

## **Allowable and Unallowable Expenditure by Fund Matrix**

**Purpose:** The Allowable and Unallowable Expenditure by Fund Matrix is a tool created to assist staff to make decisions related to university expenditures. The matrix provides a vehicle to determine if certain expenses are allowable on certain fund types. The matrix provides a horizontal list of all fund groups (excluding 20100, 3XXXX and 4XXXX – refer to trust agreements) across the top of the matrix and a vertical list of known expense types down the left side of the matrix.

### **When to Use the Matrix**

The Matrix should be used when trying to determine if a certain expense is allowable on a certain type of fund. The user should review the “Type of Expense” on the matrix and match it up with the Fund to determine if the cost is allowable. For certain expenses, there are policy restrictions, state restrictions, Board of Regents, grant restrictions or other internal restrictions on the use of funds.

### **Expenses Not on the Matrix**

The list does not include every possible type of expense. If an expense is not listed, then search for a similar or related type of expense. If you still cannot find the expense on the matrix, please contact the Accounting Department for assistance.

### **[Allowable Cost Matrix](#)**