

Financial Services Manual (FIN)

FIN 111: Charges to General Operating Funds

Effective: 9/25/1985

Revised: 11/1/2023

Purpose

To describe allowable charges to general operating funds

Source

University policy

Policy

General operating funds are for current university operations. Allowable charges to these funds include:

1. personal services
2. employee-related expenses
3. operating expenses (e.g., supplies, maintenance, rents)
4. travel
5. equipment purchases, including both movable and [fixed equipment](#)
and
6. small remodeling projects, not to exceed \$50,000, for General Operating Appropriations (GOA) or General Operating Tuition (GOT) sources, as a general rule. General Operating New Economy Initiative (GONEI) funding and general operating funding sources allocated as distinct budgetary items (GOA sources included separate from the lump sum appropriation amount) and general operating resources appropriated for or that allow for capital-related purposes may be used for capital projects in excess of \$50,000.

Acquisitions that may not be charged to general operating funds are:

1. land, building, and improvement costs (unless noted as an exception above), which are to be funded from general operating capital outlay or local funds
2. awards, both student and faculty/staff awards, where payment is being made for recognition and not for services rendered; use of general operating funds for the payment of scholarships is expressly prohibited

Note: Payment for nonmonetary awards without intrinsic value, e.g., certificates of appreciation, is acceptable.

Payments for services rendered are paid through payroll.

3. meals, except those for ASU staff, guest lecturers, and other independent contractors while in travel status
4. holiday celebration expenditures
5. works of art
6. interviewee expenses
7. employee moving expenses
8. flowers
9. graduation caps and gowns

and

10. other charges, upon a judgment by the Vice President for Finance and Deputy Treasurer that such charges are not appropriate to general operating, with the concurrence of the responsible provost/vice provost/vice president.

Cross-References

For information that may affect holiday celebration expenditures, see [FIN 401-02](#), "Provost/Vice Provost/Vice President Approvals."

For further information about interviewee expenses see [FIN 421-02](#), "Interviewees."

For further information about prohibited transactions see [FIN 401-03](#), "Prohibited Transactions."