

GEORGIA STATE UNIVERSITY
Allowable Cost Matrix

Last Updated: June 9, 2015

TYPE OF EXPENSE	STATE APPROP FUNDS 100XX	STATE TUITION FUNDS 105XX	STATE COST SHARE FUNDS 10010 10510	STATE OTHER FUND 10600	AUXILIARY SERVICES FUNDS 12xxx	STUDENT ACTIVITY FUNDS 13xxx	CONT. ED FUNDS 14000	DSS FUNDS 141xx 142xx	IND COST RECOVERY FUND 15000	STATE TECH FEE FUND 16000	RESTRICTED FUND 20000	RESTRICTED SCHL/FELL FUND 20100	GSU FOUNDATION FUND 20200	GSU RESEARCH FOUNDATION FUND 20300	RESTRICTED FUND 20400	UNEXP PLANT FUNDS 50000	AUXILIARY R&R UNEXPENDE D PLANT FUNDS 50100	AGENCY FUNDS 6xxxx
Advertising (Media/Classified/Promotional)	YES	YES	Only if allowed by Grant/Prgm	YES	YES	YES	YES	YES	YES	NO	Only if allowed by Grant/Prgm	NO	Only if allowed by GSUF Fund	Only if allowed by GSURF Fund	Only if allowed by Grant/Prgm	NO	NO	YES
Alcoholic Beverages	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	Only if allowed by GSUF Fund	Only if allowed by GSURF Fund	NO	NO	NO	NO
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	Only if allowed by GSUF Fund via G&C Project	Only if allowed by GSURF Fund	NO	NO	NO	YES
Appliances for Laboratory or Research Use	NO	NO	Only if allowed by Grant/Prgm	NO	NO	NO	NO	NO	NO	NO	Only if allowed by Grant/Prgm	NO	Only if allowed by GSUF Fund via G&C Project	Only if allowed by GSURF Fund	Only if allowed by Grant/Prgm	NO	NO	NO
Cable TV (business related purpose)	YES	YES	Only if allowed by Grant/Prgm	YES	YES	YES	YES	YES	YES	NO	Only if allowed by Grant/Prgm	NO	NO	Only if allowed by GSURF Fund	Only if allowed by Grant/Prgm	NO	NO	YES
Campus Service Centers (i.e. Parking, Cleanroom, Printing & Copying, Telecomm, etc.)	YES	YES	Only if allowed by Grant/Prgm	YES	YES	YES	YES	YES	YES	YES	Only if allowed by Grant/Prgm	NO	Only if allowed by GSUF Fund	Only if allowed by GSURF Fund	Only if allowed by Grant/Prgm	NO	NO	YES
Citations, Fines & Penalties (Employee, Visitors, Students, Etc)	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	Only if allowed by GSURF Fund	NO	NO	NO	NO
College Work Study	YES	YES	Only if allowed by Grant/Prgm	YES	YES	YES	YES	YES	YES	NO	Only if allowed by Grant/Prgm	NO	NO	NO	Only if allowed by Grant/Prgm	NO	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	NO	YES If required for faculty member	NO	NO	NO	Only if allowed by GSUF Fund	Only if allowed by GSURF Fund	NO	NO	NO	YES If required for faculty member
Computer Charges (Internal, Maintenance, Internet)	YES	YES	Only if allowed by Grant/Prgm	YES	YES	YES	YES	YES	YES	YES	Only if allowed by Grant/Prgm	NO	Only if allowed by GSUF Fund	Only if allowed by GSURF Fund	Only if allowed by Grant/Prgm	NO	NO	NO
Computers	YES	YES	Only if allowed by Grant/Prgm	YES	YES	YES	YES	YES	YES	YES	Only if allowed by Grant/Prgm	YES use spon sub project	Only if allowed by GSUF Fund via G&C Project	Only if allowed by GSURF Fund	Only if allowed by Grant/Prgm	NO	NO	YES
Conference Registrations	YES	YES	Only if allowed by Grant/Prgm	YES	YES	YES	YES	YES	YES	NO	Only if allowed by Grant/Prgm	NO	Only if allowed by GSUF Fund	Only if allowed by GSURF Fund	Only if allowed by Grant/Prgm	NO	NO	YES
Credit Card Fees	YES		NO	NO	YES	YES	YES	YES	NO	NO	NO	NO	NO	Only if allowed by GSURF Fund	NO	NO	NO	YES
Departmental Uniforms (i.e. police, housing, facilities, etc.)	NO	YES	NO	YES	YES	YES	YES	NO	YES	NO	NO	NO	Only if allowed by GSUF Fund	Only if allowed by GSURF Fund	NO	NO	NO	YES
Donations to Charitable Organizations	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	Only if allowed by Foundation Policy	NO	NO	NO	NO	NO
Employee Relocation	YES	YES	Only if allowed by Grant/Prgm	YES	YES	NO	YES	NO	YES	NO	Only if allowed by Grant/Prgm	NO	Only excess over state allowed by	Only if allowed by GSURF Fund	Only if allowed by Grant/Prgm	NO	NO	NO
Employee Tuition Reimbursement	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	No	Only for GSURF Program and Only for Employees with Research Titles	NO	NO	NO	NO
Entertainment (DJ, Band, Group, Speaker)	NO	NO	NO	NO	NO	YES	YES	NO	NO	NO	NO	NO	Only if allowed by GSUF Fund	Only if allowed by GSURF Fund	NO	NO	NO	YES
Equipment > \$4,999	YES	YES	Only if allowed by Grant/Prgm	YES	YES	YES	YES	YES	YES	YES	Only if allowed by Grant/Prgm	NO	Only if allowed by GSUF Fund via G&C	Only if allowed by GSURF Fund	Only if allowed by Grant/Prgm	YES	YES	YES
Equipment btw \$3,000 - \$4,999	YES	YES	Only if allowed by Grant/Prgm	YES	YES	YES	YES	YES	YES	YES	Only if allowed by Grant/Prgm	NO	Only if allowed by GSUF Fund via G&C	Only if allowed by GSURF Fund	Only if allowed by Grant/Prgm	YES	YES	YES
Fellowships	NO	NO	Only if allowed by Grant/Prgm Use 998 fellowship prj	NO	NO	NO	NO	NO	NO	NO	Only if allowed by Grant/Prgm Use 998 fellowship prj	YES Use 998 fellowship project	GSU Foundation Scholarship Process	Only if allowed by GSURF Fund	Only if allowed by Grant/Prgm Use 998 fellowship prj	NO	NO	NO

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Food/Beverage - Off the Shelf	Only if allowed per USG BPM section 19.7 and 19.8	Only if allowed per USG BPM section 19.7 and 19.8	Only if allowed by Grant/Prgm and USG BPM section 19.7 and 19.8	Only if allowed per USG BPM section 19.7 and 19.8	Only if allowed per USG BPM section 19.7 and 19.8	Only if allowed per USG BPM section 19.7 and 19.8	Only if allowed per USG BPM section 19.7 and 19.8	Only if allowed per USG BPM section 19.7 and 19.8	Only if allowed per USG BPM section 19.7 and 19.8	NO	Only if allowed by Grant/Prgm and USG BPM section 19.7 and 19.8	NO	Only if allowed by GSUF Fund	Only if allowed by GSURF Fund	Only if allowed by Grant/Prgm and USG BPM section 19.7 and 19.8	NO	NO	Only if allowed per USG BPM section 19.7 and 19.8
Food/Meals - Classroom & Academic Programs for Students (includes students, employees whose participation is required)	Only for credit courses & Institute research activities	Only for credit courses & Institute research activities	NO	Only for credit courses & Institute research activities	NO	YES	Only for credit courses & Institute research activities	Only for credit courses & Institute research activities	NO	NO	NO	NO	Only if allowed by GSUF Fund	Only if allowed by GSURF Fund	NO	NO	NO	YES
Food/Meals - Conferences & Workshops (includes conference & workshop participants - predominantly non-USG)	Only if allowed per USG BPM section 19.7 and 19.8	Only if allowed per USG BPM section 19.7 and 19.8	Only if allowed by Grant/Prgm and USG BPM section 19.7 and 19.8	Only if allowed per USG BPM section 19.7 and 19.8	Only if allowed per USG BPM section 19.7 and 19.8	Only if allowed per USG BPM section 19.7 and 19.8	Only if allowed per USG BPM section 19.7 and 19.8	Only if allowed per USG BPM section 19.7 and 19.8	Only if allowed per USG BPM section 19.7 and 19.8	NO	Only if allowed by Grant/Prgm and USG BPM section 19.7 and 19.8	NO	Only if allowed by GSUF Fund	Only if allowed by GSURF Fund	Only if allowed by Grant/Prgm and USG BPM section 19.7 and 19.8	NO	NO	Only if allowed per USG BPM section 19.7 and 19.8
Food/Meals - Contract/Performer HURSAitality (contracted performer or group, Ferst Center, Student Event)	NO	NO	Only if allowed by Grant/Prgm	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	Only if allowed by Grant/Prgm	NO	Only if allowed by GSUF Fund	Only if allowed by GSURF Fund	Only if allowed by Grant/Prgm	NO	NO	YES
Food/Meals - Educational or Business Meetings - Primarily Non-GSU Empl (includes students, volunteers, and employees whose participation is required)	Only if allowed per USG BPM section 19.7 and 19.8	Only if allowed per USG BPM section 19.7 and 19.8	Only if allowed by Grant/Prgm and USG BPM section 19.7 and 19.8	Only if allowed per USG BPM section 19.7 and 19.8	Only if allowed per USG BPM section 19.7 and 19.8	Only if allowed per USG BPM section 19.7 and 19.8	Only if allowed per USG BPM section 19.7 and 19.8	Only if allowed per USG BPM section 19.7 and 19.8	Only if allowed per USG BPM section 19.7 and 19.8	NO	Only if allowed by Grant/Prgm and USG BPM section 19.7 and 19.8	NO	Only if allowed by GSUF Fund	Only if allowed by GSURF Fund	Only if allowed by Grant/Prgm and USG BPM section 19.7 and 19.8	NO	NO	Only if allowed per USG BPM section 19.7 and 19.8
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. State per diem limits apply	Only if Mtg is 4+ hrs and Meal is not beg or end of mtg. State per diem limits apply	Only if allowed by Grant/Prgm and Mtg is 4+ hrs and Meal is not beg or end of mtg. State per diem limits apply	Only if Mtg is 4+ hrs and Meal is not beg or end of mtg. State per diem limits apply	Only if Mtg is 4+ hrs and Meal is not beg or end of mtg. State per diem limits apply	Only if Mtg is 4+ hrs and Meal is not beg or end of mtg. State per diem limits apply	Only if Mtg is 4+ hrs and Meal is not beg or end of mtg. State per diem limits apply	Only if Mtg is 4+ hrs and Meal is not beg or end of mtg. State per diem limits apply	Only if Mtg is 4+ hrs and Meal is not beg or end of mtg. State per diem limits apply	NO	Only if Mtg is 4+ hrs and Meal is not beg or end of mtg. State per diem limits apply	NO	Only if allowed by GSUF Fund	Only if allowed by GSURF Fund	Only if Mtg is 4+ hrs and Meal is not beg or end of mtg. State per diem limits apply	NO	NO	Only if Mtg is 4+ hrs and Meal is not beg or end of mtg. State per diem limits apply
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	Only if allowed by Grant/Prgm 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	Only if allowed by Grant/Prgm Must comply with trvl regs and meal per diem limits	NO	Only if allowed by GSUF Fund Must comply with trvl regs and GSUF Policy	Only if allowed by GSURF Fund Must comply with trvl regs and meal per diem limits	Only if allowed by Grant/Prgm Must comply with trvl regs and meal per diem limits	NO	NO	NO
Food/Meals - Entertainment/Extraordinary Development (retreats, stewardship, donor cultivation, receptions for professional milestone/achievement, faculty recruitment entertainment)	NO	NO	Only if allowed by Grant/Prgm	NO	NO	NO	NO	NO	NO	NO	Only if allowed by Grant/Prgm	NO	Only if allowed by GSUF Fund and GSUF Policy	Only if allowed by GSURF Fund	Only if allowed by Grant/Prgm	NO	NO	YES State per diem limits apply
Food/Meals - Foundation/GSURF Funded Food, Snacks, Beverage Services and Associated Paper Products	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	Only if allowed by GSUF Fund	Only if allowed by GSURF Fund	NO	NO	NO	NO
Food/Meals - Official Student Events (includes potential students, guardians, volunteers, employees whose participation is required)	NO	NO	Only if allowed by Grant/Prgm State per diem limits apply	NO	YES State per diem limits apply	YES State per diem limits apply	YES State per diem limits apply	NO	NO	NO	Only if allowed by Grant/Prgm State per diem limits apply	NO	Only if allowed by GSUF Fund	Only if allowed by GSURF Fund	Only if allowed by Grant/Prgm State per diem limits apply	NO	NO	YES State per diem limits apply

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Food/Meals - Student Recruiting Events (includes students, potential students, parents, guardians, volunteers, employees whose participation is required)	YES State per diem limits apply	Only for Exec Program use <i>State per diem limits apply</i>	Only if allowed by Grant/Prgm	NO	YES State per diem limits apply	YES State per diem limits apply	YES State per diem limits apply	NO	YES State per diem limits apply	NO	Only if allowed by Grant/Prgm	NO	Only if allowed by GSUF Fund	Only if allowed by GSURF Fund	Only if allowed by Grant/Prgm	NO	NO	YES State per diem limits apply
Food/Meals - Volunteer Events (includes advisory board, mentor programs, students, volunteers, employees whose participation is required)	NO	Only for Executive Program use <i>State per diem limits apply</i>	Only if allowed by Grant/Prgm <i>State per diem limits apply</i>	NO	YES State per diem limits apply	YES State per diem limits apply	YES State per diem limits apply	YES State per diem limits apply	NO	NO	Only if allowed by Grant/Prgm <i>State per diem limits apply</i>	NO	Only if allowed by GSUF Fund	Only if allowed by GSURF Fund	Only if allowed by Grant/Prgm <i>State per diem limits apply</i>	NO	NO	YES State per diem limits apply
Freight	YES	YES	Only if allowed by Grant/Prgm	YES	YES	YES	YES	YES	YES	YES	Only if allowed by Grant/Prgm	NO	Only if allowed by GSUF Fund	Only if allowed by GSURF Fund	Only if allowed by Grant/Prgm	NO	YES	YES
Fringe Benefits	YES	YES	Only if allowed by Grant/Prgm	YES	YES	YES	YES	YES	YES	YES	Only if allowed by Grant/Prgm	NO	Only if allowed by GSUF Fund	Only if allowed by GSURF Fund	Only if allowed by Grant/Prgm	NO	NO	NO
Gasoline (Institute Vehicle Only)	YES	YES	Only if allowed by Grant/Prgm	YES	YES	YES	YES	YES	YES	NO	Only if allowed by Grant/Prgm	NO	NO	Only if allowed by GSURF Fund	Only if allowed by Grant/Prgm	NO	NO	NO
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	NO
Gift Cards - Employees (Full Time, Part Time, Students, Temps, Regular, etc.)	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	Only if allowed by GSURF Fund and only for research survey participants	NO	NO	NO	NO
Gift Cards - Research or Survey Participants (employee, non-employee or student)	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	Only if allowed by Grant/Prgm	NO	Reimbursable Only if allowed by GSUF Fund	Only if allowed by GSURF Fund	Only if allowed by Grant/Prgm	NO	NO	NO
Gift Cards - Students <i>(\$75 limit applies)</i>	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	Only if allowed by GSUF Fund	Only if allowed by GSURF Fund & only for student activities or rsch survey participants	NO	NO	NO	NO
Gifts (Tangible) for Employee Recognition, Celebration, Appreciation, etc <i>(\$75 limit applies)</i>	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	Only if allowed by GSURF Fund \$75 limit applies	NO	NO	NO	YES
Gifts (Tangible) for Employee Retirement <i>(\$200 Institute Limit applies)</i>	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	Only if allowed by GSUF Fund \$150 Institute limit applies	Only if allowed by GSURF Fund \$200 Institute limit applies	NO	NO	NO	YES
Gifts (Tangible) for Student Recognition, Celebration, Appreciation, etc <i>(\$75 limit applies)</i>	NO	NO	NO	NO	NO	YES	NO	NO	NO	NO	Only if allowed by Grant/Prgm \$75 limit applies	NO	NO	Only if allowed by GSUF Fund \$75 limit applies	Only if allowed by Grant/Prgm \$75 limit applies	NO	NO	YES
Giveaways - Pens, Notepads, Umbrellas, etc. with GSU Logo (academic or program related)	NO	YES	Only if allowed by Grant/Prgm	NO	YES	YES	YES	YES	NO	NO	Only if allowed by Grant/Prgm	NO	Only if allowed by GSUF Fund	Only if allowed by GSURF Fund	Only if allowed by Grant/Prgm	NO	NO	YES
Groupons	NO	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	NO
Heater or Fan for Individual Employees (Exceptions May Apply)	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	Only if allowed by GSUF Fund	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	NO	Only if approved by legal affairs	NO	NO	NO	Only if allowed by GSUF Fund & appr by legal Staff	Only if allowed by GSURF Fund & appr by legal aff	NO	NO	NO	NO

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Linen/Outside Laundry Services	YES	YES	NO	YES	YES	YES	YES	YES	YES	NO	NO	NO	Only if allowed by GSUF Fund	Only if allowed by GSURF Fund	NO	NO	NO	NO
Maintenance of Equipment/Software	YES	YES	Only if allowed by Grant/Pgrgm	YES	YES	YES	YES	YES	YES	NO	Only if allowed by Grant/Pgrgm	NO	Only if allowed by GSUF Fund	Only if allowed by GSURF Fund	Only if allowed by Grant/Pgrgm	NO	NO	NO
Marketing	YES	YES	NO	NO	YES	YES	YES	NO	NO	NO	NO	NO	Only if allowed by GSUF Fund and GSUF Policy	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	NO
Miscellaneous Other Operating Expenses	YES	YES	Only if allowed by Grant/Pgrgm	YES	YES	YES	YES	YES	YES	YES	Only if allowed by Grant/Pgrgm	NO	Only if allowed by GSUF Fund	Only if allowed by GSURF Fund	Only if allowed by Grant/Pgrgm	YES	YES	YES
New Employee Orientation	YES <i>State per diem limits apply</i>	NO	NO	YES <i>State per diem limits apply</i>	NO	NO	YES <i>State per diem limits apply</i>	NO	YES <i>State per diem limits apply</i>	NO	NO	NO	Only if allowed by GSUF Fund	NO	NO	NO	NO	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	NO
Parking - Guest Vouchers for Visitor Parking Lots or GSU Hotel Lot	YES	YES	Only if allowed by Grant/Pgrgm	YES	YES	YES	YES	YES	YES	NO	Only if allowed by Grant/Pgrgm	NO	Only if allowed by GSUF Fund	Only if allowed by GSURF Fund	Only if allowed by Grant/Pgrgm	NO	NO	YES
Parking - Official Business Permits	YES	YES	NO	YES	YES	YES	YES	YES	YES	NO	NO	NO	Only if allowed by GSUF Fund	Only if allowed by GSURF Fund	NO	NO	NO	YES
Parking - Reimbursement - Official Business (i.e. local meeting)	YES	YES	Only if allowed by Grant/Pgrgm	YES	YES	YES	YES	YES	YES	NO	Only if allowed by Grant/Pgrgm	NO	Only if allowed by GSUF Fund	Only if allowed by GSURF Fund	Only if allowed by Grant/Pgrgm	NO	NO	YES
Parking - Reserved Space for Employee	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
Parking - Reserved Space for Visitors	YES	YES	Only if allowed by Grant/Pgrgm	YES	YES	YES	YES	NO	YES	NO	Only if allowed by Grant/Pgrgm	NO	Only if allowed by GSUF Fund	Only if allowed by GSURF Fund	Only if allowed by Grant/Pgrgm	NO	NO	YES
Plants, Shrubbery or Greenery for Lobby, Atrium or Office	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	Only if allowed by GSUF Fund	NO	NO	NO	NO	YES
Postage/Mailing Services	YES	YES	Only if allowed by Grant/Pgrgm	YES	YES	YES	YES	YES	YES	NO	Only if allowed by Grant/Pgrgm	NO	Only if allowed by GSUF Fund	Only if allowed by GSURF Fund	Only if allowed by Grant/Pgrgm	NO	NO	YES
Printing & Copying Services	YES	YES	Only if allowed by Grant/Pgrgm	YES	YES	YES	YES	YES	YES	YES	Only if allowed by Grant/Pgrgm	NO	Only if allowed by GSUF Fund	Only if allowed by GSURF Fund	Only if allowed by Grant/Pgrgm	NO	NO	YES
Prizes, Awards, Recognition - Employees (including certificates & plaques)	NO	NO	NO	NO	YES	NO	NO	NO	NO	NO	NO	NO	Only if allowed by GSUF Fund and GSUF Policy	Only if allowed by GSURF Fund	NO	NO	NO	YES
Prizes, Awards, Recognition - Students (including certificates & plaques)	NO	NO	Only if allowed by Grant/Pgrgm	NO	YES	YES	NO	NO	NO	NO	Only if allowed by Grant/Pgrgm	NO	Only if allowed by GSUF Fund and GSUF Policy	Only if allowed by GSURF Fund	Only if allowed by Grant/Pgrgm	NO	NO	YES
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 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	NO Outside scope of ordinary training & employee is primary beneficiary	Only if related to job function, approved by the Dean's Office and/or Dept. Head and allowed by GSUF Fund	Only for GSURF and URSA staff	NO Outside scope of ordinary training & employee is primary beneficiary	NO	NO	YES
Professional License or License Renewal	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 Employee is primary beneficiary	NO Employee is primary beneficiary	NO Employee is primary beneficiary	NO Employee is primary beneficiary	NO Employee is primary beneficiary	Only if related to job function, approved by the Dean's Office and/or Dept. Head and allowed by GSUF Fund	Only for GSURF and URSA staff	NO Employee is primary beneficiary	NO	NO	YES

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Professional Memberships/Dues - Individual	Only if required by job, related to job function and membership provides info & services useful to GSU	Only if required by job, related to job function and membership provides info & services useful to GSU	NO	Only if required by job, related to job function and membership provides info & services useful to GSU	Only if required by job, related to job function and membership provides info & services useful to GSU	Only if required by job, related to job function and membership provides info & services useful to GSU	Only if required by job, related to job function and membership provides info & services useful to GSU	Only if required by job, related to job function and membership provides info & services useful to GSU	Only if required by job, related to job function and membership provides info & services useful to GSU	NO	NO	NO	Only if related to job function, approved by the Dean's Office and/or Dept. Head and allowed by GSUF Fund	Only for GSURF and URSA staff	NO	NO	NO	YES
Professional Memberships/Dues - Institutional	Only if related to job function and membership provides info & services useful to GSU	Only if related to job function and membership provides info & services useful to GSU	Only if related to job function, membership provides info & services useful to GSU and allowed by Grant/Prgm	Only if related to job function and membership provides info & services useful to GSU	Only if related to job function and membership provides info & services useful to GSU	Only if related to job function and membership provides info & services useful to GSU	Only if related to job function and membership provides info & services useful to GSU	Only if related to job function and membership provides info & services useful to GSU	Only if related to job function and membership provides info & services useful to GSU	NO	Only if related to job function, membership provides info & services useful to GSU and allowed by Grant/Prgm	NO	Only if related to job function, approved by the Dean's Office and/or Dept. Head and allowed by GSUF Fund	Only for GSURF and URSA staff	Only if related to job function, membership provides info & services useful to GSU and allowed by Grant/Prgm	NO	NO	YES
Promotional Items - Pens, Notepads, Umbrellas, etc. with GSU Logo (academic or program related)	NO	YES	Only if allowed by Grant/Prgm	NO	YES	YES	YES	YES	NO	NO	Only if allowed by Grant/Prgm	NO	Only if allowed by GSUF Fund	Only if allowed by GSURF Fund	Only if allowed by Grant/Prgm	NO	NO	YES
Public, Private Venture (PPV) Lease Payments	YES	Only for Academic Buildings	NO	NO	Only for Auxiliary Buildings	Only for Student Buildings	NO	NO	Only for Research Buildings	NO	NO	NO	NO	NO	NO	NO	NO	NO
Recruiting Costs - Faculty	YES	YES	Only if allowed by Grant/Prgm	YES	YES	NO	YES	NO	YES	NO	Only if allowed by Grant/Prgm	NO	Only if allowed by GSUF Fund	Only if allowed by GSURF Fund	Only if allowed by Grant/Prgm	NO	NO	NO
Recruiting Costs - Staff	YES	YES	Only if allowed by Grant/Prgm	YES	YES	NO	YES	NO	YES	NO	Only if allowed by Grant/Prgm	NO	Only if allowed by GSUF Fund	Only if allowed by GSURF Fund	Only if allowed by Grant/Prgm	NO	NO	NO
Registrations Paid to Vendor	YES	YES	Only if allowed by Grant/Prgm	YES	YES	YES	YES	YES	YES	NO	Only if allowed by Grant/Prgm	NO	Only if allowed by GSUF Fund	Only if allowed by GSURF Fund	Only if allowed by Grant/Prgm	NO	NO	YES
Reimbursable Expenses (Consultant or Non Employee)	YES	YES	Only if allowed by Grant/Prgm	YES	YES	YES	YES	YES	YES	NO	Only if allowed by Grant/Prgm	NO	Only if allowed by GSUF Fund	Only if allowed by GSURF Fund	Only if allowed by Grant/Prgm	NO	NO	YES
Rental Expenses (Hotel/Meeting Rooms)	YES	YES	Only if allowed by Grant/Prgm	YES	YES	YES	YES	YES	YES	NO	Only if allowed by Grant/Prgm	NO	Only if allowed by GSUF Fund	Only if allowed by GSURF Fund	Only if allowed by Grant/Prgm	NO	NO	YES
Rentals (Office Equipment, Copiers, Computer Equipment, Supplies)	YES	YES	Only if allowed by Grant/Prgm	YES	YES	YES	YES	YES	YES	NO	Only if allowed by Grant/Prgm	NO	Only if allowed by GSUF Fund	Only if allowed by GSURF Fund	Only if allowed by Grant/Prgm	NO	NO	YES
Repairs and Maintenance	YES	YES	Only if allowed by Grant/Prgm	YES	YES	YES	YES	YES	YES	YES	Only if allowed by Grant/Prgm	NO	NO	Only if allowed by GSURF Fund	Only if allowed by Grant/Prgm	NO	NO	YES
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	Only if allowed by Grant/Prgm	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	Only if allowed by Grant/Prgm	NO	Only if allowed by GSUF Fund	Only if allowed by GSURF Fund	Only if allowed by Grant/Prgm	NO	NO	YES
Salaries/Employee Compensation	YES	YES	Only if allowed by Grant/Prgm	YES	YES	YES	YES	YES	YES	YES	Only if allowed by Grant/Prgm	NO	Only if allowed by GSUF Fund	Only if allowed by GSURF Fund	Only if allowed by Grant/Prgm	NO	NO	NO
Scholarships	NO	NO	Only if allowed by Grant/Prgm,	NO	NO	NO	NO	NO	NO	NO	Only if allowed by Grant/Prgm,	YES	GSU Foundation Scholarship Process	NO	Only if allowed by Grant/Prgm,	NO	NO	Only for schl projects used by Off Schl & Fin Aid (Hope, Zell Miller, etc)
Services (Architect, Consultant, Attorney, Physician, Temp Svcs, etc.)	YES	YES	Only if allowed by Grant/Prgm	YES	YES	YES	YES	YES	YES	YES	Only if allowed by Grant/Prgm	NO	Only if allowed by GSUF Fund	Only if allowed by GSURF Fund	Only if allowed by Grant/Prgm	YES	NO	YES

GEORGIA STATE UNIVERSITY
Allowable Cost Matrix

Last Updated: June 9, 2015

TYPE OF EXPENSE	STATE APPROP FUNDS 100XX	STATE TUITION FUNDS 105XX	STATE COST SHARE FUNDS 10010 10510	STATE OTHER FUND 10600	AUXILIARY SERVICES FUNDS 12xxx	STUDENT ACTIVITY FUNDS 13xxx	CONT. ED FUNDS 14000	DSS FUNDS 141xx 142xx	IND COST RECOVERY FUND 15000	STATE TECH FEE FUND 16000	RESTRICTED FUND 20000	RESTRICTED SCHL/FELL FUND 20100	GSU FOUNDATION FUND 20200	GSU RESEARCH FOUNDATION FUND 20300	RESTRICTED FUND 20400	UNEXP PLANT FUNDS 50000	AUXILIARY R&R UNEXPENDE D PLANT FUNDS 50100	AGENCY FUNDS 6xxxx
Software	YES	YES	Only if allowed by Grant/Prgm	YES	YES	YES	YES	YES	YES	YES	Only if allowed by Grant/Prgm	NO	Only if allowed by GSUF Fund	Only if allowed by GSURF Fund	Only if allowed by Grant/Prgm	NO	NO	YES
Stipends - Honorarium	YES	YES	NO	NO	NO	NO	YES	NO	NO	NO	Only if allowed by Grant/Prgm	YES use spon sub project	Only if allowed by GSUF Fund	NO	Only if allowed by Grant/Prgm	NO	NO	YES
Stipends - Research Participant	NO	NO	Only if allowed by Grant/Prgm	NO	NO	NO	NO	NO	NO	NO	Only if allowed by Grant/Prgm	NO	Reimbursable Only if allowed by GSUF Fund	NO	Only if allowed by Grant/Prgm	NO	NO	NO
Stipends - Summer Program	NO	NO	Only if allowed by Grant/Prgm	NO	NO	NO	NO	NO	NO	NO	Only if allowed by Grant/Prgm	NO	Only if allowed by GSUF Fund	NO	Only if allowed by Grant/Prgm	NO	NO	NO
Subscriptions and Dues	YES	YES	Only if allowed by Grant/Prgm	YES	YES	YES	YES	YES	YES	YES	Only if allowed by Grant/Prgm	NO	Only if allowed by GSUF Fund	Only if allowed by GSURF Fund	Only if allowed by Grant/Prgm	NO	NO	YES
Supplies and Materials	YES	YES	Only if allowed by Grant/Prgm	YES	YES	YES	YES	YES	YES	YES	Only if allowed by Grant/Prgm	YES use spon sub project	Only if allowed by GSUF Fund	Only if allowed by GSURF Fund	Only if allowed by Grant/Prgm	YES	YES	YES
Taxes - Sales Tax	YES Only if tax not exempted	YES Only if tax not exempted	Only if allowed by Grant/Prgm and 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	Only if allowed by GSUF Fund and includes sales tax	Only if allowed by GSURF Fund and only if tax not exempted	NO	NO	NO	YES
Taxes - VAT, Excise, International	YES	YES	Only if allowed by Grant/Prgm	YES	YES	YES	YES	YES	YES	YES	Only if allowed by Grant/Prgm	NO	Only if allowed by GSUF Fund	Only if allowed by GSURF Fund	Only if allowed by Grant/Prgm	NO	NO	YES
Technology Purchases < \$3,000	YES	YES	Only if allowed by Grant/Prgm	YES	YES	YES	YES	YES	YES	YES	Only if allowed by Grant/Prgm	NO	Only if allowed by GSUF Fund via G&C Project	Only if allowed by GSURF Fund	Only if allowed by Grant/Prgm	YES	YES	YES
Telecomm (Basic Monthly, Cellular, Internet, Data, Long Distance, Network Surcharge, New Installations, Other)	YES	YES	Only if allowed by Grant/Prgm	YES	YES	YES	YES	YES	YES	NO	Only if allowed by Grant/Prgm	NO	Only if allowed by GSUF Fund and GSUF Policy	Only if allowed by GSURF Fund	Only if allowed by Grant/Prgm	NO	NO	NO
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	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	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	Only if related to job function, Institute is primary beneficiary, trng is part of job duties and allowed by Grant/Prgm	NO	Only if related to job function, Institute is primary beneficiary, trng is part of job duties and allowed by GSUF Fund	Only for GSURF and URSA staff	Only if related to job function, Institute is primary beneficiary, trng is part of job duties and allowed by Grant/Prgm	NO	NO	YES
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 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 Outside scope of ordinary training & employee is primary beneficiary	NO	NO	Only for GSURF and URSA staff	NO Outside scope of ordinary training & employee is primary beneficiary	NO	NO	YES
Travel - Airline Memberships (See Travel Policy 6.9)	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	Only if allowed by GSURF Fund	NO	NO	NO	NO
Travel - Business Class Airfare (See Travel USG BPM section 4.6)	Only with exception per USG BPM section 4.6	Only with exception per USG BPM section 4.6	Only if allowed by Grant/Prgm and with exception per USG BPM section 4.6	Only with exception per USG BPM section 4.6	Only with exception per USG BPM section 4.6	Only with exception per USG BPM section 4.6	Only with exception per USG BPM section 4.6	NO	Only with exception per USG BPM section 4.6	NO	Only if allowed by Grant/Prgm and with exception per USG BPM section 4.6	NO	Only if allowed by GSUF Fund and with exception per USG BPM section 4.6	NO	Only if allowed by Grant/Prgm and with exception per USG BPM section 4.6	NO	NO	NO
Travel - Domestic (See Travel Policy 6.1)	YES	YES	Only if allowed by Grant/Prgm	YES	YES	YES	YES	YES	YES	NO	Only if allowed by Grant/Prgm	NO	Only if allowed by GSUF fund	Only if allowed by GSURF Fund	Only if allowed by Grant/Prgm	NO	NO	YES
Travel - First Class Airfare (See Travel USG BPM section 4.6)	NO	NO	Only if allowed by grant or prog and with exceptn per USG BPM section 4.6	NO	NO	NO	NO	NO	NO	NO	Only if allowed by grant or prog and with exceptn per USG BPM section 4.6	NO	NO	Only if allowed by GSURF Fund	Only if allowed by grant or prog and with exceptn per USG BPM section 4.6	NO	NO	NO

