

1. INTRODUCTION

Purpose of the Financial Policies and Procedures User Guide.

2. ACCOUNT STRUCTURE

Explanation of the Account Numbers and definitions of the account structure.

3. LEDGER GROUPS

Explanation of the ledger groupings (i.e. 0253 series, 0135 series, etc.)

4. SUBCODES

Detailed explanation of each subcode and its proper use.

5. TRAVEL

Detailed explanation of travel policies, guidelines and appropriate documentation required for travel reimbursement.

6. PETTY CASH POLICY

Policies on the user of the petty cash box for minor expenditures.

7. CHECK REQUESTS

Explanation of check request policies and procedures.

8. PAYROLL & HUMAN RESOURCES

Explanation of payroll procedures.

9. CAPITALIZATION GUIDELINES

Guidance for determining what expenditures should be coded to 4660, capital equipment versus those that should be coded to expense codes.

This also provides guidance for which expenditures should be charged to capital projects.

10. DEPARTMENTAL FINANCIAL PERFORMANCE

11. CAPITAL PROJECT MANAGEMENT SYSTEM

12. GIFTS AND CLASSIFICATION OF NET ASSETS

13. ANNUAL BUDGET PROCESS

14. FUND ACCOUNT DEFICITS

15. FIXED ASSET CONTROL

16. PURCHASING POLICY