

## **University of Georgia Research Foundation, Inc. Expenditure Guidelines**

Research Foundation funds are to be expended under the same guidelines as University of Georgia funds, with the exception of business related entertainment and educational purposes for which state funds may not be expended. Research Foundation funds may not be used to pay or provide reimbursement for personal expenses of employees of the University or employees or directors of the Research Foundation. Personal use must be avoided.

Indirect cost funds which the Research Foundation allocates to respective University units are to be expended for research-related purposes generally consistent with policies and procedures for which state funds can be used. The approval of the Executive Vice President of the Research Foundation will be required for research-related expenses which otherwise cannot be reimbursed under University policy.

The following expenditures are presented as examples of expenditures which are not considered for the primary purpose of furthering research goals and programs:

- Gifts to University of Georgia colleagues
- Purchase of gifts, flowers, and other gratuities for University employees
- Contributions to other organizations not furthering the research mission of the University
- Meals and entertainment for University personnel only (not including individuals external to the University) unless scheduled as an official occasion

The primary purpose of receptions or other entertainment must be to further the research mission of the University. All expenses for receptions or any other such entertainment must be approved by the Executive Vice President of the University of Georgia Research Foundation, Inc.

Net income from inventions which is shared with an originating University unit shall be used for the following purposes: research projects, professional conferences, fellowships or assistantships, equipment or special travel. All of the above purposes shall be directly related to research at the University of Georgia and shall specifically encourage new research projects or initial research activity such as "seed projects".