**ALLOWABLE Purchases**

- Advertising – written approvals with receipt
  - Admin/Staff employment advertising must be approved by HR & EO
  - All other employment ads must be approved by EO
  - Non-employment related advertising must be approved by News & Public Affairs
- Airfare: Individual & Group Travel
- Business Banquets: MANDATORY: Printed official agenda detailing the business, training, prof. development, or awards component of event must be on file with receipt along with the required food form (See Policy 661 & Policy 662)
- Books / DVDs for research, classroom, departmental use -items become MTSU inventory
- Computer Software: If cost over $1000, ITD approval is required with receipt unless purchased from DELL or APPLE thru MT$ource.
- Computer Hardware: If cost over $1000, ITD approval is required with receipt unless purchased from DELL or APPLE thru MT$ource.
- Equipment Rental < 90 days (no signed contracts)
- Food & Food Catering
  - Food purchases must be defined as substantiated business expense. See Policy 661
  - Required: Every food & drink purchase must have Food Payment Authorization form completed w receipt.
  - No off-campus caterer may deliver food on campus or outside food be bought and served on campus. See Policy 662 (Exceptions must be filed 5 days prior to event)
- Foreign Transaction Purchases: Written approval required from Business & Finance, Tax Compliance Office before the purchase is made.
- Group Meals / Lodging in travel status to MTSU function/event. (must be in Pre-approved Group Travel Status)
- Lab/research supplies
- Memberships –University: renewals ONLY.
- Office Furniture: use State Contract Vendors
- Office Supplies: MANDATORY: Must be purchased from current contracted supplier – STAPLES. Documented proof of insufficient stock at Staples or lower price at other vendor if items are purchased from non-contracted vendor.
- Postage
- Printing
- Registration Conference Fees – Employees & (Students included under Travel Policy)
  - Food is unallowable UNLESS included as part of registration fee
  - No memberships or lodging may be part of the registration payment
- Subscriptions: renewals ONLY.
- Taxi, Uber, Limo Services – university guest ONLY
- Webinars
- ALL goods, services, supplies that cost less than $4,999.99 and adhere to both MTSU & P-Card purchasing Policies.
- Updated 1/8/18 *Not an exhaustive list: Please check University Policies for questions concerning items not listed.

**UNALLOWABLE Purchases**

- Alcohol / Tobacco Products
- Amazon Prime Membership
- Appliances in break rooms/office suites
- Break room supplies for employees (i.e. plates, cups, coffee filters, coffee, paper towels)
- Cable, Satellite, or internet services and or internet access services
- Car / Truck rentals – exception: written pre-approval from Procurement or P-Card Compliance
- Cash Advances, Cash Refunds, “Store Credits” held on account with the vendor
- Cell Phones, Blackberries, iPhones, mobile phone devices or accessories.
- Copier Repairs / Service
- Decorations, accessories, flowers, or plants for personal office space
- Donations or Sponsorships - any form
- Fast food venues –exception: pre-approved group travel
- Food / supplies for employee parties/socials/staff meetings
- Foundation Account Purchases (or purchases to be paid back thru Foundation Monies)
- Fuel / Gas for motor vehicles
- Gift cards, gift certificates, pre-paid cards, or similar products
- Greeting cards, occasion flowers for employees
- Hotels -includes reservations
- Leases
- Maintenance & Service Agreements that require a signed contract
- Meal expenses related to travel
- Memberships – individual, professional
- Mobile Apps - for IPads, IPhones, and Tablets
- Moving Expenses / Relocation Expenses
- Passports / VISAS
- Prescription Drugs / OTC Drugs (Tylenol, Aspirin)
- Professional Licenses
- Rentals > 90 days
- Restaurants –exception: pre-approved group travel
- Sales Tax
- Snacks or beverages for any office/departmental meetings
- ANY single purchase greater than $4999.99 or multiple purchases to avoid this limit

*THIS LIST IS REFERENCED IN UNIVERSITY POLICY 632
P-CARD COMPLIANCE
MTSU