### Allowable Purchases (Things I CAN Buy with a P-Card)

- Advertising (includes employee recruitment announcements and any advertising placed in a publication, magazine or newspaper.) Note: Expenditures to promote the University are not allowable on externally sponsored projects; however, the promotion of personnel required for the performance of a sponsored project may be treated as a direct cost.
- Appliances for Laboratory Use (non-inventoried only)
- Auto Parts for In-House Use (no outside labor) For additional guidance see the process & Payment for Mechanical Repairs, Maintenance & Parts
- Books (Exception: The P-Card cannot be used for books purchased for the library or charged to a library account)
- UGA Bookstore
- Bulk Fuel (unleaded/diesel tank delivery) Note: Transaction splits are ONLY allowed for bulk fuel provided the vendor is one on the statewide contract (SWC). Transaction splits are not allowed for any other SWC purchase.
- Car Washes – includes mechanized or manual washes and detailing to clean the interior. Only allowed for inventoried vehicles. Cardholder must: enter comments on the transaction log or in Works stating why inside cleaning/detailing was necessary, 2) provide the vehicle inventory number, and 3) record the wash in the ARI system.
- Compressed Gases (Includes related charges for cylinder rentals) - Compressed gases that do not demonstrate any additional hazard, such as toxicity, corrosivity, flammability, or oxidizing properties.
- Equipment Rental < 90 Days (Employee vehicle rental is not allowed)
- Food/Catering (See Section 6.1 for further details)
- Lab/Library Supplies (DOES NOT include radioactive materials) □ Live Animals/Specimens
- Non-Inventoried Equipment
- Office Filing Cabinets
- Office Supplies
- Postage (includes stamps)
- Printing (Exception: The P-Card cannot be used for any holiday cards or any UGA print and copy services)
- Recurring Charges for University Owned Cellular Device Services (Monthly Cellular Bill)
- Rentals < 90 Days (This is for equipment rentals. Vehicle rentals for employee travel are not allowed)
- Registration Fees (Exception: The P-Card cannot be used for UGA registration fees; such as: GA Center/GA CAES □ Food is unallowable UNLESS included as part of the registration fee
  □ Conference registration fees may be paid with a P-Card; however, employees must not request reimbursement for meals included with the registration fee
  □ No memberships or lodging may be paid as part of the registration fee
- Repairs/Maintenance/Service Agreements for Equipment (provided no contract is required to be signed)
- Software (includes orders from Software Resources & Services (SRS))
- Study Abroad Program Expenses (See Section 6.2)
- Student Travel (See Section 6.3 for further details)
- Subscriptions
- Statewide Contract Purchases (NOT to exceed the single transaction limit) Exception: Transaction splits are allowed for SWC purchases of bulk fuel. (See Section 6.0)
- Temporary Staffing Services
- Utilities (Exception: NOT ALLOWED on a Restricted ‘R’ account)
- WCD Monthly Charges (See 6.4 Wireless Communication Devices - Monthly Charges) only for state owned devices
- WCD Software (ONLY State issued and owned devices including data plans, software or apps)
- WCD Software for Non-State-Issued and Owned Devices
- Water Service for Departmental Use (monthly delivery of bottles and/or maintenance of filters) □ Wireless Communication Devices (WCD) (All types).
- Trade-Ins

### Unallowable Purchases (Things I CANNOT Buy with a P-Card)

- Agency Fund Expenditures (90-xx-xxxx-xxx)
- Alcoholic Beverages and Tobacco
- Asbestos Removal
- Break Room Supplies/Apparatus for Employee Use
- Cash Advances, Cash Refunds, or “Store Credits” held on account with the vendor
- Hazardous Chemicals (Athens Campus Only). To see if chemical is hazardous, check Section 2 of the item's Safety Data Sheet or call the Office of Research Safety for assistance (706-542-9088)
- Radioactive Isotopes
- Construction, Infrastructure Repairs or Renovation
- Decorations or Flowers for Employee or Office Use
- Employee Vehicle Rental
- Entertainment (see Appendix C – Definitions)
- Firearms or Explosives
- Fuel/Gasoline, Repairs, and Maintenance of state-owned or rental vehicles (This restriction does not apply to auto parts for in-house use (e.g. Entity-operated repair shops)
- Flowers or Gifts to be given away
- Food/Catering (except as authorized under Section 6.1 - Allowable Purchases)
- Gift Cards, Gift Certificates, Debit Cards, Calling Cards, Pre-Paid Cards or similar products and other equivalent forms of cash
- Installment Purchases
- Insurance Payments
- IntrA-University Charges (includes all UGA campuses) (Exception – UGA Bookstore and Board of Regents Software Resources and Services (SRS)
- Inventoried Equipment
- Leases
- Maintenance/Service Agreements (are not allowed if they require a signed contract)
- Meals, Lodging, Transportation and Travel Related Expenses for Employees, Prospective Employees and Guests Performing a Service for UGA (Includes passport fees, travel insurance, one-time internet charges, hotel reservations.) The P-Card cannot be used to hold rooms. Exceptions are listed in Section 6.1 Group Meals
- Memberships/Dues (Examples include: Sam’s, Costco, Amazon Prime plus affiliate organizations such as NACAS, SACUBO, etc.)
- Payments to Individuals for Services Rendered
- Professional Licenses
- Personal Purchases (even if you intend to reimburse UGA)
- Prizes and Awards
- Professional Services including the profession of: Certified public accountant, architecture, chiropractic, dentistry, professional engineering, land surveying, law, psychology, medicine and surgery, optometry, ophthalmology, podiatry, veterinary medicine, registered professional nursing, or harbor piloting. [As defined by O.C.G.A. 14-7-2]
- Recurring Charges for Privately Owned Cellular Devices
- Rentals > 90 Days
- Sales Tax from Vendors within the State of Georgia using Institutional Funds (some exceptions apply to a few UGA locations outside the state of Georgia)
- Service/Recognition Awards i.e. plaques or certificates
- Shuttles, Limo Services, and Metro Cards (Exception: Study Abroad Accounts)
- Split Orders (including items on statewide or agency contracts) Exception: bulk fuel Mandatory Statewide Contract Items Purchased from other than the mandatory vendors