

**Financial Policy & Procedure Instructions Manual**  
**FPI A-6 State Fiscal Rules**

As a unit under the Department of Higher Education, Colorado State University must comply with the State of Colorado Fiscal Rules -

<http://www.colorado.gov/dpa/dfp/sco/FiscalRules/Archive/7-1-06/rules.htm>

The purpose of the Fiscal Rules is to set forth policies for state agencies concerning internal controls, accounting policies, and financial reporting for the State of Colorado. These Fiscal Rules apply to all State agencies and to all employees of the State. The Financial Policy and Procedure Instructions of Colorado State University are based on guidelines presented in the State Fiscal Rules, and in some cases, expand upon the State Fiscal Rules.

