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OFFICE OF THE UNIVERSITY TREASURER

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[Home](#) > Investment Valuation Policy

Investment Valuation Policy ^[1]

An underlying principal of performance monitoring is the ability to accurately measure the value of the investments whether managed internally or externally.

Process

General guidelines for valuing and reporting on investments are contained in Statement No. 31 and 72 of the Governmental Accounting Standards Board. The Treasurer's office shall ensure that all University investments are valued in accordance with Statement No. 31 and 72. Fair value, as defined in Statement No. 31, shall be used to measure performance and may be determined from sources in this order:

1. From the custodian of investment securities who purchase market pricing quotation;
2. From closing prices reported in trade publications, e.g., the Wall Street Journal;
3. From Internet sites for SEC regulated mutual funds;
4. From estimates of market values using prices of comparable securities, e.g., matrices; and
5. Reasonable estimates based on professional judgment.

Groups audience:

Treasurer

Source URL: <http://www.cu.edu/treasurer/investment-valuation-policy>

Links:

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