



TO: Vice Presidents, Deans, Directors and Administrative Staff

FROM: Brent H. Morgan, Controller

SUBJECT: General Campus Information for Financial/Resource Administrators

DATE: September 11, 2009

Annually, we wish to provide a summary of key business policies to orient new staff and as reinforcement for existing staff. UNLV is a 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.

Please also review the Business Operations Guide available on the web at the 'Top Links' section of the Controller's website at <http://controller.unlv.edu/>. This guide describes key fiscal policies and practices which govern financial accounting and includes sections on Human Resources, Facilities, Information Technology and other areas for managers of financial, human, physical and virtual assets. Key financial contacts and web site references are included in the last section to assist you in locating more specific information.

The following information 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:

- **Understanding Department Accounts** – account structure, revenues/expenses, reporting, account deficits and budgets
- **Budget**
- **Purchasing** – Purchase of goods and services, contracts, informal and formal solicitation requirements, automated requisitioning, and the Purchasing Card (P-Card).
- **Delivery Services** – receiving, mail center, inventory and disposal of property
- **Accounts Payable and Travel** – invoices, payment vouchers, independent contractors, hosting, corporate cards, travel authorization, advances, and reimbursement.
- **Employee Non-resident Alien Compliance**
- **Tax Compliance**
- **Payroll**
- **Cash Receipts and Student Cashiering**
- **General Accounting** – bank accounts, signature cards, interdepartmental requisitions (IDR), suspense items
- **Use of University Resources** – computer use, use of campus copy and fax machines, personal use of equipment
- **Grants and Contracts**
- **Risk Management** – insurance claims, workers compensation, health and life safety issues
- **Campus Audit**
- **Facilities** – capital projects, motor pool, keys, rebel recycling
- **Conflicts of Interest/Outside Employment** – 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.

Recognizing the campus has been impacted by budget reductions we ask your understanding as we are also challenged in providing services. In fact, the administrative areas faced even larger cuts than other areas on campus, and the equivalent state funding reduction for Business and Finance is over 17%. Unfortunately, this may and probably will impact transaction times and services. We of course will do our best to minimize any service delays.

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

A highlight of major changes from last year include:

Human Resources:

- **Notices of Non-Reappointment** and/or Contract Termination to 28 professional staff members were facilitated by HR, in a preliminary effort to address a \$1 billion state budget shortfall, on June 30, 2008. While such notices are not unheard of in the history of the University, utilizing them to specifically address a state budget shortfall would be considered an unusual

proactive approach to cost savings. The issuance of these notices was followed up by the option of a contract buy-out, which was also coordinated by HR staff.

- **A Soft Hiring Freeze** was placed on classified hiring in 2008, to manage payroll costs and adjust staffing levels to funding reductions for FY09 and reach anticipated reductions in funding for the 2009-2011 biennium,. Additionally, a Hiring Freeze Committee was formed to evaluate requests for faculty and professional staff replacements/additions. Effective July 1, 2009, the hiring freeze for classified positions was lifted. However, the Hiring Freeze Committee remains in place (through the Provost's Office) and continues to evaluate requests to fill vacant faculty and professional staff positions.
- **Eliminated the required preparation of an E-doc for resignations of executive, professional and faculty across campus.** This removed several layers of approvals to document the resignation and still achieved the two main university interests associated with the resignation: to stop future pay for which the employee is no longer entitled, and to compensate the employee for any unused annual leave to which the employee is entitled.
- **Designed “campus user-defined fields” table within the Human Resources Management System.** The addition of this table to HRMS by NSHE SCS now permits HR to more quickly and easily collect, store and report on new campus-specific data needs – those needs that other institutions in NSHE might not be interested in or share. HR is now able to collect and store the following fields within HRMS: Former Name, Roster Department, Tenure Department, B-Base Salary, ARTS Salary, Notice Period and Notices Given. The storage of B-Base and ARTS Salary, for example, will permit HR and the campus to reduce the usage of E-doc's during the annual roster process.
- **A Voluntary Separation Incentive Program (VSIP), was offered for both Faculty/Professional Staff and Classified employees,** to assist the University in meeting its budget needs for the next biennium. Employees were required to have at least 10 years of service with UNLV and meet a minimum age requirement. Incentives were offered within both programs that resulted in 21 professional staff/faculty and 52 classified employees that took advantage of these VSIPs.
- **Furloughs and faculty workload reductions were authorized for this year.** Senate Bill 433 mandates that classified employees take 1 day of unpaid furlough leave each month during the biennium beginning July 2009. Due to the speed with which the bill was passed and the limited time within which to prepare for program implementation, the State of Nevada Department of Personnel was not prepared to assist agencies with strategies for implementation. As a result, HR, in consultation with the Senior Vice President for Finance and Business, researched program options, developed procedures for implementation, designed and facilitated training and information sessions for classified stakeholders and implemented the program timely. Program roll-out included training and information sessions for 754 attendees conducted during 11 sessions.

Additionally, the NSHE Board of Regents determined in late June 2009 that academic and administrative faculty should also have “some skin in the

game.” As a result, HR researched options, developed procedures for implementation, and working closely with the Senior Vice President, Payroll and the Office of General Counsel, rolled-out an unpaid leave program for academic and administrative faculty members in mid-July 2009. Program roll-out included training and information sessions conducted for 275 employees over the course of multiple sessions within a two day timeframe. A provision involving an increased workload for tenured faculty members was also developed and administered through the Office of the Executive Vice President and Provost.

Payroll:

- **Paperless payroll is the preferred option.** Effective January 2009, the University discontinued departmental distribution of paper payroll checks and advices to centralized distribution and most employees switched to direct deposit. Employees are encouraged to sign up for direct deposit and electronic pay advice in EQUUS, otherwise they need to pick up their check and pay stub at the Payroll Office from 9 am – 4 pm on payday and 9 am to 12:00 noon on other days. In addition, electronic W-2 statements are planned to be available for the 2009 tax year. More information will be provided during the fall for this option.

Accounts Payable and Travel:

- **Direct deposit of employee travel reimbursements** was implemented last fall. The system allows employees that participate in direct deposit for payroll to be reimbursed faster for travel and other claims and eliminate checks processing.

Cashiering and Student Accounts:

- Cashiering and Student Accounts relocated last spring have now returned renovated and expanded office space on the first floor of SSC. For student information please visit the Student Account website: <http://www.unlv.edu/Controller/bursar/faq.html>.

Facilities:

- **Facilities Management (FM) will roll-out a new electronic key/card request system** this fall after the system is fully tested.

Planning and Construction:

- **New project management procedures** and design, construction and sustainability standards for UNLV projects have been established. Procedures and information for utilizing services of the Planning and Construction may be found at: <http://www.unlv.edu/facilities/plancon>.

Delivery Services:

- **FedEx is now the preferred carrier** of all university inbound and outbound freight in order to more effectively meet the needs of the campus community. This relationship provides less expensive service to the university with improved tracking tools. Further information and answers to frequently asked

questions can be found on the Delivery Services website at: <http://www.unlv.edu/depts/delivery/newlook.html>.

Telecommunications:

- **Wireless contract in effect with Sprint.** All new UNLV corporate liable (where UNLV pays for the cellular and/or data service) cellular wireless service should be acquired from the preferred service provider. Departments with existing service through a vendor other than Sprint should transfer to Sprint as soon as it is economically feasible and not later than the termination of the existing purchase order.

Telecommunications has worked with Sprint to create a streamlined ordering process for cellular wireless phones through a web portal or the retail store. All orders for Sprint cellular service and equipment should be placed through the dedicated UNLV web portal at: <http://unlv.managemobility.com/>

One-on-one customer service and consulting is available by contacting UNLV's dedicated Sprint representative Tammy Windes at 702-429-3995 or tammy.windes@sprint.com.

- **New Look to your Telecommunications Bill.** UNLV has integrated its university liable cellular phone charges into the same bill that is used for university landline charges thus creating a single telephone bill. This integrated landline/cellular bill allows for each employee to note which calls are personal and then add those charges up at the bottom of the bill and reimburse the university accordingly. The certification that calls other than those noted as personal and reimbursed is also provided on the telephone bill.

This bill then also serves as a log for personal use of the cellular phones. Distribution of this monthly bill by way of email to campus departments allows additional savings in the printing of these telephone bills. Since the University has a single account with Sprint, a single payment is made to Sprint monthly by the institution. Departments do not need to process individual payments for cell phone service. This is done for the departments by the existing telecommunications billing processes. Monthly telephone bills can be retrieved from Telecommunications website at: <http://receipts.telecom.unlv.edu>

Risk Management and Safety:

- **Air Quality Permitting** - RMS completed the licensing all of UNLV's mechanical equipment that generate emissions and obtained the required permits. This task had not been performed since 1992.
- **Spill Prevention Control and Countermeasures and Storm Water Pollution Prevention Plan** – These plans were developed, implemented and are monitored so as to protect UNLV personnel and property from the injury and / or loss due to the accidental release of harmful substances.
- **Chemical Inventory Program** – UNLV has decided to patent and market the program in hopes of generating revenue for the University.
- **Safety Training Program** – This program continues to save the University time and money because of the efficiency and effectiveness of the training.

- **Federal and State Inspections** – Federal and State EPA and OSHA representatives have conducted inspections and / or investigations of UNLV programs. EPA discovered very minor violations which were corrected immediately. OSHA investigations mostly involved incidents related to the operations of general contractors and minor complaints by UNLV personnel. OSHA representatives concluded UNLV was not in violation of any regulations.
- **Business Center South RMS** – continues to provide insurance, claim and safety services to NSC and insurance and claim services to CSN. This program eliminates duplication of services and offers a comprehensive and consistent means of operation for the three entities.

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.

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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 in the Data Warehouse under 'Chart of Accounts.'

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://sysapps.unlv.edu/SecurityWebForms/>, 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:**

- a. **State Appropriation:** It is important to spend your state appropriated funds 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. State appropriated expense budgets need to be used for goods received or services performed during the fiscal year. If the expenditure is clearly a “state” activity, it is advisable to expend state funds prior to recording expenses in self-supporting funds. Please note that certain expenses such as hosting, out of state travel, bottled water, prizes and awards are not allowed on state accounts. Plan carefully to assure that all services or shipments that are being paid with state funds can be received no later than June 30. Purchase orders encumbering funds against state accounts for items that cannot be received by June 30 will be moved to the ordering department's self supporting funds or the order may be cancelled. Any expense reassignments from self supporting to state accounts must be processed no later than April of each fiscal year. Please refer to the Controller's year end closing memo for specific processing and due dates.
- b. **Self-supporting:** Self-supporting accounts with planned expenditures of \$25,000 or more (excluding voluntary transfers out) and accounts that will cover employee payroll require a budget. The Budget Office offers 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. Any cash balances at the end of the fiscal year will roll forward to the next fiscal year. Purchase orders that are still open at the end of the fiscal year will also roll forward to the next fiscal year, committing the new year's operating allocation, so account managers should review their PO's regularly to see if any should be closed. Completed budgets must be submitted electronically to the Budget Office by the deadline set each year, these are consolidated to a book form and presented to the Board of Regents for approval.

c. Budget adjustments and revisions:

1. *Adjustments:* If, after the annual budget has been approved, it becomes necessary to make changes within the budget lines, you must contact the Budget Office. It may be possible to accomplish any changes with a simple e-mail request if the adjustment merely involves moving allocation between expense object codes. If it is necessary to create a new object code during the year, an explanation for the new expense category must be provided. Under normal conditions, the Budget Office can complete budget adjustments within one business day. (Note: Revenue and expense budgets, while always equal, are not interchangeable and it is not possible to move budget from a revenue source code to an expenditure object code).

2. *Budget Revisions:* A budget revision is necessary when total expenditures are projected to exceed the approved budget for the fiscal year. When it becomes apparent that a budget revision is necessary, an updated budget projection for the account through the end of the fiscal year should be prepared, including revised revenue projection calculations for your account. Budget revision forms are available from the Budget Office. Under normal conditions, the Budget Office can complete budget revisions within two business days. Self-supporting budget revisions are reviewed by the Budget Office and later summarized and forwarded to the NSHE System Office quarterly to be added to the Board of Regents agenda for the Board's review and approval.

d. **Position Control System:** Salaries and fringe benefits constitute approximately 75% of the UNLV budget. As a result, a Position Control System is used to track the components that make up salary budgets (e.g. merit, COLA, promotions, stipends, etc.). The Position Control System is also used to control the number of positions allocated and filled by assuring that funding is available to cover on-going commitments. Prior to each new fiscal year, data is collected from a variety of sources to ensure that positions are properly budgeted and funded for the coming year. This information is uploaded to the Position Control System. The salary budgets are incorporated with the biennial budget request and the annual budgets submitted to the Board of Regents.

3. PURCHASING:

The Board of Regents Handbook and the Procedures and Guidelines Manual mandate that procurement of the following be handled administratively by the institutional Purchasing Department:

- Materials
- Supplies
- Equipment
- Services
- Construction

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:**

Commodity and Service Purchases		
\$0 - \$24,999	-	One Written Quote
\$25,000 - \$49,999	-	Minimum of Two Written Quotes
\$50,000 or more	-	Must be Competitively Bid by Purchasing

Personal, Professional and Consultant Services		
Less than \$25,000	-	One Informal Proposal
\$25,000 - \$49,999	-	Two Competitive Informal Proposals
\$50,000 - \$74,999	-	Three Competitive Informal Proposals
\$75,000 or more	-	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, visit the Purchasing website or 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. The P-Card can now be used to purchase travel related expenses including airfare, lodging, and transportation. The program also offers departmental cards. For information visit the P-Card website at <http://www.unlv.edu/depts/purchasing/pcard.html>.

d. **MUNIS Automated Purchasing System** - Purchasing implemented an automated requisitioning software program. The program allows departments to enter their requisitions electronically and route them through to Purchasing. As individuals are given access and training on MUNIS, they are able to enter requisitions, track the issuance of corresponding purchase orders and subsequent payments online using MUNIS, Advantage, and the Data Warehouse.

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 (5-3521).**

4. **DELIVERY SERVICES - 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. Additional information and answers to frequently asked questions can be found on the Delivery Services website at <http://www.unlv.edu/depts/delivery/dfaq.html>.
- 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:** While Invoices are still being received in A/P and then routed to departments for approval, a new method has been implemented to help assure the invoices go directly to the ordering department, by adjusting our use of the "zip 4" codes to your unique mail stop code. 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 no longer available from Reprographics. Contact Yvette Walton, Assistant Controller for A/P 5-1143 for the form and your department's assigned numbers. Payment vouchers are used for services not processed through the P-card 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. **Independent Service Providers (ISPs) and Independent Contractor Agreements (ICAs):** 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 independent contractor 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 new simplified Independent Service Provider (ISP) forms and the Independent Contractor (ICA) form can be obtained directly from the controller's website at <http://controller.unlv.edu/forms.html>. For more information, see the A/P website at http://accountspayable.unlv.edu/Topics/ind_cont.htm. A/P has responsibility to interpret IRS criteria and apply it to worker classification.

b. Travel:

1. **The Accounts Payable Pocket Travel Guide** issued last spring provides a quick reference of key state travel policy items. The guide is updated to reflect the any changes to travel polices.
2. **Per Diem Rates:** New travel regulations were approved effective July 1, 2007. These changes affect reimbursement rates and guidelines for in-state, out-of-state and foreign travel. Federal travel per diem rates now apply and departments are directed to the GSA's website <http://gsa.gov> and the link "Per Diem Rates" for the most current standard and non-standard rates. Please refer to <http://fedrooms.com> for hotels offering federal rate. Rules for lodging reimbursements exceeding posted rates and other information are available at <http://accountspayable.unlv.edu>.
3. **Authorization:** Before travel is initiated the travel authorization section of the Travel Document (TD) must be approved by the appropriate budget authority and supervisor. Travel information is available at <http://accountspayable.unlv.edu/Trvlman/travel.htm>, including updates to the Pocket Travel Guide.
4. **Advances:** A travel advance may be requested by forwarding a copy of the approved 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.

5. **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.
6. **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/hbarrangementsauto2.htm>.

When renting from an outside vendor, the traveler should use the UNLV Diners Club Corporate Card or P-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. These services are not available to independent service providers and on independent contractor agreements.

7. **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.

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”.

UNLV host accounts are assigned to a primary signature authority. Signature authority for host expenditures cannot be delegated below the level of vice president, dean, or direct report to the President. Host expenditures for grant accounts require the signature authority as well as OSP approval. For additional details on the host policy please visit <http://accountspayable.unlv.edu/Topics/hostpolicy.htm>.

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 (except for hosting paid from gift funds or grant funds, where permitted) and may not be used to pay or reimburse expenses not otherwise allowed by state or federal regulations. Please note host expenses are subject to an annual NSHE audit and IRS requirements, such as 1099 and W-2 reporting, when applicable.

The host explanation form must be attached to all PV's (payment vouchers) for payment. The form is at <http://accountspayable.unlv.edu/Documents/Host%20Explanation%20Form.xls>

All host expenses are to be charged to object code 25 hosting and sub-object codes as defined below. 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 ALIENS (NRA) TAX COMPLIANCE ISSUES:

Many complicated tax issues arise when making payments to foreign vendors or students, scholars, employees, and other international visitors. Questions about the tax treatment of foreign individuals should be directed to Debbie Honrath, 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 5-0143.

- 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 more information on tax questions please contact: Nonresident aliens (NRA) - Debbie Honrath at 5-1243; Unrelated business income and sales tax - Rhett Vertrees at 5-

4720; Scholarships - David Ellison at 5-0314; Accounts Payable Payments - Yvette Walton at 5-1143; and Other Tax Issues - Chris Viton at 5-5578 or Brent Morgan at 5-3517.

8. **Human Resources (HR): HR offers compensation, salary administration and benefit services. For information on HR services visit the HR website at <http://hr.unlv.edu/>.** With many changes in employee documents (e-doc) processing major procedural changes are noted below:

- **New hire E-Docs for A & B Contracts require Employment Letter only, and no longer require other supporting documents.** For new faculty & professional staff on A & B contracts, employment documents may be submitted with a copy of the accepted employment letter only. Supplemental forms including the Form I-9, Form W-4, Personnel Data Sheet, and Loyalty Oath will be collected by Human Resources during benefits orientation and do NOT need to be collected by departments or forwarded together with the employment document. The biographical data sheet will be eliminated in its entirety.
(Note: In order to avoid "stale-dated" Forms I-9, departmental staff will still need to sign the employee's I-9 within three work days of hire, but the employee will be responsible for bringing the form to orientation).
- **Account number changes for A & B Contracts require personnel action form (PAF) only and no longer require "Terms & Conditions" page of web contract.** To process account number changes for current employees on A & B contracts, departments should use only the "HR/Payroll Action Form" (PAF) part of the web contract and should NOT use the "Terms of Employment" part of the web contract. At the dean/director level, the PAF requires the signature of the dean/director only, representing the account authority and does not require the signatures of the department chair or employee on the PAF. The PAF will then be routed for final approval, as follows:
 - For sponsored program accounts, the PAF will be routed to Sponsored Programs for final approval and will not require the signature of the VP Research.
 - For state funded appointments subject to the Executive Vice President & Provost, the PAF will be routed to the Office of the Vice Provost for Academic Resources for final approval.
 - In all other administrative divisions, the PAF will be routed to the appointing authority for final approval.
- **E-doc for resignations of executive, professional and faculty across campus.** This removed several layers of approvals to document the resignation and still achieved the two main university interests associated with the resignation: to stop future pay for which the employee is no longer entitled, and to compensate the employee for any unused annual leave to which the employee is entitled
- **Employment documents may be transmitted by .pdf or fax.** To expedite the transmission of employment documents or HR/PAFs near a payroll deadline (or when hand delivery would otherwise be required) departments may convey employment documents by .pdf or fax. Approval signatures conveyed by .pdf or fax are acceptable, so long as approval signatures are cumulative on the .pdf or fax submitted to Human Resources. (Original" signatures or "original" documents are not required by HR).
- **Student Employment Documents for non-work study students will be indefinite.** Previously, student employment documents were processed for each academic term, resulting in as many as three or four e-docs per student per year. The student employment document establishes employment eligibility within a given department only and does not generate salary. Salary is generated by hours reported through the payroll transmittal process only.

Effective in December 2007, all student employment document for non-work study students could be coded to have a start date (for the first day of work in the department, as the agreed on rate of pay, and with the departments' pool position number and account). The stop date should be set to December 31, 2050 -- creating an indefinite appointment against which the student may be paid throughout their tenure in the department. In other words, only one employment document will be required to establish a student record in a given department for as long as the student works in the department. This will eliminate approximately 4000 to 6000 student employment documents per year.

9. **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 last work day of each month and classified staff and student/casual labor are paid on the 10th and 25th 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 strongly encouraged to enroll in direct deposit through the NSHE employee self-service website EQUUS at <https://mustang.nevada.edu/hrip/unlvlog.htm>. Employees may also receive an electronic pay stub pay versus paper advice. After signup, an email notification is sent before each pay period advising employees they may view on-line their pay stub through a secure link to access through the employee self-service website (EQUUS). **Receiving your payroll by direct deposit and your payroll advice electronically will be beneficial when the University changes from departmental distribution of paper payroll checks and advices to centralized distribution effective January 1, 2009. At that time, employees that are not on direct deposit and electronic pay advise, will need to pick up their check and pay stub at the Payroll Office, 9:00 a.m.to 4:00 p.m. on Payday and 9:00 a.m. until 12>00 noon any other day.** Employees can also enroll to receive electronic delivery of direct deposit advices, update direct deposit information and address/phone number changes through EQUUS. Other questions about direct deposit can be answered by contacting Payroll at extension 5-3825. If you need help with your EQUUS password, please call **Human Resources** at extension 5-3504.

10. **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.

11. **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:** Signature cards are issued for all administrators. In this system one signature is required on the signature card which remains on file in the Controller's Office. A new authorization card and signature form is necessary if the signature on file with the Controller changes. An electronic authorization form is

available on the Controller's website to approve changes to signatory authority on appropriate accounts. More information is available on the Controller's website at <http://controller.unlv.edu>.

- 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 certain non-state and non-gift accounts 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. **Recharge 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.

12. 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.
- 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/cqiwrap/delivery/ela.php>.

13. 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.

14. **GRANTS AND CONTRACTS:**

The Office of Sponsored Programs (OSP) provides both pre- and post- award administration. Please contact 5-1357 for questions concerning OSP services or email osp@unlv.edu. OSP provides research policies and services information on the web at http://www.unlv.edu/Research/about_policies.html and <http://www.unlv.edu/Research/osp.html>.

15. **RISK MANAGEMENT:**

- a. **Environmental Management & Laboratory Safety:** The Environmental Management & Laboratory Safety (EMLS) function focuses on chemical and biological health & safety issues related to hazardous/regulated materials. Services provided by the function include: laboratory safety, environmental and regulatory compliance, hazardous waste disposal, chemical receiving, distribution and inventory, training and special projects.
- b. **Occupational, Safety and Health (OSH):** The OSH function focuses on issues such as indoor air quality, building inspections to insure OSHA regulatory compliance and training in all areas mandated by OSHA.
- c. **Fire and Life Safety:** The Fire and Life Safety function focuses on issues such as smoking, fire drills, building evacuation plans, training and emergency management planning.
- d. **Radiation Safety:** The Radiation Safety function focuses on radiological health & safety issues related to radioactive materials, ionizing and non-ionizing radiation activities. Services provided by the function include: laboratory safety, environmental and regulatory compliance, radioactive material purchases and waste disposal, training and special projects.
- e. **Insurance and Workers' Compensation:** The Insurance and Workers' Compensation function 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 and assisting in the administration of the State mandated Workers' Compensation program for employees who are injured at work as a result of their job duties.

Please visit the RMS website at www.rms.unlv.edu for comprehensive information concerning services offered in addition to RMS staff members associated with the various functions.

16. **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. If you should have questions, the Campus Audit department can be contacted through the website or Jim Moore at 5-3476.

17. **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
 - Visit in-person at the Campus Services Building, Room 132.
 - Enter a web request at the iService Desk (iSD), <http://iservicedesk.unlv.edu/> 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 closed the motor pool rental division and established a relationship with Enterprise Rental Cars exclusively for meeting campus vehicle needs. Instructions and a link to the Enterprise website can be found at: <http://www.unlv.edu/facilities/administrative/motorpool.html>. If you have questions, or need assistance during this transition please contact the motor pool desk at 5-3100.

 - c. **Keys and Marlok Cards:** Requests for keys and access cards require a Key Request form. The form is 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:** Provide project planning, design, construction management, FF&E management and project management services. Manage the UNLV Capital and One-Time Project Planning Processes. Manage all the activities required to design projects with in-house staff or consultants, and construct minor/major renovation projects and new buildings with contractors. Serve as UNLV 'Agency' interface for all State of Nevada CIP project. Procedures and information for utilizing services of the Planning and Construction Department can be found at <http://www.unlv.edu/facilities/plancon/>.

 - 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.
18. **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. Additionally, if the employee is considered key personnel on a sponsored project, the employee should review the Sponsored Programs [Conflict of Interest policy](#) and must complete the [Conflict of Interest form](#). More information about the conflict of interest policy and disclosure forms can be found on the Office of Sponsored Programs website at http://research.unlv.edu/about/about_policies_COI.html. 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>.

Furthermore, faculty and other professional staff members engaged in private professional work for which they will be compensated must keep their immediate superiors informed of the general nature and personal commitments required of such work. This information shall be reported and filed in a form, manner, and time frame as specified by the appropriate academic dean (for faculty and academic administrators) or appropriate vice president (for other professional staff) and -- in accordance with NSHE Policy -- be recorded on the form specified below. Immediate superiors notified in this manner are responsible for institutional unit compliance concerning disposition of completed notification forms.

The UNLV Notification Form for Private Professional Work shall be used to document the nature of and any institutional requirements regarding the intended work. The form shall be filled out and signed by the faculty or professional staff member and then routed to his or her immediate superior. The original copies of these forms will be retained by the deans or appropriate vice presidents.

See complete policy at: http://research.unlv.edu/about/about_policies_private.html

19. SUMMARY UNIVERSITY KEY FINANCIAL CONTACTS:

Budget Office	Contact	Phone
• Executive Director	Kathy Adams	5-4185
• Assoc Budget Director	Angie Doran	5-4299
• Assist Budget Director	Elisabeth Suharya	5-4139
• Budget Analyst	Mary Brady	5-2924
• Budget Analyst	Summer Mudd	5-1077

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

Controllers Office	Contact	Phone	Fax
• Controller	Brent Morgan	5-3517	5-4410
• Accounts Payable	Yvette Walton	5-1143	5-1063
• Vendor Team	Staff	5-1157	5-1519
• Travel Team	Staff	5-1156	5-1519
• General Accounting	John Purvis	5-0981	5-0445
• General Accounting	Staff	5-3957	5-0445
• Payroll	Mary Jimenez	5-3825	5-3519
• Cashiering and Student Accounts	David Ellison	5-0314	5-5921
• Cashiering and Student Accounts	Staff	5-3577	5-0695
• Nonresident Alien Compliance	Debbie Honrath	5-1243	5-0695
• Financial Reporting	Karla Kirk	5-4182	5-4410
• System Problems	John Purvis	5-0981	5-0445

Controller and related web sites:

Financial Reporting	http://controller.unlv.edu/
Accounts Payable	http://accountspayable.unlv.edu/
Cashiering & Student Accounts	http://cashiering.unlv.edu/
General accounting	http://controller.unlv.edu/
Payroll	http://payroll.unlv.edu/

Non-Resident Alien Services <http://controller.unlv.edu/NRA/>
 Campus Audit <http://audit.unlv.edu/InternalControls.htm>
 BOR Handbook <http://system.nevada.edu/Board-of-R/Handbook/index.htm>
 NSHE <http://system.nevada.edu/>

Purchasing	Contact	Phone	Fax
• Director	Sharrie Mayden	5-3521	
• Purchasing	Staff	5-3521	5-3859
• Pcard	Staff 4-2273	4-2274	
• MUNIS (Applications/Access)	Rolando Mosqueda	5-2561	
• MUNIS (Technical information)	Pauline Gonzales	5-3523	

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

Pepsi and Snack Vending Machine Services/Contact	Phone
• Machine service, additions, relocations or removals: Gwenn Jones	5-4724
• Cash refunds: Moyer Student Union Information Desk	5-3221
• Rebel Card refunds: Rebel Card Service Center, MSU 118	5-5351

Delivery Services	Contact	Phone
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/>

Sponsored Programs
 Executive Director, Position vacant

OSP web sites:
 Policies <http://www.research.unlv.edu/policies/>
 Research <http://www.research.unlv.edu/osp/>
 Services http://www.research.unlv.edu/osp/info_for_proposals.html

Human Resources	Phone
Associate Vice President, Bud H. Pierce	5-1043
• Main Office	5-3504
• Benefits	5-0924
• Compensation	5-4375
• Employment	5-2894
• Employee Relations	5-0402
• Salary Administration	5-4095
• Staff Development	5-0402

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

Risk Management	Contact	Phone
Executive Director,	Johnny Centineo	5-5522
Env. Mgt. and Lab Safety Mgr.	Gary Snodgrass	5-0463
Radiation Safety Mgr.	Ilya Pavlenko	5-4419
Insurance and Workers' Compensation Adm.	Mike Means	5-5735

Support Staff Adm.

Ellen Fleck

5-1738

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