

Allowable Purchases (By Program)

RESPONSIBILITY The department chair (or equivalent administrator) is responsible for ensuring that all expenditures incurred by accounts under his or her authority are for appropriate and legitimate purchases.

EVALUATION When evaluating the appropriateness and allowability of a given purchase:

- Review pertinent WSU procedures, e.g., travel (*BPPM* Chapter 95), purchasing (Chapter 70).
- Make sure that the purchase is allowable within program (see *Table 1-A* and [Table 1-B](#) below).
- For purchases in function FN017, review the sponsor’s restrictions. If necessary, contact Sponsored Programs Services; telephone 509-335-2058.

Table 1-A

FUNCTION		ALLOWABLE PURCHASES		NONALLOWABLE PURCHASES	
NUMBER	DESCRIPTION	DEFINITION	EXAMPLES	DEFINITION	EXAMPLES* **
FN040 FN041 FN042 FN043 FN044	Administration and General Expense	Goods and services which are necessary for completion of official University duties. Special licenses, documents, etc. which are required to complete WSU job assignments, IF the employee did not receive notification of the need for such documents prior to hiring	Job-related supplies, services and equipment. Special protective clothing, uniforms, travel and relocation costs. Special driver's licenses, passports, ID cards.	Any purchase items which are not used for official WSU business. Transactions which result in economic benefit to a state employee. (<i>BPPM</i> 10.21, 70.15) Purchase of items for an employee's personal use.	Grocery items, flowers, coffeemakers, alcoholic beverages, medication (unless approved for first aid kits in accordance with <i>SPPM</i> 2.42), clothing, office decorations, holiday decorations.
FN032 FN034 FN067	Student Services				
FN046 FN048 FN049 FN051	Plant Operation and Maintenance				
FN030 FN031	Libraries				
FN001 FN003 FN009 FN074	Instruction and Departmental Research				
FN024	Ancillary Support Services				
FN025	Academic Administration				
FN005 FN006 FN007 FN018 FN019	Extension and Public Service				
FN013 FN014 FN015 FN025	Separately Budgeted Research (state-appropriated funds)				

* This listing is not meant to be exhaustive.

** Specific listed items could be legitimate purchases in certain unusual situations. Contact Purchasing Services for clarification in such cases.

Allowable Purchases (By Program)

Table 1-B

FUNCTION		ALLOWABLE PURCHASES		NONALLOWABLE PURCHASES	
NUMBER	DESCRIPTION	DEFINITION	EXAMPLES	DEFINITION	EXAMPLES* **
FN017	Federally Sponsored (research)	Same as functions in Table 1-A unless a sponsor's agreement or regulations indicate special allowances.	Direct specific questions to Sponsored Programs Services, telephone 509-335-2058.	Same as functions in Table 1-A unless a sponsor's regulations or agreement indicates special restrictions.	General purpose equipment (e.g., office equipment, motor vehicles) or direct charges for administrative or clerical support unless provided for by prior agreement with the sponsor. (OMB Circular A-21).
FN017	Federally Sponsored (other sponsored activities)				
FN017	Nonfederally Sponsored (research)				
FN017	Nonfederally Sponsored (other sponsored activities)				
FN061 FN065 FN078	Other Enterprises	Same as functions in Table 1-A			
FN060 FN062	Associated Students	Must be in conformance with the organization's expenditure plan as approved by the Services and Activities Fee Committee.	Purchases which do not conform to the organization's expenditure plan as approved by the S&A Fee Committee.		
FN057	Scholarships/Fellowships, Development Funds	Must be in conformance with stated desires of donor and the Establishment of Fund form.	Purchases which conflict with donor's stated desires.		
FN068	Agency Accounts (non-WSU)	Must be in conformance with the organization's objectives and/or mission.	Purchases which conflict with the organization's objectives and/or mission.		
FN073	Service Funds	Same as functions in Table 1-A			
FN066	Computing Services	Same as functions in Table 1-A			
Various	Capital Funds	Same as functions in Table 1-A			

* This listing is not meant to be exhaustive.

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