

**Purchasing Card (PCard) Manual**  
**Appendix B**  
**PCard Usage Restrictions**

A restricted item is an item that may not be purchased unless a specific exception exists. Restrictions do not necessarily mean that purchases are automatically blocked for purchase by the College or JPMorgan Chase. Therefore, PCard users, coordinators, approvers and others involved in the process must be aware of the restrictions and refrain from making restricted purchases. Blocking of Merchant Category Codes (MCCs) is employed by the PCard Administrator to block purchases from merchants whose primary business involves selling restricted items. However, blocking of MCCs is an inexact method of limiting purchases of restricted items. Therefore, MCCs must not be relied on as a way of guarding against purchasing restricted items.

Restrictions are based on conformance with the use of public funds, College policies, risk considerations, or other contracted or preferred procedures. Where an exception or explanation for a restriction exists, it is noted in the restricted items.

When a cardholder's purchasing responsibilities require the purchase of restricted items, an exception may be allowed. To request an exception(s) for a specific PCard, submit a Purchase Request and Approval form justifying the need for the restricted item(s) to the PCard Administrator. The form must be approved by the Executive Administrator. The PCard Administrator will review the request and provide a written response.

One-time exceptions to these restrictions for unauthorized cards must be of an emergency nature and must be set forth in writing on a Purchase Request and Approval form signed by the Executive Administrator and the PCard Administrator. Such exceptions, when granted, will be of a temporary nature. If the approved exception involves an emergency, a Purchase Request and Approval form may be completed and signed at the most practical time following the purchase.

The following purchases, payments and other transaction are not allowed unless an exception is noted or approved.

**1. Airline tickets.**

Exceptions:

- a. Campus Buyer Cards, District Buyers cards, Travel Cards and cards assigned to Business Offices authorized by the PCard Administrator to make travel-related purchases may purchase airline tickets. No other card may be used to purchase airline tickets.
- b. Athletics Travel Cards may make purchases of airline tickets for approved travel.

- 2. Alcoholic beverages.**  
Exception:
  - a. Cards assigned to or for use by instructional programs involving culinary arts may purchase alcoholic beverages for use in cooking and the presentation of food.
- 3. Animals.**
- 4. Auction purchases, including internet auction, e.g., EBay**
- 5. Bottled water for personal use.**  
Exceptions:
  - a. Purchases by any card for Business Relations purposes approved in writing by the Chancellor, a Campus President, or a Vice Chancellor are allowed.
  - b. Purchases by any card out of designated funds for authorized student activities approved by the responsible Administrator are allowed.
  - c. Purchases by any card of bulk bottled water service for use by the public, students and staff in an area lacking drinking water within close proximity is permitted with the written approval of the Executive Administrator.
- 6. Capital purchases, as defined by College accounting policy. Capital purchases (≥\$5,000) must be purchased with a Purchase Order.**
- 7. Cash advances, wire transfers, money orders, ATM withdrawals.**
- 8. Cash refunds on returned items purchased with a PCard.**
- 9. Cellular telephones and pagers and services.**
- 10. Computer equipment, software, and services.**  
Exceptions:
  - a. Accessories e.g., flash memory drives, mouse devices, screen filters, etc. IT staff should be consulted.
  - b. All cards assigned to District IT staff may purchase computer equipment, software and services using assigned PCards, excepted for capital items (see #6, above)
  - c. All cards, including cards assigned to Campus IT staff may purchase computer equipment, software, and services with the written approval of District IT.
- 11. Conference registration.**  
Exceptions:
  - a. Campus Buyer Cards, District Buyers cards, Travel Cards and cards assigned to Business Offices authorized by the PCard Administrator to pay for professional conference registrations. No other card may pay for professional conference registrations.

- b. Athletics Travel Cards may pay for professional conference registrations and registrations for entering teams and individuals in athletics contests and events.

**12. Consultants, professional services, services by independent contractors and payments to individuals.**

**13. Firearms and ammunition.**

**14. Flowers and plants for decoration, ornamentation, or personal recognition.**

Exceptions:

- a. Purchases by any card for Business Relations purposes approved in writing by the Chancellor, a Campus President, or a Vice Chancellor are allowed.
- b. Purchases by any card out of designated funds for authorized student activities approved by the responsible Administrator are allowed.
- c. Cards assigned to or for use by instructional programs involving biology, botany, horticulture, landscaping or culinary arts may purchase flowers and plants for instructional purposes.

**15. Food, beverages and entertainment for personal use, including during approved travel.**

Exceptions:

- a. Purchases by any card for Business Relations purposes approved in writing by the Chancellor, a Campus President, or a Vice Chancellor are allowed.
- b. Purchases by any card out of designated funds for authorized student activities approved by the responsible Administrator are allowed.
- c. Cards assigned to the Child Care program may make food and beverage purchases.
- d. Athletics Travel Cards may make purchases of food and beverages during approved travel.
- e. Food and beverages purchased for instructional purposes.

**16. Fuel and lubricants for motor vehicles.**

Exceptions:

- a. Cards assigned to the transportation services unit of the College may make purchases of fuel and lubricants for College vehicles.
- b. Cards assigned to or for use by instructional programs involving automotive technology or truck driving may purchase fuel and lubricants.
- c. Cards assigned to the facilities maintenance units of the College may make purchases of fuel and lubricants for use in landscaping and grounds keeping equipment and for use in construction, e.g., generators.

**17. Furniture.**

Exceptions:

- a. Cards assigned to District Buyers may purchase furniture.

18. **Gifts and donations, including gift certificates.**
19. **Grant- or contract-prohibited items specified as prohibited in the grant or contract.**
20. **Ground transportation for hire, e.g., rental cars, taxi-cabs, shuttles, limousines, buses, and vans.**

Exceptions:

- a. Cards assigned to the transportation services unit of the College may make purchases of ground transportation for approved travel and transportation purposes.
- b. Athletics Travel Cards may make purchases of ground transportation for approved travel and transportation purposes.

### **21. Chemical/Hazardous Materials**

*Substances that are regulated by governmental authorities (i.e. OSHA, EPA), have the potential to be hazardous to the environment (soil, air or water pollutant) or present a physical/ health hazard. A health hazard is any chemical for which acute or chronic health effects may occur in an exposed individual (i.e. sensitizers, carcinogens, corrosives, irritants, poisons). A physical hazard generally includes any combustible liquid, compressed gas, explosive, flammable, oxidizer, or reactive chemical. Specific examples include: paints, thinners, adhesives, lubricants, petroleum products, oils, cleaners, radioactive materials, compressed gasses, pesticides, matches, corrosives, bleach, explosives, refrigerants, solvents, radioactive materials, infectious substances, and equipment containing elemental mercury.*

Exceptions:

- a. Fuel, oil, coolant, and lubricants used in vehicles/ mechanical equipment that are purchased in quantities less than 25 gallons/ 250 pounds.
- b. Any hazardous chemical that meets the NFPA/HMIS rating of 2 or less for health, flammability, or reactivity that is purchased in quantities less than 10 gallons or 100 pounds. NFPA/HMIS information can be found on the Material Safety Data Sheet (MSDS).
- c. Any material that does not require an MSDS sheet per OSHA regulations i.e. prescription pharmaceuticals, printer cartridges, batteries.
- d. Microbial cultures with a biohazard rating of 2 or less. This information is provided by the supplier.
- e. A chemical/ hazardous material purchase for which the Health and Safety Director or designee has been notified and approved (E-Mail).

*Note: An expanded list of specific chemical/hazardous materials that will not require notification prior to PCard purchase will be provided.*

**22. Leases, rentals of facilities.**

**23. Lodging, hotels, motels.**

Exceptions:

- a. District Buyers cards, Travel Cards and cards assigned to Business Offices authorized by the PCard Administrator to make travel-related purchases may provide the card number for the purpose of reserving lodging. No other card may be used to reserve lodging.
- b. District Buyers cards, Travel Cards and cards assigned to Business Offices authorized by the PCard Administrator to make travel-related purchases may be used to pay for room deposits and full stays when required by the lodging establishment. No other card may be used to pay for lodging.

**24. Logo of the College, printing of for any purpose (use of the College Logo must be pre-approved by the Marketing Department).**

Exceptions:

- a. Cards assigned to the graphics and print services units of the College may make purchases of printing of the College logo.
- b. All cards may purchase materials imprinted with the College logo with the written approval of designated District graphics staff authorized to give such approval

**25. Medical services.**

**26. Motor vehicle maintenance services and parts, including towing.**

Exceptions:

- a. Cards assigned to the transportation services unit of the College may make purchases of motor vehicle maintenance services and parts, including towing for College vehicles.
- b. Cards assigned to or for use by instructional programs involving automotive technology or truck driving may make purchases of motor vehicle maintenance services and parts, including towing.

**27. Moving and relocation expenses.**

**28. Office supplies.**

Exceptions:

- a. Urgent purchases made with cards that have been registered with the College's office supplies contractor through the District Finance-Purchasing contract administrator. Unregistered cards may not be used to purchase office supplies. Routine purchases must be made through the contracted internet website provided for office supplies purchases.
- b. Purchases of office supplies not available from the College's contracted office supplier.

**29. PayPal and other third-party payment purchases.**

Due to fraud risk, purchases should not be made from vendors that use third-party payment services, such as PayPal, Amazon, etc. However, a vendor may not make it known during a transaction that a third-party payment service will be used and the cardholder may be not be informed until after the transaction is completed. When a third-party payment service becomes involved in a purchase, the cardholder must document the occurrence and retain the documentation with the receipt. Future purchases should not be made from the same vendor using a College PCard. Future purchases from a vendor using a third-party payment service may be made with a purchase order or payment request form. Cardholders who make subsequent purchases from a vendor using a third-party payment service with a College PCard are subject to remedial measures as noted in section **1.4 Misuse** of the PCard Manual.

**30. Postage, mail services and package delivery.**

Exceptions:

- a. Cards assigned to the mail services unit of the College may make purchases of postage, mail services, and package delivery.

**31. Pre-paid cards including gift cards, phone cards, or similar purchase cards.**

**32. Salaries and wages.**

**33. Telephone calls.**

**34. Tuition and fees for education.**

**Notes on Travel-related Purchases:**

1. **Lodging.** It is the College's practice to restrict the use of PCards to reserving hotel stay only without paying for deposits or a minimum number of nights of lodging unless required by the hotel or sponsoring organization. Employees must pay for the remaining nights with personal funds to be reimbursed, funds received from a travel advance or on a College-issued American Express travel card. Employees must take care to inform the hotel that the College PCard used to reserve a room and pay for the required deposit will not be used to pay for the remainder of the hotel bill.
2. **Paying for expenses during the trip.** The College provides funds for meals and incidental expenses (M&I) as well as lodging in advance or reimbursed following the trip. Except for Athletics PCards, PCards may not be used for M&I and there are restrictions on paying for lodging using PCards. M&I is based on the travel destination in accordance with rates established by the State of Arizona. Employees who do not wish to pay for the cost for M&I and lodging out-of-pocket, to be reimbursed after the trip, should request a cash advance. Eligible employees who travel often should

request an American Express card through the District Business Office for College travel purposes.

3. **Travel Manual.** For questions regarding College travel, refer to the College's [Travel Manual](#).