

## **P card Allowable and Non-Allowable List – Updated 08/17/2023**

### **P card is a form of payment NOT a form of procurement.**

The following list is NOT all inclusive and is subject to change. Before making your purchase, check Accounts Payable: <http://www.aps.edu/finance/accounts-payable/documents-1> for latest updated list.

### **Examples of Allowable purchases:**

- Advertising in Print Media - Newspaper (Albuquerque Journal)
- Airfare – Must have an approved Travel Authorization Number **before** purchase is made
- Bus Transportation if vendor accepts P card
- Conference Registration Fee/Seminar/Workshops-local, virtual, if out of town-(You Must have an approved Travel Authorization Number **before** purchase is made-(outside 32 miles)
- Conference/Seminar/Workshop materials or books for APS ownership
- Field Trip Venue Admission -Check with location to ensure that they accept credit card
- Food–In accordance with CFO’s memo of allowable food purchases. Please fill out a food request form
- Food Only–Culinary supplies for culinary classes (Please see non-allowable for associated food pick up fees or equipment related items)
- Fuel – APS Vehicle and/or Rental Car on travel only (must provide detail, date, event, brief description of APS business purpose)
- Lodging–Must have an approved Travel Authorization Number **before** purchase is made; not for room incidentals
- Newspaper Subscriptions
- Parking - APS Vehicle Parking for APS District Business or Non-APS Vehicle for APS District Business (must provide detail – date, event and brief description of APS Business purpose)
- Professional Association Memberships (for example NMASBO)
- Supplies–Less than \$1,000 for total purchase (**Must be for urgency related use**) Anything else must follow Standard PO Process -Please get prior approval
- Exceptions on a case by case basis- **Cardholder must email to get approval from Executive Director of Procurement**

## **Non- Allowable: Do NOT use the P-Card for:**

- Airline Upgrades/Airline Early Check-in/Airline Early Boarding
- Air BNB
- Alcohol
- Amazon
- Apparel – All includes customized (T-shirts, polo shirts, jackets, lanyards, mugs, water bottles, etc.)
- Appliances including microwaves, mini fridges, toaster ovens, culinary arts kitchen equipment
- Scholastic, Page 1, Barnes and Noble
- Car washes
- Cash Advances
- Chemicals-Weed killer, bug killer, mouse traps, anything of this nature contact M & O for proper procedures
- Computers, iPads, iPods, laptops, tablets, Chromebooks, Monitors, electronic devices, etc.
- Donations/Gift Cards, Gifts/Giveaways/Novelty Items
- Equipment and/or Furniture—Any amount (gas leaf blowers, vacuums, garbage carts, backpack vacuums, foggers, tables, chairs, shelves) Custodial assets need permission as they are considered equipment.
- Employee Awards and Gifts (greeting cards, candy for meetings, plaques, gift certificates, flowers, etc.)
- Food for employee meetings
- Food Pick up Service Fee
- Fuel – Personal Vehicle
- Gross Receipts Taxes on goods
- Hotel Room Upgrade/incidentals
- Holiday Decorations; Flowers; Plants
- **Home Office equipment, supplies, materials, furniture, computers, Chromebooks, monitors, etc. – any purchases**
- Multi-Year Service Agreements or Formal Contracts
- Personal Expenses of any kind—for personal use
- Postage Stamps/Certified Mailings-Please use the APS Graphics department and/or Postage Request Form from A/P
- Printers/Scanners-Any amount
- Professional Development/Contracted Services
- **PUNCH OUT VENDORS – Staples, Lakeshore, School Specialty, Sandia Office, Shamrock, Really Good Stuff, School Nurse Supply**
- Service providers i.e. Expedia, Travelocity, Hotel.com
- Services of any type at any amount
- Software Subscriptions or licenses
- Store Memberships (Costco, Sam's Club, etc.)
- Taxi Services, Uber, Shuttle Services, etc., (paid for out of pocket and reimbursed)
- Travel Meals (paid for out of pocket and reimbursed at the appropriate per diem rate)