


Appendix A

Allowable, Restricted and Prohibited Purchases by Card

Schools and units have the ultimate decision to determine when and what type of University-issued card is appropriate and may have more restrictive policies. Contact your finance office for guidance.

See the credit [Card Services](#) for types of cards which are available as well as additional reference materials.

 University Corporate Card (Travel and Entertainment Card) Allowable, Restricted, and Prohibited Purchases Schools and units may have more restrictive policies. Contact your finance office for guidance.	
Allowable Expenses	<ul style="list-style-type: none"> • Lodging (includes Air BnB or VBRO based on the Travel Policy and local school or unit policies) • Ground transportation • Reimbursable meals • Airfare • Conference fees • Other appropriate and allowable business expenses or goods
Allowable With Restrictions	<ul style="list-style-type: none"> • Equipment related to Work in Progress (WIP) Projects ≥ \$5,000. • Purchases of goods made with PayPal or other third-party systems- must include name of ultimate seller/vendor in the business purpose. Purchases of services to are not allowed using PayPal, Venmo or other Cash Applications. • For special purchases such as alcohol and tobacco, animals, biological materials, chemicals, controlled substances, radioactive materials, and hazardous materials, additional regulatory and licensing requirements may apply. Contact your local procurement office see Procurement Policy or contact your environmental and health & safety school contact or Environmental Health & Safety and Controlled Substances. • Gift certificates for nonemployees ≤\$100
Prohibited Purchases	<ul style="list-style-type: none"> • Personal purchases of any kind • Purchases of capitalized equipment, furnishings, software or vehicles ≥ \$5,000 that are not Works In Progress (WIP). See Financial Management of Property, Plant & Equipment & Software Accounting Policy. • Payments for services to individuals / independent contractors (U.S. or foreign nationals) who are single-employee companies (sole proprietor, unincorporated, incorporated, or an LLC). • Payments for service to foreign entities. • Royalty or copyright payments to individuals or foreign entities. • Gift certificates for employees (considered taxable) • Gift certificates >\$100 for nonemployees • Late Fees



Department Card

Allowable, Restricted, and Prohibited Purchases

Schools and units may have more restrictive policies. Contact your finance office for guidance.

Allowable Expenses	<ul style="list-style-type: none"> • Lodging (includes Air BnB or VBRO based on the Travel Policy and local school or unit policies) • Ground transportation (cab, Uber, excludes rental cars) • Reimbursable meals • Airfare • Conference fees • Meeting deposits & charges • Other appropriate and allowable business expenses or goods
Allowable With Restrictions	<ul style="list-style-type: none"> • One-Time gift certificates for human subjects or nonemployees ≤\$100. • Purchases of goods made with PayPal or other third-party systems- must include name of ultimate seller/vendor in the business purpose. Purchases of services to are not allowed using PayPal, Venmo or other Cash Applications. • Equipment that is related to Work in Progress ≥ \$5,000 • For special purchases such as alcohol and tobacco, animals, biological materials, chemicals, controlled substances, radioactive materials, and hazardous materials, additional regulatory and licensing requirements may apply. Contact your local procurement office see Procurement Policy or contact your environmental and health & safety school contact or Environmental Health & Safety and Controlled Substances. • Late fees require a letter of exception signed by Financial Dean or designee and cannot be charged to sponsored funds.
Prohibited Purchases	<ul style="list-style-type: none"> • Personal purchases of any kind • Purchases of capitalized equipment, furnishings, software or vehicles ≥ \$5,000 that are not Works In Progress (WIP). See Financial Management of Property, Plant & Equipment & Software Accounting Policy. • Payments for services to individuals / independent contractors who are single-employee companies (sole proprietor, unincorporated, incorporated, or an LLC) or foreign entities. Royalty or copyright payments to individuals or foreign entities. • Rental cars (includes Zip Car) – Contact Card Services for specifics. • Gift certificates for employees (considered taxable) • Gift certificates >\$100 for nonemployees



Purchasing Card (PCard)

Allowable, Restricted, and Prohibited Purchases

Schools and units may have more restrictive policies. Contact your Finance Office for guidance.

Allowable Expenses	<ul style="list-style-type: none"> • Low-dollar, high-volume, non-travel business expenses that can't be purchased via Buy to Pay. • Harvard business-related retail point-of sale purchases at campus restaurants where payment by 33-digit code is unavailable.
Allowable With Restrictions	<ul style="list-style-type: none"> • Gasoline for Harvard-owned vehicles only • Equipment that is related to Work in Progress (WIP) ≥ \$5,000 • Purchases of goods made with PayPal or other third-party systems- must include name of ultimate seller/vendor in the business purpose. Purchases of services are not allowed using PayPal, Venmo or other cash applications. • The travel and entertainment expenses below are allowable (within the guidelines of the Travel Policy) however the preferred method of payment is the corporate or department card: <ul style="list-style-type: none"> ○ Conference Fees ○ Local taxis or sedan services (including UBER, UBER Black, or Lyft) ○ Business meals and allowable entertainment in the Boston/Cambridge area
Prohibited Purchases	<ul style="list-style-type: none"> • Personal purchases of any kind • Purchases of capitalized equipment, furnishings, software or vehicles ≥ \$5,000 that are not Works In Progress (WIP) . See Financial Management of Property, Plant & Equipment & Software Accounting Policy. • Split transactions to circumvent the single transaction limit. • Gift cards/gift certificates of any amount • Gifts for employees or students equal to or greater than \$100 • Payments for services to individuals / independent contractors who are single-employee companies (sole proprietor, unincorporated, incorporated, or an LLC) or foreign entities. • Royalty or copyright payments to individuals or foreign entities. • Travel and Entertainment: <ul style="list-style-type: none"> ○ Airline, bus, cruise ship, railroad tickets ○ Travel agency charges ○ Lodging ○ Gasoline for vehicles not owned by Harvard ○ Theater tickets for entertainment purposes (tickets for academic/teaching purposes are allowed on the PCard) ○ Airline club fees or airline memberships ○ Rental cars, including Zip Car • Cash advances or travelers checks • Purchases to Outings and Innings (See Department Orders on how to charge directly to a Harvard account) • Special purchases such as alcohol and tobacco for resale, animals, biological materials, chemicals, controlled substances, radioactive materials, and hazardous materials.