



UNIVERSITY OF CALIFORNIA  
HASTINGS COLLEGE OF THE LAW

DAVID N. SEWARD  
*Chief Financial Officer*

August 25, 2016

To: PCard Holders and Approvers  
Subject: PCard Rules and Responsibilities

The Pcard program was instituted as a means of streamlining business operations and increasing efficiency. In large measure, this deployment has succeeded and the initial goals have been met: generally speaking, most PCards have been used responsibly and in conformance with policies and procedures. However, there are some common misunderstandings, errors and omissions that some PCard holders make on a recurring basis.

Please carefully review the attached "rules of the road." These are being provided as a reminder to some, and perhaps new information for those staff recently joining us. Following these policies and procedures will facilitate transaction processing and lessening the burden on staff. Noncompliance will result in your PCard being deactivated. If deactivated, your business expenses will be paid on a reimbursement basis upon the submittal of the expense reimbursement form accompanied by receipts and manual approvals.

These rules are designed to protect you and the College. For you, by avoiding the possibility that unsubstantiated charges, and personal expenses not reimbursed to the College, are taxed as compensation. For the College, to maintain its public trust and assure the appropriate expenditure of public funds.

Thank you.

Sincerely,

David Seward

## UC Hastings College of the Law

### PCard Use Rules and PCard Holder Responsibilities – August 2016

The College has a robust PCard program. In fiscal year 2015-16, we had 105 active PCard holders with a total spend of \$2.13 million. The PCard programs provides an efficient, convenient and cost effective way for departments to do business. Purchasing and Fiscal Services very much appreciate the opportunity to partner with PCard holders, Wells Fargo, Visa and Concur to support and administer the College's PCard Program.



### Common Misunderstandings Regarding PCard Use

1. The PCard cannot be used for personal expenses.
2. Cash advances are not authorized.
3. Purchases can only be made in furtherance of the College's [mission](#).
4. Purchases can only be made which are authorized as part of the Department's annual budget.
5. PCard transactions cannot exceed \$5,000, expenses in excess of \$5,000 generally require a Purchase Order.
6. [Original AND itemized receipts](#) are required to substantiate the PCard purchase. Using the [Concur mobile app](#) to manage and store receipts is recommended and is a best practice.
7. The [missing receipt form](#) shall be used only by exception.
8. The business purpose of the expense must be clearly stated and understandable by an external reviewer.
9. The limits for [business meals](#), inclusive of food and beverage are:
  - a. Breakfast: \$26.00 per person;
  - b. Lunch: \$45.00 per person;
  - c. Dinner: \$78.00 per person;
  - d. Light refreshments: \$18.00 per person
10. All purchases for [business meals and entertainment](#) must include the names of those in attendance. If the number of attendees is less than 10, an itemized list is required. If more than 10 are in attendance, the invite and/or RSVP must be attached as part of the receipt.
11. While on [travel status, the meal allowance is \\$64 per day](#). Travel status is defined as travel necessitated by a business purpose which begins before 7am and ends after 7pm and lasts more than 12 hours
12. Amounts spent beyond this are the personal responsibility of the employee.
13. Expenses must be reconciled and the expense report submitted to the PCard holder's approver by the 7<sup>th</sup> business day of the following month.

14. Expense reports rejected by AP and returned to the PCard holder must be resolved within 5 business days of receipt.
15. Expenses must be allocated to the correct gl cost center and expense type on the expense report. Due to staffing constraints, corrections will not be made once the expense report has been processed.
16. Prohibited purchases include:
  - a. "Lavish, extravagant and unnecessary" meals, gifts and other purchases. Please use your "reasonable" standards as employees of a Public institution.
  - b. Alcohol cannot be charged to State funds (State funds begin with 00)
  - c. Monetary contributions to a political campaign or candidate;
  - d. Gifts. Cash or non-cash items are sometimes given as a gesture of goodwill or appreciation or some other purpose not specifically related to regular job performance. Typically, College funds should not be used for gifts to individuals for non-work related personal achievements such as birthdays, wedding, baby showers, birthdays, farewell gatherings, etc. Contact HR for information on retirement functions;
  - e. Purchase of goods or services for personal use;
  - f. Tips and gratuity greater than 20% of the total cost of food and beverage.
  - g. There are limits on employee "business" meals. Please review [Section 11.6, Restrictions on the Use of Funds in the Section 11.0 of the Financial Policy and Procedures Manual](#) for additional information.
  - h. Payments to attorneys or law firms for any purpose for any amount.
  - i. Construction services.
  - j. Copyright clearance. These purchases are recharged to the department through the Business Center.
  - k. Trademark items.
  - l. Lease payments.
  - m. Contract payments for any purpose and any amount without a fully executed UCH agreement on file with Purchasing Services.
  - n. Computer hardware. These items must be purchased through IT.
  - o. Furniture of any kind for any amount. These items must be purchased through the College's preferred vendor.
17. Report fraudulent transactions immediately to Wells Fargo Commercial Card at 1-800-932-0036 and to [Purchasing@uchastings.edu](mailto:Purchasing@uchastings.edu).

**Reimbursement of Personal Expenses** – If an error occurs and you use your College PCard for a personal expense, you must reimburse the College the next business day. Bring your payment to Fiscal Services, 198 McAllister Street, Room 111. The repetitive inadvertent use of your Pcard for personal expenses will result in its deactivation.

PayIt!/Concur is the portal used to manage expense reports for all PCard expenses. Login ([payit.uchastings.edu](http://payit.uchastings.edu)) in weekly to ensure no fraudulent charges have been made on your account. Submit



your expense AT LEAST once per month to your approver for processing and accounting into your department's budget.

You may also refer to the [PCard Application](#) and the [Cardholder User Agreement](#) for additional information on PCard use.

For questions regarding PCard use, contact [Darryl Sweet](#) or [Christine Lee](#) in Purchasing and for questions regarding PayIt!, please contact [Sandra Plenski](#) or [myself](#).

Thank you.  
Deborah L. Tran | Controller

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