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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
Right Sidebar:
OUC-Fiscal Procedures Navigation

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