Appendix A

Washington University in St. Louis
Procurement Card Program
Unallowable Purchases and Practices
(Updated 8/20/2014, Effective 9/01/2014)

**Unallowable Purchases**

The following is a list of items that may not be purchased with the procurement card.

1. Gift cards that are distributed to Human Subjects or used as Human Subject Payments
2. Local social & entertainment expenses
3. Meals and incidentals when using the per diem method
4. Living Animals
5. Radioactive or hazardous materials (including disposal of)
6. Controlled substances
7. Employee relocation expenses
8. Maintenance or lease agreements
9. Purchases between Washington University departments (ex. Parking Permits)
10. Gasoline Purchases for personal vehicles (see University Travel Policy-Use of Personal Automobile)
11. Personal Expenses

**Unallowable Practices**

The following is list of practices that are not to be used with the procurement card.

1. Cardholders cannot share their card or account number with another employee.
2. Procurement card transactions cannot be split or parsed into two or more smaller ones to avoid per-transaction dollar restrictions.
3. Procurement cards cannot be used to circumvent the competitive bidding process. Single transaction limits over $24,500 will require the approval of the Purchasing Department and the Controller’s Office.
4. Procurement cards cannot be used to purchase items in a manner that is inconsistent with any procedures put into place by Purchasing Services.