

# Allowable and non-allowable charges

The following is a sample list of allowable and non-allowable charges. If you have questions about a purchase, please contact the P-Card Officer at 919-962-2255.

## Allowable

- Advertising (no contract/agreement involved)
- Caterers or restaurants that are providing food/beverage for University meetings & events (if no contract required)
- Conference Calls
- Copying/Framing/Photo Developing (that produces a supply item)
- Credential Verification/Background Checks
- Conference Registrations
- In-Restaurant Dining (Alcohol not permitted)
- Inventory Purchases
- Medical License/DEA License/Passport Renewal
- Professional Business Related Membership Dues
- Newspaper/Magazine/Online Subscriptions
- Postage/Shipping/Courier
- Repairs from a vendor (a corporation or partnership)
- Reprints
- Rentals (If a Rental Involves a Contract with Terms and Conditions requires review by Procurement Services)
- Services from a vendor (a corporation or partnership)
- State Contract Purchases (must use contract vendor)
- Supplies (office/shop/IT/lab)
- Travel & Entertainment for Athletic Department and Student Travel on Request
- Utility (power/water/gas/cable)
- Zipcar
- Uber and Lyft rides to and from the Clinics for Clinical Trial Studies using Departments Defined Dashboard

## Non-Allowable

- Any purchase that requires agreements or contracts.
  - **Note: All agreements and contracts must be submitted for review and approval to [Purchasing Services](#) on a requisition.**
- Items otherwise available from ePro Vendor Catalog.
- Alcohol/Tobacco
- Anything costing more than \$5,000
- Avoiding State Contracts
- Cash Advance
- Gift Certificates/Gift Cards (**Exception allowed for purchase eGift Cards for Clinical Trial Subject Study, Designated P-Card for each project and OSR approval required**)
- Personal Items
- Radioactive Materials
- Research Gases
- Services from a Sole Proprietor (a Doing-Business-As Vendor - these are [independent contractors](#))
- "Splitting" of transactions to avoid purchasing thresholds
- Travel (Exception allowed for Athletic and Student Travel on Request)

## Blocked Vendors

The University has also blocked several Merchant Category Codes (MCC). MCC numbers are used to identify the dozens of different types of vendors served by Visa. The University has blocked many of these numbers (primarily travel and entertainment), and your card will not be accepted if presented to one of these blocked vendors. Decisions by the University to block vendor categories are based on whether or not P-Card purchases from a category are deemed appropriate by the Purchasing department. Questions in this area should be directed to the P-Card Officer.

In addition to the restrictions on use, additional restrictions may be applicable to an individual user as determined by the individual's department. The University's P-Card Officer will explain all of the restrictions when the P-Card is issued.

When a State Term Contract is available the contracted supplier must be used. State contract information is available at the [N.C. Department of Administration website](#), or by calling the appropriate buyer in Purchasing Services.

## Exclusions

### Oversight of P-Card Use

The University's P-Card Officer is charged with oversight of this delegation of purchasing authority to individuals. To ensure compliance with University policies and State purchasing laws and regulations, an after-purchase compliance review will be conducted on individual purchases. Using a random sample technique, the University's P-Card Officer will screen the list of purchases and select certain purchases to review. The Officer will request that the individual produce documentation to support all purchases, including an invoice. Violations of University policies and State purchasing laws and regulations will result in notification of the department head and the Assistant Vice Chancellor for Finance and Accounting and may result in disciplinary action against the individual or removal of the P-Card privilege, or both.

If the P-Card office or an approver finds misuse of a P-Card, they will contact the employee who allegedly misused the card by sending a copy of the [P-Card Misuse Form / Letter of Notification](#). This serves as an official warning of misuse and could be followed by further corrective action if more abuses occur.

## Frequently Asked Questions

Q: Can I use my P-Card to pay my cell phone that exceeds my stipend plan?

A: No.

Q: What should I do if I fail to notify a vendor about the University's tax-exempt status and am charged sales tax?

A: Contact the vendor, provide a copy of the University's tax-exempt number and obtain a credit for the charged tax.

Q: How long should I keep original receipts and P-Card statements?

A: Accountholders will receive electronic statements for their records. There is no audit requirement for the maintenance of P-Card statements. Receipts must be uploaded to transactions in Works, which retains all receipts for 7 years.