DISCLAIMER: The PCard team highly recommends re-reading the whole manual as a refresher; however to save you time, substantive changes to the PCard manual are listed below by section.

III. DEFINITIONS

CONTACTS

Campus Audit: The Campus Audit Department serves as a business partner with Purchasing to perform reviews of all procurement card purchases made by staff members of the University. Reviews are made of individual transactions on a daily basis. Reviews of all transactions made by a particular cardholder are made periodically. Examples of what the auditor will review or for information on how to report fraud and abuse visit the Campus Audit website.

ADMINISTRATIVE

Receipt: A merchant produced itemized receipt that records relevant details for each item purchased, including: quantities, business purpose, unit cost(s), description of goods/services purchased, total charge amount and merchant's name and address (e.g. sales receipt, original invoice, credit receipt, etc.) Packing slips validate the receipts of goods. They typically do not provide pricing information and should not be used as support documentation for Pcard purchases. A proper receipt should include:

1. Card number (with appropriate numbers blacked out)
2. Itemized description of goods purchased.
3. Vendor name.
4. Transaction date
5. Transaction total

Reconciliation Period: Cardholders and Liaisons typically have 7 business days (the reconciliation period) after the end of a cycle (the 25th of the prior month) to complete the reconciliation of the Cardholder's PCard transactions. To avoid violating PCard policy the cardholder and supervisor should sign the Statement of Account attesting to the validity of the charges during the reconciliation period but no later than the end of the next cycle.

FOR EXAMPLE: The Statement of Account for the cycle 7/26/16-8/25/16 should be reviewed and signed off on by the supervisor by 9/7/16 but no later than 9/25/16. Not having your Statement of Account signed by your supervisor, or waiting to have it signed until the auditor calls may end in your card being suspended or revoked.

Statement of Account: A report generated each cycle by the PCard liaison or cardholder for transactions charged to the cardholder's credit card account. As a part of the reconciliation process a copy of the Statement of Account is printed and all
supporting documents are attached for the department’s records. The cardholder signs the statement attesting to the correctness of the entries. The cardholder’s Supervisor or the Approving Official who approved and signed off on the application, must review and sign the Statement of Account for their respective cardholders even if there are no transactions during the cycle. PCard holders at the Dean’s Level and above do not require monthly supervisory review and approval of their Statement of Account. (However, these employees are subject to audit reviews, as are all cardholders.)

IV. CARD MANAGEMENT

SABBATICAL, FMLA, EXTENDED PERSONAL LEAVE

The cardholder and/or their department is responsible for letting the PCard Office know if a cardholder is going out on extended leave. The card will be placed in “hibernation” status unless there is an approved business need for the card to remain open. Failure to notify the PCard Office may result in the suspension or revocation of the PCard.

V. CARD USE

RESTRICTIONS

The PCard cannot be used for the following goods or services:

- Alcohol (Event) - see Accounts Payable website for Alcohol Policy
- Animals
- Automotive fuels for UNLV, state or personal vehicles
- Cash advances
- Cellular phone purchases and purchase of air time (see Telecommunications website)
- Construction, renovations, or architectural services
- Consulting services/Independent contractor services
- Contracts/agreements requiring signature
- Firearms/weapons/ammunition/pyrotechnics/explosives
- Fines, late fees, or penalties
- Foreign purchase for goods or services
- Gift certificates/gift cards/telephone cards/Rebel Card deposits
- Golf carts (Facilities Management approvals required)
- Hotel deposits for banquets/events/retreats (requires UNLV contract)
- Insurance
- ITEMS FOR PERSONAL USE (including the cardholder’s UNLV Parking Permit)
  - Items that require a signed agreement or contract
  - Leases or rentals (copiers, building space, equipment, etc.)
  - Legal fees or expenses
  - Maintenance agreements
  - Meal Per Diem (Travel Status)
  - Medical payments
  - Medical services
- Non-conference specific optional events
- Non-reimbursable expenses (see Accounts Payable website)
- On-campus payments between departments (an IDR should be used for these)
- Parking tickets/citations
- Payment on behalf of or to a Nonresident Alien
- Prizes and Awards (see Accounts Payable website)
- Professional Services (Architects, Engineers, Employment Services, etc.)
- Recurring monthly charges (storage units, bottled water, etc.)
- Service or maintenance agreements requiring a signed contract
- Telephone bills
- Travel insurance
- Traveler’s checks
- Tuition, fees or scholarships

The following transactions **may not** be made without **PRIOR APPROVAL** of the Program Administrator:

- Advertising
- Animals and animal related purchases
- Car Rentals with companies that are not on contract with the State of Nevada Agencies
- Cloud Storage
- Images “right to use”
- Memberships, Professional Licenses, Associations, and Dues **in an individual’s name**
- Music “right to use”
- Non-travel payments to foreign entities – the following items purchased from foreign entities may be subject to additional tax withholding:
  - Right to use (Intellectual Property)
  - Music/Images/Text/Articles/Software licenses or upgrades
    - Payments in advance (deposits)
    - Printing, laminating or typesetting available from UNLV Reprographics
    - Radioactive and hazardous materials
    - Research participant incentives
    - Service or maintenance agreements
    - Software and Software upgrades not listed on the OIT website
    - Sub-agreements
    - Webhosting

**NOTE:** THESE LISTS ARE NOT ALL-INCLUSIVE AND MAY BE REVISED AS REQUIRED.

The PCard cannot be used for any of the restricted times unless pre-approved by special exception; if you have a special exception request or need prior approval please email justification to **pcardunlv@unlv.edu** prior to making the purchase. Contact the PCard Team prior to making any purchase of which you are uncertain.
Cardholders are expected to exercise sound business judgment and to make inquiries to the Purchasing Card Program before making and purchase that may be construed as inappropriate or which the Cardholder does not know to be reasonable and necessary for the official business purposes of the University.

DELIVERY ADDRESS

It is the responsibility of the cardholder for telephone, Internet or catalog orders to provide the merchant with their complete campus shipping address.

Sample Shipping Address:
The University of Nevada, Las Vegas
Department Name
Building Code & Room #, MS
4505 Maryland Parkway Box 45XXXX
Las Vegas, NV 89154-MS
Attn: Cardholder Name

Goods ordered and paid using the UNLV PCard may only be shipped to the department's campus address/business address, satellite campus, or off-campus leased facility. Goods may not be shipped to or received at a non-UNLV off-campus address (e.g., Cardholder's home, etc.). If a cardholder’s UNLV related work requires shipment of goods ordered with the PCard to a location other than an UNLV campus, Purchasing must be notified in advance of the purchase for prior authorization and documentation.

TRAVEL

Travel expenses must conform to the policies and procedures listed on the UNLV Travel Program Website. It is recommended that cardholders regularly check the UNLV Travel Program Website to ensure you are following the most current policies prior to purchasing travel related items. Travel expenses allowed to be purchased on the PCard are:

- Airfare
- Ground transportation
- Lodging
- Registration

NOTE: Unless hosting, meals are not allowed to be paid by PCard while a cardholder is in travel status. Please visit the UNLV Travel Program Website regarding per diem meal allowances.

Travel Document numbers or TD#s need to be included in the descriptions of the travel expenses purchased on the PCard.
VI. PCARD VIOLATIONS

Possible Violations:

- Inappropriate actions not in compliance with stated PCard policy
- Willful intent to disregard established policies and procedures or an action/inaction that a Cardholder knew or should have known to be egregiously offensive to established policy.
- Transactions that required a different purchasing method, such as a Payment Voucher or Purchase Order
- Transactions that are restricted due to existing UNLV policies
- Transactions that require prior approval
- Transactions that include sales tax
- Failure to reconcile or correctly reconcile transactions*
- Allowing others to use your card or sharing your account number with others*
- Any and all personal purchases*
- Splitting transactions to avoid single transaction limits

Possible Consequences:

- Suspension of the PCard
- Mandatory retraining
- Revocation of PCard
- Termination of Employment
- Criminal Prosecution

*NOTE: This violation may result in IMMEDIATE SUSPENSION of the PCard account until the necessary corrections are communicated to the PCard Team

Improper or fraudulent use of the UNLV PCard may result in disciplinary action and/or personal liability. The University may deduct from the cardholder's salary, or any other amounts payable to them, an amount equal to the total of the improper charges plus any administrative fees charged by the bank in connection with the misuse. The University may also collect any amounts owed by the cardholder, even if they are no longer employed by the University. If the University initiates legal proceedings to recover amounts owed by the cardholder under agreement (the signed PCard application), the cardholder agrees to pay legal fees and collection costs incurred by the University in such proceedings.

The Director of Purchasing (or his/her delegated appointee) may suspend or revoke PCard use regardless of stated policy if, in their judgment, the violation(s) proves a severe risk of fraud or compromise to the PCard Program.
VIII. RECORD KEEPING AND DOCUMENTATION (Cardholder and or Liaison)

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