

Fiscal Procedures (draft - revised January 2020) ^[1]

Introduction

The Fiscal Procedures provide guidance on internal controls, accounting policies, and financial reporting for the University of Colorado.

Where do these policies and procedures come from? ^[2] Watch our short video to learn about the University of Colorado Fiscal Procedures and how they're developed.

[Read More](#) ^[3]

Chapter 1: Accounting

Procedures related to accounting principles and standards; interface with the state financial system; delegated authority; financial transactions and internal controls; reporting of fraud, theft, or embezzlement; and, accountability and capitalization of equipment.

[Read More](#) ^[4]

Chapter 2: Disbursement

Procedures related to propriety of expenditures; commitment vouchers; receiving reports; purchase discounts; *interest payment on delinquent payables*; interagency purchases and payments; official functions and training functions; miscellaneous compensation and other benefits (perquisites); and, moving and relocation. *Revised July 1, 2017.*

[Read More](#) ^[5]

Chapter 3: Contracts

Policies, procedures, and forms related to expenditure contracts are established by the Procurement Service Center and are found on the [Procurement Service Center website](#) ^[6].
Revised December 1, 2017.

[Go To Procurement Service Center Website](#) ^[6]

Chapter 4: Projects

Procedures related to capital construction administration; capital construction projects; and, capital construction project retainage.

[Read More](#) ^[7]

Chapter 5: Travel

Policies, procedures, and forms related to travel are established by the Procurement Service Center and are found on the [Procurement Service Center website](#) [8].

[Go To Procurement Service Center Website](#) [8]

Chapter 6: Cash

Policies, procedures, and forms related to cash are established by the Office of the University Treasurer and are found on the [Treasurer website](#) [9].

[Go To Treasurer Website](#) [9]

Chapter 7: Budget

Policies, procedures, and forms related to budget are established by the Budget and Finance Office and are found on the [Budget and Finance Office website](#) [10].

[Go To Budget and Finance Office Website](#) [10]

Chapter 8: Reporting

Procedures related to annual financial statements; state-generated financial statements; required reconciliation to the state financial system; indirect cost allocations; and, accounting for indirect cost recoveries.

[Read More](#) [11]

Chapter 9: Payroll

Policies, procedures, and forms related to payroll are established by the Employee Services office and are found on the [Employee Services website](#) [12].

[Go To Employee Services Website](#) [12]

Appendix - Fiscal Procedures Glossary

Definitions of select terms found in the Fiscal Procedures.

[Read More](#) [13]

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Controller

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