



TO: Vice Presidents, Deans, Directors and Administrative Staff

FROM: Brent H. Morgan, Controller

SUBJECT: General Campus Information for Financial/Resource Administrators

DATE: September 29, 2006

Annually, we wish to provide a summary of key business policies to orient new staff and as reinforcement for existing staff. UNLV is a rather large and complex organization, with external and internal policies and procedures that apply to all of our financial transactions. While the State and University have many requirements that are similar to other public institutions, there are several that are unique to Nevada. We hope that this type of information will be useful to you in carrying out your duties and responsibilities, and we would welcome any feedback and suggestions as to how to make future information more valuable to you. In addition to the summary below, we have included references to where specific and more detailed information can be found, as well as staff contacts if more explanation is needed. Please share this document with individuals in your department, as appropriate.

### **Executive Summary**

As University employees, we are stewards of public resources and must demonstrate prudent use of funds entrusted to us by our constituents. The general public, legislators, students, donors, granting organizations and individuals, must be assured that funds are wisely spent and do not personally benefit University officials and employees. Regardless of funding source, (state, federal, private, enterprise, or self-funded activity) financial transactions are to comply with NSHE Board of Regents policy and other regulatory guidelines, for example federal requirements. University funds are subject to audits by external auditors including governmental agencies, NSHE Internal Audit and UNLV campus audit. Please review The Internal Controls and Responsibility of University Financial Administrators on the web at <http://controller.unlv.edu/> which delineates the University's expectations and code of ethics for financial administrators and <http://audit.unlv.edu/InternalControls.htm> for internal controls.

The following memorandum is intended to call administrators attention to key fiscal policies and practices which govern financial accounting at the University and your financial responsibilities. This information is provided for new and returning staff to highlight requirements and to note recent and anticipated future changes. In addition to the financial information below, key financial contacts and web site references are included on the last page to direct administrators for more specific information on subjects covered. This memorandum summarizes information for the following topics:

- **Accounts Payable and Travel** – invoices, payment vouchers, independent contractors, travel authorization, travel advances, travel reimbursement, hosting, and corporate cards
- **Cash Receipts and Student Cashiering**
- **Facilities** – capital projects, motor pool, keys, rebel recycling
- **General Accounting** – bank accounts, signature cards, interdepartmental requisitions (IDR), suspense items
- **Grants and Contracts**
- **Internal Audit**
- **Employee Non-resident Alien Compliance**

- **Payroll**
- **Purchasing** – Purchasing Card, office supplies, requisitions/purchase orders, quotes and bids, contracts, and near future implementation of the new automated purchasing system, which will allow direct input of the PO at the department level, with automated approval options and the ability to electronically track the purchase through the entire process.
- **Receipt of Gifts and Gift Recording - UNLV Foundation**
- **Receiving and Property Control** – receiving, mail center, inventory and disposal of property
- **Risk Management** – insurance claims, workers compensation, health and life safety issues
- **Understanding Department Accounts** – account structure, revenues/expenses, reporting, account deficits and budgets
- **Use of University Resources** – computer use, use of campus copy and fax machines, personal use of equipment
- **Conflicts of Interest** – Ethical Standards

As campus administrators entrusted with University assets, please familiarize yourself with our financial practices. To assist staff the Office of Human Resources offers a variety of campus wide training programs, which provide detailed information on subject areas noted below. For a catalog please view the web at <http://hr.unlv.edu> or contact Staff Development at 5-0402.

During the year we will be communicating future changes through emails, bulletins, and by updating our web sites continually.

Recent and upcoming changes to improve service include the following:

**Changes effective July 2006:**

- Direct deposit to any U.S. bank has been expanded to include student refunds
- Electronic pay stub – accessible through employee self-service. Work continues to provide automatic electronic notification of pay advises and will become operational later this Fall.
- Checks are now produced twice a week thereby increasing efficiency of the account payable function. The ultimate goal is for the accounts payable department to move toward all electronic fund transfers rather than paper checks.
- Travel Pocket Guide has been produced to highlight the top items to keep you within state policy on travel.
- New departmental web pages, and updated web page content.
- Host Policy has been revised to conform with new requirements of the Chancellor's Office as well as implementation of new, user friendly object codes and procedures for host fund use.
- Developed an on-call construction contracts. As a result, three General Contractors are under contract to UNLV to perform construction up to \$500,000 per project, reducing the bidding and procurement time.
- Initial implementation of an on-line employment document system. This new on-line system has been rolled out to select departments and should be fully implemented by January 2007.
- Solicited and awarded several on-call contracts for services such as printing, asbestos abatement, temporary staffing, general construction, and flooring. This drastically reduces the time needed to procure these services.
- To improve the safety and reliability of vehicles used by the campus community, the university is closing the motor pool rental division this calendar year and we will use Enterprise Rental Cars exclusively for meeting campus vehicle needs.

**Planned Changes this Year:**

- New Signature Cards (fall 2006) A streamlined electronic signature card process will be implemented which will significantly reduce the processing time for setting up new accounts and changing authorized signors on existing departmental accounts.

- New MUNIS automated purchasing system (fall 2006). This program will allow departments to enter their requisitions on line and route them through to Purchasing
- Enhancements to the Purchasing Card (p-card) Program (fall 2006) – The introduction of departmental cards and the availability to charge hotel and car rental expenses to the card.
- Elimination of limited purchase orders (LPOs) (June 30, 2007).
- Revised independent service provider form (ISP) and procedures (fall 2006) to comply with IRS requirements and streamline current procedures, especially relative to honorariums for invited guests.
- Accounts Payable Payment Voucher Form (PV) (fall 2006) This new, web-based form will simplify processing for departments and provide increased efficiency in payments to vendors.
- Elimination of the current employee Diner's Club card program and implementation of a new, more flexible travel corporate card (Spring 2007).
- Direct deposit for employee travel reimbursements (Spring 2007) This will allow us to electronically reimburse each employee for travel and other claims. It is important for all employees to be on electronic payroll deposit in order to take advantage of this new business process.
- Departmental mail – vendor invoices direct mail to departments (Spring 2007) This change will eliminate the delay in payment to vendors caused by misdirection of invoices.
- The university will issue a Request for Proposals (RFP) for an exclusive cell phone provider, to be effective next Spring/Summer. This cell phone contract will allow for increased features along with significant savings to the university for cell phone services. Additionally, a university policy on cell phone usage will accompany this new service.
- The university will establish a relationship with an express carrier vendor for both incoming and outgoing items to be effective early Spring 2007. This relationship will provide less expensive service to the university with improved tracking tools.
- Developing on-call construction contracts. As a result, three General Contractors are under contract to UNLV to perform construction up to \$500,000 per project, reducing the bidding and procurement time.

In summary, the information below is intended to bring attention to our shared responsibility as financial administrators. We welcome your comments and ask the following information be shared with other staff transacting University business. Comments may be directed to [controllerfeedback@unlv.edu](mailto:controllerfeedback@unlv.edu).

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## 1. UNDERSTANDING YOUR DEPARTMENTAL ACCOUNTS:

The following is a brief description of the UNLV departmental account structure. Department accounts are part of a uniform system to record revenues, expenses and cash balances for reporting to the NSHE Board of Regents, federal government and other constituencies. Familiarity with the account structure will assist you in managing your funds, processing transactions and using the financial data warehouse. The importance of maintaining the integrity of financial information can not be over emphasized.

- a. **Department Account:** The account consists of three segments (xxxx-xxx-xxxx) as follows:
- **Fund** – the first four positions identify a fund. Major fund categories include:

2100	State Appropriation
2200	Self-supporting Activities
2300	Restricted gifts
2330 – 2399	Grants & Contracts
2400	Auxiliary Enterprises
2776	Agency Funds
2800	Plant Accounts
  - **Agency** – the next three positions provide for a grouping of organization accounts (e.g. Provost, College of Sciences, Student Life)
  - **Organization** – The final four positions uniquely identify an individual department unit.

For most self supporting accounts, an appropriation unit is the combination of an agency and organization. In addition, other account attributes are maintained to facilitate roll-up reporting based on organization hierarchy.

- b. **Revenue and Expense Codes (Objects and Sub-objects):** Revenue and expense transactions are recorded to department accounts using four alpha/numeric revenue source or expense object codes. The first two positions indicate a major object category and the last two positions, the sub-object provide a detailed identification of the revenue/expense.

All transactions must be charged to the account which benefits from the revenue/expense and coded with the appropriate object code and sub-object that most accurately describes the nature of the revenue/expense. It is very important to properly code revenues and expenses to comply with accounting principles, government cost accounting standards and reporting requirements. A complete list of revenue/expense codes may be found at the Accounts Payable website <http://disbursements.unlv.edu/Topics/SubObjRev.htm>.

Commonly used object categories include:

10nn – 19nn	Salaries, wages and fringe benefits
25nn	Hosting
30nn - 39nn	General operations
40nn - 49nn	Grants & contracts
60nn - 69nn	Equipment

For budgeted funds (meaning those over \$25k in annual revenue, expenditures, or with 1 FTE or more), the object code must be consistent with established budget. Contact the Budget Office (895-4185) if an expense object has not been established which you need. Please note, if expenses are incorrectly coded this may result in delayed processing of your entries

- c. **Reconciliation and Reporting:** Account managers have a responsibility to reconcile all account activity in the accounts for which they are responsible. Managers may view account activity via the Financial Data Warehouse on the web <http://www.scs.nevada.edu/applications/financial/>. The warehouse is updated daily for encumbrance and revenue/expense activity. Keep in mind certain transactions, e.g. indirect cost, administrative overhead, and service center billings are not processed daily. These charges may be viewed after the monthly period is closed. For training information on the warehouse please contact Staff Development at 5-0402. To obtain security access to the financial data warehouse please download the form <http://www.newuser.unlv.edu>, obtain approval from the account manager and submit to the Office of Information Technology.
- d. **Account Deficits:** Account deficits are not allowed. Deficits may be resolved by transferring funds from another account or reassigning expense to another appropriation unit. The IDR form is used for this purpose (see IDR in this memorandum).

**2. BUDGETS:**

It is important to spend your state appropriation within the fiscal year, as the state does not allow carry forward into the following fiscal year, and therefore the funds are lapsed back to the state of Nevada. Where appropriate, meaning the expenditure is clearly a “state” activity, it is advisable to expend state funds prior to recording expenses in self-supporting funds. Funds remaining at year end will not roll-forward except for exceptional circumstances, where items have not been received at June 30. Please note certain expenses such as hosting, out of state travel, bottled water, prizes and awards are not allowed on state accounts.

Self-supporting accounts with planned expenditures of \$25,000 or more excluding voluntary transfers out and accounts that will cover employee FTE require a budget. The Budget Office provides workshops each spring to assist departments in preparing the next year’s budgets and to update account managers regarding changes to fringe benefit rates, administrative overhead assessment, etc. To request a budget adjustment during the year contact the Budget Office via email at [kathy.adams@unlv.edu](mailto:kathy.adams@unlv.edu) or call 5-4185. Most adjustments involve allocation transfers between object codes that can be requested from your Budget Office representative via e-mail. Self supporting budget revisions that increase an account’s overall spending authority require completion of a form which is reviewed by the Budget Office and then forwarded to the Chancellor’s Office. Quarterly, the self supporting budget revisions and mid year budget additions are summarized and appear on the Board of Regents agenda for approval. For further information about obtaining the form or other budget related questions, please contact your account’s Budget Analyst, or Kathy Adams at 895-4185 or [kathy.adams@unlv.edu](mailto:kathy.adams@unlv.edu).

**3. PURCHASING:**

The Board of Regents Handbook and Procedures and Guidelines Manual defines requirements for purchasing and contracts.

After-the-fact Payment Vouchers and invalid Contracts must be avoided and could involve personal liability for the faculty/staff making such a commitment. If you have such a situation, the Purchasing Department must be contacted immediately to properly resolve and assist you in avoiding future incidents.

- a. **Informal and Formal Solicitation requirements:**

<b>Commodity and Service Purchases</b>		
\$0 - \$10,000	-	One Written Quote
\$10,001 - \$25,000	-	Minimum of Two Written Quotes
Over \$25,000	-	Must be Competitively Bid by Purchasing

<b>Personal, Professional and Consultant Services</b>		
\$0 - \$10,000	-	One Informal Proposal
\$10,001 - \$25,000	-	Two Competitive Informal Proposals
\$25,001 - \$50,000	-	Three Competitive Informal Proposals
Over \$50,000	-	Formal Solicitation To Be Processed By Purchasing.

Contracts relating to any types of construction projects should be referred to the Planning and Construction department.

- b. **Contracts for Specific Services:** Purchasing has set up multi year contracts for some goods and services. The following is a partial list of current contracts. To find out information on how to utilize these service providers, please contact Purchasing for details.
1. **Office Supplies-** Office Max is our current preferred provider and should be used for our office supply needs. Office Max provides substantial discounts, online ordering with desktop delivery.
  2. **Temporary Staffing** – We have multiple vendors on contract for your temporary staffing requirements. Please access this information on the Purchasing web page or contact Purchasing direct.
  3. **On-Call Construction Contractors** – We have contracts with multiple vendors for small Constructions project. (Please contact Planning and Construction to coordinate your requirements for construction.)
  4. **Off Campus Mail Handling Services** – Automated Mailing is our contracted vendor for off campus bulk mailing requirements.
  5. **Uniform Rentals** – Cintas is our contracted vendor.
  6. **Bottled Water** – DS Waters is our current contracted vendor.
- c. **Purchasing Card (P-Card)** - The Purchasing card (P-card) program provides an efficient and inexpensive means for making small dollar purchases. For information regarding the program please visit the p-card website <http://www.unlv.edu/depts/purchasing/pcard.htm>. The use of the p-card will also replace the use of the Limited Purchase Order (LPO). LPOs will no longer be available for use after June 30, 2007. NOTE: Don't wait until the end of the fiscal year to arrange for a p-card to replace your LPO books.
- d. **Munis Automated Purchasing System** - Purchasing will be implementing an automated software program this fall. The program will allow departments to enter their requisitions on line and route them through to Purchasing. Once departments have been given access and training on MUNIS, they will be able to enter requisitions, track the issuance of corresponding purchase orders and subsequent payments online using MUNIS, Advantage, and the Data Warehouse. The implementation will be done in phases beginning this Fall. The goal is to have the entire campus using the automated system within this fiscal year.
- e. **Contracts** - The efficient execution (signature) of contracts is of critical importance. The requirements/procedures established by NSHE must be adhered to in order to execute a valid contract. The majority of people on campus have not been granted contractual signature authority for contract execution (this authority is not the same as being granted signature authority to spend money from certain accounts). Signing contracts may put you at risk for personal liability if executed incorrectly. **Contracts include rental agreements, leases, letter of memorandum, letter of intent, and memorandum of understanding. Before signing any contract for goods or services, contact Purchasing for guidance (895-3521).**

#### 4. RECEIVING, INVENTORY AND DISPOSAL OF PROPERTY:

Delivery Services departments include Central Receiving, Mail Center, and Property Control. Property Control is responsible for the accountability of all university Fixed Assets.

- a. **Receiving:** Central receiving receives materials and equipment, and distributes the incoming packages to the appropriate end user as noted on the purchase order. Additionally, Delivery Services provides outbound package and freight shipments for the campus community.
- b. **Mail Center:** The mail center provides metered mail service, bulk mail processing, specialty mail processing, and mailing labels that can be utilized for campus distributions and for outgoing USPS mail. Furthermore the UNLV mail center also distributes all incoming mail to the appropriate four digit mail stop. Questions may be directed to 5-3212 for materials and equipment or 5-3786 for mail, respectively.
- c. **Inventory:** Department administrators are responsible for maintaining an accurate departmental property inventory and are expected to reconcile the property inventory with listed property control records each year. A physical inventory is conducted by Property Control every 3 years for University owned equipment and every 2 years for government owned property. Changes in the addition, deletion and location of equipment are processed through the fixed assets system and the information available through the data warehouse. Please contact Property Control Office for assistance in reconciling your records if the inventory differs from property records <http://www.unlv.edu/depts/delivery/inventory.html>.
- d. **Equipment Disposal:** Disposal of University equipment and property is coordinated through Surplus Property Department. Unauthorized dispositions could have serious consequences for those who direct disposition or take such equipment and/or property. To process property for disposal a Property Movement Request (PMR) must be completed, the PMR form can be located online via the Delivery Services webpage. For disposition of Federal funded equipment to other institutions and specific compliance requirements please contact Glenn Pugh 5-0859 for further information concerning equipment.

#### 5. ACCOUNTS PAYABLE (A/P):

##### a. **Vendor Payments:**

1. **Invoices:** Invoices are received in A/P and then routed to departments for approval (note; this process is planned to change in the Spring of 2007, i.e. we will implement a new method to help assure the invoices go directly to the ordering department, by adjusting our use of the "zip 4" codes). It is important to approve the invoice and submit to A/P for payment within vendor terms. If there is a problem with the goods/service the Purchasing Department needs to be notified along with A/P.
2. **Payment Vouchers:** Payment vouchers (PV form) are available from Reprographics or from Yvette Walton, A/P Manager 5-1143. Payment vouchers are used for services not processed through the Pcard or invoices for goods and services processed on a purchase order. In the near future it is anticipated that the PV form will be offered via the web, which will expedite payment to vendors and reduce the time it now takes to process these requests.
3. **Internal Service Providers (ISPs):** To comply with Internal Revenue Service (IRS) requirements, UNLV classifies workers as either employees or independent contractors, referred to as independent service providers

(ISP's). An ISP is engaged by the University to perform specific functions or tasks at their own discretion with respect to the means and methods used to accomplish the assignment. The ISP Form is available from Reprographics. ISP determination factors, W-9 forms and the A/P website [http://accountspayable.unlv.edu/Topics/ind\\_cont.htm](http://accountspayable.unlv.edu/Topics/ind_cont.htm). The A/P Manager has responsibility to interpret IRS criteria and apply it to worker classification.

**b. Travel:**

1. **Authorization:** Before travel is initiated the travel authorization section of the Travel Document (TD) must be approved by the appropriate budget authority and supervisor and submitted to A/P. Travel information is available at <http://accountspayable.unlv.edu/Trvlman/travel.htm>, including the new Travel Pocket Guide.
2. **Advances:** A travel advance may be requested by forwarding a copy of the TD (completed sections I and II) to A/P at least ten (10) business working days prior to departure. The travel advance check will be released three (3) business days prior to the scheduled trip departure date. *Travel advances are to be settled within fifteen (15) business days after completing travel.* No additional advances may be issued until the previous advance has been cleared. Any amount due the University is to be returned A/P, for deposit, not the Cashier's Office.
3. **Travel Completion:** The traveler should complete Section III of the Travel Document (TD), and corresponding detailed Travel Itinerary Worksheet (TIW), along with supporting receipts/documentation of all travel expenses, and *submit it to A/P within fifteen (15) business working days after the completion of travel.* A/P Travel Team goal is to audit claims and process reimbursement checks within 14 working days after receipt of the TD. If the TD is not submitted to Accounts Payable in a timely manner, checks may not be received in time for the traveler to make timely payments to credit card services. Please note: the main issue impacting timely payment to the traveler is delays in completing the TD correctly and getting it to Accounts Payable.
4. **Rental Vehicles:** Vehicle use must be requested and approved in Section II of the Travel Document. Taxis, shuttles, or public transportation should be used when it is more economical than renting a vehicle. A rental vehicle may be used when it is to the advantage of UNLV or when a state motor pool vehicle is not available. For complete guidance on use of in-state vehicle rental and use of the State Motor Pool, please refer to: <http://www.unlv.edu/facilities/administrative/motorpool.html>, for information on making arrangements for an out-of-state vehicle rental, please see: <http://www.unlv.edu/Controller/Disbursements/Trvlman/hbarrangementsaut o2.htm>.

When renting from an outside vendor, the traveler should use the UNLV Diners Club Corporate Card to reserve and pay for the vehicle. By doing so, Diners Club provides Collision Damage Waiver (CDW) at no cost to the traveler/UNLV. Vehicles must be rented in the name of the individual, but must reference the State of Nevada contract account number. If you do not reference the State of Nevada contract account number, the traveler's personal insurance is primary. The contracted car rental agency provides full Collision Damage Waiver (CDW) coverage at no additional cost to the traveler/UNLV.

5. **Corporate Card:** The Diners Club corporate card is offered to charge UNLV business-related travel and expenses and reduce the need for the traveler to carry large amounts of cash or traveler's checks. Employees are

responsible and personally liable for all charges to their corporate card account in accordance with the agreement between the card company and the employee. UNLV is not liable to the card companies for charges to an individual's account. Employees must pay each monthly statement in accordance with the terms of their contract with the card company. Revolving credit terms are not allowed for the corporate card. Any amount outstanding by the next billing statement is considered delinquent and may be assessed a delinquency, late, or finance charge and will not be reimbursed by the University. This corporate card program will be phased out during this fiscal year with a new, more flexible corporate card introduced in its place.

For complete information on travel procedures, please refer to the Travel web page at: <http://accountspayable.unlv.edu/Trvlman/travel.htm>.

- c. **Hosting Expenses:** Hosting is the University definition of business expenses authorized by the Board of Regents (BOR). As defined by the BOR, "Host expenditures may be incurred for reasonable expenses for meals, beverages, flowers and small gifts (*such as mementos*) by or on behalf of employees or guests of the NSHE or one of its institutions in the conduct of necessary business activities. Hosting must provide a benefit to the System or institution through the establishment of good will, promotion of programs, or creation of opportunities for meetings in which the mission of the System or NSHE institution may be advanced". The BOR provides strict guidelines regarding host expenses and as such, all administrators and staff need to be aware of their responsibilities. Please access the A/P web site for specific details concerning the Host Policy and links to NSHE BOR policy and procedures. While hosting expenditures do not make up a significant portion of the annual expenditures of the University, they are highly sensitive expenditures for all public institutions, and require careful attention and management.

Host expenditures may only be charged to designated UNLV host accounts and may not be used to pay or reimburse expenses not otherwise allowed by state or federal regulations. In addition, host expenses are subject IRS requirements, such as 1099 and W-2 reporting, when applicable.

Effective July 1, 2006, all host expenses are to be charged to object code 25 hosting and sub-object codes as defined below. All other previous sub-objects have been eliminated. The following sub-object codes are to be used to identify expenses as indicated:

H1 Fundraising	H8 Table Purchase–Not Donor Paid
H4 Student Life and Government	H9 Table Purchase – Donor Paid
H5 Community Goodwill	HD Department Meetings
H6 Employee Goodwill	HG Grant Funded Hosting

## **6. EMPLOYEE NON-RESIDENT ALIEN (NRA) TAX COMPLIANCE ISSUES:**

Many complicated tax issues arise when making payments to foreign students, scholars, employees, and other international visitors. Questions about the tax treatment of foreign individuals should be directed to Debbie Kargard, 5-1243. In addition NRA information is available at <http://controller.unlv.edu/NRA/>. For non-resident alien matters that are not tax related, please contact the Office of International Students & Scholars at 895-0143.

## **7. TAX COMPLIANCE ISSUES:**

Tax issues are complex and varied. Typical questions may arise concerning unrelated business income (UBI), fringe benefits, scholarship reporting, nonresident aliens (NRA), sales tax, and other specific areas. An annual UBI questionnaire will be distributed to key revenue generating departments by Campus Audit and through UNLV Information to help departments determine any unrelated business income. Because of the complexity and strict reporting requirements for NRA

is addressed separately in this memo. For retail sales, departments are responsible for sales tax collection (7.75%) and remittance to the Nevada Department of Taxation. For more information on tax questions please contact: Nonresident aliens (NRA) - Debbie Kargard at 895-1243; Unrelated business income and sales tax - Rhett Vertrees at 895-4720; Scholarships - David Ellison at 89 5-6709; Accounts Payable Payments - Yvette Walton at 895-3822; and Other Tax Issues - Chris Viton at 895-5578 or Brent Morgan at 895-3517.

## **8. PAYROLL:**

The Payroll Department processes payroll for faculty/professional staff, Letter of Appointment (LOA), classified staff, and student/casual labor. Faculty/professional staff and LOA are paid on the first of each month and classified staff and student/casual labor are paid on the 10<sup>th</sup> and 25<sup>th</sup> of each month. It is important to follow the processing schedule to ensure departmental staff are paid on time. For a processing schedule and cutoff dates for the submission of employment documents, time sheets, overtime and payroll adjustments, please see the payroll website at <http://payroll.unlv.edu/> or contact Mary Jimenez at 5-1949. Please note student wage time sheets are submitted to the Student Financial Services Office. Questions may be directed to 5-0625.

Employees are encouraged to enroll in direct deposit through the NSHE employee self-service website EQUUS at <https://mustang.nevada.edu/hrip/unlvlog.htm>. Effective last year we can now accept direct deposit to any U.S. bank. Employees can also enroll to receive electronic delivery of direct deposit advices, update direct deposit information and address/phone number changes at this site.

## **9. CASHIERING/DEPOSIT OF FUNDS:**

Checks received in payment for the sale of University goods or services must be made payable to NSHE Board of Regents and immediately endorsed "for deposit only." Receipts are to be deposited with the University's Cashier daily if aggregate cash exceeds \$250 and at least within business five days regardless of amount. Contact the Cashiers Office at extension 5-3577 for additional information.

## **10. GENERAL ACCOUNTING:**

- a. **Bank Accounts:** All University bank accounts are authorized by the Board of Regents. No clubs, departments, or organizations are permitted to open bank accounts under NSHE or UNLV name or tax identification number.
- b. **Signature Cards:** Effective this Fall new signature cards will be issued for all administrators. A new authorization card and signature form will replace the current system. In this system one signature will be required on the signature card and remain on file in the Controller's Office. An electronic authorization form will be utilized to approve signatory authority on appropriate accounts. More information will be provided when this new program is rolled out in a few weeks.
- c. **Inter-departmental Requisition Form (IDR):** The IDR is a frequently used form to transfer expenses from one account to another. The two most common IDR transactions are:
  1. Transfer funds from one account to another (TV).
  2. Transfer of expense from one account to another. Also used to transfer expenses from department providing a service to department receiving benefit (for example telephone charges) (IX).

For more information on processing IDR's please contact General Accounting at 5-3957.

- d. **Suspense Postings:** Suspense postings are accounting transactions which are not processed, but maintained as "suspense items" awaiting further action. For various

reasons, the reasons a transaction will not be processed vary and include object code not established for the specific account used, a deficit account balance, or invalid account number. The accounting staff or a campus service provider will notify you when a correction is necessary to process a transaction which is located in suspense. If there is a problem with a service center transaction, please contact the service center directly to resolve. It is important to timely correct items posted in suspense; items that are not corrected by departments will be referred to the appropriate Dean or Vice President's office to resolve.

**11. USE OF UNIVERSITY RESOURCES:** University funds, facilities, equipment, supplies, and staff are to be used only in the conduct of University business.

- a. **Computer Use Policy:** Faculty and staff members have an obligation to use computers at UNLV in accordance with the law and in a manner appropriate for representatives of the University. Failure to comply with the regulations may result in disciplinary action under the NSHE Code, or civil or criminal action under the Nevada Revised Statutes, or federal law. For a complete version of the UNLV Computer Use Policy, please see: [www.unlv.edu/infotech/itcc/FCUP.html](http://www.unlv.edu/infotech/itcc/FCUP.html).
- b. **Use of Campus Copy And Fax Machines:** Copy and fax machines should not be used for personal copies. Coin-operated copy machines are available in the Library and Student Center, as well as other locations around campus.
- c. **Equipment:** All University/federal/sponsor-owned equipment is to be used for University-connected projects only. Equipment may be checked out for appropriate use at home after completing an "Equipment Loan Agreement" form found at: <http://www.unlv.edu/cgiwrap/delivery/ela.php>.

**12. GIFTS/FUNDRAISING – UNLV FOUNDATION:**

The UNLV Foundation, a separate independent non-profit entity from the University, coordinates all fundraising activities, capital campaigns, and endowment giving to benefit the University. It is important that giving activity be coordinated through the Foundation to acknowledge donations, ensure donor instructions are executed, comply with tax regulations and report gift activity to the Board of Regents. Donations are not to be received directly by departments. For information please contact the Foundation at 5-3641.

**13. GRANTS AND CONTRACTS:**

The Office of Sponsored Programs (OSP) has combined with Grants and Contracts to provide both pre- and post- award administration. Please contact 5-1357 for questions concerning for information on these accounts or email [osp@unlv.edu](mailto:osp@unlv.edu). OSP provides research policies and services information on the web at [http://www.unlv.edu/Research/about\\_policies.html](http://www.unlv.edu/Research/about_policies.html) and <http://www.unlv.edu/Research/osp.html>.

**14. RISK MANAGEMENT:**

- a. **Worker's Compensation:** Workers' Compensation is a State mandated benefit for employees who are injured at work as a result of their job duties. UNLV fully supports the right of every employee to file a workers' compensation claim when a work related injury or occupational disease occurs.

If you have questions about the process please contact our workers' compensation coordinator, workers' compensation administrator, or refer to our website at [www.rms.unlv.edu/workerscompensation](http://www.rms.unlv.edu/workerscompensation).

- b. **Insurance:** The Risk Management & Safety Department is responsible for protecting the welfare of students, staff, patrons, and assets of UNLV, CCSN, and NSC from risks and financial loss, which include insurance for property, auto liability and auto property damage, allied health (student malpractice), crime, and professional liability. If you have an issue concerning damage to property and processing insurance claims please contact Michael Means in the Risk Management Office at (702) 895-5735.

- c. **Environmental Management & Laboratory Safety:** The Environmental Management & Laboratory Safety (EMLS) division of the Risk Management & Safety (RMS) department at UNLV focuses on both health & safety issues related to hazardous/regulated materials and on environmental compliance for the University. The EMLS staff is composed of experts in the fields of radiation safety, chemical and biological safety and environmental & regulatory compliance. Services provided by the division include: Laboratory Safety, Radiation Safety, Environmental Compliance, and Special Projects. For questions, contact Aurali Dade at 895-0463.
  - d. **OSHA, Fire and Life Safety:** The reorganization of UNLV's Risk Management & Safety Department has led to a more specific and centralized department. Our staff includes the Fire Safety Program Officer, the OSHA Program Officer, 2 OSHA Safety Technicians, the Safety Training Coordinator, and the Emergency Planning Coordinator. Our main tasks include: OSHA, Fire And Life Safety, Safety Training, and Emergency Planning. For questions, please contact Ed Gannon at 895-1791.
15. **CAMPUS AUDIT:** The Campus Audit Department serves as a proactive business partner with University management to upgrade business processes, internal controls and compliance mechanisms. They can be a resource to your department by providing an independent, objective look at your operations. Examples of good internal control processes as well as summaries of the services we perform can be found on our website at [www.audit.unlv.edu](http://www.audit.unlv.edu). If you should have questions, the Campus Audit department can be contacted through the website or Jim Moore at 895-3476.

16. **FACILITIES:**

- a. **Help Desk:** Facility Management and Planning's Help Desk is the "front door" for its services. It can be reached as follows:
  - Telephone the Customer Service Help Desk at 895-HELP (4357)
  - Fax:895-4174
  - E-mail a request to [facilities\\_help\\_desk@unlv.edu](mailto:facilities_help_desk@unlv.edu)
  - Visit in-person at the Campus Services Building, Room 132.
  - Enter a web request through iService Desk (iSD) at <http://www.unlv.edu/workcontrol> and follow the links (non-urgent work requests only).
- b. **Motor Pool:** To improve the safety and reliability of vehicles used by the campus community, the university will close the motor pool rental division and use Enterprise Rental Cars exclusively for meeting campus vehicle needs. This transition will begin July 1st, 2006 with the motor pool staff providing assistance during the initial transition. Instructions and a link to the Enterprise website can be found at: <http://www.unlv.edu/facilities/administrative/motorpool.html>. If you have any questions, or need assistance during this transition please contact the motor pool desk at 895-3100.
- c. **Keys and Marloc Cards:** All requests for keys and access cards must be accompanied by a Key Request form, which can be found at: <http://www.unlv.edu/facilities/workcontrol/keyform.html>. This form must be printed, completed, and signed by a department head or other endorser listed on a Key/Card Request Authorization form on-file in the Lock Shop. It can be presented to the Help Desk in-person or sent to M/S 1048. This form cannot be faxed or e-mailed.
- d. **Planning and Construction – Renovation/Construction Projects and Planning:** Project design and construction services describe all the activities required to design projects with in-house staff or consultants, and construct minor and major renovation projects with contractors. Procedures for utilizing design and/or construction services of the Planning and Construction Department can be found at: <http://www.unlv.edu/facilities/plancon/project.html>

- e. **Rebel Recycling:** The Rebel Recycling Program is committed to providing the campus with comprehensive waste reduction, recycling, and resource management in an efficient, timely manner. The foundation of our mission is based on the 3Rs of Reduce, Reuse & Recycle! For further information regarding the Rebel Recycling program, please visit: <http://www.unlv.edu/facilities/recycling/>, or 895-3760.

17. **CONFLICTS OF INTEREST:** All employees of the Nevada System of Higher Education are subject to the code of ethical standards of the State of Nevada promulgated to govern the conduct of public officers and employees, and Regents are also subject to certain additional conflict of interest provisions. In general terms, a conflict of interest exists when any employee in a position to make or influence a decision on behalf of UNLV, stands to personally benefit from that decision (this also extends to an employee's immediate family members). Any UNLV employee receiving pay or other tangible benefits from an outside source, for duties that are (in any way) related to their University position is engaged in a conflict of interest. Additionally, the use of University time or resources for non-official business could be construed as theft. Employees must disclose all conflicts of interest in a written statement to their supervisor. It is the responsibility of the supervisor or department head to continuously manage any conflict of interest and to report to the Provost and/or to the appropriate Vice-President concerning the management of such conflict. For a complete text of the Code of Ethical Standards, please refer to: <http://www.leg.state.nv.us/NRS/NRS-281.html#NRS281Sec481>.

18. **SUMMARY UNIVERSITY KEY FINANCIAL CONTACTS:**

<b>Budget Office</b>		<b>Phone</b>	<b>Fax</b>
Director	Kathy Adams	5-4185	5-1090
<b>Controllers Office</b>			
• Controller	Brent Morgan	5-3517	5-4410
• Accounts Payable	Yvette Walton	5-3822	5-1159
• Vendor Team	Staff	5-1157	5-1159
• Travel Team	Staff	5-1156	5-1159
• General Accounting	John Purvis	5-0981	
• General Accounting	Staff	5-3957	
• Payroll	Mary Green	5-3825	5-3519
• Cashiering and Student Accounts	David Ellison	5-6709	
• Cashiering and Student Accounts	Staff	5-3577	5-0695
• Nonresident Alien Compliance	Debbie Kargard	5-1243	
• Financial Reporting	Karla Kirk	5-4182	5-4410
• System Problems	Rita Penny	5-0840	5-4410

Controller and related web sites:

General Accounting and Reporting	<a href="http://controller.unlv.edu/">http://controller.unlv.edu/</a>
Accounts Payable	<a href="http://accountspayable.unlv.edu/">http://accountspayable.unlv.edu/</a>
Cashiering and Student Accounts	<a href="http://cashiering.unlv.edu/">http://cashiering.unlv.edu/</a>
Payroll	<a href="http://payroll.unlv.edu/">http://payroll.unlv.edu/</a>
Controller home page	<a href="http://controller.unlv.edu/NRA/">http://controller.unlv.edu/NRA/</a>
Campus Audit	<a href="http://audit.unlv.edu/InternalControls.htm">http://audit.unlv.edu/InternalControls.htm</a>
BOR Handbook	<a href="http://system.nevada.edu/Board-of-R/Handbook/index.htm">http://system.nevada.edu/Board-of-R/Handbook/index.htm</a>
NSHE Procedures Manual	<a href="http://system.nevada.edu/Board-of-R/Procedures/index.htm">http://system.nevada.edu/Board-of-R/Procedures/index.htm</a>

**Purchasing**

• Director	Sharrie Mayden	5-3521	
• Purchasing	Staff	5-3521	5-3859
• Pcard	Cathy Underwood	4-2273	4-2274
• MUNIS	Pauline Gonzales	5-3523	

Web site: <http://www.unlv.edu/depts/purchasing/>

### **Delivery Services**

1. Property Control	Mike Lawrence	5-1180
2. Surplus Property	Glenn Pugh	5-0859
3. Mail	Henri Day	5-3786
4. Receiving	Benjamin Lum	5-3212

Web site: <http://www.unlv.edu/depts/delivery/.html>

### **Sponsored Programs**

Executive Director, Rochelle Athey

OSP web sites:

Policies

[http://www.unlv.edu/Research/about\\_policies.html](http://www.unlv.edu/Research/about_policies.html)

Research

<http://www.unlv.edu/Research/osp.html>

Services

[http://www.unlv.edu/Research/osp/services\\_osp\\_boiler.html](http://www.unlv.edu/Research/osp/services_osp_boiler.html)

### **Human Resources**

- Compensation and Benefits 5-0924
- Staff Development 5-0402

Web site: <http://hr.unlv.edu>

### **Risk Management**

Executive Director, Johnny Centineo 5-5522

<http://rms.unlv.edu/>

Mike Means, Insurance Administrator 5-5735

<http://rms.unlv.edu/insurance/insurance.php>

Aurali Dade, Asst. Dir., Env. Mgt. and Lab Safety 5-0463

<http://rms.unlv.edu/biosafety/labsafety.php>

Ed Gannon, Asst. Dir., Fire, Life and Occ. Safety 5-1791

<http://rms.unlv.edu/fls/fls.php>

Abigail Rakvica, Workers' Comp. Administrator 5-5736

<http://rms.unlv.edu/workerscompensation/workerscompensation.php>