

Financial Services Manual (FIN)

FIN 003: Definitions

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Terms in this manual are defined as follows:

Asbestos Abatement

Programs to encapsulate or remove asbestos containing materials that, if they become airborne or “friable,” would constitute a health threat.

Authorizing Travel Official (ATO)

A person who has been assigned ASU presidential authority to approve out-of-state and international travel and who typically is a department chair or higher-level position, or a business manager reporting to such position. The ATO in approving the travel is attesting to the best of his or her knowledge that the travel is appropriate for the employee to take and appears to be for a valid university purpose.

Commitment of Funds

Generally a commitment of funds occurs when:

1. funds are encumbered through issuance of a purchase order or FM work order
or
2. a cost estimate has been provided by FPM and a design contract, if needed, is entered into.

Conference Designated Lodging

The hotel that the conference is being held at or the hotel(s) specified in the conference brochure.

Accommodations at alternate hotels in the immediate vicinity of the conference may be considered conference designated lodging when vacancies are not available at the recommended hotel(s) and after comparable rates are obtained.

Contracted Travel Agency

A travel agency under contract with the university to provide travel-related services.

Current Year Expenditure Authority

Expenditures budgeted from current year budgeted revenues and transfers-in and any budgeted balance carry-forward.

Dean’s Office Approval

Financial Services and the Office of Planning and Budget will accept the approval of a business operations manager or other higher-level position within the dean’s office in lieu of the dean’s approval.

Demolition

The removal of all or any part of a structure for any purpose.

Designated Duty Post

The place where an employee spends the largest portion of the regular work day or working time, or the place to which he or she returns after completing special assignments.

Desk Manual

A reference document that provides organized information on office and business procedures (e.g., cash-handling and related security procedures) that are specific to a department.

Disabled Access

Making buildings and facilities accessible to individuals with disabilities, consistent with the Americans with Disabilities Act, through the elimination of architectural and communication barriers to the extent those barriers prevent access to programs, services, and activities. Examples of modifications addressed to allow access by those with mobility impairments may include, but are not limited to: doorways, accessible paths of travel, restrooms, and seating areas. Others examples are modifications to accommodate individuals with visual and hearing impairments and may include, but are not limited to: special signage, telecommunications, emergency alarms, and elevator modifications.

Fixed Equipment

Permanently affixed/installed furniture, fixtures and equipment. Examples include but are not limited to: elevators, bulletin boards, kitchen cabinets, walk-in boxes, building directories, library shelving, drinking fountains, signage, plumbing fixtures, building mechanical systems, chalkboards, backbone telecom/data/systems and electrical systems, fixed electronic equipment, and fixed theater or classroom seating, as well as other fixtures and equipment installed with the intent of permanent use in that location.

Furniture/Fixtures and Equipment (FF&E)

Moveable furniture, fixtures, or equipment that requires no permanent connection to utilities or to the structure. They may require utility outlets, but are plug-in types. Examples include but are not limited to: moveable or nonfixed theater or classroom seating, electronic equipment, desks, chairs, bookcases, files, waste receptacles, easels, partitions, refrigerators, tables, credenzas, stools, typing stands, computer stands, and other furniture, including interior wall/furniture systems. FF&E also includes scientific or technical equipment such as centrifuges, lasers, spectrometers, shop equipment/tools, kilns, and microscopes.

In-State Travel

Travel within the State of Arizona that may, at the discretion of the university, include travel to adjoining states within 100 miles from the Arizona border, excluding travel to Mexico.

Infrastructure

Nonbuilding improvements that directly support operating a facility that is listed in the annual building system such as, but not limited to, utility delivery systems, roadway systems, external lighting systems, irrigation systems, sidewalks, and parking lots. Additional campus infrastructure includes: campus grounds, other circulation systems (bike paths, pedestrian routes, etc.), and parking structures.

International Travel

Any travel outside of the United States and its territories and possessions.

Inventory

Goods on hand that are intended for sale.

Invited Guest

A person who enters a campus for an educational, research, or public service activity, and not primarily to purchase or receive goods or services not related to the educational, research, or public service activities of the university.

Life Safety/Code Upgrades

Those items specifically related to compliance with life safety codes. Examples include but are not limited to: elimination of dead-end corridors, improvement of building exits, installation of fire sprinklers in existing construction, eliminating hazardous conditions, etc.

Long-Term Travel Allowance

The lodging and per diem allowance for employees who are temporarily required to reside away from their primary residence for 30 days or more.

Major Maintenance

The periodic need to repair/rework building and infrastructure systems or components. Examples include but are not limited to: reroofing, disassembling and rebuilding air-conditioning system water chillers, and other long-term maintenance requirements.

New Construction

The creation of a new facility or the addition, expansion, or extension of an existing facility that adds to the building's overall gross square footage. Examples include but are not limited to: additions to existing facilities and construction of portable or temporary buildings.

Non-Athletic Team/Group Travel

Travel that involves a minimum of three university personnel, with one individual being the primary responsible employee for all expenses associated with the trip.

Normal Work Day

Any work time for which an employee normally receives compensation.

Original Appropriation

The approved beginning of year appropriation budget for all state and local budgeted agency/orgs, as disseminated by the Office of Planning and Budget.

Out-of-State Travel

Travel within the United States from a point of origin within the State of Arizona to a point of destination outside the State of Arizona and back.

Note: At the discretion of the university, travel not in excess of 100 miles within adjoining states, excluding travel to Mexico, may be considered in-state travel.

Per Diem

The daily allowance for meals and incidental expenses, i.e., gratuities, laundry, and newspapers.

Planning Budget

A mechanism within the Workday Financial Management system which permits a university department to obtain greater budget detail, e.g., budgeting of in-state travel vs. out-of-state travel. Planning budgets are developed and maintained by the end-user on non-sponsored cost centers/programs by processing Budget Amendments in the Workday Financial Management System.

Planning budgets can be established at the ledger level only, e.g., capital equipment or services. An expense budget line for each object code must be established for each non-sponsored cost center/program by Financial Services before a planning budget can be entered. The total planning budget amounts can be less than the sum of appropriation unit amounts, e.g., personal services, employee related expenses and all other operating.

Plant Project Funds

Monies budgeted for construction and/or major repairs of physical facilities.

Provost/Vice Provost/Vice President Approval

In lieu of approval from the provost/vice provost/vice president, Financial Services and the Office of Planning and Budget will accept approval of the following within the office of the provost/vice provost/vice president: the business operations manager or an assistant to the provost/vice provost/vice president or higher-level position.

Renovation

The reworking of an existing building or portion of an existing building, including the upgrading of major systems, which extends the useful life. Renovation includes the major replacement, or upgrading of building systems, components, or fixed equipment that is necessitated by facility obsolescence, change in use, code requirements, physical plant wear-out, and/or related interior space modifications and aesthetic improvements. Examples include but are not limited to: demolition of the interior of a building or portion thereof, including the removal and subsequent replacement of electrical, plumbing, heating, ventilating and air conditioning systems, fixed equipment, floor coverings, and interior walls and partitions (whether fixed or moveable). The renovation of historic buildings that meet the evaluation criteria listed in the National Register of Historic Places shall be performed in accordance with the Secretary of the Interior's *Standards for Rehabilitation and Guidelines for Rehabilitating Historic Buildings*.

Resale Activity

A program that sells goods and or services primarily to individuals for personal use rather than to university departments or programs for official use. Payments made by individuals are the primary source of revenue for a resale activity.

Research and Development

Basic and applied research in the sciences and engineering, and designing, developing, or testing prototypes, processes or new products, including research and development of computer software that is embedded in or an integral part of the prototype or new product or that is required for machinery and equipment to function effectively. Research and development does not include manufacturing quality control, routine consumer product testing, market research, sales promotion, sales service, research in the social sciences or psychology, computer software research that is not included in the definition of research and development, or other nontechnical activities or technical services.

Residence

The actual dwelling place of an individual without regard to any other legal or mailing address. An individual required to reside away from his or her primary residence due to official travel away from his or her designated duty post may continue to claim such domicile as his or her residence if said residence is either inhabited by dependents, or is held vacant at tangible expense. No reimbursement for lodging or other expenses shall be allowed on the premises of an individual's residence. In the event an individual is on field assignment away from his or her designated duty post in a location in which he or she maintains a second residence, the agency head may, for the period of the assignment, designate such residence as the primary dwelling place.

Responsible Employee

The ASU employee responsible for obtaining proper authorization, paying and documenting expenses, and receiving advances and reimbursements for non-athletic team/group travel.

Routine/Preventive Maintenance

The recurring need to keep in good repair building and infrastructure systems or components. Examples include but are not limited to: replacement of cooler pads, air filters, light bulbs, drive belts, lubrication, painting schedules, elevator maintenance, and other required scheduled maintenance.

Service Center

A program that sells goods and/or services primarily to university departments or programs for official use. Interdepartmental billings are the primary source of revenue for a service center.

Shell Space

Building space that has not been finished as part of the original construction project. Examples include but are not limited to: unfinished areas of a building such as floors and basements.

Soft Encumbrance

Manual encumbrance of funds against general operating resources which are expected to be used in the following fiscal year.

Space Moving Costs

Moving, remodeling, telephone hookups, computer cabling, and other related expenses.

Time References

All times referred to in this section are considered to be at the designated duty post, i.e., Phoenix, Tempe, etc., which falls within the mountain time zone.

Travel Authorization

The types of travel authorizations are:

1. In-state travel requires verbal and/or written approval by an account signer or an authorizing travel official (ATO).
2. Out-of-state and international travel requires a written approval by an ATO before departure.

Travel Status

A condition in which an individual is conducting necessary university business outside a 50-mile radius from his or her residence and/or designated duty post with supervisory approval.

Traveler

A university employee or student traveling on university business.

Trip Approver

An authorized signer on the account(s) to which travel expenses will be charged.

University-Sponsored Travel Card

A corporate charge card made available to university employees. The card is to finance travel-related costs incurred while traveling on university business.

Unrelated Trade or Business

A trade or business (i.e., carried on for the production of income, whether or not profit results) regularly carried on (including seasonally) by the organization, that is not substantially related (aside from providing funds) to the exercise or performance of its exempt purpose or function.

Valid Receipt

A valid receipt provides the following information:

1. the name and address of the business
 2. the date of the purchase
 3. the description of the goods or service purchased
- and
4. the amount of the purchase.

If this information is not printed clearly on the receipt, the traveler is responsible for providing such information.