

Non-Allowable Spending List – revised 3/07

Non-Allowable Purchases on the PCard
(Based on MCC code – very generalized)

Contracted Services

Insulation Contractors
Masonry Contractors
Plastering Contractors
Stonework Contractors
Tile Setting Contractors

Transportation

Airports & Airport Terminals
Ambulance Services
Boat Leases
Boat Rentals
Bridge & Road Fees
Cruise Lines
Flying Fields
Tolls

Utilities

Money Transfer

Wholesale Trade

Precious Stones & Metals
Watches & Jewelry

Retail Stores

Duty Free Stores
Mobile Home Dealers

Automobiles & Vehicles

Motor Home Dealers
Motorcycle Shops & Dealers
Snowmobile Dealers

Clothing Stores

Furriers & Fur Shops

Miscellaneous Stores

Antique Reproduction Stores
Antique Shops
Automated Cash Disbursements
Bars
Beer, Wine & Liquor Stores
Cigar Stores & Stands
Cocktail Lounges
Cosmetic Stores
Crystal & Glassware Stores
Direct Marketing – Insurance Services
Direct Marketing – Travel Related Services
Discotheques
Eating Places
Fast Food Restaurants
Fireplace & Accessories Stores
Fireplace Screen Stores
Hearing Aids – Sales, Service & Supply
Inbound Telemarketing Merchants
Insurance Carries & Premiums
Insurance Sales – Premiums
Insurance Sales – Underwriting
Manual Cash Disbursements
Nightclubs
Non-Financial Institutions
Outbound Telemarketing Merchants
Package Stores (ABC)
Pawn Shops
Philatelic & Numismatic Supplies
Record Shops
Restaurants
Salvage & Wrecking Yards
Securities – Brokers & Dealers
Stamps & Coin Stores
Timeshares

Personal Service Providers

Barber & Beauty Shops
Dating & Escort Services
Debt Counseling
Funeral Service & Crematories
Healthy & Beauty Spas
Marriage Counseling
Massage Parlors
Personal Counseling
Tax Preparation Service

Business Services

Consumer Credit Reporting Agencies
Motor Home & Recreational Vehicles

Repair Services

Clock & Watch Repair Shops
Jewelry Repair Shops

Amusement & Entertainment

Amusement Parks
Aquariums
Athletic Fields
Bands & Orchestras
Betting
Billiard & Pool Hall Establishments
Bowling Alleys
Carnivals
Circuses
Commercial Sports
Dance Halls, Schools & Studios
Dolphinariums
Fortune Tellers
Miscellaneous Entertainers
Motion Picture Theaters
Professional Sports Clubs
Public Golf Courses
Seaquariums
Sports Promoters
Theatrical Producers
Ticket Agencies
Tourist Attractions & Exhibits
Video Amusement Game Supplies
Video Game Arcade

Professional Services

Accounting Services
Attorneys & Legal Services
Auditing Services
Automobile Associations
Bookkeeping Services
Business & Secretarial Schools
Child Care Services
Chiropodists
Chiropractors
Dentists
Doctors
Elementary & Secondary Schools
Nursing & Personal Care Facilities
Ophthalmologists
Opticians, Optical Goods & Glasses
Optometrists
Orthodontists
Osteopathic Physicians
Podiatrists
Political Organizations
Religious Organizations
Trade & Vocational Schools



Government Services

Court Costs
Fines
Bail & Bond Payments
Tax Payments
Automated Referral Service
Visa Credential Service
Emergency Services
U.K. Supermarkets
Intra-Company Purchases