

GEORGIA INSTITUTE OF TECHNOLOGY
Allowable Cost Matrix

Last Updated: June 9, 2015

TYPE OF EXPENSE	STATE APPROP 10010 11025 11041	IND COST RECOVERY FUNDS 10015 11021 11035	STATE TECH FEE FUNDS 10016	STATE TUITION FUNDS 10500	STATE OTHER FUNDS 10600 11031 11045	GTRI AG RESEARCH FUNDS 11027	AUXILIARY SERVICES FUNDS 12xxx	STUDENT ACTIVITY FUNDS 13xxx	GT PROF ED FUNDS 11022 11032 14000 14217	STATE DSS FUNDS 141xx 142xx 143xx	UNEXP PLANT FUNDS 50080	AUXILIARY RENEWAL & REPL FUNDS 51xxx	AGENCY FUNDS 6xxxx	RESTRICTED FUNDS Axxxx - Zxxxx	STATE COST SHARE FUNDS	GTF FUNDS	GTRC FUNDS
Advertising (Media/Classified/Promotional)	YES	YES	NO	YES	YES	YES	YES	YES	YES	YES	NO	NO	YES	Only if allowed by Grant/Pgrgm	Only if allowed by Grant/Pgrgm	Only if allowed by GTF Fund	Only if allowed by GTRC Fund
Alcoholic Beverages	NO	NO	NO	NO	NO	NO	NO	NO	YES	NO	NO	NO	YES	NO	NO	Only if allowed by GTF Fund	Only if allowed by GTRC Fund
Appliances for Employee/Visitor Use (i.e. Stove, Oven, Microwave, Refrigerator, Coffee Maker, Toaster, Keurig, etc)	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	YES	NO	NO	Only if allowed by GTF Fund	Only if allowed by GTRC Fund
Appliances for Laboratory or Research Use	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	Only if allowed by Grant/Pgrgm	Only if allowed by Grant/Pgrgm	Only if allowed by GTF Fund	Only if allowed by GTRC Fund
Cable TV (business related purpose)	YES	YES	NO	YES	YES	YES	YES	YES	YES	YES	NO	NO	YES	Only if allowed by Grant/Pgrgm	Only if allowed by Grant/Pgrgm	Only if allowed by GTF Fund	Only if allowed by GTRC Fund
Campus Service Centers (i.e. Parking, Cleanroom, Printing & Copying, Telecomm, etc.)	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	NO	NO	YES	Only if allowed by Grant/Pgrgm	Only if allowed by Grant/Pgrgm	Only if allowed by GTF Fund	Only if allowed by GTRC Fund
Citations, Fines & Penalties (Employee, Visitors, Students, Etc)	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	Only if allowed by GTRC Fund
College Work Study	YES	YES	NO	YES	YES	YES	YES	YES	YES	YES	NO	NO	NO	Only if allowed by Grant/Pgrgm	Only if allowed by Grant/Pgrgm	NO	NO
Commencement Regalia	YES If required for faculty member	YES If required for faculty member	NO	YES If required for faculty member	YES If required for faculty member	YES If required for faculty member	YES If required for faculty member	YES If required for faculty member	YES If required for faculty member	NO	NO	NO	YES If required for faculty member	NO	NO	Only if allowed by GTF Fund	Only if allowed by GTRC Fund
Computer Charges (Internal, Maintenance, Internet)	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	NO	NO	NO	Only if allowed by Grant/Pgrgm	Only if allowed by Grant/Pgrgm	Only if allowed by GTF Fund	Only if allowed by GTRC Fund
Computers	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	NO	NO	YES	Only if allowed by Grant/Pgrgm	Only if allowed by Grant/Pgrgm	Only if allowed by GTF Fund	Only if allowed by GTRC Fund
Conference Registrations	YES	YES	NO	YES	YES	YES	YES	YES	YES	YES	NO	NO	YES	Only if allowed by Grant/Pgrgm	Only if allowed by Grant/Pgrgm	Only if allowed by GTF Fund	Only if allowed by GTRC Fund
Credit Card Fees	YES	NO	NO	NO	NO	YES	YES	YES	YES	YES	NO	NO	YES	NO	NO	Only if allowed by GTF Fund	Only if allowed by GTRC Fund
Departmental Clothing w/GT Logo used in Official Capacity or Campus Outreach (Collared, Button Down, Golf Shirt, Sweater, Sweater Vest, etc) (\$75 de minimus limit applies)	YES	YES	NO	YES	YES	YES	YES	YES	YES	NO	NO	NO	YES	Only if allowed by Grant/Pgrgm \$75 de minimus limit applies	Only if allowed by Grant/Pgrgm \$75 de minimus limit applies	Only if allowed by GTF Fund \$75 de minimus limit applies	Only if allowed by GTRC Fund \$75 de minimus limit applies
Departmental Uniforms (i.e. police, housing, facilities, etc.)	NO	YES	NO	YES	YES	NO	YES	YES	YES	NO	NO	NO	YES	NO	NO	Only if allowed by GTF Fund	Only if allowed by GTRC Fund
Donations to Charitable Organizations	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	Only from GTF Memorial "Flower Fund"	NO
Employee Relocation	YES	YES	NO	YES	YES	YES	YES	NO	YES	NO	NO	NO	NO	Only if allowed by Grant/Pgrgm	Only if allowed by Grant/Pgrgm	Only if allowed by GTF Fund	Only if allowed by GTRC Fund

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Employee Tuition Reimbursement	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	Only for STRAP Program	Only for GTRC Program and Only for Employees with Research Titles
Entertainment (DJ, Band, Group, Speaker)	NO	NO	NO	NO	NO	NO	NO	YES	YES	NO	NO	NO	YES	NO	NO	Only if allowed by GTF Fund	Only if allowed by GTRC Fund
Equipment > \$4,999	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	Only if allowed by Grant/Prgrm	Only if allowed by Grant/Prgrm	Only if allowed by GTF Fund	Only if allowed by GTRC Fund
Equipment btw \$3,000 - \$4,999	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	Only if allowed by Grant/Prgrm	Only if allowed by Grant/Prgrm	Only if allowed by GTF Fund	Only if allowed by GTRC Fund
Fan or Heater for Individual Employees	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
Fellowships	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	Only if allowed by Grant/Prgrm Use 998 fellowship prj	Only if allowed by Grant/Prgrm Use 998 fellowship prj	Only if allowed by GTF Fund Use 998 fellowship prj	Only if allowed by GTRC Fund
Food/Beverage - Off the Shelf	Only if allowed per policy 5.2.1.9	Only if allowed per policy 5.2.1.9	NO	Only if allowed per policy 5.2.1.9	Only if allowed per policy 5.2.1.9	Only if allowed per policy 5.2.1.9	Only if allowed per policy 5.2.1.9	Only if allowed per policy 5.2.1.9	Only if allowed per policy 5.2.1.9	Only if allowed per policy 5.2.1.9	NO	NO	Only if allowed per policy 5.2.1.9	Only if allowed by Grant/Prgrm and policy 5.2.1.9	Only if allowed by Grant/Prgrm and policy 5.2.1.9	Only if allowed by GTF Fund	Only if allowed by GTRC Fund
Food/Meals - Classroom & Academic Programs for Students (includes students, employees whose participation is required)	Only for credit courses & Institute research activities	NO	NO	Only for credit courses & Institute research activities	Only for credit courses & Institute research activities	Only for credit courses & Institute rsch activities only	NO	YES	Only for credit courses & Institute research activities	Only for credit courses & Institute research activities	NO	NO	YES	NO	NO	Only if allowed by GTF Fund	Only if allowed by GTRC Fund
Food/Meals - Conferences & Workshops (includes conference & workshop participants - predominantly non-USG)	Only if allowed per policy 5.2.1.9	Only if allowed per policy 5.2.1.9	NO	Only if allowed per policy 5.2.1.9	Only if allowed per policy 5.2.1.9	Only if allowed per policy 5.2.1.9	Only if allowed per policy 5.2.1.9	Only if allowed per policy 5.2.1.9	Only if allowed per policy 5.2.1.9	Only if allowed per policy 5.2.1.9	NO	NO	Only if allowed per policy 5.2.1.9	Only if allowed by Grant/Prgrm and policy 5.2.1.9	Only if allowed by Grant/Prgrm and policy 5.2.1.9	Only if allowed by GTF Fund	Only if allowed by GTRC Fund
Food/Meals - Contract/Performer Hospitality (contracted performer or group, Ferst Center, Student Event)	NO	NO	NO	NO	NO	NO	NO	YES contract must specify food/catering requirement	YES contract must specify food/catering requirement	YES contract must specify food/catering requirement	NO	NO	YES	Only if allowed by Grant/Prgrm	Only if allowed by Grant/Prgrm	Only if allowed by GTF Fund	Only if allowed by GTRC Fund
Food/Meals - Educational or Business Meetings - Primarily Non-GT Empl (includes students, volunteers, and employees whose participation is required)	Only if allowed per policy 5.2.1.9	Only if allowed per policy 5.2.1.9	NO	Only if allowed per policy 5.2.1.9	Only if allowed per policy 5.2.1.9	Only if allowed per policy 5.2.1.9	Only if allowed per policy 5.2.1.9	Only if allowed per policy 5.2.1.9	Only if allowed per policy 5.2.1.9	Only if allowed per policy 5.2.1.9	NO	NO	Only if allowed per policy 5.2.1.9	Only if allowed by Grant/Prgrm and policy 5.2.1.9	Only if allowed by Grant/Prgrm and policy 5.2.1.9	Only if allowed by GTF Fund	Only if allowed by GTRC Fund

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Food/Meals - Employee Group Meetings (training workshops, staff/faculty meetings, includes employees and non-employees whose participation is required)	Only if Mtg is 4+ hrs and Meal is not beg or end of mtg. <i>State per diem limits apply</i>	Only if Mtg is 4+ hrs and Meal is not beg or end of mtg. <i>State per diem limits apply</i>	NO	Only if Mtg is 4+ hrs and Meal is not beg or end of mtg. <i>State per diem limits apply</i>	Only if Mtg is 4+ hrs and Meal is not beg or end of mtg. <i>State per diem limits apply</i>	Only if Mtg is 4+ hrs and Meal is not beg or end of mtg. <i>State per diem limits apply</i>	Only if Mtg is 4+ hrs and Meal is not beg or end of mtg. <i>State per diem limits apply</i>	Only if Mtg is 4+ hrs and Meal is not beg or end of mtg. <i>State per diem limits apply</i>	Only if Mtg is 4+ hrs and Meal is not beg or end of mtg. <i>State per diem limits apply</i>	Only if Mtg is 4+ hrs and Meal is not beg or end of mtg. <i>State per diem limits apply</i>	NO	NO	Only if Mtg is 4+ hrs and Meal is not beg or end of mtg. <i>State per diem limits apply</i>	Only if Mtg is 4+ hrs and Meal is not beg or end of mtg. <i>State per diem limits apply</i>	Only if allowed by Grant/Prgm and Mtg is 4+ hrs and Meal is not beg or end of mtg. <i>State per diem limits apply</i>	Only if allowed by GTF Fund	Only if allowed by GTRC Fund
Food/Meals - Employee Meals while on Official Travel Status	YES Must comply with trvl regs and meal per diem limits	YES Must comply with trvl regs and meal per diem limits	NO	YES Must comply with trvl regs and meal per diem limits	YES Must comply with trvl regs and meal per diem limits	YES Must comply with trvl regs and meal per diem limits	YES Must comply with trvl regs and meal per diem limits	YES Must comply with trvl regs and meal per diem limits	YES Must comply with trvl regs and meal per diem limits	YES Must comply with trvl regs and meal per diem limits	NO	NO	NO	Only if allowed by Grant/Prgm <i>Must comply with trvl regs and meal per diem limits</i>	Only if allowed by Grant/Prgm <i>Must comply with trvl regs and meal per diem limits</i>	Only if allowed by GTF Fund <i>Must comply with trvl regs and meal per diem limits</i>	Only if allowed by GTRC Fund <i>Must comply with trvl regs and meal per diem limits</i>
Food/Meals - Entertainment/Extraordinary Development (retreats, stewardship, donor cultivation, receptions for professional milestone/achievement, faculty recruitment entertainment)	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	YES <i>State per diem limits apply</i>	Only if allowed by Grant/Prgm	Only if allowed by Grant/Prgm	Only if allowed by GTF Fund	Only if allowed by GTRC Fund
Food/Meals - Foundation/GTRC Funded Food, Snacks, Beverage Services and Associated Paper Products	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	Only if allowed by GTF Fund	Only if allowed by GTRC Fund
Food/Meals - Official Student Events (includes potential students, guardians, volunteers, employees whose participation is required)	NO	NO	NO	NO	NO	NO	YES <i>State per diem limits apply</i>	YES <i>State per diem limits apply</i>	YES <i>State per diem limits apply</i>	NO	NO	NO	YES <i>State per diem limits apply</i>	Only if allowed by Grant/Prgm <i>State per diem limits apply</i>	Only if allowed by Grant/Prgm <i>State per diem limits apply</i>	Only if allowed by GTF Fund	Only if allowed by GTRC Fund
Food/Meals - Student Recruiting Events (includes students, potential students, parents, guardians, volunteers, employees whose participation is required)	YES <i>State per diem limits apply</i>	YES <i>State per diem limits apply</i>	NO	Only for Exec Program use <i>State per diem limits apply</i>	NO	NO	YES <i>State per diem limits apply</i>	YES <i>State per diem limits apply</i>	YES <i>State per diem limits apply</i>	NO	NO	NO	YES <i>State per diem limits apply</i>	Only if allowed by Grant/Prgm	Only if allowed by Grant/Prgm	Only if allowed by GTF Fund	Only if allowed by GTRC Fund
Food/Meals - Volunteer Events (includes advisory board, mentor programs, students, volunteers, employees whose participation is required)	NO	NO	NO	Only for Executive Program use <i>State per diem limits apply</i>	NO	NO	YES <i>State per diem limits apply</i>	YES <i>State per diem limits apply</i>	YES <i>State per diem limits apply</i>	YES <i>State per diem limits apply</i>	NO	NO	YES <i>State per diem limits apply</i>	Only if allowed by Grant/Prgm <i>State per diem limits apply</i>	Only if allowed by Grant/Prgm <i>State per diem limits apply</i>	Only if allowed by GTF Fund	Only if allowed by GTRC Fund
Freight	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	NO	YES	YES	Only if allowed by Grant/Prgm	Only if allowed by Grant/Prgm	Only if allowed by GTF Fund	Only if allowed by GTRC Fund
Fringe Benefits	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	NO	NO	NO	Only if allowed by Grant/Prgm	Only if allowed by Grant/Prgm	Only if allowed by GTF Fund	Only if allowed by GTRC Fund
Gasoline (Institute Vehicle Only)	YES	YES	NO	YES	YES	YES	YES	YES	YES	YES	NO	NO	NO	Only if allowed by Grant/Prgm	Only if allowed by Grant/Prgm	NO	Only if allowed by GTRC Fund

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TYPE OF EXPENSE	STATE	IND COST	STATE	STATE	STATE	GTRI AG	AUXILIARY	STUDENT	GT PROF ED	STATE	UNEXP	AUXILIARY	AGENCY	RESTRICTED	STATE	GTF	GTRC
	APPROP	FUNDS			TECH FEE				TUITION	OTHER		FUNDS		DSS FUNDS			
	10010 11025 11041	10015 11021 11035	10016	10500	10600 11031 11045	11027	12xxx	13xxx	11022 11032 14000 14217	141xx 142xx 143xx	50080	51xxx	6xxxx	Axxxx - Zxxxx			
Gasoline (Personal Vehicle) (see Travel Policy 6.9)	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
Gift Cards - Employees (including Groupons)	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	Only if allowed by GTRC Fund and only for research survey participants
Gift Cards - Research or Survey Participants (employee, non-employee or student)	NO	NO	NO	NO	NO	NO	NO	NO	YES	NO	NO	NO	NO	Only if allowed by Grant/Prgm	NO	Only if allowed by GTF Fund	Only if allowed by GTRC Fund
Gift Cards - Students (<i>\$75 de minimus limit applies</i>)	NO	NO	NO	NO	NO	NO	NO	YES	NO	NO	NO	NO	NO	NO	NO	Only if allowed by GTF Fund	Only if allowed by GTRC Fund & only for student activities or rsch survey participants
Gifts (Tangible) for Employee Recognition, Celebration, Appreciation, etc (<i>\$75 de minimus limit applies</i>)	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	YES	NO	NO	Only if allowed by GTF Fund <i>\$75 de minimus limit applies</i>	Only if allowed by GTRC Fund <i>\$75 de minimus limit applies</i>
Gifts (Tangible) for Employee Retirement (<i>\$200 Institute Limit applies</i>)	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	YES	NO	NO	Only if allowed by GTF Fund <i>\$200 Institute limit applies</i>	Only if allowed by GTRC Fund <i>\$200 Institute limit applies</i>
Gifts (Tangible) for Student Recognition, Celebration, Appreciation, etc (<i>\$75 de minimus limit applies</i>)	NO	NO	NO	NO	NO	NO	NO	YES	NO	NO	NO	NO	YES	Only if allowed by Grant/Prgm <i>\$75 de minimus limit applies</i>	NO	Only if allowed by GTF Fund <i>\$75 de minimus limit applies</i>	Only if allowed by GTRC Fund <i>\$75 de minimus limit applies</i>
Giveaways - Pens, Notepads, Umbrellas, etc. with GT Logo (academic or program related)	NO	NO	NO	YES	NO	NO	YES	YES	YES	YES	NO	NO	YES	Only if allowed by Grant/Prgm	Only if allowed by Grant/Prgm	Only if allowed by GTF Fund	Only if allowed by GTRC Fund
Groupons	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
Headphones (Including Bose, Beats, Noise Canceling, etc.)	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
Heater or Fan for Individual Employees	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
Legal Settlements	Only if approved by legal affairs	Only if approved by legal affairs	NO	Only if approved by legal affairs	Only if approved by legal affairs	Only if approved by legal affairs	Only if approved by legal affairs	Only if approved by legal affairs	Only if approved by legal affairs	NO	NO	NO	NO	NO	NO	Only if allowed by GTF Fund & appr by legal aff	Only if allowed by GTRC Fund & appr by legal aff
Linen/Outside Laundry Services	YES	YES	NO	YES	YES	YES	YES	YES	YES	YES	NO	NO	NO	NO	NO	Only if allowed by GTF Fund	Only if allowed by GTRC Fund
Maintenance of Equipment/Software	YES	YES	NO	YES	YES	YES	YES	YES	YES	YES	NO	NO	NO	Only if allowed by Grant/Prgm	Only if allowed by Grant/Prgm	Only if allowed by GTF Fund	Only if allowed by GTRC Fund

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Marketing	YES	NO	NO	YES	NO	YES	YES	YES	YES	NO	NO	NO	NO	NO	NO	NO	NO
Mileage Reimbursement for "On Campus" Use of Personal Vehicle (See Travel Policy 6.7)	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
Miscellaneous Other Operating Expenses	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	Only if allowed by Grant/Pgrgm	Only if allowed by Grant/Pgrgm	Only if allowed by GTF Fund	Only if allowed by GTRC Fund
New Employee Orientation	YES <i>State per diem limits apply</i>	YES <i>State per diem limits apply</i>	NO	NO	YES <i>State per diem limits apply</i>	YES <i>State per diem limits apply</i>	NO	NO	YES <i>State per diem limits apply</i>	NO	NO	NO	NO	NO	NO	Only if allowed by GTF Fund	NO
Parking - Employee (Regular or Temporary) (Including personal parking fees/yearly parking)	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
Parking - Guest Vouchers for Visitor Parking Lots or GT Hotel Lot	YES	YES	NO	YES	YES	YES	YES	YES	YES	YES	NO	NO	YES	Only if allowed by Grant/Pgrgm	Only if allowed by Grant/Pgrgm	Only if allowed by GTF Fund	Only if allowed by GTRC Fund
Parking - Official Business Permits	YES	YES	NO	YES	YES	YES	YES	YES	YES	YES	NO	NO	YES	NO	NO	Only if allowed by GTF Fund	Only if allowed by GTRC Fund
Parking - Reimbursement - Official Business (i.e. local meeting)	YES	YES	NO	YES	YES	YES	YES	YES	YES	YES	NO	NO	YES	Only if allowed by Grant/Pgrgm	Only if allowed by Grant/Pgrgm	Only if allowed by GTF Fund	Only if allowed by GTRC Fund
Parking - Reserved Space for Employee	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
Parking - Reserved Space for Visitors	YES	YES	NO	YES	YES	YES	YES	YES	YES	NO	NO	NO	YES	Only if allowed by Grant/Pgrgm	Only if allowed by Grant/Pgrgm	Only if allowed by GTF Fund	Only if allowed by GTRC Fund
Plants, Shrubbery or Greenery for Lobby, Atrium or Office	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	YES	NO	NO	Only if allowed by GTF Fund	NO
Postage/Mailing Services	YES	YES	NO	YES	YES	YES	YES	YES	YES	YES	NO	NO	YES	Only if allowed by Grant/Pgrgm	Only if allowed by Grant/Pgrgm	Only if allowed by GTF Fund	Only if allowed by GTRC Fund
Printing & Copying Services	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	NO	NO	YES	Only if allowed by Grant/Pgrgm	Only if allowed by Grant/Pgrgm	Only if allowed by GTF Fund	Only if allowed by GTRC Fund
Prizes, Awards, Recognition - Employees (including certificates & plaques)	NO	NO	NO	NO	NO	NO	YES	NO	NO	NO	NO	NO	YES	NO	NO	Only if allowed by GTF Fund	Only if allowed by GTRC Fund
Prizes, Awards, Recognition - Students (including certificates & plaques)	NO	NO	NO	NO	NO	NO	YES	YES	NO	NO	NO	NO	YES	Only if allowed by Grant/Pgrgm	Only if allowed by Grant/Pgrgm	Only if allowed by GTF Fund	Only if allowed by GTRC Fund
Professional Certification or Education Training Courses or Course Materials (includes classroom courses, online courses, preparation workbooks, GMAT prep, GRE prep, etc.)	NO Outside scope of ordinary training & employee is primary beneficiary	NO Outside scope of ordinary training & employee is primary beneficiary	NO	NO Outside scope of ordinary training & employee is primary beneficiary	NO Outside scope of ordinary training & employee is primary beneficiary	NO Outside scope of ordinary training & employee is primary beneficiary	NO Outside scope of ordinary training & employee is primary beneficiary	NO Outside scope of ordinary training & employee is primary beneficiary	NO Outside scope of ordinary training & employee is primary beneficiary	NO Outside scope of ordinary training & employee is primary beneficiary	NO Outside scope of ordinary training & employee is primary beneficiary	NO Outside scope of ordinary training & employee is primary beneficiary	YES	NO Outside scope of ordinary training & employee is primary beneficiary	NO Outside scope of ordinary training & employee is primary beneficiary	Only if related to job function, approved by the President, Provost or EVPAF and allowed by GTF Fund	Only for GTRC and OSP staff

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Professional License or License Renewal	NO Employee is primary beneficiary	NO Employee is primary beneficiary	NO	NO Employee is primary beneficiary	NO Employee is primary beneficiary	NO Employee is primary beneficiary	NO Employee is primary beneficiary	NO Employee is primary beneficiary	NO Employee is primary beneficiary	NO Employee is primary beneficiary	NO	NO	YES	NO Employee is primary beneficiary	NO Employee is primary beneficiary	Only if related to job function, approved by the President, Provost or EVPAF and allowed by GTF Fund	Only for GTRC and OSP staff
Professional Memberships/Dues - Individual	Only if required by job, related to job function and membership provides info & services useful to GT	Only if required by job, related to job function and membership provides info & services useful to GT	NO	Only if required by job, related to job function and membership provides info & services useful to GT	Only if required by job, related to job function and membership provides info & services useful to GT	Only if required by job, related to job function and membership provides info & services useful to GT	Only if required by job, related to job function and membership provides info & services useful to GT	Only if required by job, related to job function and membership provides info & services useful to GT	Only if required by job, related to job function and membership provides info & services useful to GT	Only if required by job, related to job function and membership provides info & services useful to GT	NO	NO	YES	NO	NO	Only if related to job function, approved by the President, Provost or EVPAF and allowed by GTF Fund	Only for GTRC and OSP staff
Professional Memberships/Dues - Institutional	Only if related to job function and membership provides info & services useful to GT	Only if related to job function and membership provides info & services useful to GT	NO	Only if related to job function and membership provides info & services useful to GT	Only if related to job function and membership provides info & services useful to GT	Only if related to job function and membership provides info & services useful to GT	Only if related to job function and membership provides info & services useful to GT	Only if related to job function and membership provides info & services useful to GT	Only if related to job function and membership provides info & services useful to GT	Only if related to job function and membership provides info & services useful to GT	NO	NO	YES	Only if related to job function, membership provides info & services useful to GT and allowed by Grant/Pgrgm	Only if related to job function, membership provides info & services useful to GT and allowed by Grant/Pgrgm	Only if related to job function, approved by the President, Provost or EVPAF and allowed by GTF Fund	Only for GTRC and OSP staff
Promotional Items - Pens, Notepads, Umbrellas, etc. with GT Logo (academic or program related)	NO	NO	NO	YES	NO	NO	YES	YES	YES	YES	NO	NO	YES	Only if allowed by Grant/Pgrgm	Only if allowed by Grant/Pgrgm	Only if allowed by GTF Fund	Only if allowed by GTRC Fund
Public, Private Venture (PPV) Lease Payments	YES	Only for Research Buildings	NO	Only for Academic Buildings	NO	YES	Only for Auxiliary Buildings	Only for Student Buildings	NO	NO	NO	NO	NO	NO	NO	NO	NO
Recruiting Costs - Faculty	YES	YES	NO	YES	YES	YES	YES	NO	YES	NO	NO	NO	NO	Only if allowed by Grant/Pgrgm	Only if allowed by Grant/Pgrgm	Only if allowed by GTF Fund	Only if allowed by GTRC Fund
Recruiting Costs - Staff	YES	YES	NO	YES	YES	YES	YES	NO	YES	NO	NO	NO	NO	Only if allowed by Grant/Pgrgm	Only if allowed by Grant/Pgrgm	Only if allowed by GTF Fund	Only if allowed by GTRC Fund
Registrations Paid to Vendor	YES	YES	NO	YES	YES	YES	YES	YES	YES	YES	NO	NO	YES	Only if allowed by Grant/Pgrgm	Only if allowed by Grant/Pgrgm	Only if allowed by GTF Fund	Only if allowed by GTRC Fund
Reimbursable Expenses (Consultant or Non Employee)	YES	YES	NO	YES	YES	YES	YES	YES	YES	YES	NO	NO	YES	Only if allowed by Grant/Pgrgm	Only if allowed by Grant/Pgrgm	Only if allowed by GTF Fund	Only if allowed by GTRC Fund
Rental Expenses (Hotel/Meeting Rooms)	YES	YES	NO	YES	YES	YES	YES	YES	YES	YES	NO	NO	YES	Only if allowed by Grant/Pgrgm	Only if allowed by Grant/Pgrgm	Only if allowed by GTF Fund	Only if allowed by GTRC Fund
Rentals (Office Equipment, Copiers, Computer Equipment, Supplies)	YES	YES	NO	YES	YES	YES	YES	YES	YES	YES	NO	NO	YES	Only if allowed by Grant/Pgrgm	Only if allowed by Grant/Pgrgm	Only if allowed by GTF Fund	Only if allowed by GTRC Fund
Repairs and Maintenance	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	NO	NO	YES	Only if allowed by Grant/Pgrgm	Only if allowed by Grant/Pgrgm	Only if allowed by GTF Fund	Only if allowed by GTRC Fund

GEORGIA INSTITUTE OF TECHNOLOGY
Allowable Cost Matrix

Last Updated: June 9, 2015

TYPE OF EXPENSE	STATE APPROP 10010 11025 11041	IND COST RECOVERY FUNDS 10015 11021 11035	STATE TECH FEE FUNDS 10016	STATE TUITION FUNDS 10500	STATE OTHER FUNDS 10600 11031 11045	GTRI AG RESEARCH FUNDS 11027	AUXILIARY SERVICES FUNDS 12xxx	STUDENT ACTIVITY FUNDS 13xxx	GT PROF ED FUNDS 11022 11032 14000 14217	STATE DSS FUNDS 141xx 142xx 143xx	UNEXP PLANT FUNDS 50080	AUXILIARY RENEWAL & REPL FUNDS 51xxx	AGENCY FUNDS 6xxxx	RESTRICTED FUNDS Axxxx - Zxxxx	STATE COST SHARE FUNDS	GTF FUNDS	GTRC FUNDS
Safety Products - Water, Other Hydration Products or Products required by the Occupational Safety and Health Administration (OSHA) (includes students, volunteers and employees at risk due to environmental workplace conditions such as Facilities Staff and Police Officers)	YES should be paid from dept budget of assigned employee	YES should be paid from dept budget of assigned employee	NO	YES should be paid from dept budget of assigned employee	YES should be paid from dept budget of assigned employee	YES should be paid from dept budget of assigned employee	YES should be paid from dept budget of assigned employee	YES should be paid from dept budget of assigned employee	YES should be paid from dept budget of assigned employee	YES should be paid from dept budget of assigned employee	NO	NO	YES	Only if allowed by Grant/Prgm	Only if allowed by Grant/Prgm	Only if allowed by GTF Fund	Only if allowed by GTRC Fund
Salaries/Employee Compensation	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	NO	NO	NO	Only if allowed by Grant/Prgm	Only if allowed by Grant/Prgm	Only if allowed by GTF Fund	Only if allowed by GTRC Fund
Scholarships	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	Only for schl projects used by Off Schl & Fin Aid (Hope, Zell Miller, etc)	Only if allowed by Grant/Prgm, use 997 scholarship project	Only if allowed by Grant/Prgm, use 997 scholarship project	Only if allowed by GTF Fund, use 997 scholarship project	NO
Services (Architect, Consultant, Attorney, Physician, Temp Svcs, etc.)	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	NO	YES	Only if allowed by Grant/Prgm	Only if allowed by Grant/Prgm	Only if allowed by GTF Fund	Only if allowed by GTRC Fund
Software	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	NO	NO	YES	Only if allowed by Grant/Prgm	Only if allowed by Grant/Prgm	Only if allowed by GTF Fund	Only if allowed by GTRC Fund
Stipends - Honorarium	YES	NO	NO	YES	NO	YES	NO	NO	YES	NO	NO	NO	YES	Only if allowed by Grant/Prgm	NO	Only if allowed by GTF Fund	NO
Stipends - Research Participant	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	Only if allowed by Grant/Prgm	Only if allowed by Grant/Prgm	Only if allowed by GTF Fund	NO
Stipends - Summer Program	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	Only if allowed by Grant/Prgm	Only if allowed by Grant/Prgm	Only if allowed by GTF Fund	NO
Subscriptions and Dues	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	NO	NO	YES	Only if allowed by Grant/Prgm	Only if allowed by Grant/Prgm	Only if allowed by GTF Fund	Only if allowed by GTRC Fund
Supplies and Materials	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	Only if allowed by Grant/Prgm	Only if allowed by Grant/Prgm	Only if allowed by GTF Fund	Only if allowed by GTRC Fund
Taxes - Sales Tax	YES Only if tax not exempted	YES Only if tax not exempted	YES Only if tax not exempted	YES Only if tax not exempted	YES Only if tax not exempted	YES Only if tax not exempted	YES Only if tax not exempted	YES Only if tax not exempted	YES Only if tax not exempted	YES Only if tax not exempted	NO	NO	YES	NO	Only if allowed by Grant/Prgm and only if tax not exempted	Only if allowed by GTF Fund and only if tax not exempted	Only if allowed by GTRC Fund and only if tax not exempted
Taxes - VAT, Excise, International	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	NO	NO	YES	Only if allowed by Grant/Prgm	Only if allowed by Grant/Prgm	Only if allowed by GTF Fund	Only if allowed by GTRC Fund
Technology Purchases < \$3,000	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	Only if allowed by Grant/Prgm	Only if allowed by Grant/Prgm	Only if allowed by GTF Fund	Only if allowed by GTRC Fund
Telecomm (Basic Monthly, Cellular, Internet, Data, Long Distance, Network Surcharge, New Installations, Other)	YES	YES	NO	YES	YES	YES	YES	YES	YES	YES	NO	NO	NO	Only if allowed by Grant/Prgm	Only if allowed by Grant/Prgm	Only if allowed by GTF Fund	Only if allowed by GTRC Fund

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Training - Job Related	Only if related to job function, Institute is primary beneficiary & trng is part of job duties	Only if related to job function, Institute is primary beneficiary & trng is part of job duties	NO	Only if related to job function, Institute is primary beneficiary & trng is part of job duties	Only if related to job function, Institute is primary beneficiary & trng is part of job duties	Only if related to job function, Institute is primary beneficiary & trng is part of job duties	Only if related to job function, Institute is primary beneficiary & trng is part of job duties	Only if related to job function, Institute is primary beneficiary & trng is part of job duties	Only if related to job function, Institute is primary beneficiary & trng is part of job duties	Only if related to job function, Institute is primary beneficiary & trng is part of job duties	NO	NO	YES	Only if related to job function, Institute is primary beneficiary, trng is part of job duties and allowed by Grant/Prgm	Only if related to job function, Institute is primary beneficiary, trng is part of job duties and allowed by Grant/Prgm	Only if related to job function, Institute is primary beneficiary, trng is part of job duties and allowed by GTF Fund	Only for GTRC and OSP staff
Training Courses or Course Materials for Professional Certifications or Education (includes classroom courses, online courses, preparation workbooks, GMAT prep, GRE prep, etc.)	NO Outside scope of ordinary training & employee is primary beneficiary	NO Outside scope of ordinary training & employee is primary beneficiary	NO	NO Outside scope of ordinary training & employee is primary beneficiary	NO Outside scope of ordinary training & employee is primary beneficiary	NO Outside scope of ordinary training & employee is primary beneficiary	NO Outside scope of ordinary training & employee is primary beneficiary	NO Outside scope of ordinary training & employee is primary beneficiary	NO Outside scope of ordinary training & employee is primary beneficiary	NO Outside scope of ordinary training & employee is primary beneficiary	NO	NO	YES	NO Outside scope of ordinary training & employee is primary beneficiary	NO Outside scope of ordinary training & employee is primary beneficiary	NO	Only for GTRC and OSP staff
Travel - Airline Memberships (See Travel Policy 6.9)	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	Only if allowed by GTF Fund	Only if allowed by GTRC Fund
Travel - Business Class Airfare (See Travel Policy 6.6)	Only with excption per policy 6.6	Only with excption per policy 6.6	NO	Only with excption per policy 6.6	Only with excption per policy 6.6	Only with excption per policy 6.6	Only with excption per policy 6.6	Only with excption per policy 6.6	Only with excption per policy 6.6	Only with excption per policy 6.6	NO	NO	NO	Only if allowed by Grant/Prgm and with exception per policy 6.6	Only if allowed by Grant/Prgm and with exception per policy 6.6	Only if allowed by GTF Fund and with exception per policy 6.6	NO
Travel - Domestic (See Travel Policy 6.1)	YES	YES	NO	YES	YES	YES	YES	YES	YES	YES	NO	NO	YES	Only if allowed by Grant/Prgm	Only if allowed by Grant/Prgm	Only if allowed by GTF fund	Only if allowed by GTRC Fund
Travel - First Class Airfare (See Travel Policy 6.6)	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	Only if allowed by grant or prog and with exceptn per policy 6.6	Only if allowed by grant or prog and with exceptn per policy 6.6	Only if allowed by GTF fund	Only if allowed by GTRC Fund
Travel - Foreign (See Travel Policy 6.17)	YES	YES	NO	YES	YES	YES	YES	YES	YES	YES	NO	NO	YES	Only if allowed by Grant/Prgm	Only if allowed by Grant/Prgm	Only if allowed by GTF fund	Only if allowed by GTRC Fund
Travel - Local Hotel/Motel Excise Tax (For State of GA Gov't Employee)	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
Travel - Passports or Visas - Required by GT for Official Business Only (See Travel Policy 6.9)	YES	YES	NO	YES	YES	YES	YES	YES	YES	YES	NO	NO	YES	Only if allowed by Grant/Prgm	Only if allowed by Grant/Prgm	Only if allowed by GTF fund	Only if allowed by GTRC Fund
Travel - Personal Vehicle Maintenance or Repair (See Travel Policy 6.7)	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
Travel - Tips for Housekeepers, Baggage Handler, etc. (See Travel Policy 6.9)	YES	YES	NO	YES	YES	YES	YES	YES	YES	YES	NO	NO	YES	Only if allowed by Grant/Prgm	Only if allowed by Grant/Prgm	Only if allowed by GTF fund	Only if allowed by GTRC Fund

