

Budget Basics ^[1]

The purpose of the Budget Basics course is to provide participants with an overview of budgeting at the University of Colorado, including components of the budget, the implications of the budget on a fund-by-fund basis, differences and similarities between campuses, and how budgets work in the University's Financial System.

Program Level: Basic

Prerequisites: None

Advanced Preparation: N/A

Instructional Method: Group-Internet Based

Instructor: [Nora Sandoval](#) ^[2]

Recommended CPE Credit: 1.0 Hours

Field of Study: Finance

Course Objectives:

At the end of the course, participants will be able to:

- Identify major revenue and expense items in the University's budget, both system-wide and on a campus-by-campus basis;
- Explain the implications of budgets from both managerial (how they are used for oversight) and practice (how they work in the general ledger) perspectives;
- Describe the meaning of the budget on a fund-by-fund basis, in particular budget-based vs. cash-based funds;
- Explain how budgeting is different from, but relates to, the accounting function at the University of Colorado; and,
- Identify budgets on financial reports and know how they relate to available resources.

Course Developer: [Nora Sandoval](#) ^[2]

Course Reviewers: [Normandy Roden](#) ^[3], [Tori Roedel](#) ^[4] - April 2026

Program Policies ^[5]

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Links

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[2] <https://www.cu.edu/controller/nora-sandoval-cpe-instructor> [3] <https://www.cu.edu/controller/normandy-roden> [4] <https://www.cu.edu/controller/tori-roedel-cpe-instructor> [5] <https://www.cu.edu/controller/cpe-cpas-policies> [6] <http://www.learningmarket.org>