

# Financial Services Manual (FIN)

## FIN 111: Charges to General Operating Funds

Effective: 9/25/1985

Revised: 11/1/2024

### Purpose

To describe allowable charges to general operating funds

### Source

University policy

### Policy

General operating funds (General Operating Appropriations – GOA and General Operating Tuition – GOT) 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 \$100,000 as a general rule.

New Economy Initiative (GONEI) and Specific General Operating Appropriations:

New Economy Initiative funding is restricted to expenses that advance the activities of Science and Technology Centers and is otherwise unrestricted in purpose.

New Economy Initiative funding and other general operating appropriations (GOA) funding sources allocated as distinct budgetary items, for instance, Capital Infrastructure Funding, Research Infrastructure Funding and other general operating resources appropriated for or that allow for capital-related purposes, may be used for any valid business purpose, including capital projects in excess of \$100,000.

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."