



PURPOSE

The Controller's Unit Policy Program (CUPP) is a comprehensive program designed to effectively manage all aspects of CU policy in a professional, efficient and cost-effective manner. The *CU Policy Manual* is applicable to all university units, providing users with policy, rules, guidelines, procedures and other resources associated with financial activities at Oregon State University (OSU).

OVERVIEW

OSU operates under a broad spectrum of policies, regulations, laws and other local, state and federal government requirements. The CU Policy Manual is the official university record for these rules as they apply to operating units. The length and breadth of this manual is a testimony to the volume and complexity of the financial transactions conducted on a daily basis at the university, and is an effort to codify, in one location, policies and process guidelines for implementing these policies for the vast majority of financial transactions.

In the event of an inconsistency or conflict, applicable law and [Board of Trustees Policies](#) supersede [University Policies and Standards](#), which supersede unit-level policy, rules, guidelines, procedures or bylaws (including those in this manual). The CU Policy Manual supersedes all other unit-level policy, rules, procedures, guidelines or bylaws related to financial activities.

The university reserves the right to add, amend or revoke any of the contained rules, policies, regulations and instructions or incorporate additional ones, as circumstances or the good of the university community may require. This may occur with or without notice, as a result of a regulatory requirement or other mandate. Additional information and unit procedures may also be found on the [Controller's Unit web site](#). Please contact the appropriate [Policy Steward](#) or your unit's [Financial Strategic Partner](#) to request an interpretation or recommend a revision for a specific policy.

STRUCTURE

The numbering convention used in the CU Policy Manual aligns with University Policy.

- The first 2-digit segment of the number represents the Business and Finance category of the University Policy and Standards Manual.
- The next 3-digit segment represents the major administrative or functional financial activity, defined as follows:
 - The first section (100) includes guidelines and other resources related to the CUPP.
 - The remaining sections are organized by function, such as Revenue & Receivables (110), Payroll (120), Expenses & Payables (140), Financial Accounting (150) and Treasury (160).
- The last 3-digit segment of the number represents the specific policy for each sub-function within a given major category.

NAVIGATING THROUGH ONLINE MANUAL

[Controller's Unit Policy Program website](#)

Submit a **POLICY REQUEST** (click link at top of main webpage):

- Enter First and Last Name
- Enter Email Address
- Select Type of Request (Policy Change, Policy Inquiry, FAQ Clarification/Inquiry or Other)
- Provide Detail (reason for request; policy number/title)
- Click on "Submit" Button

There are a variety of ways to locate a **POLICY**:

- a) Click **POLICY MANUAL** link at top of main webpage to open full list of policies and various ways to search for policies:
 - Select policy category from right side of webpage to see specific policies.
 - Use Misc Search Tools from left side of webpage to search by **title** (Index), by **number** (List), by **old FIS number** (FIS), or to search **Policy Archive** or **University Policies and Standards**.

- b) Hover over **POLICY MANUAL** at top of main webpage to see drop-down, then select a category to see list of related policies -or- hover over category, then select a specific policy.
- c) Scroll to the bottom of main webpage and click through sections of **POLICY MANUAL**:
 - o **RESOURCES** (includes **Administrative Information, Program Guidelines, Procedures and Search Tools**).
 - o **Policy Categories** (includes **REVENUE & RECEIVABLES, PAYROLL, EXPENSES & PAYABLES, FINANCIAL ACCOUNTING and TREASURY**).

There are a variety of ways to locate **RESOURCES**:

- a) Click **RESOURCES** link at top of main webpage to open full list of **Administrative Information, Program Guidelines and Search Tools**.
- b) Hover over **RESOURCES** at top of main webpage to see drop-down, then select a specific type to see related resources -or- hover over type, then select a specific resource.
- c) Scroll to the **POLICY MANUAL** at bottom of main webpage and click on **RESOURCES**.
- d) Check out quick links in the center of main webpage:
 - o **ACCOUNT CODES**
 - o **CONTACTS**
 - o **DEFINITIONS**
 - o **FAQS** (Frequently Asked Questions)
 - o **POLICY REVIEW**
 - o **POLICY UPDATES**
 - o **PROGRAM FILES**
 - o **TRAINING**