


COMPTROLLER POLICY MANUAL

	POLICY: CMP 111
	Section: 100 General
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	Responsible office: Comptroller
	Origination date: 01/01/2000
Subject: Charges to State Operating Departments	Effective date: 01/01/2000
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PURPOSE

To describe allowable charges to state operating Departments.

SOURCE

University Policy

CMP 111: Charges to State Operating Departments

State operating Departments for NAU are for current university operations. Principal allowable charges to these Departments are:

1. personnel services
2. operating expenses (e.g., supplies, maintenance, rents)
3. travel
4. equipment purchases, including both movable and fixed equipment

Acquisitions that may not be charged to state operating Departments are:

1. Land, building, and major improvement costs, which are to be funded from state 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 state Department funds for the payment of scholarships is expressly prohibited** by state legislation. (**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 NAU staff, interviewees, guest lecturers, and other independent contractors while in travel status
4. Holiday celebration expenditures.
5. Other charges, upon judgment by the University comptroller that such charges are not appropriate to state funding, with the concurrence of the responsible provost or vice president.