilton / Fort Benjamin Harrison Military Base			\$44
Indiana	Lafayette	Tippecanoe			\$39
Indiana	Michigan City	La Porte			\$39
Indiana	Nashville	Brown			\$49
Indiana	South Bend	St. Joseph			\$44
Indiana	Valparaiso / Burlington Beach	Porter			\$49
Iowa	Cedar Rapids	Linn			\$39
Iowa	Des Moines	Polk			\$44
Kansas	Fort Riley / Manhattan	Geary / Riley And Pottawatomie			\$39
Kansas	Kansas City / Overland Park	Wyandotte And Johnson			\$44
Kansas	Wichita	Sedgwick			\$49
Kentucky	Boone County	Boone			\$44
Kentucky	Kenton County	Kenton	10/1/2006	3/29/2007	\$44
Kentucky	Kenton County	Kenton	3/30/2007	9/30/2007	\$44
Kentucky	Lexington	Fayette			\$49
Kentucky	Louisville	Jefferson	10/1/2006	5/31/2007	\$49
Kentucky	Louisville	Jefferson	6/1/2007	8/31/2007	\$49
Kentucky	Louisville	Jefferson	9/1/2007	9/30/2007	\$49
Louisiana	Baton Rouge	East Baton Rouge Parish	10/1/2006	3/31/2007	\$44
Louisiana	Baton Rouge	East Baton Rouge Parish	4/1/2007	6/30/2007	\$44
Louisiana	Baton Rouge	East Baton Rouge Parish	7/1/2007	9/30/2007	\$44
Louisiana	Covington / Slidell	St. Tammany Parish	10/1/2006	3/31/2007	\$49
Louisiana	Covington / Slidell	St. Tammany Parish	4/1/2007	8/31/2007	\$49
Louisiana	Covington / Slidell	St. Tammany Parish	9/1/2007	9/30/2007	\$49
Louisiana	Lake Charles	Calcasieu Parish			\$39
Louisiana	Lafayette	Lafayette Consolidated Government	10/1/2006	3/29/2007	\$39
Louisiana	Lafayette	Lafayette Consolidated Government	3/30/2007	9/30/2007	\$49
Louisiana	New Orleans	Orleans / St. Bernard / Jefferson And Plaquemine Parishes	10/1/2006	5/31/2007	\$59
Louisiana	New Orleans	Orleans / St. Bernard / Jefferson And Plaquemine Parishes	6/1/2007	9/30/2007	\$59
Louisiana	Shreveport	Caddo And Bossier Parishes			\$44
Maine	Bar Harbor	Hancock	10/1/2006	5/31/2007	\$49
Maine	Bar Harbor	Hancock	6/1/2007	9/30/2007	\$49
Maine	Kennebunk / Kittery / Sanford	York	10/1/2006	10/31/2006	\$54
Maine	Kennebunk / Kittery / Sanford	York	11/1/2006	6/30/2007	\$54
Maine	Kennebunk / Kittery / Sanford	York	7/1/2007	8/31/2007	\$54

Appendix A: 2007 Continental US (CONUS) Per Diem Rates

Effective October 1, 2007		M&I rate includes \$3 for incidentals			
State	City	County	Seasonal Dates		M&I Rate
Maine	Kennebunk / Kittery / Sanford	York	9/1/2007	9/30/2007	\$54
Maine	Portland	Cumberland, Sagadahoc	10/1/2006	6/30/2007	\$44
Maine	Portland	Cumberland, Sagadahoc	7/1/2007	9/30/2007	\$44
Maine	Rockport	Knox	10/1/2006	6/30/2007	\$49
Maine	Rockport	Knox	7/1/2007	8/31/2007	\$49
Maine	Rockport	Knox	9/1/2007	9/30/2007	\$49
Maryland	Aberdeen / Bel Air / Belcamp / Edgewood	Harford			\$44
Maryland	Annapolis	Anne Arundel			\$64
Maryland	Baltimore City	Baltimore City			\$59
Maryland	Baltimore County	Baltimore			\$54
Maryland	Cambridge / St. Michaels	Dorchester And Talbot	10/1/2006	10/31/2006	\$54
Maryland	Cambridge / St. Michaels	Dorchester And Talbot	11/1/2006	4/30/2007	\$54
Maryland	Cambridge / St. Michaels	Dorchester And Talbot	5/1/2007	8/31/2007	\$54
Maryland	Cambridge / St. Michaels	Dorchester And Talbot	9/1/2007	9/30/2007	\$54
Maryland	Columbia	Howard			\$49
Maryland	Frederick	Frederick	10/1/2006	3/29/2007	\$39
Maryland	Frederick	Frederick	3/30/2007	9/30/2007	\$39
Maryland	Hagerstown	Washington			\$39
Maryland	La Plata / Indian Head	Charles			\$39
Maryland	Lexington Park / Leonardtown / Lusby	St. Mary'S And Calvert			\$39
Maryland	Ocean City	Worcester	10/1/2006	5/31/2007	\$64
Maryland	Ocean City	Worcester	6/1/2007	9/30/2007	\$64
Maryland	Washington DC Metro Area	Montgomery and Prince Georges	10/1/2006	11/30/2006	\$64
Maryland	Washington DC Metro Area	Montgomery and Prince Georges	12/1/2006	5/31/2007	\$64
Maryland	Washington DC Metro Area	Montgomery and Prince Georges	6/1/2007	8/31/2007	\$64
Maryland	Washington DC Metro Area	Montgomery and Prince Georges	9/1/2007	9/30/2007	\$64
Massachusetts	Andover	Essex			\$59
Massachusetts	Boston / Cambridge	Suffolk / City Of Cambridge	10/1/2006	10/31/2006	\$64
Massachusetts	Boston / Cambridge	Suffolk / City Of Cambridge	11/1/2006	8/31/2007	\$64
Massachusetts	Boston / Cambridge	Suffolk / City Of Cambridge	9/1/2007	9/30/2007	\$64
Massachusetts	Burlington / Woburn	Middlesex			\$59
Massachusetts	Falmouth	City Limits Of Falmouth	10/1/2006	6/30/2007	\$49
Massachusetts	Falmouth	City Limits Of Falmouth	7/1/2007	8/31/2007	\$49
Massachusetts	Falmouth	City Limits Of Falmouth	9/1/2007	9/30/2007	\$49

Appendix A: 2007 Continental US (CONUS) Per Diem Rates

Effective October 1, 2007		M&I rate includes \$3 for incidentals			
State	City	County	Seasonal Dates		M&I Rate
Massachusetts	Hyannis	Barnstable	10/1/2006	4/30/2007	\$59
Massachusetts	Hyannis	Barnstable	5/1/2007	6/30/2007	\$59
Massachusetts	Hyannis	Barnstable	7/1/2007	8/31/2007	\$59
Massachusetts	Hyannis	Barnstable	9/1/2007	9/30/2007	\$59
Massachusetts	Martha's Vineyard	Dukes	10/1/2006	10/31/2006	\$64
Massachusetts	Martha's Vineyard	Dukes	11/1/2006	5/31/2007	\$64
Massachusetts	Martha's Vineyard	Dukes	6/1/2007	8/31/2007	\$64
Massachusetts	Martha's Vineyard	Dukes	9/1/2007	9/30/2007	\$64
Massachusetts	Nantucket	Nantucket	10/1/2006	11/30/2006	\$64
Massachusetts	Nantucket	Nantucket	12/1/2006	5/31/2007	\$64
Massachusetts	Nantucket	Nantucket	6/1/2007	8/31/2007	\$64
Massachusetts	Nantucket	Nantucket	9/1/2007	9/30/2007	\$64
Massachusetts	Northampton	Hampshire			\$39
Massachusetts	Pittsfield	Berkshire	10/1/2006	6/30/2007	\$59
Massachusetts	Pittsfield	Berkshire	7/1/2007	8/31/2007	\$59
Massachusetts	Pittsfield	Berkshire	9/1/2007	9/30/2007	\$59
Massachusetts	Plymouth / Taunton / New Bedford	Plymouth / Bristol			\$54
Massachusetts	Quincy	Norfolk			\$44
Massachusetts	Springfield	Hampden			\$44
Massachusetts	Worcester	Worcester			\$49
Michigan	Ann Arbor	Washtenaw			\$44
Michigan	Benton Harbor / St. Joseph / Stevensville	Berrien			\$49
Michigan	Charlevoix	Charlevoix			\$49
Michigan	Detroit	Wayne			\$49
Michigan	East Lansing / Lansing	Ingham And Eaton			\$39
Michigan	Flint	Genessee			\$39
Michigan	Frankenmuth	Saginaw			\$44
Michigan	Grand Rapids	Kent			\$39
Michigan	Holland	Ottawa			\$44
Michigan	Kalamazoo / Battle Creek	Kalamazoo / Calhoun			\$44
Michigan	Mackinac Island	Mackinac	10/1/2006	6/30/2007	\$49

Appendix A: 2007 Continental US (CONUS) Per Diem Rates

Effective October 1, 2007		M&I rate includes \$3 for incidentals			
State	City	County	Seasonal Dates		M&I Rate
Michigan	Mackinac Island	Mackinac	7/1/2007	8/31/2007	\$49
Michigan	Mackinac Island	Mackinac	9/1/2007	9/30/2007	\$49
Michigan	Midland	Midland			\$39
Michigan	Mount Pleasant	Isabella			\$44
Michigan	Muskegon	Muskegon	10/1/2006	5/31/2007	\$39
Michigan	Muskegon	Muskegon	6/1/2007	8/31/2007	\$39
Michigan	Muskegon	Muskegon	9/1/2007	9/30/2007	\$39
Michigan	Ontonagon / Baraga / Houghton	Ontonagon / Baraga / Houghton			\$39
Michigan	Petoskey	Emmet	10/1/2006	6/30/2007	\$54
Michigan	Petoskey	Emmet	7/1/2007	8/31/2007	\$54
Michigan	Petoskey	Emmet	9/1/2007	9/30/2007	\$54
Michigan	Pontiac / Auburn Hills	Oakland			\$44
Michigan	Sault Ste Marie	Chippewa			\$39
Michigan	South Haven	Van Buren	10/1/2006	5/31/2007	\$39
Michigan	South Haven	Van Buren	6/1/2007	8/31/2007	\$39
Michigan	South Haven	Van Buren	9/1/2007	9/30/2007	\$39
Michigan	Traverse City And Leland	Grand Traverse And Leelanau	10/1/2006	6/30/2007	\$44
Michigan	Traverse City And Leland	Grand Traverse And Leelanau	7/1/2007	8/31/2007	\$44
Michigan	Traverse City And Leland	Grand Traverse And Leelanau	9/1/2007	9/30/2007	\$44
Michigan	Warren	Macomb			\$39
Minnesota	Coon Rapids / Ramsey	Anoka			\$44
Minnesota	Duluth	St. Louis	10/1/2006	5/31/2007	\$49
Minnesota	Duluth	St. Louis	6/1/2007	9/30/2007	\$49
Minnesota	Eagan / Burnsville / Mendota Heights / Lakeville / Inver Grove Heights	Dakota			\$49
Minnesota	Minneapolis / St. Paul	Hennepin And Ramsey			\$64
Minnesota	Rochester	Olmsted			\$44
Mississippi	Grenada	Grenada	10/1/2006	3/29/2007	\$39
Mississippi	Grenada	Grenada	3/30/2007	9/30/2007	\$44
Mississippi	Gulfport / Biloxi	Harrison	10/1/2006	3/31/2007	\$44
Mississippi	Gulfport / Biloxi	Harrison	4/1/2007	8/31/2007	\$44
Mississippi	Gulfport / Biloxi	Harrison	9/1/2007	9/30/2007	\$44
Mississippi	Hattiesburg	Forest and Lamar	10/1/2006	3/29/2007	\$39
Mississippi	Hattiesburg	Forest and Lamar	3/30/2007	9/30/2007	\$49
Mississippi	Robinsonville	Tunica			\$44
Mississippi	Southhaven	Desoto	10/1/2006	3/29/2007	\$39
Mississippi	Southhaven	Desoto	3/30/2007	9/30/2007	\$44
Mississippi	Starkville	Oktibbeha			\$44
Missouri	Columbia	Boone	10/1/2006	3/29/2007	\$39
Missouri	Columbia	Boone	3/30/2007	9/30/2007	\$39
Missouri	Kansas City	Jackson / Clay / Cass And Platte			\$49
Missouri	Osage Beach / St. Robert / Ft. Leonardwood	Camden / Miller / Pulaski			\$49
Missouri	Springfield	Greene			\$39

Appendix A: 2007 Continental US (CONUS) Per Diem Rates					
Effective October 1, 2007		M&I rate includes \$3 for incidentals			
State	City	County	Seasonal Dates		M&I Rate
Missouri	St. Louis	St. Louis / St. Louis City And St. Charles			\$59
Montana	Big Sky / West Yellowstone	Gallatin	10/1/2006	6/30/2007	\$49
Montana	Big Sky / West Yellowstone	Gallatin	7/1/2007	8/31/2007	\$49
Montana	Big Sky / West Yellowstone	Gallatin	9/1/2007	9/30/2007	\$49
Montana	Butte	Silver Bow	10/1/2006	3/29/2007	\$44
Montana	Butte	Silver Bow	3/30/2007	9/30/2007	\$44
Montana	Helena	Lewis And Clark			\$44
Montana	Missoula / Polson / Kalispell	Missoula / Lake / Flathead	10/1/2006	5/31/2007	\$44
Montana	Missoula / Polson / Kalispell	Missoula / Lake / Flathead	6/1/2007	8/31/2007	\$44
Montana	Missoula / Polson / Kalispell	Missoula / Lake / Flathead	9/1/2007	9/30/2007	\$44
Nebraska	Omaha	Douglas			\$49
Nevada	Incline Village / Crystal Bay / Reno / Sparks	Washoe	10/1/2006	5/31/2007	\$49
Nevada	Incline Village / Crystal Bay / Reno / Sparks	Washoe	6/1/2007	8/31/2007	\$49
Nevada	Incline Village / Crystal Bay / Reno / Sparks	Washoe	9/1/2007	9/30/2007	\$49
Nevada	Las Vegas	Clark	10/1/2006	4/30/2007	\$64
Nevada	Las Vegas	Clark	5/1/2007	8/31/2007	\$64
Nevada	Las Vegas	Clark	9/1/2007	9/30/2007	\$64
Nevada	Stateline / Carson City	Douglas / Carson City Counties			\$64
New Hampshire	Concord	Merrimack	10/1/2006	10/31/2006	\$44
New Hampshire	Concord	Merrimack	11/1/2006	5/31/2007	\$44
New Hampshire	Concord	Merrimack	6/1/2007	9/30/2007	\$44
New Hampshire	Conway	Carroll	10/1/2006	2/28/2007	\$49
New Hampshire	Conway	Carroll	3/1/2007	6/30/2007	\$49
New Hampshire	Conway	Carroll	7/1/2007	8/31/2007	\$49
New Hampshire	Conway	Carroll	9/1/2007	9/30/2007	\$49
New Hampshire	Durham	Strafford			\$44
New Hampshire	Laconia	Belknap	10/1/2006	6/30/2007	\$39
New Hampshire	Laconia	Belknap	7/1/2007	8/31/2007	\$39
New Hampshire	Laconia	Belknap	9/1/2007	9/30/2007	\$39

Appendix A: 2007 Continental US (CONUS) Per Diem Rates

Effective October 1, 2007		M&I rate includes \$3 for incidentals			
State	City	County	Seasonal Dates		M&I Rate
New Hampshire	Lebanon / Lincoln / West Lebanon / Franconia / Hanover / Holderness / Sunapee / Waterville Valley / North Woodstock / Plymouth	Grafton And Sullivan			\$49
New Hampshire	Manchester	Hillsborough			\$44
New Hampshire	Portsmouth	Rockingham	10/1/2006	6/30/2007	\$44
New Hampshire	Portsmouth	Rockingham	7/1/2007	9/30/2007	\$44
New Jersey	Atlantic City / Ocean City / Cape May	Atlantic and Cape May	10/1/2006	10/31/2006	\$54
New Jersey	Atlantic City / Ocean City / Cape May	Atlantic and Cape May	11/1/2006	4/30/2007	\$54
New Jersey	Atlantic City / Ocean City / Cape May	Atlantic and Cape May	5/1/2007	9/30/2007	\$54
New Jersey	Belle Mead	Somerset			\$44
New Jersey	Cherry Hill / Moorestown	Camden And Burlington			\$44
New Jersey	Eatontown / Freehold	Monmouth			\$49
New Jersey	Edison / Piscataway	Middlesex			\$44
New Jersey	Flemington	Hunterdon			\$39
New Jersey	Newark	Essex / Bergen / Hudson And Passaic			\$49
New Jersey	Parsippany	Morris			\$49
New Jersey	Princeton / Trenton	Mercer			\$44
New Jersey	Springfield / Cranford / New Providence / Westfield / Clark / Summit / Linden	Union			\$49
New Jersey	Tom'S River	Ocean	10/1/2006	5/31/2007	\$39
New Jersey	Tom'S River	Ocean	6/1/2007	8/31/2007	\$39
New Jersey	Tom'S River	Ocean	9/1/2007	9/30/2007	\$39
New Mexico	Albuquerque	Bernalillo			\$49
New Mexico	Los Alamos	Los Alamos			\$49
New Mexico	Santa Fe	Santa Fe			\$59
New Mexico	Taos	Taos			\$59
New York	Albany	Albany			\$49
New York	Binghamton / Owego	Broome And Tioga			\$39
New York	Buffalo	Erie			\$54
New York	Floral Park / Garden City / Glen Cove / Great Neck / Roslyn	Nassau			\$64
New York	Glens Falls	Warren	10/1/2006	5/31/2007	\$49
New York	Glens Falls	Warren	6/1/2007	8/31/2007	\$49
New York	Glens Falls	Warren	9/1/2007	9/30/2007	\$49
New York	Ithaca / Waterloo / Romulus	Tompkins And Seneca			\$44
New York	Kingston	Ulster			\$49
New York	Lake Placid	Essex	10/1/2006	12/31/2006	\$54
New York	Lake Placid	Essex	1/1/2007	6/30/2007	\$54

Appendix A: 2007 Continental US (CONUS) Per Diem Rates					
Effective October 1, 2007		M&I rate includes \$3 for incidentals			
State	City	County	Seasonal Dates		M&I Rate
New York	Lake Placid	Essex	7/1/2007	8/31/2007	\$54
New York	Lake Placid	Essex	9/1/2007	9/30/2007	\$54
New York	Manhattan (Includes The Boroughs Of Manhattan / Brooklyn / The Bronx And Staten Island)	The Boroughs Of Manhattan / Brooklyn / The Bronx / Richmond County	10/1/2006	12/31/2006	\$64
New York	Manhattan (Includes The Boroughs Of Manhattan / Brooklyn / The Bronx And Staten Island)	The Boroughs Of Manhattan / Brooklyn / The Bronx / Richmond County	1/1/2007	6/30/2007	\$64
New York	Manhattan (Includes The Boroughs Of Manhattan / Brooklyn / The Bronx And Staten Island)	The Boroughs Of Manhattan / Brooklyn / The Bronx / Richmond County	7/1/2007	8/31/2007	\$64
New York	Manhattan (Includes The Boroughs Of Manhattan / Brooklyn / The Bronx And Staten Island)	The Boroughs Of Manhattan / Brooklyn / The Bronx / Richmond County	9/1/2007	9/30/2007	\$64
New York	Niagara Falls	Niagara	10/1/2006	5/31/2007	\$44
New York	Niagara Falls	Niagara	6/1/2007	8/31/2007	\$44
New York	Niagara Falls	Niagara	9/1/2007	9/30/2007	\$44
New York	Nyack / Palisades	Rockland			\$49
New York	Poughkeepsie	Dutchess			\$54
New York	Queens	Queens	10/1/2006	12/31/2006	\$59
New York	Queens	Queens	1/1/2007	4/30/2007	\$59
New York	Queens	Queens	5/1/2007	6/30/2007	\$59
New York	Queens	Queens	7/1/2007	8/31/2007	\$59
New York	Queens	Queens	9/1/2007	9/30/2007	\$59
New York	Riverhead / Ronkonkoma / Melville / Smithtown / Huntington Station / Amagansett / East Hampton / Montauk / Southampton / Islandia / Commack / Medford / Stony Brook / Hauppauge / Centereach	Suffolk			\$64
New York	Rochester	Monroe			\$44
New York	Saratoga Springs / Schenectady	Saratoga And Schenectady	10/1/2006	6/30/2007	\$44
New York	Saratoga Springs / Schenectady	Saratoga And Schenectady	7/1/2007	8/31/2007	\$44
New York	Saratoga Springs / Schenectady	Saratoga And Schenectady	9/1/2007	9/30/2007	\$44
New York	Syracuse	Onondaga			\$44

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Effective October 1, 2007		M&I rate includes \$3 for incidentals			
State	City	County	Seasonal Dates		M&I Rate
New York	Tarrytown / White Plains / New Rochelle / Yonkers	Westchester			\$59
New York	Troy	Rensselaer			\$39
New York	West Point	Orange			\$44
North Carolina	Asheville	Buncombe	10/1/2006	10/31/2006	\$49
North Carolina	Asheville	Buncombe	11/1/2006	6/30/2007	\$49
North Carolina	Asheville	Buncombe	7/1/2007	9/30/2007	\$49
North Carolina	Atlantic Beach / Morehead City	Carteret	10/1/2006	5/31/2007	\$49
North Carolina	Atlantic Beach / Morehead City	Carteret	6/1/2007	8/31/2007	\$49
North Carolina	Atlantic Beach / Morehead City	Carteret	9/1/2007	9/30/2007	\$49
North Carolina	Chapel Hill	Orange			\$49
North Carolina	Charlotte	Mecklenburg			\$49
North Carolina	Durham	Durham			\$49
North Carolina	Greensboro	Guilford	10/1/2006	4/30/2007	\$44
North Carolina	Greensboro	Guilford	5/1/2007	9/30/2007	\$44
North Carolina	Greenville	Pitt			\$39
North Carolina	Kill Devil	Dare	10/1/2006	12/31/2006	\$54
North Carolina	Kill Devil	Dare	1/1/2007	9/30/2007	\$54
North Carolina	New Bern / Havelock	Craven			\$44
North Carolina	Raleigh	Wake			\$54
North Carolina	Shalotte / Southport / Whiteville	Brunswick And Columbus			\$39
North Carolina	Wilmington	New Hanover			\$49
North Carolina	Winston-Salem	Forsyth			\$44
Ohio	Akron	Summit			\$49
Ohio	Canton	Stark			\$44
Ohio	Cincinnati	Hamilton And Clermont	10/1/2006	3/29/2007	\$54
Ohio	Cincinnati	Hamilton And Clermont	3/30/2007	9/30/2007	\$54
Ohio	Cleveland	Cuyahoga			\$54
Ohio	Columbus	Franklin			\$49
Ohio	Dayton / Fairborn	Greene / Darke And Montgomery			\$44
Ohio	Hamilton	Butler And Warren			\$49
Ohio	Mentor	Lake			\$44

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Effective October 1, 2007		M&I rate includes \$3 for incidentals			
State	City	County	Seasonal Dates		M&I Rate
Ohio	Port Clinton	Ottawa	10/1/2006	6/30/2007	\$44
Ohio	Port Clinton	Ottawa	7/1/2007	8/31/2007	\$44
Ohio	Port Clinton	Ottawa	9/1/2007	9/30/2007	\$44
Ohio	Rittman	Wayne And Medina			\$39
Ohio	Sandusky / Bellevue	Erie And Huron			\$39
Ohio	Toledo	Lucas			\$44
Ohio	Youngstown	Mahoning And Trumbull			\$39
Oklahoma	Oklahoma City	Oklahoma			\$49
Oklahoma	Tulsa	Tulsa / Creek / Osage / And Rogers			\$44
Oregon	Ashland / Crater Lake	Jackson / Klamath			\$44
Oregon	Beaverton	Washington			\$44
Oregon	Bend	Deschutes			\$44
Oregon	Clackamas	Clackamas			\$39
Oregon	Eugene / Florence	Lane			\$44
Oregon	Lincoln City	Lincoln	10/1/2006	6/30/2007	\$49
Oregon	Lincoln City	Lincoln	7/1/2007	8/31/2007	\$49
Oregon	Lincoln City	Lincoln	9/1/2007	9/30/2007	\$49
Oregon	Portland	Multnomah			\$49
Oregon	Seaside	Clatsop	10/1/2006	6/30/2007	\$54
Oregon	Seaside	Clatsop	7/1/2007	8/31/2007	\$54
Oregon	Seaside	Clatsop	9/1/2007	9/30/2007	\$54
Pennsylvania	Allentown / Easton / Bethlehem	Lehigh And Northampton			\$44
Pennsylvania	Bucks County	Bucks			\$59
Pennsylvania	Chambersburg	Franklin			\$44
Pennsylvania	Chester / Radnor / Essington	Delaware			\$44
Pennsylvania	Erie	Erie			\$39
Pennsylvania	Gettysburg	Adams	10/1/2006	10/31/2006	\$54
Pennsylvania	Gettysburg	Adams	11/1/2006	3/31/2007	\$54
Pennsylvania	Gettysburg	Adams	4/1/2007	9/30/2007	\$54
Pennsylvania	Harrisburg	Daupin			\$44
Pennsylvania	Hershey	City Of Hershey	10/1/2006	2/28/2007	\$44
Pennsylvania	Hershey	City Of Hershey	3/1/2007	5/31/2007	\$44
Pennsylvania	Hershey	City Of Hershey	6/1/2007	9/30/2007	\$44
Pennsylvania	Lancaster	Lancaster			\$49
Pennsylvania	Malvern / Frazer / Berwyn / Phoenixville	Chester			\$49
Pennsylvania	Mechanicsburg	Cumberland			\$54

Appendix A: 2007 Continental US (CONUS) Per Diem Rates

Effective October 1, 2007		M&I rate includes \$3 for incidentals			
State	City	County	Seasonal Dates		M&I Rate
Pennsylvania	Montgomery County	Montgomery			\$59
Pennsylvania	Philadelphia	Philadelphia			\$64
Pennsylvania	Pittsburgh	Allegheny			\$54
Pennsylvania	Reading	Berks			\$44
Pennsylvania	Scranton	Lackawanna			\$39
Pennsylvania	State College	Centre			\$44
Rhode Island	East Greenwich / Warwick / North Kingstown	Kent And Washington			\$49
Rhode Island	Jamestown / Middletown / Newport	Newport	10/1/2006	11/30/2006	\$64
Rhode Island	Jamestown / Middletown / Newport	Newport	12/1/2006	2/28/2007	\$64
Rhode Island	Jamestown / Middletown / Newport	Newport	3/1/2007	9/30/2007	\$64
Rhode Island	Providence	Providence			\$54
South Carolina	Aiken	Aiken			\$39
South Carolina	Charleston	Charleston / Berkeley And Dorchester	10/1/2006	3/29/2007	\$54
South Carolina	Charleston	Charleston / Berkeley And Dorchester	3/30/2007	9/30/2007	\$54
South Carolina	Columbia	Richland			\$44
South Carolina	Greenville	Greenville			\$49
South Carolina	Hilton Head	Beaufort	10/1/2006	10/31/2006	\$54
South Carolina	Hilton Head	Beaufort	11/1/2006	2/28/2007	\$54
South Carolina	Hilton Head	Beaufort	3/1/2007	9/30/2007	\$54
South Carolina	Myrtle Beach	Horry	10/1/2006	2/28/2007	\$54
South Carolina	Myrtle Beach	Horry	3/1/2007	5/31/2007	\$54
South Carolina	Myrtle Beach	Horry	6/1/2007	8/31/2007	\$54
South Carolina	Myrtle Beach	Horry	9/1/2007	9/30/2007	\$54
South Dakota	Hot Springs	Fall River And Custer	10/1/2006	5/31/2007	\$39
South Dakota	Hot Springs	Fall River And Custer	6/1/2007	8/31/2007	\$39
South Dakota	Hot Springs	Fall River And Custer	9/1/2007	9/30/2007	\$39

Appendix A: 2007 Continental US (CONUS) Per Diem Rates

Effective October 1, 2007		M&I rate includes \$3 for incidentals			
State	City	County	Seasonal Dates		M&I Rate
South Dakota	Rapid City	Pennington	10/1/2006	5/31/2007	\$44
South Dakota	Rapid City	Pennington	6/1/2007	8/31/2007	\$44
South Dakota	Rapid City	Pennington	9/1/2007	9/30/2007	\$44
South Dakota	Sturgis / Spearfish	Meade / Butte And Lawrence	10/1/2006	4/30/2007	\$44
South Dakota	Sturgis / Spearfish	Meade / Butte And Lawrence	5/1/2007	8/31/2007	\$44
South Dakota	Sturgis / Spearfish	Meade / Butte And Lawrence	9/1/2007	9/30/2007	\$44
Tennessee	Brentwood / Franklin	Williamson			\$49
Tennessee	Chattanooga	Hamilton			\$44
Tennessee	Gatlinburg / Townsend	Sevier And Blount			\$49
Tennessee	Knoxville	Knox			\$49
Tennessee	Memphis	Shelby			\$49
Tennessee	Nashville	Davidson			\$54
Tennessee	Oak Ridge	Anderson			\$39
Texas	Arlington / Fort Worth / Grapevine	Tarrant County And City Limits Of Grapevine			\$44
Texas	Austin	Travis			\$54
Texas	College Station	Brazos			\$39
Texas	Corpus Christi	Nueces			\$44
Texas	Dallas	Dallas County And City Of Dallas	10/1/2006	12/31/2006	\$59
Texas	Dallas	Dallas County And City Of Dallas	1/1/2007	4/30/2007	\$59
Texas	Dallas	Dallas County And City Of Dallas	5/1/2007	9/30/2007	\$59
Texas	El Paso	El Paso			\$44
Texas	Galveston	Galveston			\$49
Texas	Houston (L.B. Johnson Space Center)	Montgomery / Fort Bend And Harris			\$59
Texas	Hunt County	Hunt County			\$39
Texas	Killeen	Bell			\$39
Texas	Laredo	Webb			\$44
Texas	McAllen	Hidalgo			\$44
Texas	Plano	Collin			\$49
Texas	Round Rock	Williamson			\$44
Texas	San Antonio	Bexar			\$54
Texas	South Padre Island	Cameron	10/1/2006	2/28/2007	\$44
Texas	South Padre Island	Cameron	3/1/2007	8/31/2007	\$44
Texas	South Padre Island	Cameron	9/1/2007	9/30/2007	\$44
Texas	Waco	Mclennan			\$39
Utah	Layton	Davis	10/1/2006	3/29/2007	\$39
Utah	Layton	Davis	3/30/2007	9/30/2007	\$44
Utah	Ogden	Weber			\$44
Utah	Park City	Summit	10/1/2006	11/30/2006	\$64
Utah	Park City	Summit	12/1/2006	3/31/2007	\$64
Utah	Park City	Summit	4/1/2007	9/30/2007	\$64
Utah	Provo	Utah			\$49
Utah	Salt Lake City	Salt Lake And Tooele			\$54

Appendix A: 2007 Continental US (CONUS) Per Diem Rates

Effective October 1, 2007		M&I rate includes \$3 for incidentals			
State	City	County	Seasonal Dates		M&I Rate
Vermont	Burlington / St. Albans	Chittenden And Franklin	10/1/2006	10/31/2006	\$49
Vermont	Burlington / St. Albans	Chittenden And Franklin	11/1/2006	4/30/2007	\$49
Vermont	Burlington / St. Albans	Chittenden And Franklin	5/1/2007	9/30/2007	\$49
Vermont	Manchester	Bennington			\$59
Vermont	Montpelier	Washington			\$54
Vermont	Stowe	Lamoille	10/1/2006	11/30/2006	\$64
Vermont	Stowe	Lamoille	12/1/2006	2/28/2007	\$64
Vermont	Stowe	Lamoille	3/1/2007	9/30/2007	\$64
Vermont	White River Junction	Windsor	10/1/2006	2/28/2007	\$54
Vermont	White River Junction	Windsor	3/1/2007	8/31/2007	\$54
Vermont	White River Junction	Windsor	9/1/2007	9/30/2007	\$54
Virginia	Charlottesville	City Of Charlottesville, Albemarle			\$44
Virginia	Chesapeake / Suffolk	Cities of Chesapeake and Suffolk	10/1/2006	3/31/2007	\$44
Virginia	Chesapeake / Suffolk	Cities of Chesapeake and Suffolk	4/1/2007	8/31/2007	\$44
Virginia	Chesapeake / Suffolk	Cities of Chesapeake and Suffolk	9/1/2007	9/30/2007	\$44
Virginia	Chesterfield / Henrico Counties	Chesterfield / Henrico			\$49
Virginia	Hampton City / Newport News	Cities of Hampton City and Newport News	10/1/2006	3/31/2007	\$44
Virginia	Hampton City / Newport News	Cities of Hampton City and Newport News	4/1/2007	6/30/2007	\$44
Virginia	Hampton City / Newport News	Cities of Hampton City and Newport News	7/1/2007	9/30/2007	\$44
Virginia	James City and York Counties, Williamsburg	James City and York Counties, City of Williamsburg	10/1/2006	3/31/2007	\$54
Virginia	James City and York Counties, Williamsburg	James City and York Counties, City of Williamsburg	4/1/2007	8/31/2007	\$54
Virginia	James City and York Counties, Williamsburg	James City and York Counties, City of Williamsburg	9/1/2007	9/30/2007	\$54
Virginia	Loudoun County	Loudoun			\$59
Virginia	Lynchburg	Campbell / Lynchburg City			\$44
Virginia	Manassas	City of Manassas			\$39
Virginia	Norfolk / Portsmouth	Cities of Norfolk and Portsmouth	10/1/2006	10/31/2006	\$59
Virginia	Norfolk / Portsmouth	Cities of Norfolk and Portsmouth	11/1/2006	3/31/2007	\$59
Virginia	Norfolk / Portsmouth	Cities of Norfolk and Portsmouth	4/1/2007	9/30/2007	\$59
Virginia	Richmond City	City of Richmond			\$54
Virginia	Roanoke	City Limits Of Roanoke			\$44
Virginia	Spotsylvania County / City Of Fredericksburg	Spotsylvania			\$49
Virginia	Stafford / Prince William Counties	Stafford / Prince William			\$44
Virginia	Virginia Beach County	Virginia Beach	10/1/2006	3/31/2007	\$54

Appendix A: 2007 Continental US (CONUS) Per Diem Rates					
Effective October 1, 2007		M&I rate includes \$3 for incidentals			
State	City	County	Seasonal Dates		M&I Rate
Virginia	Virginia Beach County	Virginia Beach	4/1/2007	5/31/2007	\$54
Virginia	Virginia Beach County	Virginia Beach	6/1/2007	8/31/2007	\$54
Virginia	Virginia Beach County	Virginia Beach	9/1/2007	9/30/2007	\$54
Virginia	Wallops Island	Accomack	10/1/2006	6/30/2007	\$49
Virginia	Wallops Island	Accomack	7/1/2007	8/31/2007	\$49
Virginia	Wallops Island	Accomack	9/1/2007	9/30/2007	\$49
Virginia	Warrenton	Fauquier			\$44
Virginia	Washington DC Metro Area	Cities of Alexandria, Fairfax and Falls Church; Arlington and Fairfax	10/1/2006	11/30/2006	\$64
Virginia	Washington DC Metro Area	Cities of Alexandria, Fairfax and Falls Church; Arlington and Fairfax	12/1/2006	5/31/2007	\$64
Virginia	Washington DC Metro Area	Cities of Alexandria, Fairfax and Falls Church; Arlington and Fairfax	6/1/2007	8/31/2007	\$64
Virginia	Washington DC Metro Area	Cities of Alexandria, Fairfax and Falls Church; Arlington and Fairfax	9/1/2007	9/30/2007	\$64
Washington	Anacortes / Camano Island / Coupeville / Mount Vernon / La Conner / Burlington / Friday Harbor	Skagit / Island / San Juan			\$59
Washington	Bremerton	Kitsap			\$59
Washington	Everett / Lynnwood	Snohomish			\$54
Washington	Ocean Shores	Grays Harbor			\$44
Washington	Olympia / Tumwater	Thurston			\$49
Washington	Port Angeles / Port Townsend	Clallam And Jefferson	10/1/2006	6/30/2007	\$59
Washington	Port Angeles / Port Townsend	Clallam And Jefferson	7/1/2007	8/31/2007	\$59
Washington	Port Angeles / Port Townsend	Clallam And Jefferson	9/1/2007	9/30/2007	\$59
Washington	Seattle	King			\$64
Washington	Spokane	Spokane			\$49
Washington	Tacoma	Pierce			\$59
Washington	Vancouver	Clark / Cowlitz And Skamania			\$49
Washington DC	District Of Columbia	Washington DC (Also The Cities Of Alexandria / Falls Church And Fairfax / And The Counties Of Arlington And Fairfax / In Virginia; And The Counties Of Montgomery And Prince George's In Maryland) (See Also Maryland And Virginia)	10/1/2006	11/30/2006	\$64

Appendix A: 2007 Continental US (CONUS) Per Diem Rates

Effective October 1, 2007		M&I rate includes \$3 for incidentals			
State	City	County	Seasonal Dates		M&I Rate
Washington DC	District Of Columbia	Washington DC (Also The Cities Of Alexandria / Falls Church And Fairfax / And The Counties Of Arlington And Fairfax / In Virginia; And The Counties Of Montgomery And Prince George's In Maryland) (See Also Maryland And Virginia)	12/1/2006	5/31/2007	\$64
Washington DC	District Of Columbia	Washington DC (Also The Cities Of Alexandria / Falls Church And Fairfax / And The Counties Of Arlington And Fairfax / In Virginia; And The Counties Of Montgomery And Prince George's In Maryland) (See Also Maryland And Virginia)	6/1/2007	8/31/2007	\$64
Washington DC	District Of Columbia	Washington DC (Also The Cities Of Alexandria / Falls Church And Fairfax / And The Counties Of Arlington And Fairfax / In Virginia; And The Counties Of Montgomery And Prince George's In Maryland) (See Also Maryland And Virginia)	9/1/2007	9/30/2007	\$64
West Virginia	Charleston	Kanawha			\$44
West Virginia	Huntington / Barboursville	Cabell / Wayne			\$44
West Virginia	Morgantown	Monongalia			\$44
West Virginia	Shepherdstown	Jefferson			\$44
West Virginia	Wheeling	Ohio			\$44
Wisconsin	Appleton	City Of Appleton			\$44
Wisconsin	Brookfield / Racine	Waukesha / Racine			\$44
Wisconsin	Green Bay	Brown			\$44
Wisconsin	Lake Geneva	Walworth	10/1/2006	10/31/2006	\$54
Wisconsin	Lake Geneva	Walworth	11/1/2006	4/30/2007	\$54
Wisconsin	Lake Geneva	Walworth	5/1/2007	9/30/2007	\$54
Wisconsin	Madison	Dane			\$54
Wisconsin	Milwaukee	Milwaukee			\$44
Wisconsin	Sheboygan	Sheboygan	10/1/2006	6/30/2007	\$44
Wisconsin	Sheboygan	Sheboygan	7/1/2007	8/31/2007	\$44
Wisconsin	Sheboygan	Sheboygan	9/1/2007	9/30/2007	\$44
Wisconsin	Sturgeon Bay	Door	10/1/2006	10/31/2006	\$49
Wisconsin	Sturgeon Bay	Door	11/1/2006	6/30/2007	\$49

**Appendix B: 2007 Maximum for Travel to Alaska, Hawaii,
the Commonwealth of Puerto Rico and the Northern Mariana
Islands and Possessions of the United States**

Effective October 1, 2007

State	Key City	Seasonal Dates	Local Meals	Local Incidental	M&I Rate
Alaska	ANCHORAGE [INCL NAV RES]	05/01-09/15	78	19	97
	ANCHORAGE [INCL NAV RES]	09/16-04/30	71	18	89
	BARROW	01/01-12/31	76	19	95
	BETHEL	01/01-12/31	66	16	82
	BETTLES	01/01-12/31	50	12	62
	COLD BAY	01/01-12/31	58	15	73
	COLDFOOT	01/01-12/31	56	14	70
	COPPER CENTER	05/01-09/30	60	15	75
	COPPER CENTER	10/01-04/30	57	14	71
	CORDOVA	05/01-09/30	62	16	78
	CORDOVA	10/01-04/30	62	15	77
	CRAIG	01/01-12/31	63	16	79
	DEADHORSE	01/01-12/31	54	13	67
	DELTA JUNCTION	01/01-12/31	62	15	77
	DENALI NATIONAL PARK	06/01-08/31	58	15	73
	DENALI NATIONAL PARK	09/01-05/31	55	14	69
	DILLINGHAM	01/01-12/31	55	14	69
	DUTCH HARBOR- UNALASKA	01/01-12/31	67	17	84
	FAIRBANKS	05/01-09/15	76	19	95
	FAIRBANKS	09/16-04/30	69	17	86
	FOOTLOOSE	01/01-12/31	14	4	18
	GLENNALLEN	05/01-09/30	60	15	75
	GLENNALLEN	10/01-04/30	57	14	71
	HAINES	04/01-09/30	60	15	75
	HAINES	10/01-03/31	58	15	73
	HEALY	06/01-08/31	58	15	73
	HEALY	09/01-05/31	55	14	69
	HOMER	05/15-09/15	67	17	84
	HOMER	09/16-05/14	62	16	78
	JUNEAU	05/01-09/30	71	18	89
	JUNEAU	10/01-04/30	67	17	84
	KAKTOVIK	01/01-12/31	69	17	86
	KAVIK CAMP	01/01-12/31	55	14	69
	KENAI-SOLDOTNA	05/01-08/31	74	18	92
	KENAI-SOLDOTNA	09/01-04/30	70	17	87

**Appendix B: 2007 Maximum for Travel to Alaska, Hawaii,
the Commonwealth of Puerto Rico and the Northern Mariana
Islands and Possessions of the United States**

Effective October 1, 2007

State	Key City	Seasonal Dates	Local Meals	Local Incidental	M&I Rate
	KENNICOTT	01/01-12/31	88	22	110
	KETCHIKAN	05/01-09/30	68	17	85
	KETCHIKAN	10/01-04/30	65	16	81
	KING SALMON	05/01-10/01	73	18	91
	KING SALMON	10/02-04/30	65	16	81
	KLAWOCK	01/01-12/31	63	16	79
	KODIAK	05/01-09/30	73	18	91
	KODIAK	10/01-04/30	70	18	88
	KOTZEBUE	05/15-09/30	72	18	90
	KOTZEBUE	10/01-05/14	71	18	89
	MCCARTHY	01/01-12/31	88	22	110
	MCGRATH	01/01-12/31	55	14	69
	MURPHY DOME	05/01-09/15	76	19	95
	MURPHY DOME	09/16-04/30	69	17	86
	NOME	01/01-12/31	69	17	86
	NUIQSUT	01/01-12/31	42	11	53
	PETERSBURG	01/01-12/31	55	14	69
	POINT HOPE	01/01-12/31	56	14	70
	POINT LAY	01/01-12/31	54	13	67
	PORT ALSWORTH	01/01-12/31	70	18	88
	PRUDHOE BAY	01/01-12/31	54	13	67
	SEWARD	05/01-09/30	68	17	85
	SEWARD	10/01-04/30	58	14	72
	SITKA-MT. EDGE CUMBE	05/01-09/30	66	17	83
	SITKA-MT. EDGE CUMBE	10/01-04/30	65	16	81
	SKAGWAY	05/01-09/30	68	17	85
	SKAGWAY	10/01-04/30	65	16	81
	SLANA	05/01-09/30	44	11	55
	SLANA	10/01-04/30	44	11	55
	SPRUCE CAPE	05/01-09/30	73	18	91
	SPRUCE CAPE	10/01-04/30	70	18	88
	ST. GEORGE	01/01-12/31	44	11	55
	TALKEETNA	01/01-12/31	71	18	89
	TANANA	01/01-12/31	69	17	86
	TOGIAK	01/01-12/31	31	8	39
	TOK	05/01-09/30	55	14	69
	TOK	10/01-04/30	54	13	67
	UMIAT	01/01-12/31	28	7	35
	VALDEZ	05/01-10/01	70	17	87
	VALDEZ	10/02-04/30	64	16	80
	WASILLA	05/01-09/30	70	18	88

Appendix B: 2007 Maximum for Travel to Alaska, Hawaii, the Commonwealth of Puerto Rico and the Northern Mariana Islands and Possessions of the United States

Effective October 1, 2007

State	Key City	Seasonal Dates	Local Meals	Local Incidental	M&I Rate
	WASILLA	10/01-04/30	66	17	83
	WRANGELL	05/01-09/30	68	17	85
	WRANGELL	10/01-04/30	65	16	81
	YAKUTAT	01/01-12/31	57	14	71
	[OTHER]	01/01-12/31	62	15	77
American Samoa	AMERICAN SAMOA	01/01-12/31	58	15	73
Guam	GUAM (INCL ALL MIL INSTAL)	01/01-12/31	75	19	94
Hawaii	ISLE OF HAWAII: HILO	01/01-12/31	83	21	104
	ISLE OF HAWAII: OTHER	01/01-12/31	83	21	104
	ISLE OF KAUAI	01/01-12/31	87	22	109
	ISLE OF MAUI	01/01-12/31	81	20	101
	ISLE OF OAHU	01/01-12/31	90	22	112
	LANAI	01/01-12/31	111	28	139
	LUALUALEI NAVAL MAGAZINE	01/01-12/31	90	22	112
	MOLOKAI	01/01-12/31	79	20	99
	[OTHER]	01/01-12/31	74	19	93
Northern Mariana	ROTA	01/01-12/31	73	18	91
	SAIPAN	01/01-12/31	78	20	98
	TINIAN	01/01-12/31	55	14	69
	[OTHER]	01/01-12/31	58	14	72
Puerto Rico	AGUADILLA	01/01-12/31	56	14	70
	BAYAMON	01/01-12/31	62	15	77
	CAROLINA	01/01-12/31	62	15	77
	CEIBA	05/01-11/30	46	11	57
	CEIBA	12/01-04/30	46	11	57
	FAJARDO [INCL ROOSEVELT RDS NAVSTAT]	05/01-11/30	46	11	57
	FAJARDO [INCL ROOSEVELT RDS NAVSTAT]	12/01-04/30	46	11	57
	HUMACAO	05/01-11/30	46	11	57
	HUMACAO	12/01-04/30	46	11	57
	LUQUILLO	05/01-11/30	46	11	57
	LUQUILLO	12/01-04/30	46	11	57
	MAYAGUEZ	01/01-12/31	58	15	73
	PONCE	01/01-05/31	58	15	73
	PONCE	06/01-07/31	66	16	82

**Appendix B: 2007 Maximum for Travel to Alaska, Hawaii,
the Commonwealth of Puerto Rico and the Northern Mariana
Islands and Possessions of the United States**

Effective October 1, 2007

State	Key City	Seasonal Dates	Local Meals	Local Incidental	M&I Rate
	PONCE	08/01-11/30	58	15	73
	PONCE	12/01-12/31	66	16	82
	SABANA SECA [INCL ALL MILITARY]	01/01-12/31	62	15	77
	SAN JUAN & NAV RES STA	01/01-12/31	62	15	77
	[OTHER]	01/01-12/31	46	11	57
	Virgin Islands	ST. CROIX	04/15-12/14	74	18
	ST. CROIX	12/15-04/14	78	19	97
	ST. JOHN	04/15-12/14	78	20	98
	ST. JOHN	12/15-04/14	83	21	104
	ST. THOMAS	04/15-12/14	84	21	105
	ST. THOMAS	12/15-04/14	89	22	111
Wake Island	WAKE ISLAND	01/01-12/31	12	3	15

Appendix C: 2007 Maximum Foreign Per Diem Rates

Effective October 1, 2007

Country	Location	Seasonal Dates		M&I Rate
Afghanistan	[Other]	1-Jan	31-Dec	15
Afghanistan	Kabul	1-Jan	31-Dec	25
Albania	[Other]	1-Jan	31-Dec	25
Albania	Tirana	1-Jan	31-Dec	75
Algeria	[Other]	1-Jan	31-Dec	81
Algeria	Algiers	1-Jan	31-Dec	97
Andorra	Andorra	1-Jan	31-Dec	99
Angola	[Other]	1-Jan	31-Dec	124
Angola	Luanda	1-Jan	31-Dec	124
Antigua and Barbuda	[Other]	15-Dec	15-Apr	18
Antigua and Barbuda	[Other]	16-Apr	14-Dec	18
Antigua and Barbuda	Antigua and Barbuda	16-Apr	14-Dec	68
Antigua and Barbuda	Antigua and Barbuda	15-Dec	15-Apr	69
Argentina	[Other]	1-Jan	31-Dec	40
Argentina	Buenos Aires	1-Jan	31-Dec	56
Armenia	[Other]	1-Jan	31-Dec	88
Armenia	Yerevan	1-Jan	31-Dec	88
Ascension Island	Ascension Island	1-Jan	31-Dec	22
Australia	[Other]	1-Jan	31-Dec	95
Australia	Adelaide	1-Jan	31-Dec	126
Australia	Brisbane	1-Jan	31-Dec	117
Australia	Cairns	1-Jan	31-Dec	119
Australia	Canberra	1-Jan	31-Dec	118
Australia	Darwin Northern Territory	1-Jan	31-Dec	115
Australia	Fremantle	1-Jan	31-Dec	99
Australia	Hobart	1-Jan	31-Dec	109
Australia	Melbourne	1-Jan	31-Dec	133
Australia	Perth	1-Jan	31-Dec	125
Australia	Richmond, NSW	1-Jan	31-Dec	123
Australia	Sydney	1-Jan	31-Dec	149
Austria	[Other]	1-Jan	31-Dec	133
Austria	Graz	1-Jan	31-Dec	131
Austria	Innsbruck	1-Jan	31-Dec	133
Austria	Linz	1-Jan	31-Dec	134
Austria	Salzburg	1-Jan	31-Dec	135
Austria	Vienna	1-Jan	31-Dec	140
Azerbaijan	[Other]	1-Jan	31-Dec	98
Azerbaijan	Baku	1-Jan	31-Dec	98
Bahamas, The	[Other]	1-Jan	31-Dec	85
Bahamas, The	Andros Island	1-Jan	31-Dec	85
Bahamas, The	Eleuthera Island	1-Jan	31-Dec	87
Bahamas, The	Grand Bahama Island	16-Apr	14-Dec	98
Bahamas, The	Grand Bahama Island	15-Dec	15-Apr	102
Bahamas, The	Nassau	17-Jun	16-Nov	152
Bahamas, The	Nassau	17-Nov	16-Jun	155
Bahrain	Bahrain	1-Jan	31-Dec	112
Bangladesh	[Other]	1-Jan	31-Dec	23

Appendix C: 2007 Maximum Foreign Per Diem Rates

Effective October 1, 2007

Country	Location	Seasonal Dates		M&I Rate
Bangladesh	Chittagong	1-Jan	31-Dec	41
Bangladesh	Dhaka	1-Jan	31-Dec	66
Barbados	Barbados	16-Apr	14-Dec	120
Barbados	Barbados	15-Dec	15-Apr	130
Belarus	[Other]	1-Jan	31-Dec	61
Belarus	Minsk	1-Jan	31-Dec	61
Belgium	[Other]	1-Jan	31-Dec	84
Belgium	Antwerp	1-Jan	31-Dec	124
Belgium	Brugge	1-Jan	31-Dec	107
Belgium	Brussels	1-Jan	31-Dec	160
Belgium	Diegem	1-Jan	31-Dec	160
Belgium	Gosselies	1-Jan	31-Dec	96
Belgium	Kleine Brogel	1-Jan	31-Dec	95
Belgium	Liege	1-Jan	31-Dec	90
Belgium	Mons	1-Jan	31-Dec	96
Belgium	SHAPE/Chievres	1-Jan	31-Dec	96
Belgium	Zaventem	1-Jan	31-Dec	160
Belize	[Other]	1-Jan	31-Dec	79
Belize	Belize City	1-Jan	31-Dec	79
Benin	[Other]	1-Jan	31-Dec	39
Benin	Cotonou	1-Jan	31-Dec	59
Bermuda	Bermuda	1-Apr	30-Nov	170
Bermuda	Bermuda	1-Dec	31-Mar	162
Bhutan	Bhutan	1-Jan	31-Dec	34
Bolivia	[Other]	1-Jan	31-Dec	34
Bolivia	Cochabamba	1-Jan	31-Dec	38
Bolivia	La Paz	1-Jan	31-Dec	38
Bolivia	Santa Cruz	1-Jan	31-Dec	42
Bosnia-Herzegovina	[Other]	1-Jan	31-Dec	80
Bosnia-Herzegovina	Sarajevo	1-Jan	31-Dec	80
Botswana	[Other]	1-Jan	31-Dec	79
Botswana	Francistown	1-Jan	31-Dec	58
Botswana	Gaborone	1-Jan	31-Dec	78
Botswana	Kasane	1-Jan	31-Dec	64
Botswana	Selebi Phikwe	1-Jan	31-Dec	44
Brazil	[Other]	1-Jan	31-Dec	56
Brazil	Angra dos Reis	1-Jan	31-Dec	61
Brazil	Belem	1-Jan	31-Dec	67
Brazil	Belo Horizonte	1-Jan	31-Dec	66
Brazil	Brasilia	1-Jan	31-Dec	78
Brazil	Campinas	1-Jan	31-Dec	61
Brazil	Campo Grande	1-Jan	31-Dec	32
Brazil	Fortaleza	1-Jan	31-Dec	61
Brazil	Foz do Iguacu	1-Jan	31-Dec	94
Brazil	Goiania	1-Jan	31-Dec	82
Brazil	Joao Pessoa	1-Jan	31-Dec	50
Brazil	Manaus	1-Jan	31-Dec	74

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Country	Location	Seasonal Dates		M&I Rate
Brazil	Natal	1-Jan	31-Dec	55
Brazil	Porto Alegre	1-Jan	31-Dec	76
Brazil	Recife, Pernambuco	1-Jan	31-Dec	73
Brazil	Rio de Janeiro	1-Jan	31-Dec	73
Brazil	Salvador da Bahia	1-Jan	31-Dec	79
Brazil	Sao Luis	1-Jan	31-Dec	56
Brazil	Sao Paulo	1-Jan	31-Dec	87
Brazil	Teresina	1-Jan	31-Dec	55
British West Indies	[Other]	1-May	30-Nov	55
British West Indies	[Other]	1-Dec	30-Apr	58
British West Indies	Anguilla	1-May	30-Nov	100
British West Indies	Anguilla	1-Dec	30-Apr	115
British West Indies	Cayman Islands	1-May	30-Nov	80
British West Indies	Cayman Islands	1-Dec	30-Apr	83
British West Indies	Virgin Islands, British	1-May	30-Nov	57
British West Indies	Virgin Islands, British	1-Dec	30-Apr	62
Brunei	[Other]	1-Jan	31-Dec	48
Brunei	Bandar Seri Begawan	1-Jan	31-Dec	99
Bulgaria	[Other]	1-Jan	31-Dec	46
Bulgaria	Bourgas	1-Jan	31-Dec	25
Bulgaria	Plovdiv	1-Jan	31-Dec	36
Bulgaria	Ruse	1-Jan	31-Dec	32
Bulgaria	Sofia	1-Jan	31-Dec	90
Bulgaria	Varna	1-Jan	31-Dec	58
Burkina	[Other]	1-Jan	31-Dec	63
Burkina	Bobo Dioulasso	1-Jan	31-Dec	63
Burkina	Ouagadougou	1-Jan	31-Dec	68
Burma	[Other]	1-Jan	31-Dec	53
Burma	Naypyitaw	1-Jan	31-Dec	53
Burma	Rangoon	1-Jan	31-Dec	74
Burundi	[Other]	1-Jan	31-Dec	86
Burundi	Bujumbura	1-Jan	31-Dec	86
Cambodia	[Other]	1-Jan	31-Dec	30
Cambodia	Phnom Penh	1-Jan	31-Dec	72
Cambodia	Siem Riep	1-Apr	30-Sep	77
Cambodia	Siem Riep	1-Oct	31-Mar	79
Cambodia	Sihanoukville	1-Jan	31-Dec	40
Cameroon	[Other]	1-Jan	31-Dec	48
Cameroon	Douala	1-Jan	31-Dec	133
Cameroon	Yaounde	1-Jan	31-Dec	117
Canada	[Other]	1-Jan	31-Dec	107
Canada	Banff	1-Nov	30-Apr	63
Canada	Banff	1-May	31-Oct	70
Canada	Calgary	1-Oct	30-Apr	102
Canada	Calgary	1-May	30-Sep	111
Canada	Dartmouth	1-Jan	31-Dec	108
Canada	Edmonton	1-Jan	31-Dec	72

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Country	Location	Seasonal Dates		M&I Rate
Canada	Fredericton	1-Jan	31-Dec	96
Canada	Gander, Newfoundland	1-Jan	31-Dec	60
Canada	Halifax	1-Jan	31-Dec	108
Canada	Mississauga	1-Jan	31-Dec	76
Canada	Moncton	1-Jan	31-Dec	98
Canada	Montreal	1-Jan	31-Dec	102
Canada	Northwest Territories	1-Jan	31-Dec	72
Canada	Ottawa	1-Jan	31-Dec	87
Canada	Prince Edward Island	1-Jan	31-Dec	100
Canada	Quebec	1-Oct	30-Apr	112
Canada	Quebec	1-May	30-Sep	129
Canada	Richmond	16-Oct	30-Apr	98
Canada	Richmond	1-May	15-Oct	103
Canada	Sidney	16-Oct	30-Apr	112
Canada	Sidney	1-May	15-Oct	122
Canada	St. John's, Newfoundland	1-Jan	31-Dec	103
Canada	Toronto	1-Jan	31-Dec	124
Canada	Vancouver	16-Oct	30-Apr	108
Canada	Vancouver	1-May	15-Oct	111
Canada	Victoria	16-Oct	30-Apr	112
Canada	Victoria	1-May	15-Oct	122
Canada	Winnipeg	1-Jan	31-Dec	100
Cape Verde	[Other]	1-Jan	31-Dec	61
Cape Verde	Boa Vista Island	1-Jan	31-Dec	61
Cape Verde	Praia	1-Jan	31-Dec	80
Cape Verde	Sal Island	1-Jan	31-Dec	87
Cape Verde	Sao Tiago Island	1-Jan	31-Dec	80
Cape Verde	Sao Vicente Island	1-Jan	31-Dec	74
Central African Republic	[Other]	1-Jan	31-Dec	93
Central African Republic	Bangui	1-Jan	31-Dec	93
Chad	[Other]	1-Jan	31-Dec	41
Chad	Ndjamena	1-Jan	31-Dec	116
Chagos Archipelago	Chagos Archipelago	1-Jan	31-Dec	32
Chile	[Other]	1-Jan	31-Dec	85
Chile	Santiago	1-Jan	31-Dec	85
China	[Other]	1-Jan	31-Dec	68
China	Beijing	1-Dec	31-Aug	112
China	Beijing	1-Sep	30-Nov	118
China	Changchun	1-Jan	31-Dec	71
China	Chengdu	1-Jan	31-Dec	70
China	Chongqing	1-Jan	31-Dec	83
China	Dalian	1-Jan	31-Dec	89
China	Fuzhou	1-Jan	31-Dec	57
China	Guangzhou	1-Jan	31-Dec	119
China	Guilin	1-Jan	31-Dec	91
China	Hangzhou	1-Jan	31-Dec	113
China	Harbin	1-Jan	31-Dec	69

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Country	Location	Seasonal Dates		M&I Rate
China	Kunming	1-Jan	31-Dec	59
China	Lhasa	1-Jan	31-Dec	45
China	Lijiang	1-Jan	31-Dec	50
China	Nanjing	1-Jan	31-Dec	64
China	Ningbo	1-Jan	31-Dec	81
China	Qingdao	1-Jan	31-Dec	67
China	Sanya	1-Jan	31-Dec	75
China	Shanghai	1-Jan	31-Dec	131
China	Shantou	1-Jan	31-Dec	50
China	Shenyang	1-Jan	31-Dec	83
China	Shenzhen	1-Jan	31-Dec	117
China	Suzhou	1-Jan	31-Dec	90
China	Tianjin	1-Jan	31-Dec	88
China	Wuhan	1-Jan	31-Dec	68
China	Xiamen	1-Jan	31-Dec	52
China	Xian	1-Jan	31-Dec	55
Cocos (Keeling) Islands	Cocos Islands	1-Jan	31-Dec	50
Colombia	[Other]	1-Jan	31-Dec	46
Colombia	Barranquilla	1-Jan	31-Dec	65
Colombia	Bogota	1-Jan	31-Dec	55
Colombia	Buenaventura	1-Jan	31-Dec	78
Colombia	Cali	1-Jan	31-Dec	82
Colombia	Cartagena	1-Jan	31-Dec	100
Colombia	Medellin	1-Jan	31-Dec	67
Colombia	San Andres	1-Jan	31-Dec	69
Colombia	Santa Marta	1-Jan	31-Dec	46
Comoros	[Other]	1-Jan	31-Dec	87
Comoros	Moroni	1-Jan	31-Dec	93
Congo	[Other]	1-Jan	31-Dec	100
Congo	Brazzaville	1-Jan	31-Dec	100
Congo, Democratic Republic of	[Other]	1-Jan	31-Dec	64
Congo, Democratic Republic of	Bukavu	1-Jan	31-Dec	65
Congo, Democratic Republic of	Goma	1-Jan	31-Dec	59
Congo, Democratic Republic of	Kinshasa	1-Jan	31-Dec	128
Congo, Democratic Republic of	Lubumbashi	1-Jan	31-Dec	74
Congo, Democratic Republic of	Mbuji Mayi, Kasai	1-Jan	31-Dec	109
Cook Islands	[Other]	1-Jan	31-Dec	68
Cook Islands	Rarotonga	1-Jan	31-Dec	68
Costa Rica	[Other]	1-Jan	31-Dec	78
Costa Rica	San Jose	1-Jan	31-Dec	78
Cote D'Ivoire	[Other]	1-Jan	31-Dec	49
Cote D'Ivoire	Abidjan	1-Jan	31-Dec	111
Cote D'Ivoire	Yamoussoukro	1-Jan	31-Dec	110
Croatia	[Other]	1-Jan	31-Dec	84
Croatia	Cavtat	16-Oct	30-Apr	130
Croatia	Cavtat	1-May	15-Oct	136
Croatia	Dubrovnik	16-Oct	30-Apr	130

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Country	Location	Seasonal Dates		M&I Rate
Croatia	Dubrovnik	1-May	15-Oct	136
Croatia	Split	16-Oct	30-Apr	101
Croatia	Split	1-May	15-Oct	104
Croatia	Zagreb	1-Jan	31-Dec	84
Cuba	[Other]	1-Jan	31-Dec	56
Cuba	Guantanamo Bay	1-Jan	31-Dec	33
Cuba	Havana	1-Jan	31-Dec	80
Cyprus	[Other]	1-Jan	31-Dec	91
Cyprus	Akrotiri	1-Jan	31-Dec	114
Cyprus	Limassol	1-Jan	31-Dec	114
Cyprus	Nicosia	1-Jan	31-Dec	118
Cyprus	Paphos	1-Jan	31-Dec	114
Czech Republic	[Other]	1-Jan	31-Dec	58
Czech Republic	Brno	1-Jan	31-Dec	72
Czech Republic	Prague	1-Jan	31-Dec	103
Denmark	[Other]	1-Jan	31-Dec	129
Denmark	Aalborg	1-Jan	31-Dec	144
Denmark	Copenhagen	1-Jan	31-Dec	160
Denmark	Odense	1-Jan	31-Dec	125
Djibouti	[Other]	1-Jan	31-Dec	126
Djibouti	Djibouti City	1-Jan	31-Dec	126
Dominica	Dominica	1-Jan	31-Dec	77
Dominican Republic	[Other]	1-Jan	31-Dec	61
Dominican Republic	La Romana	1-Jan	31-Dec	81
Dominican Republic	Puerto Plata	1-Jan	31-Dec	52
Dominican Republic	Santo Domingo	1-Jan	31-Dec	94
Dominican Republic	Sosua	1-Jan	31-Dec	52
East Timor	East Timor	1-Jan	31-Dec	74
Easter Island	Easter Island	1-Jan	31-Dec	66
Ecuador	[Other]	1-Jan	31-Dec	45
Ecuador	Cuenca	1-Jan	31-Dec	45
Ecuador	Guayaquil	1-Jan	31-Dec	87
Ecuador	Manta	1-Jan	31-Dec	48
Ecuador	Quito	1-Jan	31-Dec	99
Egypt	[Other]	1-Jan	31-Dec	47
Egypt	Alexandria	1-Jan	31-Dec	97
Egypt	Aswan	1-Jan	31-Dec	54
Egypt	Bir Taba	1-Jan	31-Dec	42
Egypt	Cairo	1-Jan	31-Dec	83
Egypt	El Arish	1-Jan	31-Dec	50
Egypt	Hurghada	1-Jan	31-Dec	52
Egypt	Luxor	1-Jan	31-Dec	85
Egypt	Marsa Matrouh	1-Jan	31-Dec	49
Egypt	MFO Bases	1-Jan	31-Dec	4
Egypt	Port Said	1-Jan	31-Dec	56
Egypt	Sharm el Sheikh	1-Jan	31-Dec	112
Egypt	Sidi Abdel Rahman	1-Jan	31-Dec	51

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Country	Location	Seasonal Dates		M&I Rate
Egypt	St. Catherine	1-Jan	31-Dec	52
El Salvador	[Other]	1-Jan	31-Dec	32
El Salvador	San Salvador	1-Jan	31-Dec	94
Equatorial Guinea	[Other]	1-Jan	31-Dec	122
Equatorial Guinea	Malabo	1-Jan	31-Dec	122
Eritrea	[Other]	1-Jan	31-Dec	26
Eritrea	Asmara	1-Jan	31-Dec	64
Estonia	[Other]	1-Jan	31-Dec	74
Estonia	Tallinn	1-Jan	31-Dec	120
Ethiopia	[Other]	1-Jan	31-Dec	20
Ethiopia	Addis Ababa	1-Jan	31-Dec	90
Falkland Islands	Falkland Islands	1-Jan	31-Dec	110
Faroe Islands	Faroe Islands	1-Jan	31-Dec	80
Fiji	[Other]	1-Jan	31-Dec	84
Fiji	Korolevu	1-Jan	31-Dec	98
Fiji	Nadi	1-Jan	31-Dec	88
Fiji	Sigatoka	1-Jan	31-Dec	105
Fiji	Suva	1-Jan	31-Dec	84
Finland	[Other]	1-Jan	31-Dec	130
Finland	Helsinki	1-Jan	31-Dec	130
France	[Other]	1-Jan	31-Dec	91
France	Bordeaux	1-Jan	31-Dec	108
France	Clermont-Ferrand	1-Jan	31-Dec	124
France	Istres	1-Jan	31-Dec	109
France	Le Havre	1-Jan	31-Dec	91
France	Lille	1-Jan	31-Dec	107
France	Lyon	1-Jan	31-Dec	119
France	Marseille	1-Jan	31-Dec	112
France	Montpellier	1-Jan	31-Dec	84
France	Nice	1-Jan	31-Dec	159
France	Paris	1-Jan	31-Dec	156
France	Rennes	1-Jan	31-Dec	90
France	Strasbourg	1-Jan	31-Dec	143
France	Toulouse	1-Jan	31-Dec	137
French Guiana	French Guiana	1-Jan	31-Dec	106
French Polynesia	French Polynesia	1-Jan	31-Dec	114
Gabon	[Other]	1-Jan	31-Dec	82
Gabon	Libreville	1-Jan	31-Dec	127
Gambia, The	[Other]	1-Jan	31-Dec	32
Gambia, The	Banjul	1-May	31-Oct	79
Gambia, The	Banjul	1-Nov	30-Apr	83
Georgia, Republic of	[Other]	1-Jan	31-Dec	58
Georgia, Republic of	Ajara Region	1-Jan	31-Dec	60
Georgia, Republic of	Tbilisi	1-Jan	31-Dec	95
Germany	[Other]	1-Jan	31-Dec	122
Germany	Aachen	1-Jan	31-Dec	114
Germany	Bad Doberan	1-Jan	31-Dec	141

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Country	Location	Seasonal Dates		M&I Rate
		1-Jan	31-Dec	
Germany	Bad Honnef	1-Jan	31-Dec	107
Germany	Berlin	1-Jan	31-Dec	152
Germany	Boeblingen	1-Jan	31-Dec	117
Germany	Bonames	1-Jan	31-Dec	139
Germany	Bonn	1-Jan	31-Dec	107
Germany	Chemnitz	1-Jan	31-Dec	95
Germany	Cologne	1-Jan	31-Dec	134
Germany	Delmenhorst	1-Jan	31-Dec	122
Germany	Dresden	1-Jan	31-Dec	137
Germany	Duesseldorf	1-Jan	31-Dec	144
Germany	Echterdingen	1-Jan	31-Dec	117
Germany	Erfurt	1-Jan	31-Dec	122
Germany	Erlangen	1-Jan	31-Dec	122
Germany	Eschborn	1-Jan	31-Dec	139
Germany	Esslingen	1-Jan	31-Dec	117
Germany	Frankfurt am Main	1-Jan	31-Dec	139
Germany	Fuerth	1-Jan	31-Dec	122
Germany	Garmisch-Partenkirchen	1-Jan	31-Dec	89
Germany	Hamburg	1-Jan	31-Dec	143
Germany	Hannover	1-Jan	31-Dec	122
Germany	Heidelberg	1-Jan	31-Dec	122
Germany	Heronen	1-Jan	31-Dec	144
Germany	Herrsching	1-Jan	31-Dec	122
Germany	Herzogenaurach	1-Jan	31-Dec	122
Germany	Hoechst	1-Jan	31-Dec	139
Germany	Ingolstadt	1-Jan	31-Dec	122
Germany	Kalkar	1-Jan	31-Dec	144
Germany	Koenigswinter	1-Jan	31-Dec	107
Germany	Kornwestheim	1-Jan	31-Dec	117
Germany	Leipzig	1-Jan	31-Dec	131
Germany	Ludwigsburg	1-Jan	31-Dec	117
Germany	Mainz	1-Jan	31-Dec	122
Germany	Moenchen-Gladbach	1-Jan	31-Dec	144
Germany	Munich	1-Jan	31-Dec	138
Germany	Nellingen	1-Jan	31-Dec	117
Germany	Niederbachem	1-Jan	31-Dec	107
Germany	Oberammergau	1-Jan	31-Dec	89
Germany	Offenbach	1-Jan	31-Dec	139
Germany	Rhoendorf	1-Jan	31-Dec	107
Germany	Roedelheim	1-Jan	31-Dec	139
Germany	Rostock	1-Jan	31-Dec	141
Germany	Schwabach	1-Jan	31-Dec	122
Germany	Sindelfingen	1-Jan	31-Dec	117
Germany	Stuttgart	1-Jan	31-Dec	117
Germany	Tuebingen	1-Jan	31-Dec	117
Germany	Twisteden	1-Jan	31-Dec	144
Germany	Wahn	1-Jan	31-Dec	107

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Country	Location	Seasonal Dates		M&I Rate
Germany	Weimar	1-Jan	31-Dec	135
Germany	Wiesbaden	1-Jan	31-Dec	101
Germany	Zirndorf	1-Jan	31-Dec	122
Ghana	[Other]	1-Jan	31-Dec	42
Ghana	Accra	1-Jan	31-Dec	89
Ghana	Kumasi	1-Jan	31-Dec	42
Gibraltar	Gibraltar	1-Jan	31-Dec	81
Greece	[Other]	1-Jan	31-Dec	55
Greece	Argyroupolis	1-Jan	31-Dec	136
Greece	Athens	1-Jan	31-Dec	138
Greece	Iraklion (Crete)	1-Jan	31-Dec	58
Greece	Mt. Hortiatis	1-Jan	31-Dec	136
Greece	Perivolaki	1-Jan	31-Dec	136
Greece	Rhodes (Island of)	1-Oct	31-Mar	60
Greece	Rhodes (Island of)	1-Apr	30-Sep	63
Greece	Tanagra	1-Jan	31-Dec	33
Greece	Thessaloniki	1-Jan	31-Dec	136
Greenland	[Other]	1-Jan	31-Dec	115
Greenland	Illulissat	1-Jan	31-Dec	122
Greenland	Kangerlussuaq	1-Jan	31-Dec	95
Greenland	Nuuk	1-Jan	31-Dec	123
Greenland	Thule	1-Jan	31-Dec	27
Grenada	Grenada	16-Apr	20-Dec	94
Grenada	Grenada	21-Dec	15-Apr	96
Guadeloupe	[Other]	1-Jan	31-Dec	80
Guadeloupe	Saint Martin (French Part)	1-May	14-Dec	66
Guadeloupe	Saint Martin (French Part)	15-Dec	30-Apr	73
Guatemala	[Other]	1-Jan	31-Dec	66
Guatemala	Guatemala City	1-Jan	31-Dec	78
Guinea	[Other]	1-Jan	31-Dec	48
Guinea	Conakry	1-Jan	31-Dec	65
Guinea-Bissau	[Other]	1-Jan	31-Dec	37
Guinea-Bissau	Bissau	1-Jan	31-Dec	90
Guyana	[Other]	1-Jan	31-Dec	55
Guyana	Georgetown	1-Jan	31-Dec	55
Haiti	[Other]	1-Jan	31-Dec	55
Haiti	Petionville	1-Jan	31-Dec	114
Haiti	Port-au-Prince	1-Jan	31-Dec	114
Holy See, The	Holy See, The	1-Jan	31-Dec	189
Honduras	[Other]	1-Jan	31-Dec	41
Honduras	Bay Islands	1-Jan	31-Dec	68
Honduras	La Ceiba	1-Jan	31-Dec	61
Honduras	San Pedro Sula	1-Jan	31-Dec	56
Honduras	Tegucigalpa	1-Jan	31-Dec	51
Honduras	Tela	1-Jan	31-Dec	53
Hong Kong	Hong Kong	1-Jan	31-Dec	138
Hungary	[Other]	1-Jan	31-Dec	47

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Country	Location	Seasonal Dates		M&I Rate
Hungary	Budapest	1-Jan	31-Dec	81
Iceland	[Other]	1-Jan	31-Dec	88
Iceland	Keflavik-Grindavik	1-Jan	31-Dec	135
Iceland	Reykjavik	1-Oct	30-Apr	168
Iceland	Reykjavik	1-May	30-Sep	174
India	[Other]	1-Jan	31-Dec	66
India	Agra	1-Jan	31-Dec	64
India	Bangalore	1-Jan	31-Dec	110
India	Chennai	1-Jan	31-Dec	85
India	Goa	1-Jan	31-Dec	84
India	Hyderabad	1-Jan	31-Dec	90
India	Kolkata	1-Jan	31-Dec	75
India	Mumbai	1-Jan	31-Dec	123
India	New Delhi	1-Jan	31-Dec	106
India	Pune	1-Jan	31-Dec	72
India	Trivandrum	1-Jan	31-Dec	56
Indonesia	[Other]	1-Jan	31-Dec	50
Indonesia	Bali	1-Jan	31-Dec	94
Indonesia	Bandung	1-Jan	31-Dec	51
Indonesia	Batam	1-Jan	31-Dec	43
Indonesia	Jakarta	1-Jan	31-Dec	112
Indonesia	Jayapura	1-Jan	31-Dec	40
Indonesia	Medan	1-Jan	31-Dec	56
Indonesia	Surabaya	1-Jan	31-Dec	81
Indonesia	Timika, Irian Jaya	1-Jan	31-Dec	68
Indonesia	Yogyakarta	1-Jan	31-Dec	55
Iran	[Other]	1-Jan	31-Dec	58
Iran	Tehran	1-Jan	31-Dec	58
Iraq	[Other]	1-Jan	31-Dec	10
Iraq	Baghdad	1-Jan	31-Dec	11
Ireland	[Other]	1-Jan	31-Dec	116
Ireland	Cork	1-Jan	31-Dec	133
Ireland	Dublin	1-Jan	31-Dec	173
Ireland	Galway	1-Jan	31-Dec	132
Israel	[Other]	1-Jan	31-Dec	84
Israel	Eilat	1-Jan	31-Dec	100
Israel	En Boqeq	1-Jan	31-Dec	88
Israel	Haifa	1-Jan	31-Dec	94
Israel	Sedom	1-Jan	31-Dec	88
Israel	Tel Aviv	1-Jan	31-Dec	117
Israel	Tiberias	1-Jan	31-Dec	99
Italy	[Other]	1-Jan	31-Dec	95
Italy	Bari	1-Jan	31-Dec	91
Italy	Bologna	1-Jan	31-Dec	147
Italy	Catania	1-Jan	31-Dec	99
Italy	Ferrara	1-Jan	31-Dec	130
Italy	Florence	1-Jan	31-Dec	155

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Country	Location	Seasonal Dates		M&I Rate
Italy	Gaeta	16-Sep	14-May	79
Italy	Gaeta	15-May	15-Sep	83
Italy	Genoa	1-Jan	31-Dec	139
Italy	La Spezia	1-Jan	31-Dec	124
Italy	Milan	1-Jan	31-Dec	157
Italy	Modena	1-Jan	31-Dec	108
Italy	Naples	1-Jan	31-Dec	132
Italy	Palermo	1-Jan	31-Dec	107
Italy	Pisa	1-Jan	31-Dec	107
Italy	Ravenna	1-Jan	31-Dec	123
Italy	Reggio Emilia	1-Jan	31-Dec	132
Italy	Rimini	1-Jan	31-Dec	85
Italy	Rome	1-Jan	31-Dec	189
Italy	Siena	1-Jan	31-Dec	137
Italy	Taormina	1-Jan	31-Dec	99
Italy	Trieste	1-Jan	31-Dec	111
Italy	Turin	1-Jan	31-Dec	174
Italy	Venice	1-Jan	31-Dec	181
Italy	Verona	1-Jan	31-Dec	105
Italy	Vicenza	1-Jan	31-Dec	68
Jamaica	[Other]	1-Jan	31-Dec	84
Jamaica	Kingston	1-Jan	31-Dec	84
Japan	[Other]	1-Jan	31-Dec	61
Japan	Akashi	1-Jan	31-Dec	181
Japan	Akita	1-Jan	31-Dec	95
Japan	Amagasaki	1-Jan	31-Dec	181
Japan	Aomori	1-Jan	31-Dec	98
Japan	Asahikawa	1-Jan	31-Dec	82
Japan	Ashiya	1-Jan	31-Dec	149
Japan	Awashima	1-Jan	31-Dec	193
Japan	Beppu	1-Jan	31-Dec	102
Japan	Chitose	1-Jan	31-Dec	91
Japan	Fukui	1-Jan	31-Dec	70
Japan	Fukuoka	1-Jan	31-Dec	114
Japan	Fukuyama	1-Jan	31-Dec	76
Japan	Gifu	1-Jan	31-Dec	112
Japan	Hamamatsu	1-Jan	31-Dec	82
Japan	Hiroshima	1-Jan	31-Dec	98
Japan	Itazuke	1-Jan	31-Dec	114
Japan	Izumisano	1-Jan	31-Dec	86
Japan	Kagoshima	1-Jan	31-Dec	84
Japan	Kanazawa	1-Jan	31-Dec	89
Japan	Kitakyushu	1-Jan	31-Dec	107
Japan	Kochi	1-Jan	31-Dec	76
Japan	Komaki	1-Jan	31-Dec	109
Japan	Kumamoto	1-Jan	31-Dec	96
Japan	Kurashiki	1-Jan	31-Dec	157

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Country	Location	Seasonal Dates		M&I Rate
Japan	Kure	1-Jan	31-Dec	110
Japan	Kushiro	1-Jan	31-Dec	81
Japan	Kyoto	1-Jan	31-Dec	159
Japan	Matsue	1-Jan	31-Dec	73
Japan	Matsuyama	1-Jan	31-Dec	109
Japan	Miyazaki	1-Jan	31-Dec	118
Japan	Morioka	1-Jan	31-Dec	78
Japan	Nagasaki	1-Jan	31-Dec	121
Japan	Nagoya	1-Jan	31-Dec	121
Japan	Nara	1-Jan	31-Dec	89
Japan	Narita	1-Jan	31-Dec	86
Japan	Niigata	1-Jan	31-Dec	93
Japan	Nishinomiya	1-Jan	31-Dec	149
Japan	Obihiro	1-Jan	31-Dec	74
Japan	Oita	1-Jan	31-Dec	98
Japan	Okayama	1-Jan	31-Dec	117
Japan	Okinawa Prefecture	15-Sep	30-Apr	84
Japan	Okinawa Prefecture	1-May	14-Sep	95
Japan	Osaka-Kobe	1-Jan	31-Dec	181
Japan	Otsu	1-Jan	31-Dec	118
Japan	Oyama	1-Jan	31-Dec	84
Japan	Sapporo	1-Mar	30-Apr	97
Japan	Sapporo	1-Nov	30-Nov	97
Japan	Sapporo	1-May	31-Oct	99
Japan	Sapporo	1-Dec	28-Feb	99
Japan	Sasebo	1-Jan	31-Dec	79
Japan	Sendai	1-Jan	31-Dec	102
Japan	Shiga	1-Jan	31-Dec	118
Japan	Takamatsu	1-Jan	31-Dec	83
Japan	Takayama	1-Jan	31-Dec	100
Japan	Tokushima	1-Jan	31-Dec	86
Japan	Tokyo City	1-Jan	31-Dec	168
Japan	Tokyo-To	1-Jan	31-Dec	98
Japan	Tottori	1-Jan	31-Dec	104
Japan	Toyama	1-Jan	31-Dec	98
Japan	Toyonaka	1-Jan	31-Dec	139
Japan	Tsu	1-Jan	31-Dec	100
Japan	Wakayama	1-Jan	31-Dec	111
Japan	Yamato	1-Jan	31-Dec	78
Japan	Yokohama	1-Jan	31-Dec	117
Japan	Yokota	1-Jan	31-Dec	48
Japan	Yufuin	1-Jan	31-Dec	95
Jerusalem	Jerusalem	1-Jan	31-Dec	123
Jordan	[Other]	1-Jan	31-Dec	88
Jordan	Amman	1-Oct	30-Jun	87
Jordan	Amman	1-Jul	30-Sep	89
Jordan	Aqaba	1-Jan	31-Dec	88

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Country	Location	Seasonal Dates		M&I Rate
Jordan	Dead Sea/Jordan Valley	1-Oct	30-Jun	97
Jordan	Dead Sea/Jordan Valley	1-Jul	30-Sep	102
Kazakhstan	[Other]	1-Jan	31-Dec	75
Kazakhstan	Almaty	1-Jan	31-Dec	109
Kazakhstan	Astana	1-Jan	31-Dec	93
Kenya	[Other]	1-Jan	31-Dec	27
Kenya	Lamu	1-Apr	30-Jun	51
Kenya	Lamu	1-Jul	31-Dec	56
Kenya	Lamu	1-Jan	31-Mar	61
Kenya	Malindi	1-Apr	30-Jun	74
Kenya	Malindi	1-Jul	31-Dec	79
Kenya	Malindi	1-Jan	31-Mar	85
Kenya	Mombasa	1-Jan	31-Dec	84
Kenya	Mt. Kenya Area	1-Apr	30-Jun	63
Kenya	Mt. Kenya Area	1-Jul	31-Mar	70
Kenya	Nairobi	1-Jan	31-Dec	101
Kenya	Nanyuki	1-Jan	31-Dec	25
Kiribati	[Other]	1-Jan	31-Dec	50
Kiribati	Christmas Island	1-Jan	31-Dec	30
Kiribati	Tarawa	1-Jan	31-Dec	50
Korea	[Other]	1-Jan	31-Dec	62
Korea	Changwon	1-Jan	31-Dec	87
Korea	Cheju	1-Jan	31-Dec	114
Korea	Chinju	1-Jan	31-Dec	62
Korea	Chongju	1-Jan	31-Dec	87
Korea	Chonju	1-Jan	31-Dec	91
Korea	Chung Ju	1-Jan	31-Dec	89
Korea	Incheon	1-Jan	31-Dec	99
Korea	Kimhae	1-Jan	31-Dec	82
Korea	Kumi	1-Jan	31-Dec	66
Korea	Kwangju	1-Jan	31-Dec	96
Korea	Kyongju	1-Jan	31-Dec	110
Korea	Masan	1-Jan	31-Dec	92
Korea	Pohang	1-Jan	31-Dec	89
Korea	Pusan	1-Jan	31-Dec	130
Korea	Pyongtaek	1-Jan	31-Dec	78
Korea	Seoul	1-Jan	31-Dec	118
Korea	Sokcho	1-Jan	31-Dec	109
Korea	Taegu	1-Jan	31-Dec	93
Korea	Taejon	1-Jan	31-Dec	95
Korea	Uijongbu	1-Jan	31-Dec	62
Korea	Ulsan	1-Jan	31-Dec	101
Korea, Dem. People's Rep. of	[Other]	1-Jan	31-Dec	81
Korea, Dem. People's Rep. of	Pyongyang	1-Jan	31-Dec	81
Kuwait	[Other]	1-Jan	31-Dec	105
Kuwait	Kuwait City	1-Jan	31-Dec	105
Kyrgyzstan	[Other]	1-Jan	31-Dec	24

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Country	Location	Seasonal Dates		M&I Rate
Kyrgyzstan	Bishkek	1-Jan	31-Dec	68
Laos	[Other]	1-Jan	31-Dec	43
Laos	Luang Prabang	1-Jan	31-Dec	55
Laos	Vientiane	1-Jan	31-Dec	64
Latvia	[Other]	1-Jan	31-Dec	113
Latvia	Riga	1-Jan	31-Dec	113
Lebanon	[Other]	1-Jan	31-Dec	77
Lebanon	Beirut	1-Jan	31-Dec	77
Lesotho	[Other]	1-Jan	31-Dec	28
Lesotho	Maseru	1-Jan	31-Dec	56
Liberia	[Other]	1-Jan	31-Dec	46
Liberia	Monrovia	1-Jan	31-Dec	92
Libya	[Other]	1-Jan	31-Dec	79
Libya	Benghazi	1-Jan	31-Dec	79
Libya	Misurata	1-Jan	31-Dec	79
Libya	Sirte	1-Jan	31-Dec	79
Libya	Tripoli	1-Jan	31-Dec	118
Liechtenstein	Liechtenstein	1-Jan	31-Dec	122
Lithuania	[Other]	1-Jan	31-Dec	79
Lithuania	Vilnius	1-Jan	31-Dec	79
Luxembourg	Luxembourg	1-Jan	31-Dec	135
Macau	Macau	1-Jan	31-Dec	108
Macedonia	[Other]	1-Jan	31-Dec	87
Macedonia	Skopje	1-Jan	31-Dec	87
Madagascar	[Other]	1-Jan	31-Dec	38
Madagascar	Antananarivo	1-Jan	31-Dec	53
Madagascar	Nosy Be	1-Jan	31-Dec	69
Malawi	[Other]	1-Jan	31-Dec	63
Malawi	Blantyre	1-Jan	31-Dec	71
Malawi	Lilongwe	1-Jan	31-Dec	73
Malawi	Mangochi	1-Jan	31-Dec	77
Malaysia	[Other]	1-Jan	31-Dec	67
Malaysia	Kuala Lumpur	1-Jan	31-Dec	68
Maldives	Maldives	1-May	30-Sep	93
Maldives	Maldives	1-Oct	30-Apr	95
Mali	[Other]	1-Jan	31-Dec	52
Mali	Bamako	1-Jan	31-Dec	92
Malta	Malta	1-Jan	31-Dec	74
Marshall Islands	[Other]	1-Jan	31-Dec	33
Marshall Islands	Kwajalein Atoll	1-Jan	31-Dec	37
Marshall Islands	Likiep Atoll	1-Jan	31-Dec	37
Marshall Islands	Majuro	1-Jan	31-Dec	75
Martinique	Martinique	16-Apr	14-Dec	84
Martinique	Martinique	15-Dec	15-Apr	86
Mauritania	[Other]	1-Jan	31-Dec	40
Mauritania	Nouadhibou	1-Jan	31-Dec	50
Mauritania	Nouakchott	1-Jan	31-Dec	75

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Country	Location	Seasonal Dates		M&I Rate
Mauritius	Mauritius	1-Jan	31-Dec	67
Mexico	[Other]	1-Jan	31-Dec	65
Mexico	Acapulco	1-Jan	31-Dec	92
Mexico	Cabo San Lucas	1-Jan	31-Dec	87
Mexico	Campeche	1-Jan	31-Dec	54
Mexico	Cancun	1-Jan	31-Dec	102
Mexico	Chihuahua	1-Jan	31-Dec	83
Mexico	Ciudad Juarez	1-Jan	31-Dec	83
Mexico	Ciudad Victoria	1-Jan	31-Dec	55
Mexico	Colima	1-Jan	31-Dec	43
Mexico	Cozumel	1-Jan	31-Dec	79
Mexico	Cuernavaca	1-Jan	31-Dec	73
Mexico	Culiacan	1-Jan	31-Dec	48
Mexico	Ensenada	1-Jan	31-Dec	69
Mexico	Guadalajara	1-Jan	31-Dec	88
Mexico	Hermosillo	1-Jan	31-Dec	59
Mexico	Huatulco	1-Jan	31-Dec	83
Mexico	Ixtapa Zihuatanejo	1-Jan	31-Dec	88
Mexico	La Paz	1-Jan	31-Dec	59
Mexico	Manzanillo	1-Jan	31-Dec	69
Mexico	Matamoros	1-Jan	31-Dec	64
Mexico	Mazatlan	1-Jan	31-Dec	56
Mexico	Merida	1-Jan	31-Dec	77
Mexico	Mexicali	1-Jan	31-Dec	62
Mexico	Mexico City, D.F.	1-Jan	31-Dec	95
Mexico	Monterrey	1-Jan	31-Dec	91
Mexico	Morelia	1-Jan	31-Dec	64
Mexico	Nogales	1-Jan	31-Dec	61
Mexico	Nuevo Laredo	1-Jan	31-Dec	78
Mexico	Puebla	1-Jan	31-Dec	75
Mexico	Puerto Penasco	1-Jan	31-Dec	71
Mexico	Puerto Vallarta	1-Jan	31-Dec	68
Mexico	Queretaro	1-Jan	31-Dec	59
Mexico	San Carlos	1-Jan	31-Dec	51
Mexico	San Jose del Cabo	1-Jan	31-Dec	75
Mexico	San Miguel de Allende	1-Jan	31-Dec	59
Mexico	Tapachula	1-Jan	31-Dec	57
Mexico	Tijuana	1-Jan	31-Dec	68
Mexico	Veracruz	1-Jan	31-Dec	71
Mexico	Zacatecas	1-Jan	31-Dec	63
Micronesia	[Other]	1-Jan	31-Dec	74
Micronesia	Chuuk	1-Jan	31-Dec	72
Micronesia	Kosrae	1-Jan	31-Dec	74
Micronesia	Pohnpei	1-Jan	31-Dec	61
Micronesia	Yap	1-Jan	31-Dec	99
Moldova	[Other]	1-Jan	31-Dec	62
Moldova	Chisinau	1-Jan	31-Dec	62

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Country	Location	Seasonal Dates		M&I Rate
Monaco	Monaco	1-Jan	31-Dec	123
Mongolia	[Other]	1-Jan	31-Dec	44
Mongolia	Ulaanbaatar	1-Jan	31-Dec	53
Morocco	[Other]	1-Jan	31-Dec	84
Morocco	Agadir	1-Jan	31-Dec	77
Morocco	Casablanca	1-Jan	31-Dec	99
Morocco	Fes	1-Jan	31-Dec	104
Morocco	Marrakech	1-Jan	31-Dec	104
Morocco	Rabat	1-Jan	31-Dec	90
Morocco	Tangier	1-Jan	31-Dec	92
Morocco	Taroudant	1-Jan	31-Dec	76
Mozambique	[Other]	1-Jan	31-Dec	78
Mozambique	Maputo	1-Jan	31-Dec	78
Namibia	[Other]	1-Jan	31-Dec	64
Namibia	Etosha	1-Jan	31-Dec	64
Namibia	Swakopmund	1-Jan	31-Dec	65
Namibia	Windhoek	1-Jan	31-Dec	68
Nauru	Nauru	1-Jan	31-Dec	37
Nepal	[Other]	1-Jan	31-Dec	36
Nepal	Kathmandu	1-Jan	31-Dec	61
Nepal	Pokhara	1-Jan	31-Dec	61
Netherlands	[Other]	1-Jan	31-Dec	130
Netherlands	Amsterdam	1-Jan	31-Dec	154
Netherlands	Eindhoven	1-Jan	31-Dec	144
Netherlands	Hague, The	1-Jan	31-Dec	156
Netherlands	Lisse	1-Jan	31-Dec	150
Netherlands	Maastricht	1-Jan	31-Dec	149
Netherlands	Noordwijk	1-Jan	31-Dec	142
Netherlands	Papendrecht	1-Jan	31-Dec	151
Netherlands	Rotterdam	1-Jan	31-Dec	151
Netherlands	Schiphol	1-Jan	31-Dec	137
Netherlands	Utrecht	1-Jan	31-Dec	144
Netherlands	Ypenburg	1-Jan	31-Dec	156
Netherlands Antilles	[Other]	15-Apr	14-Dec	74
Netherlands Antilles	[Other]	15-Dec	14-Apr	77
Netherlands Antilles	Aruba	4-Apr	18-Dec	105
Netherlands Antilles	Aruba	19-Dec	3-Apr	112
Netherlands Antilles	Bonaire	15-Apr	14-Dec	74
Netherlands Antilles	Bonaire	15-Dec	14-Apr	77
Netherlands Antilles	Curacao	1-Jan	31-Dec	105
Netherlands Antilles	Saba	1-Jan	31-Dec	105
Netherlands Antilles	Sint Maarten (Dutch Part)	15-Apr	14-Dec	120
Netherlands Antilles	Sint Maarten (Dutch Part)	15-Dec	14-Apr	124
New Caledonia	New Caledonia	1-Jan	31-Dec	86
New Zealand	[Other]	1-Jan	31-Dec	88
New Zealand	Auckland	1-Jan	31-Dec	122
New Zealand	Christchurch	1-Jan	31-Dec	105

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Country	Location	Seasonal Dates		M&I Rate
New Zealand	Queenstown	1-Jan	31-Dec	94
New Zealand	Rotarua	1-Jan	31-Dec	92
New Zealand	Wellington	1-Jan	31-Dec	126
Nicaragua	[Other]	1-Jan	31-Dec	42
Nicaragua	Managua	1-Jan	31-Dec	62
Nicaragua	Matagalpa	1-Jan	31-Dec	42
Niger	[Other]	1-Jan	31-Dec	30
Niger	Niamey	1-Jan	31-Dec	77
Nigeria	[Other]	1-Jan	31-Dec	61
Nigeria	Abuja	1-Jan	31-Dec	116
Nigeria	Bauchi	1-Jan	31-Dec	60
Nigeria	Calabar	1-Jan	31-Dec	60
Nigeria	Ibadan	1-Jan	31-Dec	45
Nigeria	Kaduna	1-Jan	31-Dec	82
Nigeria	Kano	1-Jan	31-Dec	102
Nigeria	Lagos	1-Jan	31-Dec	95
Nigeria	Maiduguri	1-Jan	31-Dec	53
Nigeria	Sokoto	1-Jan	31-Dec	64
Nigeria	Warri	1-Jan	31-Dec	55
Nigeria	Yenagoa	1-Jan	31-Dec	62
Niue	Niue	1-Jan	31-Dec	56
Norway	[Other]	1-Jan	31-Dec	165
Norway	Oslo	1-Jan	31-Dec	165
Norway	Stavanger	1-Jan	31-Dec	156
Oman	[Other]	1-Sep	14-Jul	105
Oman	[Other]	15-Jul	31-Aug	108
Oman	Muscat	1-Jan	31-Dec	137
Other Foreign Localities	Other Foreign Localities	1-Jan	31-Dec	20
Pakistan	[Other]	1-Jan	31-Dec	60
Pakistan	Faisalabad	1-Jan	31-Dec	46
Pakistan	Islamabad (incl. Rawalpindi)	1-Jan	31-Dec	76
Pakistan	Karachi	1-Jan	31-Dec	67
Pakistan	Lahore	1-Jan	31-Dec	57
Pakistan	Peshawar	1-Jan	31-Dec	45
Pakistan	Quetta	1-Jan	31-Dec	60
Palau, Republic of	[Other]	1-Jan	31-Dec	82
Palau, Republic of	Koror	1-Jan	31-Dec	82
Panama	[Other]	1-Jan	31-Dec	31
Panama	Colon	1-Jan	31-Dec	98
Panama	Panama City	1-Jan	31-Dec	98
Papua New Guinea	[Other]	1-Jan	31-Dec	72
Papua New Guinea	Port Moresby	1-Jan	31-Dec	96
Paraguay	[Other]	1-Jan	31-Dec	38
Paraguay	Asuncion	1-Jan	31-Dec	55
Paraguay	Ciudad del Este	1-Jan	31-Dec	39
Paraguay	Encarnacion	1-Jan	31-Dec	20
Peru	[Other]	1-Jan	31-Dec	33

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Country	Location	Seasonal Dates		M&I Rate
Peru	Cuzco	1-Jan	31-Dec	65
Peru	Lima	1-Jan	31-Dec	80
Peru	Paracas	1-Jan	31-Dec	50
Philippines	[Other]	1-Jan	31-Dec	45
Philippines	Cebu	1-Jan	31-Dec	73
Philippines	Davao City	1-Jan	31-Dec	71
Philippines	Manila	1-Jan	31-Dec	72
Poland	[Other]	1-Jan	31-Dec	64
Poland	Gdansk	1-Sep	30-Apr	73
Poland	Gdansk	1-May	31-Aug	80
Poland	Katowice	1-Jan	31-Dec	86
Poland	Krakow	1-Jan	31-Dec	90
Poland	Poznan	1-Jan	31-Dec	115
Poland	Szczecin	1-Jan	31-Dec	64
Poland	Warsaw	1-Jan	31-Dec	109
Poland	Wroclaw	1-Jan	31-Dec	82
Portugal	[Other]	1-Jan	31-Dec	77
Portugal	Cascais	1-Jan	31-Dec	112
Portugal	Estoril	1-Jan	31-Dec	112
Portugal	Faial Island	1-Nov	31-Mar	82
Portugal	Faial Island	1-Apr	31-Oct	83
Portugal	Lisbon	1-Jan	31-Dec	102
Portugal	Madeira Islands	1-Jan	31-Dec	71
Portugal	Oeiras	1-Jan	31-Dec	112
Portugal	Oporto	1-Nov	31-Mar	69
Portugal	Oporto	1-Apr	31-Oct	70
Portugal	Ponta Delgada	1-Nov	31-Mar	66
Portugal	Ponta Delgada	1-Apr	31-Oct	70
Portugal	Sao Miguel Island	1-Oct	31-Mar	66
Portugal	Sao Miguel Island	1-Apr	30-Sep	70
Qatar	[Other]	1-Jan	31-Dec	110
Qatar	Doha	1-Jan	31-Dec	110
Reunion	Reunion	1-Jan	31-Dec	76
Romania	[Other]	1-Jan	31-Dec	46
Romania	Bucharest	1-Jan	31-Dec	98
Russia	[Other]	1-Jan	31-Dec	101
Russia	Moscow	1-Jan	31-Dec	131
Russia	Saint Petersburg	1-Jan	31-Dec	111
Russia	Vladivostok	1-Jan	31-Dec	95
Russia	Yuzhno-Sakhalinsk	1-Jan	31-Dec	120
Rwanda	[Other]	1-Jan	31-Dec	36
Rwanda	Gisenyi	1-Jan	31-Dec	56
Rwanda	Kigali	1-Jan	31-Dec	84
Saint Helena	Saint Helena	1-Jan	31-Dec	22
Saint Kitts and Nevis	Saint Kitts and Nevis	1-May	30-Nov	92
Saint Kitts and Nevis	Saint Kitts and Nevis	1-Dec	30-Apr	96
Saint Lucia	Saint Lucia	1-May	30-Nov	68

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Country	Location	Seasonal Dates		M&I Rate
Saint Lucia	Saint Lucia	1-Dec	30-Apr	73
Saint Vincent and the Grenadines	Saint Vincent and the Grenadines	1-May	30-Nov	89
Saint Vincent and the Grenadines	Saint Vincent and the Grenadines	1-Dec	30-Apr	90
Samoa	Samoa	1-Jan	31-Dec	86
San Marino	San Marino	1-Jan	31-Dec	115
Sao Tome and Principe	Principe	1-Jan	31-Dec	47
Sao Tome and Principe	Sao Tome	1-Jan	31-Dec	86
Saudi Arabia	[Other]	1-Jan	31-Dec	99
Saudi Arabia	Dhahran Area	1-Jan	31-Dec	89
Saudi Arabia	Jeddah	1-Jan	31-Dec	99
Saudi Arabia	Medina	1-Oct	31-May	86
Saudi Arabia	Medina	1-Jun	30-Sep	93
Saudi Arabia	Riyadh	1-Jan	31-Dec	98
Saudi Arabia	Taif	1-Oct	31-May	87
Saudi Arabia	Taif	1-Jun	30-Sep	89
Senegal	[Other]	1-Jan	31-Dec	63
Senegal	Dakar	1-Jan	31-Dec	110
Serbia and Montenegro	[Other]	1-Jan	31-Dec	62
Serbia and Montenegro	Belgrade	1-Jan	31-Dec	89
Serbia and Montenegro	Podgorica	1-Jan	31-Dec	99
Serbia and Montenegro	Pristina	1-Jan	31-Dec	62
Seychelles	Seychelles	1-Jan	31-Dec	123
Sierra Leone	[Other]	1-Jan	31-Dec	35
Sierra Leone	Freetown	1-Jan	31-Dec	77
Singapore	Singapore	1-Jan	31-Dec	104
Slovakia	[Other]	1-Jan	31-Dec	48
Slovakia	Bratislava	1-Jan	31-Dec	119
Slovenia	[Other]	1-Jan	31-Dec	94
Slovenia	Ljubljana	1-Jan	31-Dec	94
Slovenia	Portoroz	1-Jan	31-Dec	86
Solomon Islands	Solomon Islands	1-Jan	31-Dec	65
Somalia	[Other]	1-Jan	31-Dec	20
Somalia	Mogadishu	1-Jan	31-Dec	38
South Africa	[Other]	1-Jan	31-Dec	36
South Africa	Cape Town	1-Jan	31-Dec	119
South Africa	Durban	1-Jan	31-Dec	85
South Africa	Johannesburg	1-Jan	31-Dec	82
South Africa	Pretoria	1-Jan	31-Dec	71
South Africa	Skukuza	1-Jan	31-Dec	41
South Africa	Stellenbosch	1-Jan	31-Dec	83
South Africa	Sun City	1-Jan	31-Dec	127
Spain	[Other]	1-Jan	31-Dec	91
Spain	Almeria	1-Jan	31-Dec	123
Spain	Balearic Islands	1-Jan	31-Dec	133
Spain	Barcelona	1-Jan	31-Dec	169
Spain	Bilbao	1-Jan	31-Dec	91
Spain	Fuengirola	1-Jan	31-Dec	102

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Country	Location	Seasonal Dates		M&I Rate
		1-Jan	31-Dec	
Spain	La Coruna	1-Jan	31-Dec	105
Spain	Las Palmas de Gran Canaria	1-Jan	31-Dec	110
Spain	Madrid	1-Jan	31-Dec	144
Spain	Malaga	1-Jan	31-Dec	113
Spain	Marbella	1-Jan	31-Dec	113
Spain	Oviedo	1-Jan	31-Dec	106
Spain	San Sebastian	1-Jan	31-Dec	102
Spain	Santa Cruz de Tenerife	1-Jan	31-Dec	104
Spain	Santander	1-Jan	31-Dec	101
Spain	Santiago de Compostela	1-Jan	31-Dec	114
Spain	Seville	1-Jan	31-Dec	101
Spain	Valencia	1-Jan	31-Dec	108
Spain	Vigo	1-Jan	31-Dec	103
Sri Lanka	[Other]	1-Jan	31-Dec	41
Sri Lanka	Ahungalla	1-Jan	31-Dec	58
Sri Lanka	Bentota	1-Jan	31-Dec	42
Sri Lanka	Colombo	1-Jan	31-Dec	71
Sri Lanka	Galle	1-Jan	31-Dec	43
Sudan	[Other]	1-Jan	31-Dec	57
Sudan	Khartoum	1-Jan	31-Dec	87
Suriname	[Other]	1-Jan	31-Dec	67
Suriname	Paramaribo	1-Jan	31-Dec	67
Swaziland	[Other]	1-Jan	31-Dec	48
Swaziland	Mbabane	1-Jan	31-Dec	84
Sweden	[Other]	1-Jan	31-Dec	174
Sweden	Stockholm	1-Jan	31-Dec	174
Switzerland	[Other]	1-Jan	31-Dec	124
Switzerland	Basel	1-Jan	31-Dec	135
Switzerland	Bern	1-Jan	31-Dec	134
Switzerland	Davos	1-Jan	31-Dec	145
Switzerland	Geneva	1-Jan	31-Dec	145
Switzerland	Klosters	1-Jan	31-Dec	144
Switzerland	Lugano	1-Jan	31-Dec	147
Switzerland	Montreux	1-Jan	31-Dec	136
Switzerland	Zurich	1-Jan	31-Dec	124
Syria	[Other]	1-Jan	31-Dec	61
Syria	Damascus	1-Jan	31-Dec	61
Taiwan	[Other]	1-Jan	31-Dec	67
Taiwan	Kaohsiung	1-Jan	31-Dec	83
Taiwan	Taichung	1-Jan	31-Dec	74
Taiwan	Taipei	1-Jan	31-Dec	121
Tajikistan	[Other]	1-Jan	31-Dec	33
Tajikistan	Dushanbe	1-Jan	31-Dec	33
Tanzania	[Other]	1-Jan	31-Dec	52
Tanzania	Dar es Salaam	1-Jan	31-Dec	90
Tanzania	Zanzibar	1-Jan	31-Dec	99
Thailand	[Other]	1-Jan	31-Dec	30

Appendix C: 2007 Maximum Foreign Per Diem Rates

Effective October 1, 2007

Country	Location	Seasonal Dates		M&I Rate
Thailand	Bangkok	1-Jan	31-Dec	72
Thailand	Chiang Mai	1-Jan	31-Dec	85
Thailand	Chiang Rai	1-Jan	31-Dec	54
Thailand	Hat Yai	1-Jan	31-Dec	54
Thailand	Hua Hin	1-Jan	31-Dec	67
Thailand	Nong Khai	1-Jan	31-Dec	30
Thailand	Pattaya City	1-Jan	31-Dec	77
Thailand	Phuket	1-Jan	31-Dec	68
Thailand	Samui Island	1-Jan	31-Dec	71
Togo	[Other]	1-Jan	31-Dec	31
Togo	Lama Kara	1-Jan	31-Dec	40
Togo	Lome	1-Jan	31-Dec	86
Tokelau Islands	Tokelau Islands	1-Jan	31-Dec	18
Tonga	[Other]	1-Jan	31-Dec	65
Tonga	Nukualofa	1-Jan	31-Dec	65
Trinidad and Tobago	[Other]	1-Jan	31-Dec	95
Trinidad and Tobago	Port of Spain	1-Jan	31-Dec	95
Trinidad and Tobago	Tobago	16-Apr	20-Dec	173
Trinidad and Tobago	Tobago	21-Dec	15-Apr	178
Tunisia	[Other]	1-Jan	31-Dec	54
Tunisia	Carthage	1-Jan	31-Dec	99
Tunisia	Gammarth	1-Jan	31-Dec	99
Tunisia	Lamarsa	1-Jan	31-Dec	99
Tunisia	Tunis	1-Jan	31-Dec	99
Turkey	[Other]	1-Jan	31-Dec	82
Turkey	Adana-Incirlik	1-Jan	31-Dec	90
Turkey	Ankara	1-Jan	31-Dec	130
Turkey	Antalya	1-Jan	31-Dec	94
Turkey	Aydin	1-Jan	31-Dec	104
Turkey	Bursa	1-Jan	31-Dec	102
Turkey	Elmadag	1-Jan	31-Dec	130
Turkey	Istanbul	1-Jan	31-Dec	104
Turkey	Izmir-Cigli	1-Jan	31-Dec	100
Turkey	Manzarali	1-Jan	31-Dec	130
Turkey	Nevsehir	1-Jan	31-Dec	93
Turkey	Yamanlar	1-Jan	31-Dec	100
Turkmenistan	[Other]	1-Jan	31-Dec	48
Turkmenistan	Ashgabat	1-Jan	31-Dec	48
Turks and Caicos Islands	Turks and Caicos Islands	1-Jan	31-Dec	90
Tuvalu	Tuvalu	1-Jan	31-Dec	38
Uganda	[Other]	1-Jan	31-Dec	26
Uganda	Entebbe	1-Jan	31-Dec	57
Uganda	Kampala	1-Jan	31-Dec	86
Ukraine	[Other]	1-Jan	31-Dec	50
Ukraine	Kyiv	1-Jan	31-Dec	105
United Arab Emirates	[Other]	1-Jan	31-Dec	118
United Arab Emirates	Abu Dhabi	1-Jan	31-Dec	118

Appendix C: 2007 Maximum Foreign Per Diem Rates

Effective October 1, 2007

Country	Location	Seasonal Dates		M&I Rate
United Arab Emirates	Dubai	1-Jun	31-Aug	111
United Arab Emirates	Dubai	1-Sep	31-May	121
United Kingdom	[Other]	1-Jan	31-Dec	117
United Kingdom	Belfast	1-Jan	31-Dec	159
United Kingdom	Birmingham	1-Jan	31-Dec	111
United Kingdom	Bristol	1-Jan	31-Dec	141
United Kingdom	Cardiff, Wales	1-Jan	31-Dec	129
United Kingdom	Caversham	1-Jan	31-Dec	114
United Kingdom	Crawley	1-Jan	31-Dec	181
United Kingdom	Edinburgh	1-Jan	31-Dec	139
United Kingdom	Gatwick	1-Jan	31-Dec	128
United Kingdom	Glasgow	1-Jan	31-Dec	134
United Kingdom	Harrogate	1-Jan	31-Dec	105
United Kingdom	High Wycombe	1-Jan	31-Dec	142
United Kingdom	Horley	1-Jan	31-Dec	181
United Kingdom	Liverpool	1-Jan	31-Dec	132
United Kingdom	London	1-Jan	31-Dec	181
United Kingdom	Manchester	1-Jan	31-Dec	147
United Kingdom	Menwith Hill	1-Jan	31-Dec	105
United Kingdom	Oxford	1-Jan	31-Dec	117
United Kingdom	Portsmouth	1-Jan	31-Dec	117
United Kingdom	Reading	1-Jan	31-Dec	114
Uruguay	[Other]	1-Jan	31-Dec	47
Uruguay	Montevideo	1-Jan	31-Dec	66
Uruguay	Punta del Este	16-Mar	14-Dec	121
Uruguay	Punta del Este	15-Dec	15-Mar	132
Uzbekistan	[Other]	1-Jan	31-Dec	55
Uzbekistan	Tashkent	1-Jan	31-Dec	55
Vanuatu	[Other]	1-Jan	31-Dec	13
Vanuatu	Port Vila	1-Jan	31-Dec	113
Vanuatu	Santos	1-Jan	31-Dec	47
Vanuatu	Tanna Island	1-Jan	31-Dec	47
Venezuela	[Other]	1-Jan	31-Dec	56
Venezuela	Barquisimeto	1-Jan	31-Dec	77
Venezuela	Caracas	1-Jan	31-Dec	110
Venezuela	Maracaibo	1-Jan	31-Dec	80
Venezuela	Porlamar	1-Jan	31-Dec	73
Venezuela	Puerto La Cruz	1-Jan	31-Dec	76
Venezuela	Puerto Ordaz	1-Jan	31-Dec	76
Venezuela	Punto Fijo	1-Jan	31-Dec	37
Venezuela	Valencia	1-Jan	31-Dec	70
Vietnam	[Other]	1-Jan	31-Dec	76
Vietnam	Dalat	1-Jan	31-Dec	90
Vietnam	Danang	1-Jan	31-Dec	91
Vietnam	Hanoi	1-Jan	31-Dec	72
Vietnam	Ho Chi Minh City	1-Jan	31-Dec	82
Wallis and Futuna	Wallis and Futuna	1-Jan	31-Dec	64

Appendix C: 2007 Maximum Foreign Per Diem Rates

Effective October 1, 2007

Country	Location	Seasonal Dates		M&I Rate
Yemen	[Other]	1-Jan	31-Dec	65
Yemen	Aden	1-Jan	31-Dec	58
Yemen	Sanaa	1-Jan	31-Dec	79
Zambia	[Other]	1-Jan	31-Dec	42
Zambia	Chingola	1-Jan	31-Dec	75
Zambia	Kitwe	1-Jan	31-Dec	73
Zambia	Livingstone	1-Jan	31-Dec	88
Zambia	Lower Zambezi	2-Nov	30-Jun	70
Zambia	Lower Zambezi	1-Jul	1-Nov	74
Zambia	Lusaka	1-Jan	31-Dec	93
Zambia	Mfuwe	2-Nov	30-Jun	52
Zambia	Mfuwe	1-Jul	1-Nov	56
Zambia	Ndola	1-Jan	31-Dec	80
Zambia	Siavonga	1-Jan	31-Dec	24
Zimbabwe	[Other]	1-Jan	31-Dec	80
Zimbabwe	Bulawayo	1-Jan	31-Dec	90
Zimbabwe	Harare	1-Jan	31-Dec	87
Zimbabwe	Victoria Falls	1-Jan	31-Dec	138

Appendix D: Allocation of Foreign Per Diem Rates

Effective October 1, 2007

Breakfast	Lunch	Dinner	Incidentals	M & I Rate
\$0	\$0	\$0	\$1	\$1
0	0	1	1	\$2
0	1	1	1	\$3
1	1	1	1	\$4
1	1	2	1	\$5
1	2	2	1	\$6
1	2	3	1	\$7
1	2	3	2	\$8
1	2	4	2	\$9
2	2	4	2	\$10
2	3	4	2	\$11
2	3	5	2	\$12
2	3	5	3	\$13
2	4	5	3	\$14
2	4	6	3	\$15
2	4	7	3	\$16
3	4	7	3	\$17
3	5	7	3	\$18
3	5	8	3	\$19
3	5	8	4	\$20
3	5	9	4	\$21
3	6	9	4	\$22
3	6	9	5	\$23
4	6	9	5	\$24
4	6	10	5	\$25
4	7	10	5	\$26
4	7	11	5	\$27
4	7	11	6	\$28
4	7	12	6	\$29
5	7	12	6	\$30
5	8	12	6	\$31
5	8	13	6	\$32
5	8	13	7	\$33
5	9	13	7	\$34
5	9	14	7	\$35
5	9	15	7	\$36
6	9	15	7	\$37
6	10	15	7	\$38
6	10	16	7	\$39
6	10	16	8	\$40
6	10	17	8	\$41
6	11	17	8	\$42
6	11	17	9	\$43
7	11	17	9	\$44
7	11	18	9	\$45
7	12	18	9	\$46
7	12	19	9	\$47

Appendix D: Allocation of Foreign Per Diem Rates

Effective October 1, 2007

Breakfast	Lunch	Dinner	Incidentals	M & I Rate
7	12	19	10	\$48
7	12	20	10	\$49
8	12	20	10	\$50
8	13	20	10	\$51
8	13	21	10	\$52
8	13	21	11	\$53
8	14	21	11	\$54
8	14	22	11	\$55
8	14	23	11	\$56
9	14	23	11	\$57
9	15	23	11	\$58
9	15	24	11	\$59
9	15	24	12	\$60
9	15	25	12	\$61
9	16	25	12	\$62
9	16	25	13	\$63
10	16	25	13	\$64
10	16	26	13	\$65
10	17	26	13	\$66
10	17	27	13	\$67
10	17	27	14	\$68
10	17	28	14	\$69
11	17	28	14	\$70
11	18	28	14	\$71
11	18	29	14	\$72
11	18	29	15	\$73
11	19	29	15	\$74
11	19	30	15	\$75
11	19	31	15	\$76
12	19	31	15	\$77
12	20	31	15	\$78
12	20	32	15	\$79
12	20	32	16	\$80
12	20	33	16	\$81
12	21	33	16	\$82
12	21	33	17	\$83
13	21	33	17	\$84
13	21	34	17	\$85
13	22	34	17	\$86
13	22	35	17	\$87
13	22	35	18	\$88
13	22	36	18	\$89
14	22	36	18	\$90
14	23	36	18	\$91
14	23	37	18	\$92
14	23	37	19	\$93
14	24	37	19	\$94

Appendix D: Allocation of Foreign Per Diem Rates

Effective October 1, 2007

Breakfast	Lunch	Dinner	Incidentals	M & I Rate
14	24	38	19	\$95
14	24	39	19	\$96
15	24	39	19	\$97
15	25	39	19	\$98
15	25	40	19	\$99
15	25	40	20	\$100
15	25	41	20	\$101
15	26	41	20	\$102
15	26	41	21	\$103
16	26	41	21	\$104
16	26	42	21	\$105
16	27	42	21	\$106
16	27	43	21	\$107
16	27	43	22	\$108
16	27	44	22	\$109
17	27	44	22	\$110
17	28	44	22	\$111
17	28	45	22	\$112
17	28	45	23	\$113
17	29	45	23	\$114
17	29	46	23	\$115
17	29	47	23	\$116
18	29	47	23	\$117
18	30	47	23	\$118
18	30	48	23	\$119
18	30	48	24	\$120
18	30	49	24	\$121
18	31	49	24	\$122
18	31	49	25	\$123
19	31	49	25	\$124
19	31	50	25	\$125
19	32	50	25	\$126
19	32	51	25	\$127
19	32	51	26	\$128
19	32	52	26	\$129
20	32	52	26	\$130
20	33	52	26	\$131
20	33	53	26	\$132
20	33	53	27	\$133
20	34	53	27	\$134
20	34	54	27	\$135
20	34	55	27	\$136
21	34	55	27	\$137
21	35	55	27	\$138
21	35	56	27	\$139
21	35	56	28	\$140
21	35	57	28	\$141

Appendix D: Allocation of Foreign Per Diem Rates

Effective October 1, 2007

Breakfast	Lunch	Dinner	Incidentals	M & I Rate
21	36	57	28	\$142
21	36	57	29	\$143
22	36	57	29	\$144
22	36	58	29	\$145
22	37	58	29	\$146
22	37	59	29	\$147
22	37	59	30	\$148
22	37	60	30	\$149
23	37	60	30	\$150
23	38	60	30	\$151
23	38	61	30	\$152
23	38	61	31	\$153
23	39	61	31	\$154
23	39	62	31	\$155
23	39	63	31	\$156
24	39	63	31	\$157
24	40	63	31	\$158
24	40	64	31	\$159
24	40	64	32	\$160
24	40	65	32	\$161
24	41	65	32	\$162
24	41	65	33	\$163
25	41	65	33	\$164
25	41	66	33	\$165
25	42	66	33	\$166
25	42	67	33	\$167
25	42	67	34	\$168
25	42	68	34	\$169
26	42	68	34	\$170
26	43	68	34	\$171
26	43	69	34	\$172
26	43	69	35	\$173
26	44	69	35	\$174
26	44	70	35	\$175
26	44	71	35	\$176
27	44	71	35	\$177
27	45	71	35	\$178
27	45	72	35	\$179
27	45	72	36	\$180
27	45	73	36	\$181
27	46	73	36	\$182
27	46	73	37	\$183
28	46	73	37	\$184
28	46	74	37	\$185
28	47	74	37	\$186
28	47	75	37	\$187
28	47	75	38	\$188

Appendix D: Allocation of Foreign Per Diem Rates

Effective October 1, 2007

Breakfast	Lunch	Dinner	Incidentals	M & I Rate
28	47	76	38	\$189
29	47	76	38	\$190
29	48	76	38	\$191
29	48	77	38	\$192
29	48	77	39	\$193
29	49	77	39	\$194
29	49	78	39	\$195
29	49	79	39	\$196
30	49	79	39	\$197
30	50	79	39	\$198
30	50	80	39	\$199
30	50	80	40	\$200
30	50	81	40	\$201
30	51	81	40	\$202
30	51	81	41	\$203
31	51	81	41	\$204
31	51	82	41	\$205
31	52	82	41	\$206
31	52	83	41	\$207
31	52	83	42	\$208
31	52	84	42	\$209
32	52	84	42	\$210
32	53	84	42	\$211
32	53	85	42	\$212
32	53	85	43	\$213
32	54	85	43	\$214
32	54	86	43	\$215
32	54	87	43	\$216
33	54	87	43	\$217
33	55	87	43	\$218
33	55	88	43	\$219
33	55	88	44	\$220
33	55	89	44	\$221
33	56	89	44	\$222
33	56	89	45	\$223
34	56	89	45	\$224
34	56	90	45	\$225
34	57	90	45	\$226
34	57	91	45	\$227
34	57	91	46	\$228
34	57	92	46	\$229
35	57	92	46	\$230
35	58	92	46	\$231
35	58	93	46	\$232
35	58	93	47	\$233
35	59	93	47	\$234
35	59	94	47	\$235

Appendix D: Allocation of Foreign Per Diem Rates

Effective October 1, 2007

Breakfast	Lunch	Dinner	Incidentals	M & I Rate
35	59	95	47	\$236
36	59	95	47	\$237
36	60	95	47	\$238
36	60	96	47	\$239
36	60	96	48	\$240
36	60	97	48	\$241
36	61	97	48	\$242
36	61	97	49	\$243
37	61	97	49	\$244
37	61	98	49	\$245
37	62	98	49	\$246
37	62	99	49	\$247
37	62	99	50	\$248
37	62	100	50	\$249
38	62	100	50	\$250
38	63	100	50	\$251
38	63	101	50	\$252
38	63	101	51	\$253
38	64	101	51	\$254
38	64	102	51	\$255
38	64	103	51	\$256
39	64	103	51	\$257
39	65	103	51	\$258
39	65	104	51	\$259
39	65	104	52	\$260
39	65	105	52	\$261
39	66	105	52	\$262
39	66	105	53	\$263
40	66	105	53	\$264
40	66	106	53	\$265

For M&I rates greater than \$265, as a percentage of total M&I, allocate:

- 15% to breakfast
- 25% to lunch
- 40% to dinner
- 20% to incidentals

STATE OF COLORADO FISCAL RULES

CHAPTER 6: CASH

<u>FISCAL RULE</u>	<u>NUMBER</u>
Cash Receipts and Deposits	6-1
Change Funds and Petty Cash Funds	6-2
Imprest Cash Accounts and Bank Accounts	6-3
Entertainment Expense Bank Accounts	6-4
State Treasury Loans and Advances	6-5
Refunds and Reimbursements	6-6
Checks Returned for Insufficient Funds	6-7
Federal Cash Management	6-8

STATE OF COLORADO FISCAL RULES

Rule 6-1 CASH RECEIPTS AND DEPOSITS

AUTHORITY:

24-36-103, C.R.S. (Transmit Monies to State Treasurer)

DEFINITIONS:

Bank Account - An account approved by the State Controller and State Treasurer that is established by a state agency or institution of higher education in any financial institution for the purpose of conducting state business.

RULE:

A state agency or institution of higher education that receives money for any reason shall make timely deposits to the State Treasury, unless otherwise provided by statute or fiscal rule. All money received and not deposited during the month shall be deposited on the last working day of the month. Deposits or transfers to the State Treasury from any bank account shall be made as required by the State Treasurer.

STATE OF COLORADO FISCAL RULES

Rule 6-2 CHANGE FUNDS AND PETTY CASH FUNDS

AUTHORITY:

24-36-103(2), C.R.S. (Transmit Monies to State Treasury)
24-36-104(2.5) C.R.S. (Monies to be Deposited)
24-30-202 (20.1) C.R.S. (State Controller Authority)

DEFINITIONS:

Change Fund - A fund established at a state agency or institution of higher education that receives cash to allow for making change.

Petty Cash Fund - A fund established at a state agency or institution of higher education to allow cash payment for small, incidental expenses.

RULE:

Change funds and petty cash funds may be established based upon a written request from the chief financial officer of a state agency or institution of higher education and approval of the State Controller, or the Controller's designee. The request for approval shall state the purpose of the fund and contain justification for the amount requested.

Change funds shall only be used for making change when cash receipts are accepted from the public, such as for fees and fines. No expenditures of any kind shall be authorized from a change fund.

Petty cash funds shall only be used for payment of incidental expenses of a nominal amount such as postage, parking or expenses not otherwise appropriately billed by invoice and paid by voucher or warrant. Petty cash expenditures shall be consistent with all applicable statutes, rules, regulations, and executive orders.

All petty cash funds and all change funds shall be recorded on the State Financial System.

STATE OF COLORADO FISCAL RULES

Rule 6-3 IMPREST CASH ACCOUNTS AND BANK ACCOUNTS

AUTHORITY:

24-36-103(2), C.R.S. (Transmit Monies to State Treasury)
24-36-104(2.5), C.R.S. (Monies to Be Deposited)
24-75-202, C.R.S. (Imprest Cash Accounts)

DEFINITION:

Bank Account - An account that is established by a state agency or institution of higher education in any financial institution for the purpose of conducting state business.

Imprest Cash Account - A bank account that is established by a state agency or institution of higher education for the purpose of paying operating expenses.

RULE:

Bank account balances shall be limited to the minimum amount necessary to be consistent with legal requirements and operating efficiency. Written approval is required from the State Controller and State Treasurer prior to a state agency or institution of higher education establishing a bank account.

Deposits to imprest cash accounts shall only be in the form of reimbursements for expenditures, interest earnings, and other miscellaneous adjustments credited by the banking institution.

Reimbursements to imprest cash accounts shall be limited to actual expenditures. Request for reimbursements shall be made so that all disbursements are properly reported on the state financial system.

All imprest cash accounts and bank accounts shall be recorded on the state financial system.

EXCEPTIONS TO RULE:

This fiscal rule does not apply to the University of Colorado Board of Regents.

STATE OF COLORADO FISCAL RULES

Rule 6-4 ENTERTAINMENT EXPENSE BANK ACCOUNTS

AUTHORITY:

24-75-202, C.R.S. (Imprest Cash Accounts)

DEFINITIONS:

Entertainment Expense Bank Account - An entertainment expense bank account is an account authorized by a governing board that is established at a financial institution in the name of the State of Colorado to provide for the entertainment of officials and dignitaries by a governing board, a state university, or a state college.

RULE:

The governing boards may authorize an entertainment expense bank account to be established by the governing board for their respective colleges and universities. Prior to authorizing an entertainment expense bank account, the governing board shall review and approve a written request for the account, which includes the account balance and assures that adequate internal accounting and administrative controls exist to ensure the proper use of the account.

No deposits, other than reimbursements for expenditures, shall be made to an entertainment expense bank account. Each expenditure from the account shall be for the benefit of the state, and not for personal benefit.

EXCEPTIONS TO RULE:

This policy does not apply to any state agency or institution of higher education other than institutions of higher education and their governing boards.

STATE OF COLORADO FISCAL RULES

Rule 6-5 STATE TREASURY LOANS AND ADVANCES

AUTHORITY:

24-75-203, C.R.S. (Loans and Advances)
24-75-204, C.R.S. (Loans and Advances - Report)

DEFINITIONS:

Loans - Funds borrowed from the State Treasury by a state agency or institution of higher education to provide working capital for business operations or programs that generate their own revenue and have the capacity to repay the funds borrowed. Loans shall bear interest at a rate established by agreement or by statute. Interest shall be calculated by the State Treasurer and shall be paid as provided in the agreement.

Advances - Funds borrowed from the State Treasury by a state agency or institution of higher education to provide working capital for operations of programs, or for federal programs for which federal advances and letters of credit are not available. Advances shall be made without interest. Advances are limited to a total of twelve million dollars to a state agency or institution of higher education at any time.

RULE:

A state agency or institution of higher education shall make a written request to the State Controller for a loan or advance from the State Treasury. The request shall include the amount requested, justification for the request, and the method and time period for repayment. State agencies and institutions of higher education shall keep their working capital requirements to a minimum by following good business practices.

Loans and advances shall be made for a period no greater than twelve months. Loans and advances may be renewed for additional periods upon the state agency or institution of higher education demonstrating continuing purpose and need.

Loans and advances shall be limited to the extent that funds are available in the State Treasury that are not immediately required to be disbursed. Advances shall not exceed twelve million dollars at any given time to any state agency or institution of higher education.

Loans shall be approved by the Office of the Governor, the State Controller, and the State Treasurer. Advances shall be approved by the State Controller and the State Treasurer.

STATE OF COLORADO FISCAL RULES

Rule 6-6 REFUNDS AND REIMBURSEMENTS

AUTHORITY:

24-30-202 (19) C.R.S. (State Controller Authority)

DEFINITIONS:

Non-augmenting Revenue Account - An account used to record a refund or reimbursement from a prior fiscal year. Such revenue accounts do not serve as funding sources for appropriated expenditures.

Refund - An amount or credit received because of an overpayment or the return of an item purchased.

Reimbursement - Repayment received for amounts remitted on behalf of another party.

RULE:

State agencies and institutions of higher education will normally use either an account receivable or a revenue account to record refunds and reimbursements. However, incidental and non-recurring refunds or reimbursements for activities that involve a routine state agency or institution of higher education function may be credited against the original account coding if the recovery occurs in the same fiscal year as the original expenditure. If such recoveries are made in a subsequent fiscal year, such as an audit recovery, they should be credited to a non-augmenting revenue account.

EXCEPTIONS TO RULE:

- .01 Capital construction funds - Refunds or reimbursements received for expenditures of capital construction fund appropriation during the life of the project shall be treated as if they were received in the same fiscal year as the original expenditure. If the recovery is made after the term of the appropriation has expired, the recovery shall be credited to a non-augmenting revenue account.
- .02 Federal funds - Refunds or reimbursements received for expenditures of federal funds, prior to the expiration of the award, shall be treated as if they were received in the same fiscal year as the original expenditure. If the recovery is made after the award has expired, the recovery shall be refunded to the federal government.
- .03 Contracts and grants - Refunds or reimbursements received for expenditures made from contracts and grants shall be handled as set forth in the terms of the contract or the conditions of the grant.

STATE OF COLORADO FISCAL RULES

Rule 6-7 CHECKS RETURNED FOR INSUFFICIENT FUNDS

AUTHORITY:

24-30-202(25), C.R.S. (Returned Check Penalty)

DEFINITIONS:

Insufficient Funds - Not having a sufficient balance in an account with a bank or other drawee to cover a check when it is presented for the payment.

RULE:

A state agency or institution of higher education that receives a check that is returned for insufficient funds shall assess a reasonable fee against the person who issued the check. The fee assessed shall be at least equal to the additional bank charges incurred by the state agency or institution of higher education and may include up to an additional 25% of the additional bank charges to cover the state agency or institution of higher education's administrative costs. This penalty is in addition to any other penalty provided by statute except the penalty provided by 24-35-114, C.R.S.

STATE OF COLORADO FISCAL RULES

Rule 6-8 FEDERAL CASH MANAGEMENT

AUTHORITY:

31 CFR, Part 205 (Federal Cash Management Act)
24-22-107 (6), C.R.S. (Duties of the State Treasurer)

RULE:

State agencies and institutions of higher education shall make draws of federal funds as closely as possible with the use of those funds.

By statute, the State Treasurer shall ensure compliance with applicable federal and state laws, including any liability for interest payable to the federal government for major federal programs.

STATE OF COLORADO FISCAL RULES

CHAPTER 7: BUDGET

<u>FISCAL RULE</u>	<u>NUMBER</u>
Cash and Custodial Funds	7-1
Expiration and Rollforward of Appropriations	7-3
Overexpenditures and Required Reporting	7-4

STATE OF COLORADO FISCAL RULES

Rule 7-1 CASH AND CUSTODIAL FUNDS

AUTHORITY:

24-37-303, C.R.S. (Governor's Budget Authority)
24-37-304, C.R.S. (Office of State Planning and Budgeting)

DEFINITIONS:

Cash Funds - Funds received by state agencies and institutions of higher education from fees charged to the public, non-governmental entities, intra-agency service funds, internal service funds, and other state agencies and institutions of higher education for goods or services provided.

Custodial Funds - Funds set aside for a specific purpose generally by agreement with a donor, trustee or by court order that are generally not available for other state purposes. Federal funds originating from the federal government are considered custodial funds for the purpose of this fiscal rule.

RULE:

Spending authority for cash or custodial funds shall be approved by both the Office of State Planning and Budgeting and the State Controller. Spending authority remaining for custodial funds at year end due to an incomplete grant or contract may be reestablished in the new fiscal year, as approved by the State Controller.

Spending authority for cash and custodial funds may arise from various sources including: the federal government, the State Constitution, the State Legislature, and court decisions. Expenditures of cash and custodial funds are contingent on the availability of a positive fund balance, current revenue, or an approved working capital loan or advance from the State Treasurer.

Any excess revenue from cash funds shall be reverted to the general fund unless otherwise provided by statute. Custodial fund revenues shall be closed to the appropriate account as provided by agreement with the grantor, trustee or by court order.

EXCEPTIONS TO RULE:

This fiscal rule does not apply to non-appropriated funds in the Department of Higher Education.

STATE OF COLORADO FISCAL RULES

Rule 7-3 EXPIRATION AND ROLLFORWARD OF APPROPRIATIONS

AUTHORITY:

24-75-102, C.R.S. (Appropriation Expiration and Rollforward)

RULE:

Unexpended appropriations expire at the end of each fiscal year and do not carry over to a subsequent fiscal year, unless otherwise authorized by statute. Encumbrances that remain at the end of a fiscal year do not constitute an expenditure against that year's appropriation. Outstanding encumbrances that are carried over to the subsequent fiscal year and the resulting expenditure are charged against the subsequent fiscal year appropriation.

EXCEPTIONS TO RULE:

The State Controller may approve the carry over of unexpended appropriations to a subsequent fiscal year under one or more of the following:

- .01 The appropriated funds have been legally committed by purchase order or contract and there are extenuating circumstances that warrant carry over of the remaining appropriation.
- .02 The appropriation is from the capital construction fund.
- .03 The appropriated funds have been legally committed by purchase order or contract with the Division of Correctional Industries, d.b.a. Juniper Valley Products, and delivery is reasonably anticipated within 60 days of fiscal year end.

STATE OF COLORADO FISCAL RULES

Rule 7-4 OVEREXPENDITURES AND REQUIRED REPORTING

AUTHORITY:

24-37-303, C.R.S. (Governor's Budget Authority)
24-75-109, C.R.S. (Overexpenditures)

DEFINITIONS:

Overexpenditure of Appropriated Funds - An overexpenditure of appropriated funds exists when the total expenditures, based on the accrual basis of accounting, exceed the amount statutorily appropriated, as reflected on the state financial system. An overexpenditure also exists when accrued revenue is less than the expenditures in any fiscal year and where the fund balance at fiscal year end is insufficient to cover the revenue shortfall.

Overexpenditure of Non-appropriated Funds - An overexpenditure of cash, custodial, or other funds exists when the accrued revenues in the cash funds or custodial funds are less than the actual expenditures in any fiscal year for a particular program or project, and where the residual balance for the cash, custodial, or other fund is insufficient at fiscal year end to cover the revenue shortfall.

RULE:

For appropriated funds, expenditures shall only be made for the purpose intended and statutorily appropriated by the state Legislature and shall be limited to the amount authorized and appropriated.

For non-appropriated funds, expenditures shall be limited to:

- .01 The spending authority provided by the Office of State Planning and Budgeting and the State Controller.
- .02 The amount of accrued revenue and/or fund balance.
- .03 The actual amount approved by the governing board for the institutions within the Department of Higher Education.

Required Report of Overexpenditures

When the chief executive officer becomes aware of an overexpenditure condition within the state agency or institution of higher education, a report shall be submitted within 20 working days to the Governor through the Office of State Planning and Budgeting and the State Controller.

Statutory Penalty

If any official, officer, or employee of the state knowingly causes an expenditure of funds to be made in excess of the amount authorized by the State Legislature, upon conviction, statutory fines and/or imprisonment may be imposed.

STATE OF COLORADO FISCAL RULES

EXCEPTIONS TO RULE:

The State Controller may, with the approval of the Governor, allow an overexpenditure. Prior to recommending to the Governor that the overexpenditure be approved, the State Controller shall verify that the statutory requirements allowing the overexpenditure have been met.

Overexpenditures shall only be approved between May 1 of any fiscal year and the close of that fiscal year.

For any approved overexpenditure the State Controller shall restrict an amount equal to the overexpenditure in the next fiscal year's appropriation for the state agency or institution of higher education involved. The amount shall be restricted from a corresponding item or items of appropriation.

STATE OF COLORADO FISCAL RULES

CHAPTER 8: REPORTING

<u>FISCAL RULE</u>	<u>NUMBER</u>
Financial Statements	8-1
Quarterly Financial Reporting	8-2
Cost Allocation Plans	8-3

STATE OF COLORADO FISCAL RULES

Rule 8-1 FINANCIAL STATEMENTS

AUTHORITY:

24-75-102, C.R.S. (Appropriations Expended - When - Balance)

DEFINITIONS:

Financial Statements – Comprehensive reports prepared in accordance with generally accepted accounting principles, as adopted by the Governmental Accounting Standards Board.

Financial Reports - Financial information compiled periodically to assist in management decision-making or for reasons other than financial statement purposes.

RULE:

Annual financial statements prepared by state agencies and institutions of higher education shall be submitted to and approved by the State Controller's Office as required by the State Controller. Unless otherwise provided by this fiscal rule, financial statements shall be prepared in accordance with generally accepted accounting principles.

Any state agency or institution of higher education that have individual audits of its financial statements by the Office of the State Auditor or its contractor, may provide draft financial statements to the Office of the State Auditor or its contractor to facilitate a timely and efficient audit. The draft financial statements must be submitted to the State Controller's Office at the same time. Before publication of the financial statements, the statements must be submitted to the State Controller's Office for approval. State agencies and institutions of higher education, upon request, shall also provide copies of their financial statements to other interested parties.

Financial Statements for the State of Colorado

The annual financial statements for the State of Colorado shall be prepared by the State Controller's Office in accordance with generally accepted accounting principles. These annual financial statements shall reflect all of the financial activities of State Government.

Financial Statements for State Agency or Institution of Higher Education Reporting

The state financial system generates a balance sheet and an income statement for each state agency or institution of higher education utilizing the system. These system generated financial statements are considered acceptable financial statements for the purpose of complying with this fiscal rule.

Financial statements prepared by a state agency or institution of higher education for formal third party reporting shall be prepared in accordance with generally accepted accounting principles.

Financial statements prepared by institutions of higher education may be presented at institution or governing board level.

Exhibit information required in the fiscal year-end closing instructions issued by the State Controller and any post-closing adjustments are an integral part of the financial statements and are considered part of the state agency or institution of higher education reporting requirement.

STATE OF COLORADO FISCAL RULES

Required Reconciliation to the State Financial System

Financial statements prepared by state agencies and institutions of higher education shall be reconciled to the state financial system. A copy of this reconciliation shall be provided to the State Controller.

Should the state financial system generate the required state agency or institution of higher education financial statements, these system generated financial statements shall satisfy the requirement for this reconciliation.

Financial Reports Provided to State Agencies and Institutions of Higher Education or Other Interested Parties

As required by statute or regulation, or upon written request, financial reports shall be provided to state agencies and institutions of higher education or other interested parties. These reports shall be based on financial data obtained from or reconciled to the state financial system. If the report provided contains additional financial information or if the report has been modified, a copy of the reconciliation of the report to the state financial system shall be retained by the state agency or institution of higher education.

Additional Financial Reports for State Agencies and Institutions of Higher Education

In addition to the financial statements required by this fiscal rule, state agencies and institutions of higher education are encouraged to provide additional financial reports. These reports should be tailored to meet their needs and enhance their ability to make timely and accurate decisions.

The reports prepared should be relevant, easy to understand, comparable, timely, consistent, current, accurate, and reliable. Reports may include but are not limited to such items as: comparison of budget to actual for programs or organizational units; efficiencies and economies in operations; and the results of specific programs and activities, as reflected in accomplishments, benefits, and effectiveness; and compliance with legal requirements and administrative policies.

STATE OF COLORADO FISCAL RULES

Rule 8-2 QUARTERLY FINANCIAL REPORTING

AUTHORITY:

24-30-201, C.R.S.
24-30-202 (13)(a), C.R.S.

RULE:

All state agencies and institutions of higher education shall submit quarterly financial reports as required by the State Controller. Quarterly financial reports shall be available for use by the Governor, state legislators, executive management, and their respective staffs for planning purposes and decision-making.

- .01 The state financial system shall be the system used to record the state's financial information and the system from which standard reports shall be prepared and forwarded to the State Controller in compliance with the reporting requirement of this rule.
- .02 The State Controller shall determine what is reasonable and necessary to be included in the report, the funds which are to be included, the state agencies and institutions of higher education required to submit the reports, and the date each report is due.

Each quarterly reporting period shall be regarded as an integral part of the fiscal year. Revenues shall be allocated to quarterly reporting periods in accordance with generally accepted accounting principles. Expenditures such as salaries, operating expenditures and accruals of expenditures shall be allocated to interim periods in which they are incurred or, where appropriate, allocated among quarterly periods on the basis of benefit received or time expended. Arbitrary assignment to a quarterly period shall not be allowed.

STATE OF COLORADO FISCAL RULES

Rule 8-3 COST ALLOCATION PLANS

AUTHORITY:

CFR: Title 48, Chapter 99, Subchapter B, Part 9904: "OMB" Cost Accounting Standards Board, Cost Accounting Standards"

Federal OMB Circular A-21: "Cost Principles for Educational Institutions"

Federal OMB Circular A-87: "Cost Principles for State and Local Governments"

DEFINITIONS:

Basis of Allocation - The best suited statistic that may be used for assigning pool of costs to cost objectives in accordance with benefits derived; a traceable cause and effect relationship; or logic and reason, where neither a benefit nor cause and effect relationship is determinable.

Cash Funds - Funds received by state agencies from fees charged to the public, non-governmental entities, internal service funds, and other state agencies for goods or services provided.

Cost Objective - A project, grant, program, or other activity to which costs are being allocated.

Cost Pool - An aggregation of costs for subsequent allocation to another cost pool or a cost objective.

Costs - All expenses incurred by a project or program, either directly or indirectly. Costs include such items as labor, material, supplies, rent or building charges, operating expenses, and administrative expenses that might properly be assigned to the project or program.

Direct Cost - A cost incurred by a state agency that exclusively benefits a specific cost objective and that may be readily identified with the same specific cost objective.

Equitable Relationship - A relationship that is based on cause and effect or logic and reason.

Federal Funds - Funds received by state either directly or indirectly from the federal government.

Full Cost - The total of all direct and indirect cost associated with a specific cost objective.

Indirect Cost - A cost incurred by a state agency that does not exclusively benefit a specific cost objective and that cannot be readily identified with the same specific cost objective, and, therefore shall be allocated to cost objectives on some basis of assumed service/benefit or other equitable distribution basis.

Indirect Cost Allocation - A systematic and rational allocation of indirect cost to benefiting programs and activities that result in the calculation of an indirect cost recovery rate or the identification of the amount of indirect cost assigned to the benefiting program for cost recovery purposes and/or to establish appropriations and fees. Four types of documentation representing indirect cost allocations to cost objectives are recognized in this fiscal rule:

- a. **Statewide Federal Indirect Cost Allocation Plan** - The plan prepared by the State Controller's Office, using federally approved costing principles, to allocate the allowable central administrative costs of state government to state agencies for inclusion in its state agency Federal Indirect Cost Rate Proposal/Plan.

STATE OF COLORADO FISCAL RULES

- b. Statewide Budget/Cash Indirect Cost Allocation Plan - The plan prepared by the State Controller's Office using full costing principles, to allocate the central administrative costs of state government to state for inclusion in its state agency Budget/Cash Program Indirect Cost Determination Worksheet.
- c. State agency Federal Indirect Cost Rate Proposal/Plan:
 - o Proposal - A document prepared by a state agency to establish a rate used to recover indirect costs from federally funded programs or activities.
 - o Plan - A document prepared by a state agency to document indirect cost allocation algorithms used for federal indirect cost recovery purposes.
- d. Documentation of an indirect cost allocation prepared separately or as a part of a fee formulation process, the allocations from which are used to establish a component of fees for state cash programs and services.

Indirect Cost Allocation Methodology - A system of principles, practices, and procedures that identify: 1) the types of services provided; 2) the cost of each service; 3) the reasonable basis of allocation for each type of service which shall produce a service/benefit based or other equitable distribution of costs; 4) the cost objective(s); and 5) the appropriate mathematical computation to make an equitable allocation of costs.

RULE

State agencies shall prepare a documented indirect cost allocation or indirect cost rate proposal/plan that assigns indirect costs to their programs, activities, and services relative to their benefits received from the activities whose costs are being allocated or on another equitable relationship. The allocated costs shall be used as the basis of recovering indirect costs from the federal government, determining fees for program services and activities, and assessing the cost effectiveness of a program or activity.

State agencies shall use a cost allocation methodology that assures that the allocations made through the methodology represents a service/benefit or other equitable relationship between the cost of the services provided and the value of the benefits received by users of the services.

State agencies shall periodically review their cost allocation methodology to ensure that the methodology represents the best allocation attainable. Allocations should be reconciled to actual expenditures to ensure all costs have been captured and allocated.

Indirect Cost Allocations Made for Federal Indirect Cost Recovery Purposes

A state agency that receives federal funds shall prepare a state agency federal indirect cost rate proposal/plan in accordance with OMB A-21 or OMB A-87 and sign an indirect cost rate or allocation methodology agreement with the federal government. The state agency o federal indirect cost rate proposal/plan shall include all costs allocated to the state agency in the statewide federal indirect cost allocation plan and other approved cost allocation plans.

A state agency that receives federal funds primarily from federal programs that do not allow indirect costs to be recovered is exempted from preparing a state agency federal indirect cost rate proposal/plan to obtain an agreement with the federal government. However, documentation supporting this fact shall be sent to the State Controller's Office by the state agency for review.

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Grants, contracts, and other agreements that do not allow for the recovery of the full cost incurred under the agreement should be closely evaluated to determine if their acceptance is cost effective and in the best interest of the State of Colorado.

A state agency that has prepared and submitted an indirect cost rate proposal or plan or a plan revision to the federal government and negotiated an indirect cost rate or allocation agreement with the federal government shall submit a copy of the agreement with the federal government to the State Controller within three weeks after a signed copy is received from the federal government.

Indirect Cost Allocations Made For Use in Establishing Fees and Appropriations

A state agency that receives cash funds based on fees charged to users shall compute an indirect cost allocation that identifies and allocates all indirect costs to all appropriate cost objectives. Allocations to cash programs shall be used as a component in the calculation of fees that recover the full cost of cash funded programs and services. The allocations made to cash funded programs and services shall be documented. Documentation of the allocated components may take any form that is convenient for the state agency, but shall adequately document the allocations of indirect costs used in establishing the fees for cash funded programs and services and be available for review. The allocations shall include all costs allocated to the state agency in the Statewide Budget/Cash Cost Allocation Plan.

If a statewide central service agency provides services to federally funded programs and is charging a fee for the services provided, the statewide central service agency's fees charged to the federal programs shall be based upon only allowable cost for federal programs as defined in federal regulations. The statewide central service agency that charges a fee for services to federally funded programs shall include the allocation from the Statewide Federal Indirect Cost Allocation Plan, as opposed to the allocation from the Statewide Budget/Cash Cost Allocation Plan, as a component of the costs used to formulate its fees for services provided.

Accounting for Indirect Cost Recoveries

Indirect cost recoveries shall be recorded when earned in separately identifiable accounts as determined by the State Controller. All Indirect cost recoveries shall be credited to the state general fund, unless otherwise appropriated or directed by law.

Revenues from indirect cost recoveries shall not be deferred at the end of the fiscal year.

EXCEPTIONS TO RULE:

- .01 If a state agency can document that use of their state agency federal indirect cost rate or allocation, in lieu of a separate indirect cost determination for establishing fees would not result in a significant reduction in the potential costs recovered, the state agency may use the state agency Federal Indirect Cost Rate Proposal/Plan as their basis for recovering indirect costs from cash funded programs.
- .02 Direct costs are generally defined as costs that may be identified specifically with a particular final cost objective. All other costs are defined as indirect costs. However, for institutions of higher education, under OMB Circular A-21, a cost that cannot specifically be identified with a particular final cost objective (a sponsored project, an instructional activity, or other institutional activity), but may be directly assigned to such activities relatively easily with a high degree of accuracy may be allocated to federal contracts and grants as a direct cost.

STATE OF COLORADO FISCAL RULES

- .03 If a state agency has negotiated a multiple year indirect cost recovery rate with its federal cognizant agency, based upon their state agency Federal Indirect Cost Rate Proposal, the state agency is not required to prepare or submit another state agency Federal Indirect Cost Rate Proposal to the State Controller's Office as long as the negotiated multiple year rate is in effect.

STATE OF COLORADO FISCAL RULES

CHAPTER 9: PAYROLL

<u>FISCAL RULE</u>	<u>NUMBER</u>
Use of the State Payroll System	9-1
Direct Deposit Payroll for State Employees Paid on the State Payroll System	9-2
Final Pay for a Terminating State Employee	9-3
Overpayments	9-4

STATE OF COLORADO FISCAL RULES

Rule 9-1 USE OF THE STATE PAYROLL SYSTEM

AUTHORITY:

24-30-201(1)(e), C.R.S.
24-30-202(1); (8.5); (13), C.R.S.

DEFINITIONS:

State Payroll System - The official payroll system for the State of Colorado as designated by the State Controller.

RULE:

All state agencies and institutions of higher education shall use the state payroll system to record and maintain employee payroll information and data; and to pay employees, unless the State Controller has granted an exception.

STATE OF COLORADO FISCAL RULES

Rule 9-2 DIRECT DEPOSIT PAYROLL FOR STATE EMPLOYEES PAID ON THE STATE PAYROLL SYSTEM

AUTHORITY:

24-30-201(1)(e), C.R.S.
24-30-202(1); (8.5); (13), C.R.S.
24-50-104(8)(a), C.R.S. (Payment of Salaries)

DEFINITIONS:

Direct Deposit Payroll Program - A payroll program where an employee's net pay is deposited directly to the employee's legally established checking or savings account via an electronic fund transfer system.

State Payroll System - The official payroll system for the State of Colorado as designated by the State Controller.

RULE:

State employees paid either monthly or bi-weekly on the state payroll system shall be on the direct deposit payroll program unless an exception is approved by the State Controller, or delegate.

STATE OF COLORADO FISCAL RULES

Rule 9-3 FINAL PAY FOR A TERMINATING STATE EMPLOYEE

AUTHORITY:

24-30-201(1)(e), C.R.S.
24-30-202(1); (8.5); (13), C.R.S.
24-50-104(8)(a), C.R.S. (Payment of Salaries)

DEFINITIONS:

State Payroll System - The official payroll system for the State of Colorado as designated by the State Controller.

RULE:

Final pay shall be available to terminating state employees as follows:

- .01 When an employee terminates employment with the state, with or without giving notice, final payment shall be made no later than their next regular pay day.
- .02 When a state agency or institution of higher education terminates an employee, final payment shall be made within three working days of the date of termination.

STATE OF COLORADO FISCAL RULES

Rule 9-4 OVERPAYMENTS TO STATE EMPLOYEES

AUTHORITY:

24-30-201 C.R.S.

RULE:

Through error, a state employee may be paid more than is due. When the error is detected, provisions shall be made for the repayment of the overpayment.

If the overpayment is nominal, it shall all be deducted from the employee's next paycheck. However, in some cases the overpayment may be significant and require a repayment schedule extending over a period of time. The chief executive officer, or a delegate, of the state agency or institution of higher education shall establish a repayment schedule based on the particular facts involved in each case. The State Controller shall approve any repayment schedule extending for more than six months.

An employee's maximum liability for repayment, should an error go undetected for over a two year period, shall be limited to the total amount of the overpayment for the first two years in which the employee was overpaid

STATE OF COLORADO FISCAL RULES

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