

# **Fiscal Procedures (draft - revised January 2020)** <sup>[1]</sup>

## **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? <sup>[2]</sup> Watch our short video to learn about the University of Colorado Fiscal Procedures and how they're developed.

Read More <sup>[3]</sup>

## **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 <sup>[4]</sup>

## **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 <sup>[5]</sup>

## **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 <sup>[6]</sup>. *Revised December 1, 2017.*

Go To Procurement Service Center Website <sup>[6]</sup>

## **Chapter 4: Projects**

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

Read More <sup>[7]</sup>

## 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]

### Groups audience:

Controller

### Right Sidebar:

OUC-Fiscal Procedures Navigation

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### Links

[1] <https://www.cu.edu/controller/fiscal-procedures-draft-revised-january-2020>

[2] <https://www.cu.edu/controller/where-do-policies-come/fiscal-procedures>  
[3] <https://www.cu.edu/controller/fiscal-procedures-introduction> [4] <https://www.cu.edu/controller/chapter-1-accounting> [5] <https://www.cu.edu/controller/chapter-2-disbursement> [6] <https://www.cu.edu/psc/procurement-rules> [7] <https://www.cu.edu/controller/chapter-4-projects>  
[8] <https://www.cu.edu/psc/travel> [9] <https://www.cu.edu/treasurer> [10] <https://www.cu.edu/budgetpolicy>  
[11] <https://www.cu.edu/controller/chapter-8-reporting> [12] <https://www.cu.edu/employee-services>  
[13] <https://www.cu.edu/controller/appendix-fiscal-procedures-glossary>