

Prohibited Transactions

Certain transactions are prohibited on procurement cards because the good or service requires additional review for reasons of tax, insurance, a contract or other regulatory issues. Prohibited transactions may result in suspension or revocation of the procurement card, or other disciplinary action.

♦ **Note:** If paying for services, consult the [Purchases with Special Procedures: Paying for Services](#) section of this manual.

Type of Purchase	Description
Animals and Custom Antibodies	Live vertebrates and custom antibodies require pre-transaction review per University Policy 1.4, Care and Use of Animals in Teaching and Research . Only individuals employed in a BSC, who record these transactions in the e-Sirius system, may utilize pcard for the payment of animals.
Architectural and Engineering Services	In accordance with Cornell policy, authority for these transactions requires the additional review of the University Architect. Only those individuals employed in Contracts and Capital Projects, or their BSC, may execute these transactions via pcard.
Audit Services	In accordance with Cornell policy, authority for this transaction requires the additional review of the University Auditor. Only those individual employed in the University Audit Office, or their BSC, may execute these transactions via pcard.
Capital Assets	The purchase of capital assets require recording in the capital assets system per University Policy 3.9, Capital Assets .
Cash Advances	Cash advances of university funds require pre-transaction review per University Policy 3.2, University Travel .
Catering	<p>Catering occurs when a vendor prepares, sets up, serves or cleans up food on Cornell controlled property, including both facilities owned by Cornell and facilities that may be rented or leased and only under Cornell's control for the period of the event, i.e., rented banquet facility. Catering should not be confused with simple food delivery where no service is provided on site, i.e., pizza delivery.</p> <p>Catering may not be paid via individual pcard unless the caterer has signed a University Contract. To determine if your caterer has signed a University Contract, see the "Caterer and Restaurant List" on the Procurement website and check the "Contract Caterers and Restaurants" section. For amounts above your pcard limit or for caterers who have not signed a University Contract, see your BSC for payment and deposit options and contract requirements.</p>
Conflict of Interest, Vendor	Purchases from vendors where a potential conflict of interest exists require pre-transaction review, per University Policy 4.14, Conflicts of Interest and Commitment .

Type of Purchase	Description
Cornell Unallowable Goods/Services	Purchases identified as Cornell unallowable in University Policy 3.14, Business Expenses , are not allowed, regardless of the source of funds or mode of payment.
Deposits/Partial Payments	Do not make partial payments where the total value of the purchase exceeds your procurement card transaction limit.
Donations	Any voluntary contribution of cash or property to any organization outside of the university, regardless of source of funds. All donations over \$500 require pre-approval by University Relations. Donations may not be paid via pcard; see Section 203 for details on initiating these payments via disbursement voucher.
Employees	Per IRS tax guidelines, you may not pay: 1. A current employee via pcard 2. An individual who has been employed by Cornell at any time in the current calendar year via pcard
e-SHOP Vendors	Do not use your pcard to purchase from a vendor that is available in e-SHOP.
Gifts Cards/Certificates	Gifts cards and/or certificates are generally classified as taxable income by the IRS and may not be purchased with a procurement card. Contact your BSC for guidance.
Insurance	You may not pay for insurance premiums, co-payments, deductibles, or services with your procurement card. For information on purchasing insurance, please contact Risk Management and Insurance. Only those individual employed in Risk Management and Insurance, or their BSC, may execute these transactions via pcard.
Investment Services	In accordance with Cornell policy, authority for these transactions requires the additional review of the university's Investment Office. Only those individual employed in the University Investments Office, or their BSC, may execute these transactions via pcard.
Legal Services	In accordance with Cornell policy, authority for these transactions requires the additional review of the Office of University's Counsel. Only those individual employed in the Office of the University Counsel, or their BSC, may execute these transactions via pcard.
Medical Services	Due to tax reporting requirements, medical services (i.e., physician, surgeon, ophthalmologist, etc.) may not be paid via pcard.

Type of Purchase	Description
Non-Preferred Suppliers	Do not use the pcard to purchase goods and services from a non-Preferred Supplier, where the good or service is available from a Preferred Supplier.
Personal Expenses	Do not purchase any good or service that is primarily for personal use. Use of this card for personal expenses is governed by University Policy 3.6, Financial Irregularities . Using the card in this manner with the intention of reimbursing Cornell is NOT an acceptable practice. Caution: Many items lend themselves to personal use, such as magazines and newspaper subscriptions. It is the cardholder's responsibility to provide documentation to support that the purchase of an item that lends itself to personal use is essential to fulfilling his or her job responsibilities.
Pest Control	These services must be coordinated with the customer service center in the Department of Facilities Management, due to the potential use of pesticides. Contact your local building coordinator. Only those individual employed in the Department of Facilities Management, or their BSC, may execute these transactions via pcard.
Radioactive Materials	Environmental Health & Safety must approve all requests for radioactive materials prior to an order being placed with a vendor. See the " Radiation Safety Manual " for further information on purchasing radioactive material.
Real Estate Services, Purchase, Rental, etc.	In accordance with Cornell policy, authority for these transactions requires the additional review of the university's Real Estate Office. Only those individual employed in the Real Estate Department, or their BSC, may execute these transactions via pcard.
Security Systems, Building	Building security systems must be coordinated through the Cornell Police, and must not be purchased with a procurement card.
Services Performed on University Property	<p>Nearly all services, regardless of where they are performed, require both a contract and verification that the vendor meets the university's insurance requirements. Therefore, pcard holders may not pay for services being performed on university owned or controlled property, except those services that are being performed by a vendor who has signed a university contract and whose services are not already specifically prohibited.</p> <p>Contracted vendors performing the services listed above may be found on Procurement Services' web site at http://www.dfa.cornell.edu/procurement/supplierlistview.</p> <p>Contact your BSC to discuss the appropriate payment for any other service PRIOR to engaging the service provider.</p>

Type of Purchase	Description
Software Licenses, Software as a Service, Software, Cloud Services	<p>Cornell's Information Technology Security Office (ITSO) requires that all purchases have a technology risk assessment (TRA) performed prior to the purchase, regardless of dollar amount. Therefore, purchases requiring a TRA may not be made via pcard (or any form of payment) unless approval is first obtained from ITSO. The TRA form may be found at https://it.cornell.edu/tra-request.</p> <p>Any purchase that requires a signed contract must be processed on a purchase order. After completion of the TRA process and with approval from the ITSO, software purchases with click-through agreements may be processed on a pcard. The ITSO approval email must be submitted as part of the pcard receipt documentation. For details on which purchases require the assessment, see CIT's website at https://it.cornell.edu/technology-risk-assessment. Additional details may also be found in section 618 of this manual.</p>
Travel-Related Expenses	<p>Any travel-related purchase or rental is prohibited (e.g., hotel, motel, airline, train, bus, taxi, limousine, or cruise fare; vehicle or boat rental; gasoline; road tolls of any kind; travel agency purchase; parking lot fees). Certain travel-related merchants have been blocked from accepting procurement cards.</p> <p>Note:</p> <ol style="list-style-type: none"> 1. Conference registration fees may be charged to your procurement card if the fee does not exceed your transaction limit. 2. Special exceptions have been granted to BSCs. If you are planning a group or visitor travel, contact your BSC.
Travel Meals	<p>You may not charge meals to your procurement card while you are traveling for the university if that travel includes an overnight stay.</p>
Vehicle Rental	<p>The rental of any type of car, truck (including moving truck), van, bus, or limousine is prohibited on pcard. This includes both rentals while in travel status and locally.</p>