

FISCAL ACCOUNTABILITY RULES

RULE 7.1 – PROPRIETY OF EXPENDITURES

Definition

An expenditure (includes both expenditures and expenses) is the decrease or use of the financial resources of a fund. For purposes of this rule, expenditures only refers to those payments made via procurement card, check, or electronic fund transfers initiated by the Controller's Office or payments being made using petty cash or imprest accounts approved by the Controller.

Rule

1. Expenditures shall only be made for official business of the City and County of Denver.
2. Expenditures shall be reasonable and necessary under the specific circumstances.
3. Expenditures must not be contrary to law.
4. Expenditures should be made only in the best interest of the City and County of Denver.
5. The City and County of Denver or its constituents should receive a benefit from any expenditure made.
6. Justification and authorization of expenditures is the responsibility of the Expending Authority.

Procedures and Forms

The **Controller's Office** is responsible for any procedures and forms associated with this rule.