



COLUMBIA UNIVERSITY

Weatherhead East Asian Institute



Purchasing Card (PCARD) Unallowable Expenses

The following is a list of items that cannot be purchased on the P-Card. This list is not all-inclusive; if there are any questions about whether or not the P-Card can be used for a purchase, please contact the P-Card staff at pcard@columbia.edu or contact the Finance Service Center at 212-854-2122.

- Personal items
- Items requiring governmental licenses or permissions or that are controlled under U.S. export controls
- Split transactions*
- Alcohol (beverage or otherwise)
- Travel (airline, car rental, lodging, taxi, car services, shuttle buses, etc.)
- Entertainment (movie tickets, sporting event tickets, etc.)
- MetroCards, purchased for any reason
- Food is eaten off-campus for any reason (meals, receptions, etc.)
- Food purchased for on-campus meetings where the P-Card was not approved for this type of use
- Flowers, greeting cards, candy, fruit baskets for any purpose other than sympathy and condolence (Note: The \$100 threshold excluding tip/tax/delivery/shipping should be adhered to. Any other type of gift purchase will remain restricted.)
- Gifts/prizes/awards of any kind
- Gift cards and gift certificates of any kind for any reason
- "Free Gift" with purchase
- Any promotional items with University Logo or trademark or any branded product not purchased thru an approved Licensed Vendor.
- Fines of any kind
- Purchases using personal PayPal accounts
- Maintenance and Service agreements
- On-site Equipment repairs
- Cash advances, cashback on purchases, cash refunds on returns
- Controlled substances
- Live animals
- Radioactive materials and specialty gases
- Contracted services from an individual or 1099 vendors
- Honorariums
- Furniture

- Fuel
- Leases /Rentals
- Insurance
- Employee relocation and relocation-related expenses
- Catering
- Parking
- Charitable Contributions
- Fees for Foreign Nationals of any kind (Visa's etc.)
- Online auction vendors (i.e., eBay, Craigslist)
- Groupon
- Courier service for any items which require HIPAA compliance
- Cloud Hosting, Cloud Storage and File Sharing services
- Non-UWPA Vendor Purchases for Shredding Services, Moving and Records storage; and Uniform Cleaning and/or Rental
- Vendors restricted on the NDAA Economic Sanctions listing (<https://research.columbia.edu/economic-sanctions-and-restricted-parties#/text-18182>).
- Restricted Vendor: Alibaba - prior to any use of this Vendor it must be authorized by Purchasing
- Payments to CU as a Vendor

*Cardholders are not permitted to divide a single invoice or purchase into multiple transactions to avoid their single transaction limit. An example of a split transaction would be the following scenario: Total purchase is \$3,000 and the Cardholder has a single transaction limit of \$2,500. The Cardholder has the vendor split the order into amounts of \$1000, \$1000 and \$1000 so the original transaction is not declined.

Deliberately instructing a vendor to restructure a transaction for the purpose of avoiding this restriction is also prohibited and can result in disciplinary action up to and including termination from the university.

- **Still have Questions?**

If you encounter any issues, please do not hesitate to reach out to Willson Nguyen at wn2194@columbia.edu for further assistance. You can also find additional information in our Financial Policy Presentation or on our WEAI Financial Policies and Procedures website.