



UNIVERSITY OF NEVADA
LAS VEGAS
BUSINESS CENTER SOUTH

**PURCHASING CARD
USER MANUAL**

POLICIES AND PROCEDURES

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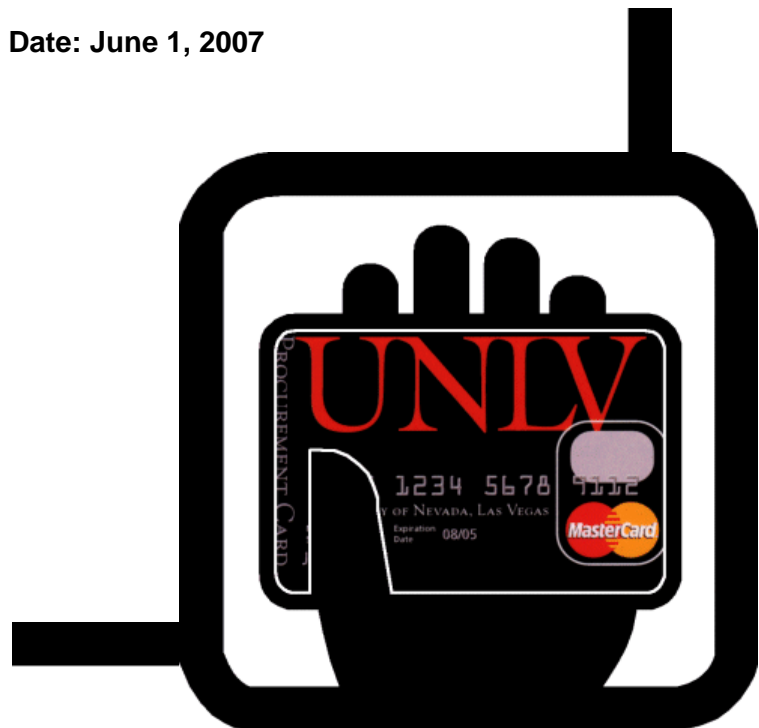


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I PURPOSE

This manual sets forth the Policies and Procedures for the University of Nevada, Las Vegas (UNLV) Purchasing Card (PCard) Program.

II POLICY STATEMENT

UNLV sponsors a Purchasing Card program that allows designated employees to make business-related purchases. The UNLV PCard Program has been established to provide an efficient and cost effective means that empowers individual employees to make small dollar purchases and, at the same time, reduce the costs associated with initiating and paying for those purchases. The maximum single transaction limit is \$5,000 for the purchasing card. The PCard Program, however, still must operate within the context of existing State and Board of Regents public purchasing requirements. Therefore the PCard cannot be a substitute for all other purchasing options and defined controls for expenditures of public assets must be maintained by each Cardholder.

The Purchasing Department is responsible for managing the program and each academic or administrative department is responsible for managing its Cardholder accounts. Exceptions to the monetary limits and commodity restrictions will be determined by the Director of Purchasing. Additionally, the Director of Purchasing will be responsible for publication of all policies and procedures relevant to this program. The program and its policies and procedures are reviewed at least once annually.

The University is responsible for the lump sum payment each month for all charges made against our account. Our issuing bank will make an automatic monthly deduction from the UNLV General Fund within seven (7) working days following the end of each cycle. The reconciliation process each month then distributes the expense records to the appropriate accounts.

All purchases are to be made for business use consistent with existing policies. Those unfamiliar with existing policies should seek training with the appropriate department.

III DEFINITIONS

CONTACTS

Department Head/ Account Manager: University employee at the Chair/Director/Dean/Provost/VP level who is ultimately responsible for a department or division's operations and fiduciary responsibilities.

Employee: A person who is employed by UNLV in a part-time or full time capacity, or is a graduate or research assistant.

Individual Cardholder: UNLV employee whose name appears on the PCard and is accountable for all charges made with that card. The Cardholder is the only individual permitted to use the card or card number to make purchases.

Purchasing Card Liaison(s): University employee(s) within a department whose responsibilities include:

- receiving and disseminating Purchasing Card information
- monthly reconciliation processing for Cardholders assigned to them
- verification and retention of supporting documentation for the Cardholder's account
- providing information to the Program Administrator or Coordinator

PCard Liaison's have the ability to reallocate individual charges to their university accounts. Cardholders may be their own Procurement Card Liaisons. A PCard Liaison may oversee more than one Cardholder account - depending on how the department elects to manage its accounts.

Program Administrator: UNLV Purchasing Department employee appointed by the Purchasing Director to administer the UNLV Purchasing Card Program for the University.

Program Coordinator: UNLV Purchasing Department employee assigned the responsibility to facilitate the day-to-day administrative functions as determined by the Program Administrator.

Reviewer/Approver: UNLV employee at a supervisory level who is responsible for reviewing and approving purchases made by the Cardholder.

ADMINISTRATIVE

Billing Cycle: A period of time which begins on the 26th day of each month and ends on the 25th day of the following month (i.e., July 26 – August 25th). Purchases made and processed during a specific cycle will be billed to UNLV after the last day of the cycle. When a cycle ends on a holiday the end of the cycle period will be the prior calendar day.

Default Account: The university account number assigned to an individual Cardholder's PCard. One default account number must be assigned to each PCard. All charges made with the PCard will be posted into the Default Account unless those charges are reallocated by the Liaison. A back up account should be designated for each default account.

Departmental Card: A purchasing card that is issued in the name of a department rather than the name of an individual. They must be secured and kept track of within the department. NOTE: Department cards waive dispute rights with the bank (JPMorgan Chase).

Individual Card: A purchasing card issued with the employee's name on the face of the card. The individual whose name appears on the card is responsible for protecting that card and is accountable for all purchases made using the card number. Neither the physical PCard nor its number should be shared with or transferred to any other person. Although the Cardholder is subject to disciplinary action if the card is misused, liability for PCard transactions resides with the University, not the Cardholder.

Merchant Category Codes (MCC): Each vendor is assigned a merchant category code when they sign up to accept credit card transactions. Using these codes the cards are restricted from use in certain categories such as Dating and Escort Services, Direct Marketing, Financial Institutions, Massage Parlors, betting companies, and other such categories.

Monthly Spending Limit: A dollar limit assigned to the Cardholder for the total of all charges made during each monthly billing cycle. This amount will not exceed the pre-determined limit, unless a special exception is approved in writing by the Director of Purchasing. Departments may establish lower limits on a per Cardholder basis.

PCard: Purchasing Card.

Purchasing Card: A charge card issued to an employee of UNLV for the purpose of making authorized purchases on the university's behalf. The university will issue payment for charges made with the Purchasing Card.

PVS Net: A web version of the Purchasing Card software used to complete monthly card reconciliation and expense allocations. The software allows Cardholders or authorized individuals to review and edit PCard transactions, make corrections, and print a "Statement of Account".

Statement of Account: A report generated each month by the Purchasing Card Liaison or Cardholder for transactions charged to the Cardholder's card account. As a part of the monthly reconciliation, a copy of the statement of accounts is printed and all supporting documents are attached for the department's records. The Cardholder signs the form attesting to its correctness of the entries. The Cardholder's supervisor or the one who approved the application must review and sign the statement of account for their Cardholders. Chairs, Directors, Deans, Vice Presidents, Provost, and the President do not require supervisory reviews (However, these employees are subject to audit reviews as are all other Cardholders.)

Support Documentation: A merchant produced document that records the relevant details for each item purchased including quantities, unit cost(s), description of what was purchased, the total charge amount and the merchant's name and address (e.g. sales receipt, original invoice, credit receipt, etc.). Support Documentation is required for each transaction.

Transaction/Charge Limit: A dollar limit assigned to the Cardholder for each total charge made with the PCard. This amount will not exceed the pre-determined limit per transaction unless the Director of Purchasing approves a special exception in writing. A single transaction/charge may include multiple items but cannot exceed the monetary limit approved. Departments may choose to establish lower limits on a per card basis.

IV CARD MANAGEMENT

OBTAINING A PURCHASING CARD

Once card eligibility for employees is determined by the Department Chair, Director, Dean, Vice President, Provost, or President, the Cardholder must complete the (Individual) Purchasing Card Account Application and Cardholder Agreement. If another individual will serve as the Purchasing Card Liaison, the PVS Net Account Application must also be completed (please refer to Appendices A and B). If a department head has determined the need for a departmental card, they must complete the (Department) Purchasing Card Account Application and the Cardholder agreement form.

The signature authorities for the referenced default and back-up accounts must provide approval for use by signing the Account Application. These forms must then be signed by the Department Chair, Director, Dean, Vice President, Provost, or President.

Once completed, all forms must be submitted to the Program Coordinator. The Cardholder and Liaison will be contacted to schedule a training session.

The Cardholder will be required to present photographic identification (current driver's license, military ID card, passport, or Rebel Card) to attend the training session. After the Cardholder has completed the mandatory training and successfully completed the post-test, the PCard can be issued.

The Cardholder will be asked to sign the back of the card upon receipt of the card. Although the PCard is issued in the Cardholder's name, it is the property of the university. In the case of a departmental card, since the card does not list an individual name on the card, it is recommended that the signature space on the back of the card contain, "UNLV ID required".

If there are any questions, contact the Program Coordinator at (702) 774-CARD.

CHANGING DEPARTMENTS

If the Cardholder should change departments, an application must be submitted for the new department and the card for the previous department must be surrendered to the PCard Coordinator. **All transaction records are the property and responsibility of the department and do not transfer with the Cardholder.**

CANCELING THE CARD

A card will be canceled upon:

- the Cardholder's request
- transfer of Cardholder to different department
- termination of employment of the Cardholder with the University
- request by the signature authority or those who approved issuance
- request of the Program Administrator

When canceled, or upon termination of employment, the card should be hand-delivered to the Program Coordinator or Administrator in Purchasing. At that time, the card will be destroyed, the application will be voided, and a copy of the voided application may be issued to the Cardholder as a receipt. The Cardholder is responsible for insuring all records relating to that card are transferred to the Department or Purchasing Card Liaison. Cardholders will not be able to finalize clearance from the university until this procedure has been accomplished.

CARD RENEWAL

A renewal card will be issued automatically when the previous card expires. The Cardholder will be contacted when the card is available to be issued. Each Cardholder will need to personally pick up his/her card from the Program Coordinator, sign a receipt for it and then sign the back of the card. The old card should be destroyed upon receipt of the renewal card.

LOST OR STOLEN CARD

Should a UNLV PCard be lost, stolen or misplaced, the Cardholder must ***immediately notify the issuing bank (The contact information is contained in Appendix D) and then contact the Purchasing Card Program Coordinator.*** When notifying the bank, be sure to inform the customer service representative the call is regarding a UNLV Purchasing Card.

REVISING "ACCOUNT NUMBER" INFORMATION

The default account numbers for each card can be changed. A revised Cardholder Account Form (Appendix A) should to be completed and signed by the signature authority for the account to be charged. This form is submitted to the Program Coordinator in Purchasing (MS 1033) for processing.

BACKUP ACCOUNT INFORMATION

Should the primary default account number cited on the Purchasing Card Cardholder Account form not have sufficient funds to process the transaction(s) that occurred during a billing period, the backup default account identified on the form may be automatically expensed for the transaction(s).

PURCHASING CARD SECURITY

Individual Card

Individual cards are issued to a specific individual whose name appears on the card. Only the designated Cardholder may use that UNLV PCard. The card and the card number must be safeguarded against use by unauthorized individuals.

Departmental Card

These cards are not issued to an individual. Departmental cards and card numbers must be safeguarded against use by unauthorized individuals. The department must develop an internal policy to ensure the security of the card. The person approving the issuance of the card (the department head) will be ultimately responsible for the security of the card.

The best and most secure practice is to use individual PCards whenever possible, however, for convenience and the impracticability of issuing individual cards to all persons involved in purchasing activities of a department, a department card should be considered.

V CARD USE

AUTHORIZED USERS

The Individual PCard can only be used by the UNLV employee who has been designated as a Cardholder by appropriate authority and who has:

- a properly completed and approved Cardholder Application Form on file with the Purchasing Card Program
- completed the Purchasing Card Training Program
- submitted a properly completed Cardholder Agreement Form to the Program Administrator

The Departmental PCard can be used by those members of the department who have been:

- granted permission by the Department Head responsible for the card
- completed the Purchasing Card Training Program

AUTHORIZED TRANSACTIONS

All current purchasing policies and regulations apply to the use of PCards. The card is simply a tool to be used to make small dollar transactions. PCards can not be a substitute for all other purchasing options.

Transactions that require additional signature authority, pre-authorizations, have dollar limitations of their own (such as in-state lodging rate maximum), or any other account related guidelines (such as those tied to specific grants) must still be followed when using the PCard.

The PCard can be used for in-store, mail, phone, Internet or facsimile (fax) purchases.

The PCard may be used at any merchant that accepts the card consistent with existing policies and procedures, and those contained in this manual.

All transactions processed with a UNLV individual PCard **must** be made by the individual to whom the card is issued.

RESTRICTIONS

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

- **Items for personal use**
- Automotive fuels for University vehicles
- Cash advances
- Cellular phone purchases and all related charges
- Construction, renovations, or architectural services
- Consulting services/Independent contractor services
- Firearms/weapons/ammunition/pyrotechnics/explosives
- Gift certificates/gift cards/telephone cards
- Leases or rentals (copiers, building space, equipment, etc.)
- Legal fees or expenses
- Meal Per Diem
- Medical payments
- Medical services
- Non-conference specific optional events
- On-campus payments between departments(an IDR should be used for these)
- Payment on behalf of or to a Nonresident Alien

- Service or maintenance agreements requiring a signed contract
- Services from an individual or non-incorporated company (due to IRS reporting requirements (1099s))
- Telephone bills
- Tuition, fees or scholarships

The following transactions may not be made without prior approval of the Program Administrator:

- Advertising
- Alcoholic beverages (bulk)
- Animals and animal related purchases
- Car Rentals with companies that are not on contract with the State of Nevada Agencies
- Institutional Memberships
- Items for which a contract exists (copier paper, paper towels, etc.) through Purchasing
- Non-conference specific optional events
- Printing or typesetting available from UNLV Reprographics
- Radioactive and hazardous materials
- Research participant support expense
- Service or maintenance agreements
- Sub-agreements
- Tickets (show, parking, etc.)
- UNLV parking permits

NOTE: This list is not all-inclusive and may be revised as required. Notice to Cardholders of changes to this list will be published on the Purchasing Card web site and will be announced on the monthly reconciliation reminder notice.

IMPROPER OR INAPPROPRIATE USE

An employee who makes unauthorized purchases with the PCard will be liable for the total dollar amount of such unauthorized purchases plus any administrative fees charged by the bank in connection with the misuse.

The University has a campus audit group that performs audits of Cardholder activities on a regular basis. The auditor advises the program's administrator and coordinator of the results of those audits. The campus audit department conducts reviews of accounts to insure that supporting documents and records are being maintained.

The Program Administrator and Coordinator as well as the campus audit department may review PCard transaction reports to determine if there has been any unauthorized use of a PCard. Additional information may be requested from the Cardholder or department if any transactions appear to be in violation of the Purchasing Card User Manual.

The PCard Liaison and the Reviewer/Approver must report to the PCard Coordinator any suspected improper or inappropriate use found during their review of transactions each month during the reconciliation process.

The PCard may be suspended or revoked in immediate response to any improper or inappropriate use.

NON-COMPLIANCE/ VIOLATION NOTIFICATION PROCEDURES

Purchasing will use the process below for notification of PCard non-compliance and violations:

Purchasing will send an email Notification of Possible Policy Non-Compliance or a Notification of Compliance Violation. The email will be sent to the Cardholder and liaison which will instruct the Cardholder of the policy non-compliance /violation and the necessary corrective actions(s) to be taken.

The email will be forwarded to the department head to notify them of the policy non-compliance and/or violation.

If the notification requests additional information from the Cardholder or liaison they must provide the information within five (5) business days. IF THE CARDHOLDER OR LIAISON DOES NOT SUPPLY THE REQUESTED INFORMATION AND REQUIRED SIGNATURES WITHIN FIVE BUSINESS DAYS, THE PCARD WILL BE SUSPENDED. If the card is suspended, it will remain suspended until the requested information is provided and the review process is complete.

The original Notification Letter and other requested documents should be attached to the PCard transactions for future reference.

MERCHANTS WHO DO NOT ACCEPT THE PURCHASING CARD

Anyone you currently purchase goods and services from should be considered a potential vendor of the PCard Program- even if they don't accept purchasing cards today. If they are not currently participating, you should contact the Purchasing Office who will ask the bank to contact your vendor.

Although we do not endorse the specific card or any of its associated banks specifically, we encourage vendors to become involved in the Purchasing Card Program so that Cardholders can use the program most effectively.

PLACING ORDERS

When ordering by phone or via the Internet, the Cardholder must print a copy of the confirmation document and/or request the merchant to immediately fax a copy of the paid invoice. The faxed copy of the confirmation and/or paid invoice will be kept with the other receipts.

The vendor must be notified of our tax exempt status. See next Section Sales and Use Tax for details.

Backorders are not acceptable. When placing an order and the full quantity needed is not available, do not pay for the entire quantity. Only accept and pay for the quantity that the merchant has available at the point of sale. However, if the card is not charged, you may accept a delayed shipment that results in the card being charged once the delayed items are shipped. If the shipment date is unacceptable, Cardholder must contact the vendor to cancel that portion of the order.

SALES AND USE TAX

The University of Nevada, Las Vegas, as an agency of the State of Nevada, is exempt from payment of State of Nevada sales or use tax on purchases made in the State of Nevada as provided by NRS 372.325, NRS 374.330, and NRS 377, when applicable. It is the Cardholder's responsibility as an agent of the University to ensure that State of Nevada sales tax is not charged. The State of Nevada Sales Tax exemption letter is available from the Purchasing department and is provided in this manual (Appendix H).

FREIGHT CHARGES

When arranging the method of delivery (freight), the Cardholder should seek the most reasonable and inexpensive terms that assure delivery of the goods when they are required.

To conserve unnecessary expense, goods should be shipped UPS, Fed Ex (our preferred vendor), USPS "ground" or priority mail. Only if the product is required immediately should "air", "next day air", or "next day by 10 a.m." be requested.

Freight must be paid at the time the order is placed with the merchant. **Do not** accept a term to the effect that, "freight will be invoiced separately."

Do not make cash on delivery (COD) purchases: Central Receiving will refuse such deliveries.

DELIVERY ADDRESS

It is the responsibility of the Cardholder for telephone, Internet or catalog orders to provide the merchant with their complete campus shipping address. For example: Cardholder's full name, department and box number, building and room number, complete street address, city, state and zip code+4.

John Q. Public
ZZZZ Department, UNLV
Building XXX, Room XXX
4505 Maryland Parkway Box 45XXXX
Las Vegas NV 89154-XXXX

Cardholder's name must appear on all shipments. Goods ordered and paid using the UNLV PCard may **only** be shipped to the department's campus address/business address, satellite campus, or off-campus leased facility. Goods may not be shipped to or received at a non-UNLV off-campus address (e.g., Cardholder's home, etc.).

BILLING ADDRESS

For telephone, Internet or catalog orders provide the merchant with the address as it appears on your credit card statement. For example:

<Cardholder's name as it appears on the card>
4505 South Maryland Parkway
Las Vegas, NV 89154-<Cardholder's Mail Sort>

If a purchase is denied due to an improper billing address, please contact the Purchasing Card Coordinator for assistance at (702) 774-2273.

RECEIPT OF MATERIALS

The Cardholder must ensure that the goods received are in fact the goods that were ordered, that they were received in acceptable and serviceable condition, and sent in the quantity that was ordered.

The Cardholder is encouraged to maintain a Transaction Log (Appendix C) to note transaction problems, or potential problems throughout the month. The log should contain the time and date of the action, the vendor's phone number and contact person's name, the issue and who was to take what action by when. This information is required in the event of a dispute.

It is the Cardholder's responsibility to follow-up with the merchant to resolve any delivery problems, discrepancies and arrange with the vendor for the return of damaged goods and their replacement. For dispute resolution see next section.

RESOLVING ERRORS, DISPUTES, RETURNS, AND CREDITS

It is the responsibility of the Cardholder to resolve errors, disputes and credits.

The Cardholder must follow-up on any erroneous charges, disputed items or returns within two (2) weeks of receipt of goods or statement, or whichever comes last.

The Cardholder must first contact the merchant to resolve any outstanding issues (most exceptions can be resolved this way). All documentation that is received from the merchant should be attached to a Transaction Log with the receipts that were received when the original item was purchased.

If the Cardholder or Department Liaison is unable to reach an agreement with the merchant, he or she must officially dispute this charge (refer to Appendix E):

- flag the appropriate transaction as "disputed" on PVS Net
- run a "dispute report" and attach a copy to the monthly Statement of Account
- submit a signed copy of the completed *Dispute Form* to the Program Coordinator

All official disputes filed with JPMorgan Chase must be made within 60 days of the cycle in which the item was purchased. The cycle closes on the 25th of each month. The issuing bank will credit the Cardholder's account for the amount disputed and conduct an investigation. Upon completion of the investigation, the Cardholder will be notified of the resolution. If the dispute is not settled in the Cardholder's favor, the account will be charged for the disputed transaction amount.

If the Cardholder disagrees with the bank's investigation, finding and decision, the Cardholder should contact the Program Administrator.

HOST OR ENTERTAINMENT RELATED EXPENSES

Host expenses must conform to the policy and procedures contained in the UNLV Host Policy. Prior authorization to use a host account may be provided on the PCard Application (Appendix A) by a Vice President, Dean, or the Director of Intercollegiate Athletics.

The following purchases are not covered by the blanket prior authorization on the card application and must contain proper proof of authorization specifically for those charges:

If Guest or Visitor Airfare is purchased on the PCard, proof of prior approval must be completed and also signed by the President or Vice President.

Table purchases for groups or banquet events may only be made on the PCard after the purchase has been approved in writing by the President's Office.

A Host Explanation Form (Appendix F) is contained in this manual that the Cardholder may use to satisfy any documentation requirements for hosting expenses. Any required documentation for hosting expenses must be attached to the receipts and retained with the Statement of Account for that month's reconciliation.

TRAVEL

Travel expenses must conform to the policies and procedures contained in the UNLV Travel Manual. Travel expenses allowed to be purchased on the PCard are:

- airfare
- ground transportation (examples: car rental, train passes)
- lodging
- registration

The UNLV PCard may not be used to pay for meal per diems.

AIRFARE

Airline tickets may be purchased from a travel agency, or directly from the airline. If tickets are purchased from a travel agency, the agency fee may be placed on the PCard. Refunds must be credited back to the same card. The airline ticket is the property of UNLV, and must be returned if it is not used.

The following procedures should be used to purchase airfare for travelers, as defined in the UNLV Travel Policy (It is highly recommended that you regularly check the UNLV Travel Policy found on the Controller's web site to ensure you are following the most current policies prior to purchasing travel related items.):

Employees, Students, Volunteers – A Travel Authorization (TD) must be completed before the ticket may be purchased. Once purchased, the Travel Document number and the traveler's name must be referenced in PVS Net for reconciliation. The original receipt will be maintained with the PCard records, and a copy will be submitted with the Travel Document to the Travel Team.

Candidates –The Cardholder may purchase an airline ticket on behalf of a Candidate. Once purchased, the Human Resources Position Number and the name of the Candidate must be referenced in PVS Net for reconciliation. The

original receipt, as well as the position listing and any exceptions, must be maintained with the PCard records.

Guests/Visitors – Travel expenses for a guest or visitor must be approved in writing by the President, Provost, or appropriate Vice President. Additionally, these airline tickets must be charged to a host account. Regardless of host pre-approval status on card application, approval documentation specific to this purchase must be kept with the monthly reconciliation documents along with the original receipt to be maintained with the PCard records. Once the ticket is purchased, the word “guest” or “visitor” must be referenced in PVS Net with the traveler’s name.

Independent Contractors, Lecturers/Speakers – The Cardholder may purchase a ticket on behalf of the traveler. Once the ticket is purchased, the ISP and the name of the traveler must be referenced in PVS Net for reconciliation. The original receipt, as well as a copy of the ISP must be maintained with the PCard records.

GROUND TRANSPORTATION ITEMS

The PCard can be used to pay for ground transportation charges while traveling. (It is highly recommended that you regularly check the UNLV Travel Policy found on the Controller’s web site to ensure you are following the most current policies prior to purchasing travel related items.)

CAR RENTALS:

The State of Nevada has contracted with four car rental companies. It is strongly recommended that only these companies be contracted with. Contact the Purchasing Card Coordinator for pre-authorization to use any companies other than those listed below:

For in state rentals

Enterprise gives us a motor pool discount rate. Refer to discount # NA5443 when contacting Enterprise

For out of State:

| | |
|------------|----------------|
| Enterprise | Acct# NA54621 |
| Hertz Corp | Acct# CPD88103 |
| National | Acct# 5004143 |

FUEL (gasoline) CHARGES

The PCard can be used to purchase fuel for car rentals.

The PCard can not be used to fuel University vehicles or State Motor pool cars. (There are reporting requirements on these cars and are not allowed to be fueled using our PCard.) Contact Administrative Services in Facilities for information regarding University owned vehicles.

The PCard can not be used at any time to fuel personal vehicles even when using them for University business.

LODGING

The following guidelines should be used to purchase lodging for travelers, as defined in the UNLV Travel Policy (It is highly recommended that you regularly check the UNLV Travel Policy found on the Controller's web site to ensure you are following the most current policies prior to purchasing travel related items.):

Per NRS – In State lodging may not exceed \$58.00 (Sun-Thurs) and \$90.00 (Fri and Sat) including tax. NO EXCEPTIONS.

Out of State lodging may not exceed \$90.00 including tax. Exceptions must have Dean or higher approval.

Employees, Students, Volunteers – A Travel Authorization (TD) must be completed before the lodging may be purchased. Once purchased, the Travel Document number and the traveler's name must be referenced in PVS Net for reconciliation. The original receipt will be maintained with the PCard records, and a copy will be submitted with the Travel Document to the Travel Team.

Candidates –The Cardholder may purchase lodging on behalf of a Candidate. Once purchased, the Human Resources Position Number and the name of the Candidate must be referenced in PVS Net for reconciliation. The original receipt, as well as the position listing and any exceptions, must be maintained with the PCard records.

Guests/Visitors – Travel expenses for a guest or visitor must be approved in writing by the President, Provost, or appropriate Vice President. Additionally, lodging must be charged to a host account. Regardless of host pre-approval status on card application, approval documentation specific to this purchase must be kept with the monthly reconciliation documents along with the original receipt to be maintained with the PCard records. Once the lodging is purchased, the word "guest" or "visitor" must be referenced in PVS Net with the traveler's name.

Independent Contractors, Lecturers/Speakers – The Cardholder may purchase lodging on behalf of the traveler. Once the lodging is purchased, the ISP and the name of the traveler must be referenced in PVS Net for reconciliation. The original receipt, as well as a copy of the ISP must be maintained with the PCard records.

REGISTRATION

The PCard may be used to pay for conference registration. During reconciliation, registration fees should be charged to an operating account with the proper object and sub object codes.

Additional costs for events not included in the base registration fee may be paid by PCard, but must reference a valid Host Account and Host Authorization.

An original paid receipt and a complete copy of the registration form or brochure must be attached to the Statement of Accounts.

Special circumstances exist when the traveler is a Non-resident Alien. For complete details regarding UNLV Travel policies and procedures, please refer to the UNLV Travel Manual.

FIXED ASSETS – INVENTORIAL EQUIPMENT

Equipment items or systems with an acquisition cost of \$5000.00 or more are tracked through the Fixed Assets Section of the Delivery Services Department. Some items with an acquisition cost of \$500.00 or more must be reported to Fixed Assets so that it may be recorded on the UNLV inventory. Examples of such items include but are not limited to:

- Computer equipment
- Typewriters
- Fax machines
- Cash registers
- Electric carts
- Copiers
- Audiovisual equipment
- Cameras
- Printers

Any inventoriable items must be reported to Fixed Assets including any purchased with a PCard. It is the Cardholders' responsibility to make sure Fixed Assets is notified of these purchases and the appropriate acquisition documentation is completed.

All equipment, regardless of acquisition cost, is to be safeguarded and accounted for by the department.

GRANT FUNDED PURCHASES

Purchases that will be charged against a grant account must fall within the grant guidelines. The Office of Sponsored Programs (OSP) will have access to all charged transactions to verify compliance. Pre-approval will not be necessary. However, if there is some doubt with regards to the validity of the purchase, OSP should be consulted.

VI ROLES AND RESPONSIBILITIES

CARDHOLDER

The Cardholder is responsible for:

Attending initial and any additional training required and consulting manual to ensure proper use of the card.

Safeguarding the card.

Reporting a lost or stolen card IMMEDIATELY to JPMorgan Chase at 1-800-316-6056. (Your department has full liability for all purchases made before a card is reported lost or stolen). The Cardholder should then contact the PCard Coordinator.

Ensuring the PCard is used for official university purchases and not personal use.

Following all University, Board of Regents, State, Federal and Purchasing guidelines. (If unfamiliar with existing guidelines, contact the appropriate departments for assistance.)

Alerting vendors that the University is tax exempt.

Resolving any discrepancies with vendors.

Ensuring merchant documentation is complete and available for every transaction and attaching the documentation to the monthly Statement of Account and signing the printed copy of the Statement of Account to attest to its accuracy.

Ensuring monthly reconciliations are completed correctly and on time. Please refer to Liaison responsibilities Section VII to outline record keeping and documentation responsibilities. Although the Liaison facilitates the reconciliation process and the record keeping duties, the ultimate responsibility for these functions is the Cardholder who must obtain receipts etc at the time of placing the orders and ensure they are given to the Liaison.

Returning card to Purchasing Coordinator upon termination of employment, transfer to another department, or at the request of your department head or the Purchasing Card Administrator or the Purchasing Card Coordinator.

LIAISON

The Liaison is responsible for:

Attending initial and any additional training required and consulting manual to ensure proper use of the card.

Ensuring monthly reconciliations for their department's Cardholders are completed correctly and on time.

Alerting Supervisor and PCard Coordinator of any suspected improper or inappropriate use.

Handling record keeping and documentation for department's Cardholders as outlined in section VII RECORD KEEPING AND DOCUMENTATION.

The duties of the Liaison can not be reassigned to someone else without the approval of the department manager and the Purchasing Card Coordinator. Before the duties can be reassigned to another individual, that individual must attend liaison training.

DEPARTMENT HEAD/ACCOUNT MANAGER (Reviewer/Approver)

The goal of the Reviewer/Approver is to ensure the integrity of the PCard Program. Under their oversight, review, and approval, they provide the key point of control to maintain appropriate spending activities for their Cardholders and to protect their department's funds. An efficient and effective approval process requires commitment, coordination, and cooperation between Cardholders, liaisons, and approvers. The Reviewer/Approver function is performed by the department head or the immediate supervisor of the Cardholder. However, the department head is ultimately responsible for all Cardholders in their department. (They accept that responsibility when they sign the Cardholders' applications).

The Department Head/Account Manager (Reviewer/Approver) is responsible for:

Ensuring the integrity of the PCard Program.

Knowing and enforcing compliance of the rules of the program as stated in the manual.

Ensuring monthly reconciliations are completed on time.

Ensuring that every Statement of Account is reviewed and signed.

Ensuring there is complete documentation for every transaction. The reviewer must ensure that Cardholders complete an Unavailable Transaction Document Form (Appendix J) when required. Completion of the form is required for each transaction where the documentation is unavailable whether the Cardholder did not provide the documentation through no fault of their own, or through willful or negligent default. The reviewer must complete the section on the Unavailable Transaction Document Form labeled Approver Determination, Certification Signature, and Action.

Notifying the program coordinator immediately should any Cardholder under their approval authority leave the employment of the department or the University, or for any other reason regarding loss of Cardholder status. In addition the approver must collect and destroy all cards from such Cardholders.

VII RECORD KEEPING AND DOCUMENTATION (Cardholder and or Liaison)

Cardholder may be their own Liaison but it is recommended that departments assign a person to be the Liaison of the Cardholders in their department. This provides a separation of duties and a reconciliation by someone other than the Cardholder. For those that do not have a Liaison it is extremely important that the supervisor reviews the reconciliation and the attached documents.

It is suggested that Each Cardholder/Liaison maintain during the month a Transaction Log of some sort (Sample provided as Appendix C) for all purchases and returns for credit. Maintaining the log throughout the month helps to keep track of all charges and what they are for which helps with the reconciliation at the end of the billing cycle.

To facilitate the reconciliation and approval process, the Cardholder/Liaison is responsible to obtain and keep all **original** credit card slips, cash register receipts, credit memos, and/or other documentation that can serve as proof of purchase or return for each entry listed on the Statement of Account. Once the reconciliation has been completed on line, the Statement of Account must be printed, signed by the card holder, Liaison, and the immediate supervisor of the Cardholder or the person who signed as the responsible person on the Cardholder agreement and filed with these records. **All records are the sole property of UNLV and are to remain with the department even after the termination of the Cardholder or the transferring of the Cardholder to another department at the University.**

Any proofs of pre-authorization that are required for any entries must also be attached to the Statement of Account for documentation purpose. (Examples - commodity approval, host approvals when applicable)

The Cardholder and Purchasing Card Liaison must maintain transaction records in a secure area. Prior to transferring, termination, or any move that results in an individual no longer being a Cardholder, the Cardholder is responsible for insuring all records relating to that card are transferred to the Department Head or Purchasing Card Liaison.

If you have lost the original documentation or if the merchant did not provide documentation, contact the merchant directly to obtain it. If suitable documentation is not obtainable, Cardholder must complete an Unavailable Transaction Documentation Form (Appendix J) and their approver must sign the form. Lack of original documentation is a violation of the program.

Departmental Cards:

The same documentation is required for departmental cards as is for individual card accounts. However the department must also maintain a sign-out sheet. This will allow the department to keep a record of who has used the card and when. A sample sign-out sheet is provided (Appendix K). It is also suggested that a transaction log be kept in the department to help in the monthly reconciliation.

All records relating to PCard transactions must be retained by the Department for a full seven (7) years (six (6) years plus current fiscal year). Missing receipts may be ordered from our bank for a fee, payable by the Cardholder.

VIII RECONCILIATION AND APPROVAL PROCESS

Transactions are posted to PVS Net on a daily basis and are accessible to each Cardholder and Purchasing Card Liaison. The on-line reconciliation must be performed by the Cardholder or Purchasing Card Liaison on a monthly basis following the end of each billing cycle.

GENERAL INFORMATION

PVS Net is provided as a tool by JP Morgan Chase to help streamline tasks associated with the review, editing, and reporting of purchasing card activity.

PVS Net Menu Options

Support: Here Cardholders will learn how to contact the administrator, bank contact, or the PVS Net help desk. Answers to their questions are a click away with the “help” menu item.

Settings: Allows Cardholders to change their password and set an email address to receive reports. PVS Net requires all people with access to the program to change their password every 90 days.

Preferences: Used to include specific data elements on Cardholder’s screens or reports. The preferences screen allows them to modify the transaction review screen and offline reports. Here they can decide which data elements to see while online and which specific data elements to include in offline reports.

Transactions: All transactions for the period of time Cardholder specifies are shown on the transaction review screen. Clicking on the blue hyperlink number will show more information for that transaction. When additional detail is present it is indicated in the detail info column for purchase transactions. This information can be useful when researching items purchased.

This function allows transactions to be split into multiple accounts, changes to be made to the allocation field (default account number), edits to be posted to expense type allocation (object/sub-object code), descriptions to be entered for transaction detail, and approvals to be posted.

Reports: Management of transactions is easy through Reports. Select the Statement of Account report to view all transactions for the period of time specified.

Reports can either be sent via email or stored in the report log to be retrieved and downloaded later. The Statement of Account is used for expense management.

RECONCILIATION PROCEDURE

See the Reconciliation Procedure Checklist (see Appendix I)

Log on to PVS Net

<http://pvsnet.procard.com>

Edit Each Transaction

Ensure that each purchase reflects the proper:

- charges for the purchase
- account number (use a host account when appropriate)
- object and sub object codes (especially for hosting)
- description of the purchase or most costly items, and when appropriate, name of individuals (as with registrations, lodging, or airfare)
- initials of the person performing the reconciliation
- “approved” or “disputed” flag

Save after every few edits. The “Save” button is at the bottom on the left hand side of your screen.

Print Reports

Create a *Statement of Account* report with the same *date range* that was used while editing transactions.

The report can be sent by email (the default selection), or printed online.

The Cardholder or Department Purchasing Card Liaison may generate a Statement at any time. However, one must be printed for the end of each billing cycle as a part of the required monthly Cardholder documentation.

Once the Statement of Account report has been printed, it must be signed by the Cardholder and appropriate supervisor. After the Statement of Account has been reviewed and signed, it must be filed with the original receipts and documentation.

It is the Cardholder's responsibility to attempt to resolve any discrepancy with the merchant ***within fifteen (15) days of receipt of a disputed purchase.*** If a resolution is not possible, the Cardholder must file an official dispute with our bank (refer to Appendix E).

UNLV Purchasing Card Program Cardholder Account Application

New Card Application
 Individual
 Departmental
 Change Request - Cardholder Account #

Cardholder Information

| | | | |
|---|-------|--------|------------|
| Cardholder Name (24 Characters): Or Department' name | | | |
| Email Address: | | | |
| Department: | Bldg. | Room # | Mail Sort: |
| Purchasing Card Liaison (if different from Cardholder): | | | |
| The liaison will act on behalf of the Cardholder where record keeping and reconciliation are involved. This does not remove the Cardholder from liability for an improper reconciliation. | | | |

| |
|---|
| Required by Card Issuer (Bank) for Cardholder Security (This does not appear on a credit report) |
| Social Security # or UNLV ID Number: |
| Date of Birth (MM/DD/YYYY): |
| Mother's Maiden Name or Password: |
| Work Phone Number: (702) |

Credit Card Information

| UNLV Account Numbers | Fund (4) | Agency (3) | Org (4) | Sorg (2) |
|---|-------------------------------------|------------|---------|----------|
| Primary Account: <small>If you are not a signature authority on this account, one of them must sign here:</small> | <input checked="" type="checkbox"/> | | | |
| Backup Account: <small>If you are not a signature authority on this account, one of them must sign here:</small> | <input checked="" type="checkbox"/> | | | |

| Credit Limits |
|--|
| Monthly Credit Limit: <small>(\$10,000 default)</small> |
| Single Purchase Limit: <small>(\$5,000 default)</small> |
| Dollars Per Day: <small>(Optional)</small> |
| Transactions Per Day: <small>(Ten default)</small> |
| Transactions Per Month: <small>(Sixty default)</small> |

Primary and Backup accounts are required to process this application. However, you may use any account authorized and available to you for reconciliation.

| Hosting (Optional) | Fund (4) | Agency (3) | Org (4) | Sorg (2) |
|---|-------------------------------------|------------|---------|----------|
| Host Account: <small>In order to receive pre-approval for hosting, a Dean or Vice President must sign here:</small> | <input checked="" type="checkbox"/> | | | |

If this section is not signed by a Dean, or Vice President, hosting will not be pre-approved. In this instance, each host transaction will need to be reviewed and approved by the appropriate authority in accordance with the PCard Policy

Application Authorization

This Application must be approved by a Department Chair, Director, Dean, or Vice President. It must also be accompanied by a completed Cardholder Agreement. This form may not be self-endorsed.

By signing this form, you grant the applicant authority to obtain and use a PCard as outlined in the UNLV Purchasing Card Manual. The department is responsible for approving all accounts used for transactions made against this card.

Recommended by: _____ Signature: _____ Date: _____
(Please Print) (Cardholder's supervisor)

Approved by: _____ Signature: _____ Date: _____
(Please Print) (Dept. Chair / Director / Dean / Vice President)

PURCHASING USE ONLY

| Reporting Hierarchy Level Numbers | Level 2 (President/Vice) | Level 3 (Division) | Level 4 (Sub-Unit) | Level 5 (Fin Office) <i>- not in use -</i> |
|---|--------------------------|--------------------|--------------------|---|
| Application Approved by: _____ <small>(Please Print) (Program Administrator)</small> | Signature: _____ | | Date: _____ | |

UNLV Purchasing Card Program Cardholder Agreement

The University of Nevada, Las Vegas is pleased to present you with the UNLV PCard. It represents the university's confidence in you as a responsible employee of the university entrusted to safeguard and protect university assets.

Cardholder Agreement:

I understand that all purchases are to be made for business use only and consistent with existing policies.

The PCard program is not intended to avoid or bypass purchasing or payment procedures and is not for personal use.

As a Cardholder, I agree to comply with the terms and conditions of this agreement and the stated provisions of the Purchasing Card User Manual as provided to me. I acknowledge receipt of the user manual and confirm that I have read and understand its provisions. I understand that the university is liable to the issuing bank's MasterCard for all charges made by me.

As the holder of this PCard, I agree to accept responsibility for the protection and proper use of this card as outlined in the agreement and the user manual. I understand that the university WILL review my use of this PCard. I understand that I CAN NOT use the PCard for the purchase of services without written permission from the PCard Program and that the purchase of such services shall be deemed an improper use of the PCard.

I further understand that improper or fraudulent use of this PCard may result in disciplinary action and/or personal liability. Should I fail to use this PCard properly, I authorize the university to deduct from my salary, or from any other amounts payable to me, an amount equal to the total of the improper purchases. I also agree to allow the university to collect any amounts owed by me, even if I am no longer employed by the university. If the university initiates legal proceedings to recover amounts owed by me under agreement, I agree to pay legal fees or collection costs incurred by the university in such proceedings.

I understand that the university may terminate my right to use the PCard at any time for any reason. I agree to return this card to the university immediately upon request or upon termination of employment.

Applicant Signature: _____ Date: _____

Printed Name: _____ Campus Phone #: _____

Department: _____ Mail Stop: _____ Email Address: _____

Department Approval:

As Department Chair/Director or Dean/Vice President, I approve the issuance of a PCard to this staff member and **assume overall responsibility for the card**. I accept the responsibilities for this card as are outlined in the Purchasing Card User Manual Section: Roles and Responsibilities -Department Head/Account Manager.

Recommended by: _____
Supervisor

Approved by: _____
(Dept. Chair / Director / Dean / Vice President)

For completion with card distribution

I hereby acknowledge receipt of PCard

Number: _____ Expiration Date: _____

Signature: _____ Date: _____

UNLV Purchasing Card Program DEPARTMENTAL Cardholder Agreement

The University of Nevada, Las Vegas is pleased to present you with the UNLV Departmental PCard. It represents the university's confidence in you as a responsible employee of the university entrusted to safeguard and protect university assets.

Cardholder Agreement:

I understand that all purchases are to be made for business use only and consistent with existing policies.

The PCard program is not intended to avoid or bypass purchasing or payment procedures and is not for personal use.

As a department head or department supervisor with approval from department head, I agree that all uses of this card will comply with the terms and conditions of this agreement and the stated provisions of the Purchasing Card User Manual as provided to me. I acknowledge receipt of the user manual and confirm that I have read and understand its provisions. I understand that the university is liable to the issuing bank's MasterCard for all charges made by me.

As the primary holder of this departmental PCard, I agree to accept responsibility for the protection and proper use of this card as outlined in the agreement and the user manual.

I further understand that improper or fraudulent use of this departmental PCard may result in disciplinary action and/or personal liability to the person using the card. Purchases made using the departmental PCard which are deemed improper or fraudulent will be the responsibility of the department and chargeable to non-state, unrestricted funds of the department.

I understand that the university may terminate this department's right to use the departmental PCard at any time for any reason. I agree to return this card to the university immediately upon request or upon termination of employment.

Applicant Signature: _____ Date: _____

Printed Name: _____ Campus Phone #: _____

Department: _____ Mail Stop: _____ Email Address: _____

Department Approval:

I approve the issuance of a departmental PCard to this department and assume overall responsibility for the card

Approved by:

(Dept. Chair / Director / Dean / Vice President)

For completion with card distribution

I hereby acknowledge receipt of PCard

Number: _____ Expiration Date: _____

Signature: _____ Date: _____

Appendix A – Cardholder Agreement

UNLV Purchasing Card Program PVS Net Account Application

Purchasing Card Liaison Application

PVS Net (Read-only) Application

Instructions

This form grants the applicant access to existing Cardholder accounts through PVS Net. In order to be included on future accounts, the applicant must attach a copy of this completed form to each corresponding Cardholder Application.

If the applicant is identified as a Purchasing Card Liaison, they must attend PVS Net training prior to account approval.

Applicant Information

| | | |
|-------------------|---------------|------------|
| Applicant's Name: | Department | Mail Sort: |
| Email Address: | Phone Number: | |

By signing this form, the Purchasing Card Liaison agrees to the guidelines set forth in the Cardholder Manual where applicable. A signature is not necessary for read-only access.

Applicant: _____ Signature: _____ Date: _____
(Please Print) (Please Print)

PVS Net Account Access

The applicant is requesting access to the following Purchasing Card accounts (select one only):

- Division: _____ (Requires signature of Vice President or Provost)
(Division name - for access to all cards under this Division)
- Department: _____
(Department name - for access to all cards within this Department)
- Existing Please specify Cardholders below

| | | |
|---------------------|--|--|
| Cardholder name(s): | | |
| | | |
| | | |
| | | |
| | | |

Application Approval

By signing this form, you grant the applicant authority to view transaction information for the listed Cardholder accounts. If the applicant is a UNLV PCard Liaison, you also grant the signature authority to use the same UNLV accounts granted to the corresponding

Approved by: _____ Signature: _____ Date: _____
(Please Print) (Dept. Chair/Director or VP if applicable)

PURCHASING USE ONLY

| | | | | | | | | | | | | | |
|---------------|--|--|--|--|--|--|--|--|--|--|--|--|--|
| Card Number | | | | | | | | | | | | | |
| Associations: | | | | | | | | | | | | | |

Training Date: _____ Approved by: _____ Signature: _____ Date: _____
(Program Administrator)

Transaction Log Description:

This Transaction log is a tool that may be used by Cardholders to help record information during the month to assist them at the end of the cycle when doing their reconciliation. It is not a mandatory requirement. (The Statement of Account report is mandatory including supervisory review of the Statement of Accounts.) (As a suggestion, each log may be affixed to a separate envelope, so that receipts may be easily retained.)

Transaction Log Instruction:

- Cardholder Name:** Name of the Cardholder or Purchasing Card Liaison
- This should match the name placed on the Cardholder Account Form -
- Department:** Department issued this PCard
- Phone Number:** Department number where the Cardholder may be reached
- Card Number:** Number printed on the PCard
- You may enter just the last four numbers, for security purposes –(You may leave it blank)
- Cycle Period:** Dates that correspond to the open billing cycle (mm/dd/yy)
- Generally the 26th to the 25th -
- Page:** To be used if multiple pages are needed for a given cycle
- Trans No:** You must sequentially number each transaction
- Begin with number "1" each cycle -
- Date:** The date that this purchase was made
- This should match the date on the receipt -
- Acct. No:** The UNLV account number (or numbers) used for each transaction
- Cardholder Reference:** Your department's internal tracking information or reference
- It is not necessary that you have one -
- Vendor Name:** The vendor where this purchase was made
- Description:** Detailed description of the purchase made
- Use a category if multiple items were purchased, but list each category -
- Total Cost:** Cost associated with each transaction
- If multiple accounts are used for payment, indicate partial costs and the total -
- Grant:** Used to indicate whether or not this expense falls under a grant account
- Host:** Used to indicate whether or not this expense falls under a host account
- You must attach a host approval form for each transaction of this type -

Transaction Log Example:

| Trans No. | Date | Acct. No. | Cardholder Reference | Vendor Name | Description | Total Cost | Grant | Host |
|-----------|---------|---------------------|----------------------|-------------------|-------------------------|------------|-------|------|
| 1 | 7/24/03 | 2101-123-4567-30-44 | Dr. X | Software Spectrum | Adobe Acrobat | 15.00 | | |
| 1 | " | 2330-123-4567-30-44 | Dr. Y | " | " | 15.00 | X | |
| | | | | | Total | 30.00 | | |
| 2 | 7/25/03 | 2220-555-1212-30-32 | 12345 | Borders Books | Various Reference Books | 55.25 | | X |
| ... | ... | ... | ... | ... | ... | ... | | |

UNLV Purchasing Card Program Program Points of Contact

**Lost or Stolen Cards, Errors,
Disputes, Returns, Credits
Copy of Charge/Credit Slip**

**JP Morgan Chase
Customer Service Department
(800) 316-6056**

PVS Net System Questions
Please contact the Purchasing Card
Coordinator first

**Pro Card
(800) 469-6578**

**Purchasing Card Coordinator
Card Management Changes
Daily Bank Transmissions
Purchasing Department**

**Cathy Underwood (Purchasing Card Coordinator)
Betty Batchelder (Administrative Assistant)**
Phone: (702) 774-CARD (2273)
Fax: (702) 895-3589

Grants & Contracts Management

Director Grants & Contracts
Phone: (702) 895-3421
Fax: (702) 895-4379

Fixed Assets & Property Control

Phone: (702) 895-0864

Travel Team

Phone (702) 895-1156

Accounts Payable

Phone: (702) 895-1157

Purchasing Card e-mail

PCard UNLV/UNLV

UNLV Purchasing Card Program Cardholder Dispute Form and Checklist

DISPUTE PROCEDURE

If there is a charge that is not recognized by the Cardholder or liaison, or if it appears to be incorrect, the Cardholder should first go back to the merchant where the purchase was made and try to resolve the discrepancy. The merchant must be contacted within two weeks from the date the goods were received, or the transaction posted on the account – whichever comes last. If an attempt to settle with the merchant is not made, the Cardholder may lose the right to dispute.

All disputed items must be communicated in writing within 60 days of the cycle date when the item originally posted. During the investigation a credit will be issued to the Cardholder's account for the amount questioned. Upon completion of the investigation, the Cardholder will be notified of the resolution. If the dispute is not settled in the Cardholder's favor, the account will be charged for the disputed transaction amount.

If the credit is not received by the time you settle with JPMorgan Chase, you must pay for the disputed item. Do not deduct the amount from your payment. The credit will be processed in the next cycle.

DISPUTE CHECKLIST

1. Contact the merchant first:
 - Contact the vendor for a resolution
 - Document the time, date and names of individuals involved with each correspondence
 - Save memos, faxes, receipts or credits with regard to this transaction
 - If no resolution has been made, you may proceed with a formal dispute

2. If a dispute arises **before** the close of the transaction's billing cycle (otherwise continue to 3):
 - Log into PVSNet
 - Find the transaction to be disputed and provide:
 - a valid account number
 - transaction description
 - the initials of the individual processing the dispute
 - Flag the transaction as "disputed"

3. Complete the attached *Cardholder Dispute Form*
This form must include the following information:
 - a. *Cardholder name and card number*
 - b. transaction date
 - c. posting date
 - d. merchant name
 - e. amount in original currency
 - f. settlement amount
 - Detail the reason for dispute
 - Attach relevant documents and submit the packet to the Purchasing Card Coordinator
 - Keep a copy for your records

4. JPMorgan Chase or the Purchasing Card Coordinator may contact you for additional information.
5. You will be notified when a decision has been reached.

CARDHOLDER DISPUTE FORM

The transaction for _____ is described below:

| Tran Date | Post Date | Reference # | Merchant Name | Amount in Original Currency | Settlement |
|-----------|-----------|-------------|---------------|-----------------------------|------------|
| | | | | | |

Please read carefully each of the following situations and check the ONE most appropriate to your particular dispute. If you have any questions, Please contact us at _____ Please type or print in black ink.

I. CARDHOLDER DISPUTE

I did participate in the above transaction; however, I dispute the entire charge, or a portion, in the amount of _____ I am disputing this charge because _____

After I contacted the merchant, the following was/was not resolved: _____

II. UNAUTHORIZED MAIL OR PHONE ORDER

Neither I, nor any authorized user on this account, have authorized this charge to my account. I have not ordered merchandise by phone or mail, or received any goods or services.

III. IMPRINTING OF MULTIPLE SLIPS

The transaction listed above represents a multiple billing to my account. I authorized only one charge from this merchant for this amount. I am still in possession of my card.

IV. MERCHANDISE NOT RECEIVED

My account has been charged for the above listed transaction, but I have not received this merchandise.
My account has been charged for the above listed transaction, but I have since contacted this merchant and cancelled the order. I will refuse delivery should the merchandise still be sent.

V. MERCHANDISE RETURNED

My account has been charged for the above listed transaction, but the merchandise has since been returned. Enclosed is a copy of my postal insurance receipt. (Please provide a copy with this correspondence.)

VI. CREDIT NOT RECEIVED

I have received a credit voucher for the listed charge, but it has not yet appeared on my account. A copy of the credit voucher is enclosed. The date on the voucher is between 30 and 90 days old. (Please provide a copy of this voucher with this correspondence.)

VII. ALTERATION OF AMOUNT

The amount of this charge has been altered since the time of purchase. Enclosed is a copy of my sales draft showing the amount I authorized. (Please include your voucher with this correspondence.)

VIII. INADEQUATE DESCRIPTION/UNRECOGNIZED CHARGE

I do not recognize this charge. Please supply a copy of the sales draft for my review.

IX. HOTEL/MOTEL GUARANTEED NO SHOW (RESERVATION)

I made a reservation at _____ I cancelled the reservation. My cancellation date and number are _____

Alternate lodging was arranged at _____ on _____ (date).

Enclosed is a copy of my receipt for those reservations.

If the previous two do not apply, please contact the merchant to clarify the dispute so that action may be expedited. I contacted this merchant on _____(date). The following was not resolved: _____

(Date)

(Cardholder Signature)

UNLV Purchasing Card Program Host Explanation Form

This completed form may be attached to Cardholders statement of account to provide information required for hosting transactions (refer to the UNLV Host policy for details)

Cardholder Information:

| | |
|-----------------------|---------------------|
| Person Hosting: _____ | Mail Sort: _____ |
| Department: _____ | Phone Number: _____ |

This section MUST be signed if prior approval to use a host account has not been granted on the Cardholder Application or is not covered by Application approval

Host Account

| | |
|---|-------------------|
| Account: _____ | Hosted Amt: _____ |
| Fund Agency Org Obj/Sobj | |
| Approval: _____ | |
| Please print - Dean/Vice President or Higher Authority | |
| _____ | _____ |
| Signature - Dean/Vice President or Higher Authority | Date |

Complete this section prior to purchasing Airfare for a Guest or Visitor – Pre-authorization on card application is not accepted for these charges.

Airfare / Lodging

| | |
|---|-------|
| Guest/Visitor: _____ | |
| Please print – Name of Guest or Visitor | |
| Approval: _____ | |
| Please print - Vice President or Higher Authority | |
| _____ | _____ |
| Signature - Vice President or Higher Authority | Date |

Event Details

| |
|-------------------------------------|
| Date of Event: |
| Location: |
| Business Purpose (benefit to UNLV): |
| Host Sub-Object Code: |
| Attendees and Affiliation: |

List the names of the individuals in attendance and their affiliation with UNLV. If more than 7 people were hosted, you may provide the business relationship in lieu of individual names (faculty, staff, community members, students, parents, donors, etc.)

UNLV Purchasing Card Program PVS Net

What is PVS Net?

PVS Net is the web version of our purchasing card software that allows Cardholders to review card transactions, edit accounting references and descriptions, and print “statements of account.”

Cardholder/Liaison Responsibilities

Each month, the Cardholder or Department Card Liaison, will be asked to access PVS Net and approve their PCard transactions. Each charge must be reviewed and acknowledged before the end of the closing period. At that time, transaction details will be posted into the university financial accounting system. The Cardholder, or liaison, performing the reconciliation must enter their initials into the description field.

Account numbers and sub-object codes must match the type of transaction. For example, a host account and sub-object must normally be used for food purchases. If the default account is reflected, the Cardholder must see that it does not conflict with University or State policies.

A detailed description must be used to identify each purchase. The description “miscellaneous office supplies” or the like is not acceptable. Instead, use the description of the most costly items (inkjet cartridges, manila folders, ink pens, etc.). Additionally, if the purchase was made for an individual (as is the case for a registration airfare, or lodging), the name of the individual must be referenced.

All transaction errors must be reported to JPMorgan Chase, and the Program Coordinator. The Cardholder must submit a Transaction Dispute form as soon as the error is found.

The Posting Cycle

Cardholders and Liaison will be reminded to review their accounts near the end of each closing period.

Monthly transactions are available for review on PVS Net before payment is made to our bank. This posting period begins on the **26th** of each month, and ends on the **25th** of the following month. Each Cardholder will then have an additional **seven business days** to review and edit each transaction. On the eighth calendar day the reconciled accounts will be closed to further editing and uploaded into a Journal Voucher by the Program Coordinator. If no edits are performed by this date, the “default” account number associated with each PCard will be used to clear the charges. If the charges will not clear through the default account, the Cardholder’s card may be placed on temporary suspension until the corrections to their posting are made and the charges correctly post to the appropriate accounts. If the account charged needs to be changed after the accounts are closed, the department will need to submit an IDR to the Controller’s Office.

Access and Training

Each Cardholder and Liaison will be responsible for accessing PVS Net. To add, change or renew a revoked access, the Cardholder must contact the Program Coordinator. Once a request is received, a new *User ID* and *Password* will be assigned.

PVS Net training will be provided on an on-going basis. To schedule a training session, please call the Program Coordinator at 774-CARD.



JIM GIBBONS
Governor

THOMAS R. SHEETS
Chair, Nevada Tax Commission

DINO DICIANNO
Executive Director

STATE OF NEVADA
DEPARTMENT OF TAXATION

Web Site: <http://tax.state.nv.us>

1550 College Parkway, Suite 115
Carson City, Nevada 89706-7937
Phone: (775) 684-2000 Fax: (775) 684-2020

LAS VEGAS OFFICE
Grant Sawyer Office Building, Suite 1300
655 E. Washington Avenue
Las Vegas, Nevada, 89101
Phone: (702) 486-2300 Fax: (702) 486-2373

RENO OFFICE
4600 Kietzke Lane
Building 1., Suite 235
Reno, Nevada 89502
Phone: (775) 688-1295
Fax: (775) 688-1303

HENDERSON OFFICE
2550 Paseo Verde Parkway Suite 180
Henderson, Nevada 89074
Phone: (702) 486-2300
Fax: (702) 486-3377

March 1, 2007

ACCOUNT NO.: RCE-000-441

THIS LETTER HAS NO EXPIRATION DATE

NEVADA SYSTEM OF HIGHER EDUCATION
2601 ENTERPRISE RD
RENO NV 89512

RE: Community College of Southern Nevada
Desert Research Institute
Great Basin College
Nevada State College
Truckee Meadows Community College
NSHE, Business Center South
NSHE, Business Center North
University of Nevada, Las Vegas
University of Nevada, Reno
Western Nevada Community College

Pursuant to NRS 372.326 and related statutes, NEVADA SYSTEM OF HIGHER EDUCATION has been granted sales/use tax exempt status. Direct purchases of tangible personal property made by NEVADA SYSTEM OF HIGHER EDUCATION are exempt from sales/use tax. Fraudulent use of this exemption letter is a violation of Nevada law.

Vendors selling tangible personal property to NEVADA SYSTEM OF HIGHER EDUCATION are authorized to sell to them tax exempt. The vendor shall account for the exempt sale on its sales/use tax return under exemptions. For audit purposes, a vendor must have a copy of this letter in order to document the transaction was tax exempt.

This letter only applies to Nevada sales/use tax and does not provide exemption from any other tax.

This exemption applies only to the above named organization and is not extended to individuals, or contractors or lessors to or for such organizations.

Any vendor having questions concerning the use of this sales/use tax exemption letter may contact the Department at one of the district offices listed above.

If, upon further or future review by the Department, it is determined the above named organization does not meet or no longer meets the criteria outlined in NRS 372.343, this letter of exemption will be revoked.

Sincerely,

Dino DiCianno
Executive Director



JIM GIBBONS
Governor

THOMAS R. SHEETS
Chair, Nevada Tax Commission

DINO DICIANNO
Executive Director

STATE OF NEVADA DEPARTMENT OF TAXATION

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Fax: (702) 486-3377

EXEMPT ORGANIZATIONS

Governmental, religious, charitable and educational organizations that are granted exemption from sales and use taxes for purchases or sales may only use their exemption in an official capacity.

Exemption status may **not** be transferred to individual organization members or anyone else for their personal use. Accordingly, use of an organization's exemption letter for other than its official capacity is inappropriate. Misuse of an organization's exemption may result in its revocation by the Department.

UNLV Purchasing Card Program Reconciliation Procedure Checklist

- Log on to PVS Net
(<http://pvsnet.procard.com>)
 - Select *TRANSACTIONS* from the menu bar
 - Request to run a *detail* report
 - Change the date range to the current billing cycle
*The billing cycle begins on the 26th of each month and ends on the 25th of the following month.
(Format: mm/dd/yyyy)*
 - Leave report destination as *online*
 - Select OK
 - Edit each transaction
 - Enter a valid account number.
The account must match the type of transaction (host, grant, etc.) Use capital letters only.
 - Use the proper object and sub object code
 - Provide the initials of the person performing the reconciliation in the description field
 - Give a detailed description of the items purchased
If multiple items are purchased, enter the most expensive item or description.
 - Flag the transaction as *approved*, or *disputed*
 - Save your changes**
Save often. Changes do not take effect until the document is saved, however, you may continue to make changes until the accounts are closed by Purchasing.
 - Select *REPORTS* from the menu bar
 - Create a *statement of account* report
 - Use the same date range as the *detail* report above
 - Run the report
- If you chose to have the report sent by email, when you receive it you will need to print it.
- If you chose to view the report online, you are taken to the *report log*:
- Select the *search* button
 - Select *download* from the Download/Sort field.
If this field says "in progress", wait a moment, and select *search* again. This will give PVS Net time to process your report.
 - Follow the link on the next page
 - Print the report for your records
- Cardholder needs to sign Statement of Account
 - Supervisor needs to sign Statement of Account
 - Keep the signed/approved Statement of Account for your records

**PCARD CERTIFICATION OF LOST/UNAVAILABLE
TRANSACTION DOCUMENTATION**

This form is required for any PCard transaction that does NOT have documentation from the merchant.
Warning: Repeated use of this form as substitute documentation could result in revocation of your PCard.

| | | | |
|---|----------|-----------------|-------|
| INFORMATION: | | | |
| PCARD TRANSACTION ID # | | CARDHOLDER NAME | |
| DATE OF PURCHASE | | APPROVER NAME | |
| MERCHANT NAME | | DEPARTMENT NAME | |
| DESCRIPTION, QUANTITY, COST OF EACH ITEM PURCHASED | | | |
| | | PER ITEM | TOTAL |
| DESCRIPTION | QUANTITY | COST | COST |
| Add additional sheet if necessary. | | | |
| REASON ORIGINAL DOCUMENTATION IS NOT AVAILABLE: | | | |
| | | | |

Attach any additional information, correspondence or justification about this transaction.

CARDHOLDER CERTIFICATION SIGNATURE: I HEREBY CERTIFY THE FOLLOWING: All items purchased on this PCARD transaction were for University use and no personal purchases were made. I will not seek reimbursement in any other manner for this transaction. Original documentation is not in my possession for the reasons stated above. I acknowledge that repeated lack of documentation could result in revocation of my PCard.

CARDHOLDER SIGNATURE _____ DATE _____

APPROVER DETERMINATION, CERTIFICATION SIGNATURE, AND ACTION

Mark the appropriate category below and take the action shown. Instructions for making the determination are on the next page.

_____ This transaction IS NOT considered to be a PCARD violation.

ACTION -A copy of this form is to be kept with the Cardholder's PCARD statement which lists this transaction.

_____ This transaction IS considered to be a PCARD violation.

ACTION -A copy of this form is to be kept with the Cardholder's PCARD statement which lists this transaction. Report this violation to Purchasing Card Administrator for issuance of violation warning to Cardholder.

_____ This transaction IS considered a PCARD violation and suspected fiscal misconduct.

ACTION -A copy of this form is to be kept with the Cardholder's PCARD statement which lists this transaction. Report this transaction and situation to the Purchasing Department for issuance of violation warning to Cardholder.

APPROVER SIGNATURE _____ DATE _____

