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[Home](#) > Transactions on Your Financial Statements

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## **Transactions on Your Financial Statements** <sup>[1]</sup>

Each line item of a Purchase Order (PO) will appear on your m-Fin Financial Detail as an:  
1. Encumbrance 1 day after the PO is created. PO creation means the shopping cart has been turned into a requisition, and, if necessary, the requisition has been fully approved.

**Note:** Payment Vouchers (PVs) don't encumber ? they appear only as an actual expense, see #2 below.

2. Actual expense 1 day after the invoice (voucher) becomes payable (i.e., receiving has been done, if necessary, and the voucher is fully approved). This will also result in a second transaction line decreasing the encumbrance by the voucher amount (except for PVs)

### **Your Training Format**

To learn more select the Quick Reference Guide below. You may also want to watch the [What are PO Encumbrances video](#) <sup>[2]</sup>.

#### **Files:**



[Transactions on Your Financial Statements QRG](#)<sup>[3]</sup>

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**Source URL:** <http://www.cu.edu/psc/training/transactions-your-financial-statements>

#### **Links:**

[1] <http://www.cu.edu/psc/training/transactions-your-financial-statements>

[2] <http://www.cu.edu/controller/what-are-po-encumbrances>

[3] <http://www.cu.edu/sites/default/files/policies/40646-transactions-your-financial-statements/files/qrgtransactionsonyourfinancialstatements121115.pdf>