NEVADA STATE
COLLEGE

PURCHASING AND PROCUREMENT CARD (PCARD) USER MANUAL

Version 2.3
Updated: May 19, 2022

TABLE OF CONTENTS

GENERAL INFORMATION

NS Contacts Information

Procurement Specialist	NSCPurchasing@nsc.edu	702-992-2319
Finance and Business Operations	FBO@nsc.edu	702-992-2330
Accounting Services	BusinessOffice@nsc.edu	702-992-2300
Contracts Group	Contracts@nsc.edu	
Budget Services	Budgetservices@nsc.edu	

Accessing the NS "Public" Dropbox

1) Log into the portal using your employee credentials.
2) In the "Launchpad" section in the left navigation bar, under "Quick Links" click on "Dropbox"
3) If prompted again, re-enter your NS credentials
4) Expand the "All Files" section found under "Home" in the left navigation bar.
5) Click on "Public Folders"

Important Links/Documents in the NS "Public" Dropbox

Public Folders > Finance and Business Operations > Procedures and Policies > Purchasing
Subfolder(s) contains:

- The most up-to-date version of this manual
- Purchasing Quick Reference Guide
- All PCard Status Change and New Card Applications
- Affidavit of Lost Receipt Form
- Sales Tax Exemption Letter

Public Folders > Workday > READ MEs
Subfolder contains:

- "Read Me" Guides – step by step entry and attachment directions for the most common Workday business processes.

UNLV Business Center South (BCS) Contacts/Links:

Supplier Registration:	https://suppliers.nevada.edu/	
Supplier Search:	https://suppliers.nevada.edu/FindSupplier.aspx	(or email our Buyer)
Contracted Suppliers:	https://www.unlv.edu/purchasing/contracts	(or email our Buyer)

Buyer Assigned to NS	Rhonda Dale	Rhonda.Dale@unlv.edu
Supplier Registration	Shared Inbox	Supplier.Registration@unlv.edu

PCard Information:

Card Issuing Bank: JP Morgan Chase
Customer Service/Lost Card Assistance: 1-800-316-6056 (also located on the back of the PCard)
Any paperwork received from JP Morgan Chase should be forwarded to Accounting Services

MANUAL PURPOSE

The Purchasing and Procurement Card (PCard) User Manual is designed to assist faculty and staff through the procurement process from the point at which the user identifies a need for goods or services. It covers basic purchasing and procurement card topics pertaining to the entire campus and is not intended to be an exhaustive manual. It should be used in conjunction with the Purchasing Quick Reference Guide, and guidance from both NS's Division of Finance and Business Operations and Business Center South Purchasing.

It is recognized that every situation cannot be covered in this manual; therefore, if you have special circumstances, contact the Procurement Specialist in the Division of Finance and Business Operations using the NSCPurchasing@nsc.edu email address to receive guidance specific to your situation.

ROLES, RESPONSIBILITIES, & TRAINING

NSHE PURCHASING DELEGATIONS

As stated in the Board of Regents Handbook Title 4, Chapter 10, Section 1 – Purchasing Policy: All purchases of supplies, equipment, services, and construction, shall be handled administratively by the Purchasing Department. Nevada State's Division of Finance and Business Operations (FBO) operates under the decentralized delegation of Business Center South Purchasing Department (BCSPD). The BCSPD is responsible for monitoring decentralized operations to ensure compliance with applicable policies/regulations. Decentralized delegation will be revoked for flagrant violation of established policies/procedures.

In conjunction with BCSPD, NS's Senior Vice President of Finance & Business Operations (SVPFBO), or their designee, has overall responsibility for assuring that all departments of Nevada State are complying with all requirements. Any authority or responsibility relating to purchasing which is not specifically designated in these or other instructions remains the responsibility of BCSPD, the NS SVPFBO, or their designee.

SIGNATURE AUTHORITY VERSUS BUDGET AUTHORITY

Signature authority for contracting with outside suppliers is not the same as budget authority. The NSHE Procedures and Guidelines manual, Chapter 5 Fiscal Procedures, Section 3 –Preparation and Approval of Contracts, outlines signature authority for execution of all College contracts.

- The Chancellor is the contracting officer for NSHE and Chapter 5 contains contracting authority and signature delegation details.
- At Nevada State, the Senior Vice President of Finance & Business Operations has authority to sign contracts in consideration of one-million dollars or less and terms of five years or less; cost overruns, de minimis changes to and change orders; standard form Federal grants and contracts (including private and state contracts funded with federal grant funds); sponsored project and sponsored program contracts with consideration of three million dollars ($3,000,000) or less and terms of five years or less, education affiliation agreements ; purchase orders issued by NSHE; intra-institutional contracts or agreements; schedules for master agreements; and transfer agreements for biological material used in research.

All contracts and agreements with terms and conditions must be submitted to contracts@nsc.edu for appropriate review and signature before initiating payment in any format.

GENERAL PURCHASING RESPONSIBILITIES

NS Division of Finance and Business Operations and Business Center South Purchasing

- Assist campus users in procuring materials at the lowest cost consistent with quality and service required; research new products and procedures.
- Ensure compliance with established purchasing policies and procedures approved by the Board of Regents, regulations and procedures established by the Chancellor, State and Federal procurement regulations, and BCSPD purchasing practices.
- Assure adequate sources of supply and seek new sources of supply to increase availability and quality at advantageous prices.
- Provide information, assistance and guidance on the description, suitability, cost, quality, standardization and substitution of a product or service.
- In consultation with Accounting Services, review supplemental purchases by PCard and Supplier Invoice Request to prevent abuse or noncompliance with policies and procedures.

- As requested by the Director of Operations and Strategic Planning in the Division of Finance and Business Operations, perform any other responsibility in relation to acquiring materials and services.
- Additional information on Business Center South policies, procedures, internal best practices, informal and formal bid procedures, etc. is available at the BCSPD website at: https://www.unlv.edu/purchasing

NS Employees Requesting Purchases (Requestors)

- Ensure compliance with established purchasing policies and procedures; consulting the manual (and subsequent revisions) and all other available guidance, as needed.
- Ensure purchases are for official NS purchases and **not for personal use.**
- Be good stewards of NS funds.
- Alert suppliers that NS is tax exempt and ensure sales tax is not charged.
- In the event employees of Nevada State act outside their purchasing and contracting authority, the employee may be held personally liable for the costs of the transaction.

NS Employees Initiating Purchases (Initiators)

- Follow all NS, NSHE, State, Federal and BCSPD guidelines when making purchases. If unfamiliar with existing guidelines, contact the appropriate department for assistance.
- Contact BCSPD to assist with expediting requirements; inspect all deliveries immediately and work to resolve any damaged material claims and any incorrect shipment issues.
- Alert suppliers that NS is tax exempt and ensure sales tax is not charged.
- Obtain all supporting documentation for each transaction at the time of purchase.
- Follow up and resolve any returns, credits, billing errors and disputed charges in a timely manner and especially as dictated by fiscal year closing deadlines.
- Procure goods and services at the lowest price consistent with quality and service requirements.
- Give consideration to small businesses and diverse suppliers when seeking sources for goods and services. Consider using “Green” alternatives whenever possible.
- Ensure the accuracy and appropriateness of the accounts being charged during Workday processing process and confirm that there are adequate funds available to cover the charges.
- In the event NS employees act outside their purchasing and contracting authority, the employee(s) may be held personally liable for the costs of the transaction.

PCard Holder

The Cardholder is responsible for all elements listed in the “NS Employees Initiating Purchases” section above as well as:

- Safeguard the card and card account number.
- Ensure monthly verifications are completed correctly and on time.
- Although a liaison (FAA) may facilitate the verification process, the ultimate responsibility falls on the cardholder, who must obtain the appropriate supporting documentation at the time an order is placed and must ensure all documentation is attached in Workday and originals or digital copies are kept within the department, in a secure location. Refer to the Record Keeping and Documentation section for record keeping and documentation responsibilities.
- Report a lost or stolen card IMMEDIATELY to JP Morgan Chase at 1-800-316-6056. The cardholder should then contact Accounting Services ASAP. The department and cardholder have full liability for all purchases until the card is reported lost or stolen.
- Return the card to Accounting Services or shredding it upon termination of employment, transfer to another department or at the request of your manager, Approving Official, or at the request of the SVPFBO (or their designee).
- All Cardholders, Liaisons (FAAs), Managers, and Approving Officials are responsible for reviewing this User Manual for updates and to fully read and understand its provisions. The manual is updated by FBO periodically, which may result in published content revisions.

PCard Liaison (Security role: Financial Administrative Assistant [FAA])
The Liaison (FAA) is responsible for:

- Verifying supporting documentation for their cardholder's transactions is correct and complete.
- Ensure monthly verifications for assigned cardholders are completed correctly and on time.
- Alert Manager and Accounting Services of suspected improper or inappropriate use.
- All Cardholders, Liaisons (FAAs), Managers, and Approving Officials are responsible for reviewing the online PCard Manual for updates and to fully read and understand its provisions. The manual is reviewed by the Division of Finance and Business Operations at least once annually, which may result in published content revisions.

Managers/Account Owners (Approvers)

- Ensure adequate funds are available and are on correct account lines prior to requesting the purchase of equipment, goods and services. Ensure the expense is appropriate on the account.
- Know and enforce compliance of the rules of the program as stated in this User Manual (and subsequent revisions), NSHE, State, Federal and BCSPD Guidelines.
- Ensure Workday financial processes are reviewed and approved accurately and on time.
- PCard-specific, completing Manager/Approver PCard Training and any additional training, as required.
- PCard-specific, approve PCard applications by determining that the applicant has a true business need to purchase small-dollar goods.
- PCard-specific, ensure monthly verifications are reviewed, submitted, and approved correctly and on time.
- PCard-specific, notifying Accounting Services immediately should any cardholder under their approval authority leave the employment of the department, NS, or for any other reason regarding loss of cardholder status.

TRAINING RESPONSIBILITIES

Cardholders and Approvers
Beginning with publication of the updated User Manual and development of the training and quiz:

- Initiators and Approvers are required to successfully complete training prior to the issuance of an initial PCard or assignment of new, applicable, Workday roles.
- Successful completion of a twenty-five (25) question PCard knowledge quiz with a minimum passing score of 88% is mandatory prior to issuance of a PCard and/or assignment of applicable Workday roles.
- Refresher Training – Initiators and Approvers will be contacted for refresher training at least every two (2) years or more frequently if needed (i.e. before reinstatement of PCard or other purchasing privileges after a revocation for violation(s)). Once contacted for refresher training, completion is mandatory, and individuals will be given a time period to complete the training and retesting. Failure to comply may result in a temporary (or continued) suspension of the PCard account and/or revocation of applicable Workday roles until the training is completed.

NS's Division of Finance and Business Operations (FBO)
FBO is responsible for delegating the below tasks to appropriate areas and staff within the Division:

- Coordinate training activities and providing access to training materials and additional resources.
- Review and update this manual periodically, which may result in published content revisions; maintain Purchasing related documents in the Finance and Business Operations Procedures and Policies Dropbox.
- Accounting Services shall perform reviews of cardholder and department accounts to support existing policies, promote greater communication, complement current training, and ensure compliance.

POLICIES

CONTRACT AUTHORITY

To conduct business, the institution enters into many contractual agreements. Nevada State is a part of the Nevada System of Higher Education and must abide by NSHE's fiscal procedures for execution of contracts. The Nevada System of Higher Education (NSHE) Procedures and Guidelines Manual, Chapter 5 Fiscal Procedures, Section 3 – Preparation and Approval of Contracts, outlines signature authority for execution of all contracts. The Chancellor is the contracting officer for NSHE and Chapter 5 contains contracting authority and signature delegation details.

Nevada State's Contracts Group must negotiate and execute all purchasing-related contracts for NS. Requestors should contact Contracts@nsc.edu as soon as they know a contract is required.

A contract is an agreement between two or more people that is enforceable by law. It can be in a written formal agreement, on a napkin, in an email, online, or in an order form. Be careful because a contract doesn't have to have the words "Agreement" or "Contract" at the top of it to be a legally binding agreement. A contract may have any of the following headings – Statement of Work, MOU, Letter Agreement, Facility Use Agreement, Lease, Rental Agreement, Proposal, Order Form, Work Order, Terms and Conditions, Estimate – but still be a contract. If you don't have signing authority, you cannot sign a contract on behalf of NS, no matter what it is titled.

LEGAL ENTITY NAME AND OFFICIAL BUSINESS ADDRESS

The contracting party for all NSHE contracts is the Board of Regents. Nevada State's legal entity name is "Board of Regents of the Nevada System of Higher Education on behalf of Nevada State College" and our official business address is 1300 Nevada State Dr, Henderson, NV 89002.

DO NOT SIGN any traditional or digital contract. This includes any checkbox acknowledgment of terms and conditions, privacy policies, etc. As the contracting officers, the Chancellor and NS President have delegated signature authority to only a few people at the institution (see Signature Authority Versus Budget Authority section). Note: Individuals who do not have authority to sign contracts, but do so anyway, may be held personally liable for the contract.

The NS Contracts Group will work with departments to ensure the contract is compliant with BCSPD, Nevada State, Board of Regents, state and federal laws and regulations. When completely reviewed and signed, the NS contract Initiator will receive a copy for attachment to the future purchasing instrument. If a contract is required, it must be fully executed prior to placing an order for goods or services.

CONFLICT OF INTEREST

NSHE Board of Regents Handbook Title 4, Chapter 10, Section 1 – subsection 7 describes general policy statements regarding conflicts of interest. In addition to such conflicts of interest prohibited by law, it shall also be prohibited for a member of the Board of Regents or an employee of NSHE:

> *To become a contractor or a vendor for the purchase of supplies, equipment, services and construction under any contract or purchase order of any kind authorized by the NSHE under the provisions of this chapter or,*
> *To be interested, directly or indirectly, through any member of the Regent's or employee's household, as defined by Nevada Revised Statutes 281A.100, or through any business entity in which the Regent or employee has a financial interest, in any kind of contract or purchase order so authorized by the receipt of any commission, profit, or compensation of any kind.*

Except where may be prohibited by law, exceptions to this policy may be permitted:

For contracts or purchase orders for which the proposed contractor or vendor is the sole source for the contract or purchase order and has not participated in or otherwise actively influenced the consideration or acceptance of offers for the contract or purchase order, or When, in the judgment of a President of a member institution, the public interest would best be served by making such an exception.

GIFTS AND GRATUITIES

Nevada State employees shall not accept personal gifts or gratuities from any past, current, or potential suppliers of goods or services to the institution. The Anti-Kickback Act of 1986 makes it illegal for any person to provide, attempt or offer to provide, solicit, accept, or attempt to accept any kickback in connection with any contract or subcontract with any department or agency of the federal government. "Kickback" includes any fee, commission, credit, gift or anything of value which is provided, directly or indirectly, to Nevada State or any of its departments, divisions, or employees in order to improperly obtain or reward favorable treatment in connection with any federal government contract.

PERSONAL PURCHASES

At no time may personal purchases be made by employees. BCSPD and Accounting Services will not process requisitions, SIRs, PCard transactions, or requests for reimbursement for personal purchases.

SUPPLIERS

Departments are encouraged to suggest possible sources of supply. However, BCSPD has the final authority for selection of suppliers. They maintain a list of potential suppliers as well as lists of small and/or diverse suppliers. Buyers are encouraged to seek out and include these businesses when soliciting bids and quotations.

Prospective suppliers may request to be added to the list of potential suppliers by completing a registration through the Nevada System of Higher Education (NSHE) Supplier Registration system website (https://suppliers.nevada.edu/). Submission of a registration in no way guarantees any supplier will be successful in being awarded any business with NS, however businesses must be registered through this website to do business with NS.

CAMPUS CONTRACTS (CONTRACTED SUPPLIERS)

BCS Purchasing website (https://www.unlv.edu/purchasing/contracts) maintains a list of contracted suppliers who were awarded campus-wide contracts for certain products and services. All departments are required to utilize these suppliers unless each supplier in the commodity category provides written notification that they are unable to provide the products and/or services and an exception is granted by BCS Purchasing. If the commodity and contract dictates, Initiators and Requestors should check this list before initiating a purchase as this list is subject to change.

TAXES AND FEDERAL TAX INDENTIFICATION

Nevada State is an educational institution of the State of Nevada and is tax exempt. NS's Sales Tax Exemption No. is RCE-000-441. NS's Federal Tax ID No. is 88-6000024.

EMERGENCY SITUATIONS AND PURCHASES

Insufficient planning by the department, resulting in lack of time to bid a requirement or complete the appropriate contract reviews or purchase method steps does not constitute an emergency.

An emergency is defined by NSHE's Procedures and Guidelines Manual, Chapter 5, Section 2 as one which:

> *"results from the occurrence of a disaster such as, but not limited to, fire, flood, hurricane, riot, power outage or disease; or may endanger the health, safety, or welfare of the students, faculty, staff or public if not immediately resolved."*
>
> *"With the permission of the Chief Business Officer of the institution, a contract may be instituted in an "emergency" situation by waiving the necessary advertising and bidding requirements. In any such case, a full written record shall be made of the circumstances."*

BCSPD requires documentation from the requesting department and signed by the SVPFBO to justify an emergency procurement (as it is defined above). The requester should attach a competitive exception form signed by the Requisitioner and SVPFBO with their requisition for review and evaluation by appropriate BCSPD personnel. Business Center South Purchasing Department will expedite the handling of these requests and in rare occasion, if warranted, may provide a verbal purchase order followed by written confirmation to the supplier.

Due to the inherent nature of emergencies, email notification or phone calls are often used to notify BCSPD staff of an emergency rather than the Competitive Exception form. In all instances, Requestors and/or Initiators must exercise due diligence in successfully reaching a member of Nevada State's Accounting Services and/or Business Center South Purchasing Department who will assist the department in dealing with the emergency before making an unauthorized purchase. Once the immediate emergency is addressed, the department must follow up with BCSPD to ensure adequate documentation is provided in the procurement file to justify the procedures followed.

COMPETITIVE EXCEPTION

Competition for the purchase of equipment, supplies, or services may be waived via a Competitive Exception if it is determined by the BCSPD that there is only one source for the required item(s). Competitive exceptions will be avoided, except when no reasonable alternative exists. Price, alone, cannot be used as a reason for competitive exception.

Competitive exceptions will not be granted because there is not enough time to issue a bid. Each department is responsible to plan its activities in such a manner to allow the bid process to take place. Waiting until the equipment is needed before contacting BSCPD is not a sufficient reason to bypass Board of Regents policy. The earlier BCSPD is notified of a requirement, the sooner they can assist in specification writing and begin the bid process.

A Competitive Exception must be submitted with any requisition requesting equipment, supplies, or general services from a sole source vendor or for a brand specific item that is $25,000 or more (aggregately within a 12-month period or for the total contact amount).

NS's Senior Vice President of Finance and Business Operations must recommend the competitive exception with the BCSPD Buyer. Final responsibility in determining whether a purchase is approved as a Competitive Exception rests with the Business Center South Executive Director/Assistant Director of Purchasing and Contracts. The following **may** be valid reasons for a competitive exception:

- Prototype (test purposes)
- Only Approved Source
- Professional Expertise

- Donor Specific
- Vendor Qualifications
- Grant Specific
- Compatibility
- Proprietary
- Standardization
- Qualified Products List
- Follow-up Work
- Used Equipment*; Auction, Closeout, Bankruptcy, or Similar*
- Emergency*

* Must be approved by the Business Center South Purchasing Department as well as the NS Senior Vice President, FBO.

It is strongly suggested that departments contact BCSPD to assist them prior to submitting their Competitive Exception documentation. Early discussions save time and effort.

GRANTS & SPONSORED PROGRAMS PURCHASES

Purchases charged against a grant account are governed by a number of regulatory guidelines outside of this manual. The Federal government has established standards, procedures, and records, which apply when supplies, equipment, construction, and other services are purchased with Federal funds. They are outlined in Federal Procurement Regulations; Attachment OMB Circular Number A-110 and other regulations. Nevada State will comply with general purchasing procedures outlined elsewhere in this manual in addition to the provisions of this procedure when acquiring goods or services with Federal funds.

There are times that the Uniform Guidance, federal agency, or granting agency may allow a purchase that is restricted by NS or Business Center South guidelines. In those cases, or when there is doubt with regards to the validity of the purchase, contact Post-Award Services before initiating a purchase.

OTHER POLICIES

Additional elaboration on previously mentioned policy and a variety of other policies are included in more appropriate subsections of this manual. Some topics include:

- Competitive exception procedures
- One-time and open-ended purchase requisitions
- Supplier invoice requests
- Procurement Card (PCard)
- Professional Services

NEGLIGENT OR INADVERTENT VIOLATION OF PURCHASING POLICIES

The procedure outlined below is designed and established to provide guidance to campus departments, minimize or eliminate procurement policy violations and to preclude repetitive occurrences by departments or individuals.

On the first violation, the Senior Vice President of Finance & Business Operations (or designee), may notify and caution the Initiator and Approver of the violation. The Initiator/Approver should work together to create a written response outlining the corrective action to be taken to preclude future occurrences. Upon receipt of the response, the Senior Vice President of Finance & Business Operations (or designee) may approve the purchase for payment to the supplier.

On a second violation, the SVPFBO (or designee), will contact the Initiator and Approver and the position with the next level of authority above the Approver. This memo shall outline the disciplinary action(s) to be taken and the timeframe that it/they will be in effect. The memo shall inquire as to actions that will be taken to preclude future occurrences after the timeframe elapses. Upon receipt of the Initiator/Approver's response, the SVPFBO (or designee) may authorize payment of the expense. Failure to respond or failure to respond adequately may result in recommendation for further disciplinary action which may include the Initiator and/or Approver being held personally liable for the payment to the supplier.

Upon further violations, the SVPFBO (or designee) may, in writing, notify the appropriate campus Executive Team member (Vice President or President) of the infraction and include information concerning prior infractions as well as the recommended, escalated, progressive disciplinary action(s) which may include the Initiator and/or Approver being held personally liable for the payment to the supplier. After conferring, the SVPFBO (or designee) will contact the Initiator and Approver. This memo shall outline the escalated progressive disciplinary action(s) to be taken and the timeframe that it/they will be in effect. Failure to respond or failure to respond adequately shall result in the matter being forwarded to the appropriate individual at the Executive level for final disposition.

Regardless of method of purchase, violations that could cause an embarrassment to the institution or appear to involve criminal activity shall be made known, as appropriate to the Executive Team Member and/or Human Resources. Such notification will be made as expeditiously as possible.

IMPROPER OR INAPPROPRIATE USE

Any employee who makes improper or fraudulent purchases may be subject to disciplinary action and/or personal liability. Nevada State may deduct an amount equal to the total of the improper charges plus any administrative fees in connection with the misuse from the employee's salary or other amounts payable to them.

Liaisons, Approvers, and/or Managers must report any suspected improper or inappropriate use to Accounting Services as soon as it is suspected or identified.

Purchasing initiation abilities and/or PCard access may be suspended or revoked by the SVPFBO (or designee) in immediate response to any improper or inappropriate use.

POSSIBLE VIOLATIONS

- Inappropriate actions not in compliance with stated policy
- Willful intent to disregard established policies and procedures or an action/inaction that a Requestor or Initiator knew or should have known to be against established policy
- Completing or approving transactions that required a different purchasing method without pre-approval(s)
- Completing or approving transactions that are restricted due to existing policy or guidelines without pre-approval(s)
- Acting outside of stated contracting and purchasing authority
- Completing transactions that include sales tax
- Completing transactions that auto renew
- Failure to verify or approve transactions in the stated timeframes including abbreviated timeframes due to year end closing*
- Allowing others to use your PCard or sharing your account number with others*
- Completing or approving personal purchases*
- Splitting transactions between multiple transactions or multiple cards to avoid transaction limits
- Repeated incidents of lost receipts

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

POSSIBLE CONSEQUENCES/DISCIPLINARY ACTIONS

- Suspension or revocation of the PCard
- Suspension or revocation of other purchasing privileges
- Mandatory retraining
- Termination of Employment
- Criminal Prosecution

Improper or fraudulent use of NS purchasing instruments (POs, SIRs, PCards) or NS funds may result in disciplinary action and/or personal liability. Nevada State may deduct from the employee's salary, or any other amounts payable to them, an amount equal to the total of the improper charges plus any administrative fees in connection with the misuse. The institution may also collect any amounts owed by the employee, even if they are no longer employed by Nevada State. If the institution initiates legal proceedings to recover amounts owed, the employee agrees to pay legal fees and collection costs incurred by Nevada State in such proceedings.

The SVPFBO or their designee may suspend or revoke PCard use or other purchasing privileges regardless of stated policy if, in their judgment, the violation(s) proves a severe risk of fraud or compromise to the institution.

DETERMINING THE PROPER PURCHASE METHOD

EMERGENCY PURCHASES

FBO only recognizes emergency purchases as those that meet the conditions outlined in the Emergency Situations and Purchases section of this manual. All other purchases will be treated as non-emergent and processed according to the usual contracting, procurement, review and approval steps and timelines outlined in this manual and other informational materials.

CONTRACTS

Contracts are often used to better define the intent, scope, timeline, and financial commitment of the contracting parties. They are typically used for maintenance agreements, leases, and large dollar purchases; sometimes they are a requirement of funding agencies (grants); and sometimes they are required by the Board of Regents or the Chancellor (construction). They are almost always present (and usually well-hidden on webpages) when purchasing digital software, access or materials.

Regardless of the function, contracts must always be reviewed, processed, and executed by the NS Contracts group before a purchase may be initiated. Purchasers should submit all contracts (traditional or digital) requiring signatures or checkbox-style acknowledgements to Contracts@nsc.edu before initiating a purchase. Fully executed contracts must be attached to submitted purchase order requisitions. See the Contracts Authority section of this guide for more information.

REIMBURSEMENTS

The three purchase methods used by Nevada State are purchase order requisitions, supplier invoice requests (SIRs), and PCards. Information on when to use each method is included in this Manual and in the Quick Reference Guide. Employee reimbursements are not a preferred method of payment in any procurement category and therefore should only be executed and requested in exceptional circumstances. Not planning ahead, coordinating through a department PCard holder or via a department card check-out, and other similar situations are not considered exceptional circumstances.

Reimbursement requests are also subject to the following stipulations:

1) Employees must receive and document an approval from the Worktag Owner prior to completing purchases that require reimbursement. If the employee is the Worktag Owner on the account, the documented pre-approval must be issued by the position's supervisor.
2) If an employee uses a personal card for the original purchase, a tax exempt number may not be used and sales tax should be collected on the purchase.
3) The employee seeking reimbursement will not be reimbursed for the collected sales tax when using a personal card.

PCARD – NON-RECURRING, UNRESTRICTED, SMALL DOLLAR PURCHASE OF GOODS

After consulting the Purchasing Quick Reference Guide found in the Finance and Business Operations Procedures and Policies Dropbox, non-recurring, unrestricted goods (not services), without contracts or terms of service of $1,000 or less may be made using the PCard. Not allowing enough time for a vendor to register is not an approved reason for using a PCard over the appropriate purchase method.

See the Procurement Card section of this manual for more information on using the PCard method of procurement. If the purchaser is unsure if the card may be made using their card, they should contact Accounting Services at BusinessOffice@nsc.edu

SUPPLIER INVOICE REQUEST (SIR) – LIMITED USE, CERTAIN SPEND CATEGORIES

In rare occasions Initiators may make purchases using a Supplier Invoice Request. The Purchasing Quick Reference Guide found in the Finance and Business Operations Procedures and Policies Dropbox includes information on the most appropriate purchasing mechanism based upon the category of goods/service. Not allowing enough time for a vendor to register is not an approved reason for using an SIR over the appropriate purchase method.

See the Supplier Invoice Request section of this manual for more information. If the purchaser is unsure if the SIR is the appropriate method of payment, they should contact the Division of Finance and Business Operations at NSCPurchasing@nsc.edu

PURCHASE ORDER REQUISITION – ALL SERVICES & OTHER TYPES/CATEGORIES

Purchase order requisitions are the preferred purchasing method for all NS purchases. All purchases that do not meet the approval requirements for PCard or SIR use must be purchased using a Purchase Order Requisition. If the purchaser is unsure if the purchase order is the appropriate method of payment, they should contact the Division of Finance and Business Operations at NSCPurchasing@nsc.edu. Not allowing enough time for a vendor to register is not an approved reason for using another purchase method.

The below information outlines the necessary support documentation that a Requestor must attach to a purchase order requisition for specific purchase categories and spend levels.

*Departments are advised that a request for additional monetary consideration or expansion of scope after the award of any professional services contract will not automatically be granted if the requisition change/modification results in the total project costs exceeding the original solicitation requirements. For example, if the original award was less than $25,000 and the requested increase would bring the award to over $25,000 but less than $50,000, Requestors or Initiators may be required to obtain additional quotes for the additional scope of work). Any purchases for goods and non-professional services of $50,000 or more must be formally solicited.

**"Competitive" informal solicitations are written solicitations received based on a request for solicitation containing a scope of work presented to the parties providing the solicitation. Formal requests for solicitation require a more detailed process which includes advertising in a public newspaper and sealed responses that are publicly opened and recorded. When soliciting Architects and Engineers, the requests will take into consideration any other applicable State requirements for such services when requesting solicitations.

Competitive threshold requirements apply to single or aggregate purchases within a 12-month period. Where a multi-year agreement exists, the total contract amount, including automatic renewal terms and expenses will apply. For example, NS has a fully executed three-year contract with Supplier ABC for non-professional services for $15,000 per year. As the total award is $45,000, a minimum of two written quotes are required. Refer to individual sections below for quote and proposal requirements based on competitive thresholds.

Competitive Thresholds at a Glance

Equipment, Supplies, and Non-Professional Services)	
Less than $25,000	One Written Quote
$25,000 or more, but less than $50,000	Minimum of Two Written Quotes
$50,000 or more	Must be competitively Bid by BCS Purchasing Department
Personal, Professional and Consultant Services	
Less than $25,000	One Informal Proposal
$25,000 or more, but less than $50,000	Two Competitive Informal Proposals
$50,000 or more, but less than $75,000	Three Competitive Informal Proposals
$75,000 or more	Formal Solicitation Processed by BCS Purchasing Department
Construction Projects	
Less than $25,000	One Written Quote*
$25,000 or more, but less than $100,000	Three Written Quotes*
$100,000 or more	Formal Solicitation Processed by BCS Purchasing Department
** The Invitation to Quote form must be used when obtaining quotes for construction projects that require a vendor or contractor to come on to the campus. It contains our Terms and Conditions and Insurance requirements which they must agree to before performing any work on campus.*	

Equipment, Supplies, and Services (Non-Professional)

Less than $25,000 *. May be made at the discretion of BCSPD and requires one price quotation usually obtained by the Requestor or Initiator and submitted with the requisition.

$25,000 or more, but less than $50,000 *. Requestor or Initiators are required to obtain at least two price quotations for purchases. All received price quotations shall be submitted with the requisition. If two quotations cannot be obtained, documentation showing suppliers contacted but not offering price quotations, or an explanation of why price quotations were not obtained should be submitted with the requisition.

$50,000 or More *. BCSPD will organize and implement the procedures required to obtain sealed competitive bids/proposals. The requesting department will assist BCSPD in developing specifications and a list of potential suppliers.

Professional Services

The purchase of Professional Services is a unique procurement. See the Professional Services section for additional information including the definition of Professional Services.

Less than $25,000 *. May be made at the discretion of the BCSPD and requires one written informal** proposal usually obtained by the Requestor or Initiator and submitted with the requisition.

$25,000 or more, but less than $50,000 *. At least two informal** proposals are required. The informal proposals (usually solicited by the Requestor or Initiator) along with a summary of the reasons why one proposal was selected over the other must be submitted with the requisition. The summary would include criteria evaluated such as cost, experience, approach, term proposed, etc. If two informal proposals cannot be obtained, documentation showing suppliers contacted but not offering informal proposals, or an explanation of why informal proposals were not obtained, must be submitted with the requisition. BCSPD maintains discretion and final approval of the selected vendor.

$50,000 or more, but less than $75,000 *. At least three informal** proposals are required. The informal proposals (usually solicited by the Initiator or Requestor) along with a summary of the reasons why one proposal was selected over the others must be submitted with the requisition. The summary would include criteria evaluated such as cost, experience, approach, term proposed, etc. If three informal proposals cannot be obtained, documentation showing suppliers contacted but not offering informal proposals, or an explanation of why informal proposals were not obtained, must be submitted with the requisition. BCSPD maintains discretion and final approval of the selected vendor.

$75,000 or More *. BCSPD will, whenever possible, obtain sealed competitive bids/proposals for all purchases of goods and services having an estimated cost of $75,000 or more for the annual requirement. The department will assist BCSPD in developing a scope of work and a list of potential vendors.

Construction Services
The purchase of Construction Services (work requiring a Contractor's License) is a unique procurement. See the Professional Services section for additional information. All construction related purchases require commodity approval from the NS Infrastructure Department prior to processing by BCSPD. Contractors must be qualified as a bidder with the State Public Works Division of the Department of Administration for the cost category required for the project. For more information, please refer to: http://publicworks.nv.gov/Bids/Bids/.

Less than $25,000*. One informal price quotation is required for construction purchases less than $25,000. The price quotations (solicited by NS's Infrastructure Department) must be submitted on the NS Invitation to Quote (ITQ) form and submitted with the requisition.

$25,000 or more, but less than $100,000*. At least three informal** price quotations (solicited by the NS Infrastructure Department) are required. The price quotations (solicited by NS's Infrastructure Department) must be submitted on NS's Invitation to Quote (ITQ) form and submitted with the requisition. If three quotations cannot be obtained, documentation showing suppliers contacted but not offering price quotations, must be submitted with the requisition.

$100,000 or more*. BCSPD will, whenever possible, obtain sealed competitive bids/proposals for all purchases of construction goods and services having an estimated cost of $100,000 or more. The NS Infrastructure department will assist BCSPD in developing specifications and a list of potential suppliers.

RESTRICTIONS

All Requestors and Initiators are expected to exercise sound business judgment and to make inquiries to NS FBO or Accounting Services before making any purchase that may be construed as inappropriate or which they suspect to be unreasonable or unnecessary for official NS business.

A list of restricted and prohibited items is maintained within the "Purchasing Quick Reference Guide" located in the Finance and Business Operations Procedures and Policies Dropbox. Goods/Services are considered "restricted" when they are unreasonable or unnecessary for official NS business, when referencing that term in the "Notes" column of the Quick Reference Guide, and/or when there is/are department(s) listed in the "Restricted Category..." column of the Quick Reference Guide. NOTE: THIS LIST IS NOT ALL-INCLUSIVE AND WILL BE CONTINUOUSLY REVISED. Contact NS FBO or Accounting Services prior to making any purchase of which you are uncertain. Purchases should not be considered automatically approved based only on a Manager's approval to purchase, past history of transaction pre-approvals, or special exception approvals.

Special Exception Approver/ First Recommender Pre-Approval Process

After reviewing the "Purchasing Quick Reference Guide" located in the Finance and Business Operations Procedures and Policies Dropbox, if a Requestor or Initiator chooses to move forward with purchase of goods or services with a notation in the, "Restricted Category Special Exception Approver/ First Recommender" column, before proceeding with the purchase, they first must:

1) E-mail the goods/services information, anticipated account number, and justification information to the contact or department listed in the "Special Exception/First Recommender" column.
2) After receiving their recommendation/approval, forward the recommender's initial approval email to NSCPurchasing@nsc.edu for a final review and information on any additional approvals needed for the approved purchase method.
3) Any proofs of recommendation and pre-authorization received in this process must also be attached in the future Workday transactions/verifications.

Please remember that reviews and supplier registrations can happen simultaneously. Asking a vendor to register in the supplier registration system during the review period will help expedite the overall process.

Centralized Goods and Services

The "Purchasing Quick Reference Guide" located in the Finance and Business Operations Procedures and Policies Dropbox includes a series of products and services that may be provided at no cost to the individual department. These goods/services may not be purchased outside of the existing contracts.

Using a Non-Approved Purchasing Method Pre-Approval Process

After reviewing the "Purchasing Quick Reference Guide" located in the Finance and Business Operations Procedures and Policies Dropbox, if a Requestor or Initiator wishes to move forward on a purchase of goods or services with a purchase method other than the one listed in the, "After Required Approvals Obtained, Approved Purchase Method" column, they first must:

1) E-mail the item information, anticipated account number, and justification (with supporting evidence) for using a different method to NSCPurchasing@nsc.edu and BusinessOffice@nsc.edu
2) A Requestor or Initiator may only complete the transaction using a different method with pre-approval from FBO or Accounting Services. Do not complete the purchase before approval.
3) Any pre-authorization received in this process must also be attached in the future Workday transactions.

PROFESSIONAL SERVICES

Excerpted from the Nevada System of Higher Education (NSHE) Procedures and Guidelines Manual Chapter 5, Fiscal Procedures Section 2 – Purchasing Policy:

> *"Except for personal/consultant services involving technical, professional or specialized skills or training…all materials, supplies, equipment, services, and construction shall be purchased from the lowest responsive and responsible bidder after giving due consideration to price, life cycle, cost, quality, availability, conformance to specifications, financial capability and service. The Purchasing Department of each Business Center may develop more detailed policies and procedures for purchasing activities as long as they are in compliance with the limits and delegations defined in the Board of Regents Purchasing Policy (Title 4, Chapter 10). The Purchasing Division of each Business Center will develop specific policies for obtaining personal/consultant services involving technical, professional or specialized skills or training, including architects, engineers, and other design professionals."*

BCSPD will process requisitions for personal/consultant services using the following guidelines:

SERVICES

The furnishing of labor, time or effort by a supplier that does not involve the delivery of a specific end product other than required reports and performance. This does not include employment contracts. "Services" is a general, umbrella term for purchases that do not have a tangible item as the purchase objective. The term is global and includes such diverse tasks or projects as: window washing, consulting, and designing a building. Although many requirements associated with services such as insurance and licensing checks may still apply, when we purchase supplies and equipment that are installed on our premises, we are not purchasing services. Additionally, purchases of this type are all handled through normal purchasing procedures. Listed below are specific types of "services".

General Services Definition

Services involving primarily manual skills or labor. Examples of these are window washing and auto repairs. General services should be awarded based on the same criteria used for supplies, equipment, and other goods.

Personal or Professional Services Definition

These are services requiring a high degree of knowledge, expertise, and training of an intellectual, specialized or technical nature. They are performed only under general supervision and require the consistent exercise of discretion and judgment by the provider. Frequently the individual or organization performing the service(s) is professionally licensed, and/or possesses an advanced degree. Some of the more common types of professional services include:

Consultant: An individual or organization who gives expert advice or assistance.

Accountant, auditor, actuary, appraiser, professional who assists in identifying specific employees (headhunter), computer or software designer, medical or legal specialist, and curriculum and training material provider. An individual or organization who gives expert advice or assistance in an area of endeavor for which he or she has special or unique expertise and/or qualifications.

Architect: An individual or organization engaged in planning and designing buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, building materials, and/or campus/area planning/master planning.

Engineer: An individual or organization that applies physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. Assignments undertaken may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans/designs, provision of technical services during construction and installation phases, inspection and evaluation of engineering projects, and related services.

Independent contractors: When a service provider operates their business as an individual and not as a company with its own tax identification, then the provider is treated as an "independent contractor" with the forms and processes required for the Independent Contractor Services Agreement (ICSA) contract. An important purpose of this policy is to assist in correctly classifying workers as independent contractors or employees. Questions regarding independent service providers should be referred to the Division of Finance and Business Operations by emailing NSCPurchasing@nsc.edu.

SELECTION OF PERSONAL AND PROFESSIONAL SERVICE SUPPLIERS

As a first step, Initiators or Requestors should contact BCSPD to review contracts that may already be in place and identify the most appropriate documentation and selection plan (for example, "fast track" or IRFP methods) given the scope of services needed. Selection and documentation supporting the hiring of such suppliers for any project should, as a minimum, include provision of the following: evidence that an effective selection process has been employed to secure the most qualified supplier available, considering the nature and extent of the services required; and evidence that the fee is appropriate considering the qualifications of the supplier, their normal charges, and the nature of the services to be provided.

For all personal, professional and consultant service contracts, a scope of work must be defined detailing the assumptions, schedule and deliverables associated with the contract. The level of detail of the scope of work depends on the size of the contract. The scope of work must be provided to the potential suppliers and the basis for their response to the solicitation.

Although personal and professional services are not generally awarded on price alone, they are not automatically exempt from competition and a public solicitation process is appropriate and required in many cases. Please find more information on the required number of formal and/or informal quote/proposal solicitations based on service type and annual spend in the previous Professional Services section of this manual.

COMPETITIVE EXCEPTION PROCEDURES

This section is in effect when spending $25,000 or more with a supplier in a year. In this situation, Initiators must submit a completed Competitive Exception form along with a requisition to BCSPD to purchase equipment, supplies, or services from a sole source supplier or for a brand specific item. A current copy of the form is available on the BCSPD web page.

The Competitive Exception form must contain complete information. The following is a list of the most common information provided on the Competitive Exception form:

- Items/Services Description - Provide a detailed description of the equipment, supplies, or services being requested.
- Reasons for Requesting a Competitive Exception - Check all boxes that apply to the request. The reason is very important and must be detailed enough to ensure that BCSPD can properly evaluate the request for a competitive exception.
- List the other makes, models, and suppliers you considered and why they were rejected - If there are items or services on the market that are similar to those being requested, but will not work for this application, specifically state why. Provide the names of the manufacturers considered, list the feature(s) that they did not have and why that feature(s) is/are required.
- What adverse effects would result from the use of other equipment, supplies, or services: Provide a detailed explanation of the adverse effects of not using the specific supplier requested.
- Requested supplier name – Provide the name of the supplier believed to be a competitive exception on the information stated.
- Signature and Printed Name and Title/Date - The Competitive Exception form should be prepared by an individual who is familiar with the requirements. The form should include the name, title, and signature of the applicable Requisitioner and date of signature. The form should also have the signature and signature date for the NS Senior Vice President for Finance & Business Operations. The signatures are an attestation that the Requestor(s) has/have no financial interest in the company and will not receive any commission, profit, or compensation of any kind from the vendor.
- If additional space is required use a word document and attach it to the Competitive Exception form. Supporting documentation should also be attached, if applicable.

Upon receipt of the Competitive Exception form and requisition, BCSPD staff will evaluate the request and may seek additional information from the department. NS FBO must recommend the competitive exception along with the BCSPD Buyer. Final responsibility in determining whether a purchase is approved as a Competitive Exception rests with the Business Center South Executive Director/Assistant Director of Purchasing and Contracts. The department will be notified of the appropriate action to be taken.

PURCHASE REQUISITION

A requisition serves a dual purpose: it provides a clear and complete description of the department's need and it transmits authority to BCSPD to obligate the department's funds.

Due to necessary insurance checks, certain regulatory requirements and good business practice, all service and/or recurring goods purchases, restricted purchases with appropriate pre-approvals, as well as purchases over $1,000 must be completed using a requisition for a purchase order.

A complete requisition with appropriate support documentation must be submitted and a Purchase Order issued before orders can be placed and services can be rendered.

Purchases made without proper authorization may result in personal liability or other disciplinary action to an employee.

Open-ended requisitions are used only when a department expects to request partial shipments or partial performance of services for recurring purchases with the same supplier over an extended period of time throughout the fiscal year. These reduce the paperwork necessary to process an individual purchase order for each separate delivery. Outside of these situations, a one-time purchase order is the selected method.

POLICY

- The requisition by itself is not a legal document and cannot be used to authorize a supplier to provide materials or services to any person or department, nor can it be used to process payment of an unauthorized transaction.
- Requisitions cannot be used for salaries, wages, and benefits or for transactions between departments.
- The practice of issuing a series of requisitions within a twelve-month period to the same supplier for the same item/service to avoid competitive solicitation process is prohibited.
- The open-ended purchase order has dollar restrictions, negotiated pricing and other specified terms. This type of purchase order can be set up to enable everyone in the department (or specifically named individuals) to request goods/services against the same purchase order.
- The PO can be opened for up to a one-year period but cannot extend from one fiscal year to the next.
- Initiators may request open-ended purchase orders for most goods and services that BCSPD has on contract to avoid processing several separate requisitions during the year. For example, when a department requests to have rented linen delivered twice a month and BCSPD has a contract for those services, the department may issue a requisition to request an open-ended purchase order covering the partial services to be received during the current fiscal year.
- The open-ended purchase order is issued for the estimated amount expected to be used within the specified time period. CAUTION: Departments cannot request an open-ended purchase order modification to circumvent bidding requirements. (Example – Originally request PO for $25,000 then 30 days later submit a modification to increase the amount by $10,000 to cover costs that are now anticipated or already requested from supplier). If your requirements are close to or have in the past exceeded multiple quote or bid limits, BCSPD can help the department obtain multiple quotes or bid the requirements. Please note: If the contracted supplier has already gone through the formal solicitation process through BCSPD, the thresholds can be exceeded.
- Departments should request any changes to open ended purchase orders in writing to BCSPD using the PO Modification Form. These include any changes to goods/services not specifically covered, pricing, total aggregate amount of purchase order, and authorized Requestors. If the requested changes are approved, BCS Purchasing will issue a modification to the PO.

SPECIAL CONDITIONS AND COMMODITY APPROVALS

The Purchasing Quick Reference Guide found in the Finance and Business Operations Procedures and Policies Dropbox includes information on special conditions and pre-approvals needed for certain categories of goods and services purchases before requisition entry.

Contracts and Agreements

Any goods or service purchase requiring the signing of a contract or agreement (including checkbox or other digital or print statements or acknowledgements) by Nevada State must be submitted to the Contracts@nsc.edu email address for review and approval before making a purchase/submitting a requisition.

Deposits and Prepayments

In rare circumstances, partial deposits (not to exceed 50% of the total purchase price) may be allowable on purchase order requisitions when the supplier incurs upfront (non-travel) expenses. Requests for deposits require proper support documentation. It is the Requestor or Initiator's responsibility to contact Accounting Services so they may perform a case-by-case review and pre-approval of requests for deposit before submitting a contract for review or initiating a Workday business process.

Repair of Equipment

If possible, obtain an estimate for the repair and submit this information with your requisition. If an estimate is not available until the item is examined at the supplier's place of business, an Initiator will submit a requisition to BCSPD to coordinate with the supplier.

Sole or Single Source Purchases

A Competitive Exception form must be submitted with any requisition requesting sole or single sourcing ($25,000 or more in a year). Departments should work closely with BCSPD to ensure the submittal is complete. See the Competitive Exception section for more information.

WORKDAY ENTRY PROCEDURES

Workday is our automated requisitioning system. This system allows for departments to enter their requisitions online, attach any required documentation (including pre-approvals for restricted goods and services categories), route the requisition for budget and supervisory approval, and then electronically route the information to BCSPD for processing.

The system will automatically check for budget capacity. If budget capacity is available, the requisition may be approved. Funds will be obligated (encumbered) until the invoice is paid. Requisitions for items/services will not be accepted without sufficient funds to meet the purchase obligations. This practice applies to all requisitions regardless of the source of funding.

Workday provides each department with online access to current expenditures, obligations, and balances. It is the responsibility of each department to monitor account balances.

Up-to-date instructions on how to create requisitions are found in the "Read Me - Create a Requisition for Goods and Services" and "Read Me - Create a Requisition for an Open Ended – Blanket PO" guides in the Workday READ MEs Dropbox.

The requisition must contain complete information. The following is a list of answers for the most common questions as well as a list of typical attachments and support documents. This list is not all-inclusive. Departments should provide any other relevant information with their request to ensure the correct purchase is made.

Suggested Supplier

The Requestor or Initiator may suggest a supplier, but BCSPD has the final authority for selection of the supplier. User departments are encouraged to suggest possible sources of supply and BCSPD will work closely with the department during supplier selection. Suppliers must be approved as suppliers by BCSPD before creating a requisition. **Already contracted BCSPD suppliers must be used if the commodity and contract dictates.** Requisitions to non-contracted suppliers may be canceled. Contact the BCSPD Buyer for any questions related to Suggested Suppliers.

Detailed Description of Goods/Services
The description is important and will be transferred to the purchase order. The description should match the quote and be detailed enough to ensure both BCSPD and the supplier contract for the proper item/service. It should include quantities and units of measure when applicable.

Quotations (Quotes) / Estimates
Any quotations obtained by the department must be attached to the requisition. Please see the **Contracts and Agreements** section for more information on signature or check-box acknowledgements of terms information that often also apply to quotes or estimates.

Delivery or Need Date
The date the department is requesting the delivery of the item/service.

Special Handling Requests
Details of requests for deposits, prepayments, expedition (RUSH), emergency declaration, uncommon delivery instructions, etc. should be provided with the requisition.

Competitive Exception Documentation
Any request for Competitive Exception (Includes Sole and Single Source purchases) must contain a justification by the Requestor submitted with the requisition for additional approvals.

Commodity Approvals Documentation
The Purchasing Quick Reference Guide found in Finance and Business Operations Procedures and Policies Dropbox includes information on special conditions and pre-approvals needed for certain categories of goods and services purchases before requisition entry. Pre-approval documentation must be included as an attachment on the requisition.

PROCESSING

Upon receipt of the requisition, BCSPD staff will process for conversion to a purchase order per the procedures contained in Business Center South Purchasing Manual. A purchase order (PO) is prepared from a requisition by BCSPD once they have evaluated the requirements of the request. The completed PO is emailed directly to the supplier.

Initiators will receive notification through Workday when the PO has been approved and issued. Initiators should review the PO to ensure the order is correct and must contact purchasing immediately to resolve any questions or errors contained in the PO.

SUPPLIER INVOICE REQUESTS

In rare occasions Initiators may make purchases using a Supplier Invoice Request (SIR). SIRs are used for a very limited list of purchases. The Purchasing Quick Reference Guide found in the Finance and Business Operations Procedures and Policies Dropbox includes information on the most appropriate purchasing mechanism based upon the category of goods/service.

POLICY

Supplier Invoice Requests are issued to authorize NS Accounts Payable to make payments. These include certain spend category payments to suppliers.

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

All current purchasing policies and regulations shall apply to the use of SIRs, and they may not be used to circumvent established policies and procedures. They are not intended to be a substitute for other, more appropriate purchasing options (typically PO requisitions). Requestors or Initiators not following standard policies or procedures (i.e. for submitting “after the fact” supplier invoice requests for payments to suppliers) may be subject to personal liability or the expense may be disallowed.

SPECIAL CONDITIONS AND COMMODITY APPROVALS

The Purchasing Quick Reference Guide found in the Finance and Business Operations Procedures and Policies Dropbox includes information on special conditions and pre-approvals needed for certain categories of goods and services purchases before requisition entry.

Contracts and Agreements

Any goods or service purchase requiring the signing of a contract or agreement (including checkbox or other digital or print statements or acknowledgements) by the institution must be submitted to the Contracts@nsc.edu email address for review and approval before making a purchase/submitting a SIR.

WORKDAY ENTRY PROCEDURES

Up-to-date instructions on how to create SIRs are found in the “Read Me - Create a Supplier Invoice Request” guide in the Workday READ MEs Dropbox.

Commodity Approvals Documentation

The Purchasing Quick Reference Guide found in the Finance and Business Operations Procedures and Policies Dropbox includes information on special conditions and pre-approvals needed for certain categories of goods and services purchases before requisition entry. Pre-approval documentation must be included as an attachment on the SIR. When the purchase via SIR method happens as an “after the fact” purchase (as described in the policy section above), a complete after the fact memo must be included as an attachment.

PROCUREMENT CARD (PCard)

The Procurement Card (PCard) is a purchasing method whereby users are issued an Individual or Department Card for business use. Each card is printed with the name of the institution, the name of the Individual Cardholder (faculty/staff) or Department and the State of Nevada tax exemption number.

Interested departments should review the Finance and Business Operations Procedures and Policies Dropbox for additional information on PCard availability and related forms. The PCard is the preferred method for making **unrestricted and non-recurring purchases of goods (not services) when the total purchase is $1,000 or less.**

The Purchasing Quick Reference Guide found in the **Finance and Business Operations Procedures and Policies Dropbox** includes information on special conditions, restrictions, and pre-approvals needed for certain categories of goods purchases before making a PCard purchase.

POLICY

NS sponsors a PCard program that allows designated employees to make business-related purchases. The PCard Program 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 NS PCard program is inclusive of the requirements specifically listed in the NSHE Procedures and Guidelines Manual, Chapter 5, Section 9 - Purchasing Card Program Best Practices.

Accounting Services is responsible for facilitating the program and each academic or administrative department is responsible for managing its cardholder activity. The program and its policies and procedures are reviewed periodically and changes may be made at any time. It is the cardholder's responsibility to check this manual and the Finance and Business Operations Procedures and Policies Dropbox for updates.

As outlined in NSHE best practices for PCard programs, the NS PCard Program provides for the review and control of the card limits of each cardholder including single and daily transaction limits and monthly spending limit. There is not one overall institutional limit. The Program Administrator assesses limits to match the cardholder's needs while balancing those against existing controls and risk. Exceptions to monetary limits and commodity restrictions will be determined by the Program Administrator. Periodically, cardholders' spending will be reviewed and limits may be adjusted.

A signed application for a PCard by an individual, their manager, and the appropriate Approving Official indicates the applicant and their manager understand the intent of the program and agree to adhere to the established guidelines. The timely manager review and approval of all PCard transactions is a critical component of a decentralized program.

All purchases must be appropriate, for business use, and consistent with existing policies. Requestors or Initiators not following standard policies or procedures may be subject to personal liability.

PCard Security & Authorized Users Individual Card

Individual Cards are issued to a NS employee whose name will appear on the card. An approved Cardholder Account Application and Cardholder Agreement form must be on file with Accounting Services.

Only the designated cardholder named on the card may use the Individual Card or the Individual Card account number for purchases. Neither the physical PCard nor its number can be shared with or transferred to another NS employee. The individual is responsible for all charges made with the card.

The card and the card number must be safeguarded against use by any other individuals. Cards should be kept with the cardholder or in a secured environment at all times (i.e. locked drawer, safe) when not actively in use within the course of the business day.

Department Card

The best and most secure practice is to use individual PCards. However, sometimes it is impractical to issue Individual Cards. Department Cards can be used by authorized members of the department who have been granted permission by the Approving Official and Card Custodian. Student Workers, Part-Time Employees, and LOA appointees may not check out a department card. All subsequent users must have completed the department's internal PCard training before checking out the card. Users must sign the Department PCards in and out with the Department Card Custodian on the same day.

Department Cards are approved for very low single transaction and monthly overall spending limits. It is important these cards and card numbers are safeguarded against use by unauthorized individuals. The department must develop an internal policy to ensure the security of the card. The Department Card Custodian/User will both be responsible for card security.

Department Cards are to be signed out and signed back in with the department on the same day. Department Cards cannot be used for travel and are not to be kept overnight. The department is responsible for paying any fraudulent charges on a Department PCard.

Authorized Transactions

All current purchasing policies and regulations shall apply to the use of Individual and Department PCards. PCards are not intended to be a substitute for other, more appropriate purchasing options (typically PO requisitions).

Transactions that require additional signature authority, pre-authorizations, have dollar limitations of their own 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, or Internet purchases. Cardholders are discouraged from placing fax orders. Cardholders should **NEVER** email their card number and should not store their card number in electronic devices or online sites.

SPECIAL CONDITIONS AND COMMODITY APPROVALS

The Purchasing Quick Reference Guide found in the Finance and Business Operations Procedures and Policies Dropbox includes information on special conditions and pre-approvals needed for certain categories of goods and services purchases before requisition entry.

Contracts and Agreements

Any goods or service purchase requiring the signing of a contract or agreement (including checkbox or other digital or print statements or acknowledgements) by Nevada State must be submitted to the Contracts@nsc.edu email address for review and approval before making a purchase.

Merchant Category Codes (MCC Codes)

As mandated by the Board of Regents, where possible, the PCard Administrator has blocked the MCC codes for certain kinds of restricted purchases. However, because suppliers set their own MCC codes with credit card transaction processing companies, some restricted purchase transactions may still process. A transaction is not automatically approved because it successfully processes.

Liaisons (Workday security role - Financial Administrative Assistant [FAA])
A cardholder may be their own liaison (FAA) but it is recommended that departments assign a person to be the liaison (FAA) for the cardholders in their department. This provides a separation of duties. In all cases, it is critical that Approvers carefully review all transactions, verifications, and attachments. It is suggested that each cardholder/liaison (FAA) maintain a transaction log 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 procurement card transaction verification in Workday. Cardholders are also encouraged to maintain a Transaction Log to note transaction problems. The log should contain the time and date of the action, supplier's name, the contact person's name and phone number of the supplier, the issue, who was to take what action and by when, and any other pertinent information. This information is required in the event of a dispute.

To facilitate the verification and approval process, the cardholder or liaison (FAA) is responsible to obtain and keep all original or scanned copies of 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 in Workday.

WORKDAY ENTRY PROCEDURES

Up-to-date instructions on how to verify PCard transactions are found in the "Read Me – How to Verify a Procurement Card Transaction" guide in the Workday READ MEs Dropbox

The cardholder's PCard may be placed on temporary suspension until the verification process is completed, if not done by the deadline. Communication from Accounting Services may be sent to cardholders, liaisons (FAAs), and managers on a regular basis to keep everyone informed and on track with the verification process.

Commodity Approvals Documentation
The Purchasing Quick Reference Guide found in Finance and Business Operations Procedures and Policies Dropbox includes information on special conditions and pre-approvals needed for certain categories of goods and services purchases before purchasing with a PCard. Pre-approval documentation must be included as an attachment with the PCard transaction verification.

Billing Cycle and Verification Deadline
Transactions are posted to the Workday system daily (Tuesday through Saturday) and are accessible to each cardholder and liaison (FAA). The online verification and all approvals must be correctly completed no later than seven (7) business days following the end of each billing cycle. The billing cycle ends on the 25th of each month. During the last month of the fiscal year, the online verification period will be shorter.

Cardholders and liaisons (FAAs) can access Workday at all times, not just at the end of the billing cycle. Cardholders are encouraged to access the system throughout the month and verify their transactions prior to the end of the month to avoid rushing through the process within the last days of the cycle.

PCARD APPLICATIONS, STATUS CHANGES REQUIRING ACTION, & FORMS

NEW CARD APPLICATIONS / LIAISON REQUESTS

Individual Cardholder

Once the need and eligibility is determined by an Approving Official, the appropriate application must be printed from the Finance and Business Operations Procedures and Policies Dropbox. The application should be signed by the potential Cardholder, their Manager, and an Approving Official and submitted to Accounting Services. All signatures must be original.

After receipt and review, the card is ordered. PCards take 10 – 14 business days to arrive. The cardholder will be required to present photographic identification (current driver's license, military ID card, passport, or Scorpion Card) to receive their card. The cardholder will be asked to complete a Cardholder agreement and sign the back of the card upon receipt of the PCard. Although the PCard is issued in the cardholder's name, it is the property of Nevada State.

Department Card

Once the need and eligibility is determined by an Approving Official, the appropriate application must be printed from the Finance and Business Operations Procedures and Policies Dropbox. The application should be signed by the Department Card Custodian, their Manager, and an Approving Official and submitted to Accounting Services. All signatures must be original.

After receipt and review, the card is ordered. PCards take 10 – 14 business days to arrive. The Department Card Custodian will be required to present photographic identification (current driver's license, military ID card, passport, or Scorpion Card) to receive their card. The cardholder will be asked to complete a Cardholder agreement and sign the back of the card upon receipt of the PCard. Since the Department Card can be checked out for use by others, it is recommended that the signature space on the back of the card contain the phrase, "NS ID required". Department Cards are the property of NS.

Liaison (Workday security role: Financial Administrative Assistant - FAA) Request Form

Liaisons are employees within a department who are granted access to a cardholder's transactions and may assist with the monthly verification process. Liaisons (FAAs) should not have access to the Individual Cardholder's PCard number or Workday login information.

A liaison (FAA) may oversee more than one cardholder PCard account. Cardholders are not required to have a liaison, although it is encouraged.

In order for an employee to verify procurement card transactions on behalf of a cardholder, the employee must hold the FAA Role in Workday. This access can be requested through Budget Services by emailing budgetservices@nsc.edu

OTHER STATUS CHANGES REQUIRING ACTION

Cardholder Department Change

If a cardholder changes departments, a new application must be submitted for the new department and the card for the previous department must be surrendered to Accounting Services. All transaction records are the property and responsibility of the original department and do not transfer with the cardholder. It is the responsibility of departments to ensure that the records for their areas are retained within the department when a cardholder transfers and to notify Accounting Services of the transfer to help ensure the card is canceled and the employee is no longer able to make purchases using their former department's funds.

Sabbatical, FMLA, Extended Personal Leave

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

Revising Account Number Information

A new Cardholder Account Application and Cardholder Agreement must be submitted and marked as a Change Request. The person (in addition to the Cardholder, Manager, and Approving Official) with proper signature authority for the updated account must sign the application. Once signed, submit the application form to Accounting Services for processing.

Inactive Cards

A Cardholder profile report is typically reviewed every few months to check the usage and last transactions on the cards. If a card is not used for 12 months, an email is sent to the cardholder and their manager to ask if the card is still in the cardholder's possession and if the card should remain open. If the cardholder and their department is not in need of the card any longer or a timely response is not received, then the account is closed.

Lost or Stolen Card

Should a NS PCard be lost, stolen or misplaced, the Cardholder must **IMMEDIATELY notify the issuing bank JP Morgan Chase at 1-800-316-6056** and then contact Accounting Services as soon as possible. When notifying the bank, be sure to inform the customer service representative the call is regarding a NSC Procurement Card. All replacement cards are to be delivered to Accounting Services for processing.

Fraudulent Activity Confirmation

If the cardholder discovers fraudulent charges in Workday, they are to contact the bank immediately by calling the number listed on the back of the card or by calling 1-800-316-6056. A card must be canceled when fraudulent activity is confirmed by the cardholder. Fraudulent activity may be identified by either the bank (currently JP Morgan Chase) or the cardholder. When the bank suspects fraudulent activity the card will be suspended until verification is provided by the cardholder. If transactions are verified as fraud, the card will be canceled and a replacement card issued.

NOTE: JP Morgan Chase has been instructed to deliver all replacement cards to Accounting Services who will coordinate a cardholder pick-up appointment. If Mail Services accidentally sends the card directly to the cardholder, it is the cardholder's responsibility to contact Accounting Services.

CANCELING A PCARD

A PCard may/will be canceled upon:

- Cardholder's request
- Transfer of cardholder to different department
- Termination of employment of the cardholder with NS
- Verification of Fraudulent Activity
- Request of their Manager or Approving Official
- Request of the SVPFBO (or their designee)
- Request of the issuing bank (currently JP Morgan Chase)

When canceled, or upon termination of employment, the card should be shredded or hand delivered to Accounting Services. Upon hand delivery, 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.

Human Resources will notify Accounting Services of all employee clearances and transfers; which initiates the closing of the card. Cardholders cannot finalize clearance from Nevada State until Accounting Services has reviewed the cardholder’s records.

FORMS

Cardholder Account Application

This is the form used to apply for an initial PCard (Individual or Department) and to request changes to the cardholder’s account.

The application requires the applicant to provide pertinent information such as their name, department, email address, phone number, default expense account (that will be used if there are unverified transactions), the requested credit limits, the signature of the applicant’s manager and the signature of the Approving Official. The application is also used to update any cardholder account information such as a change in the default expense accounts or changes in transaction limits.

Cardholder Agreement

This form is signed by the cardholder and appropriate management stating they agree to comply with the terms and conditions of the agreement and the user manual.

PLACING & RECEIVING ORDERS, ASSETS & INVENTORY CONTROL, DOCUMENTATION

PLACING ORDERS – TIPS & RESTRICTIONS

Tax Exempt Status

The supplier must be notified of NS's tax exempt status. Nevada State 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 Initiator's responsibility as an agent of the Nevada State to ensure that State of Nevada sales tax is not charged. The State of Nevada Sales Tax exemption letter is available on Finance and Business Operations Procedures and Policies Dropbox.

Backorders

Purchases including items on backorder are not allowed. When an order is placed 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 a delayed shipment that results in the card being charged when goods are available is acceptable. If the shipment date is unacceptable, the Initiator must contact the supplier to cancel that portion of the order.

Receipts Versus Invoices

When ordering by phone or via the Internet, the Initiator must print a copy of the confirmation document and/or request the merchant to immediately forward a copy of the paid invoice. The forwarded copy of the confirmation and/or paid invoice will be the cardholder's documentation for the transaction.

Freight and Shipping Charges

When arranging the method of delivery (freight), the Initiator should seek the most reasonable and inexpensive terms that will ensure delivery of the goods when they are required. Freight and shipping must be paid at the time the order is placed with the merchant and must be reflected in a single invoice and not separated.

Do not make Cash on Delivery (COD) purchases: Facilities/Mail Services will refuse such deliveries.

DELIVERY ADDRESS

Goods ordered 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-NSC, off-campus address** (e.g., Cardholder's home, etc.). If an Initiator's NS related work requires shipment of goods ordered with the PCard to a location other than a NS campus, Accounting Services must be notified in advance of the purchase for prior authorization and documentation.

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

Sample Shipping Address

Nevada State College
1300 Nevada State Dr.
Henderson, NV 89002
Attn: Cardholder Name

RECEIPT OF MATERIALS

Quality of Items Received

The Initiator must ensure that the quantity of goods received equals what was ordered, and that the goods were received in acceptable and serviceable condition. It is the Initiator's responsibility to follow-up with the merchant to resolve any delivery problems, discrepancies and arrange with the supplier for the return of damaged goods and their replacement. For dispute resolution, see the next section.

ASSETS & INVENTORY CONTROL

Capital Equipment and Sensitive Equipment

The current NS threshold for capital equipment is an acquisition cost of $5,000 or greater. Regardless of their acquisition costs, computers (desktops, servers, laptops, tablets, and iPads) are considered sensitive equipment and **may only be purchased by Information Technology Services and/or Finance & Business Operations**. When these items are received on campus, they must be asset tagged by Information Technology Services. Proper selection of spend categories in Workday is vital for Accounting Service's asset tracking.

Disposal of Non-Consumable Items

All purchased property, regardless of acquisition cost, is to be safeguarded and accounted for by the department until it is properly dispositioned. Contact Accounting Services with questions related to disposition of capital and sensitive equipment and Finance and Business Operations with questions related to disposition or other property types.

RESOLVING ERRORS, DISPUTES, RETURNS, AND CREDITS

It is the responsibility of the Initiator to resolve errors, disputes, returns, and credits.
The Initiator 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 Initiator 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 into Workday when the verification process is completed. List the transaction as disputed in the description field in Workday.

If the Initiator or liaison (FAA) is unable to reach an agreement with the merchant, they must officially dispute this charge. If the transaction was completed using a PCard, contact the issuing bank JP Morgan Chase at 1-800-316-6056. The phone number is listed on the back of the PCard. All official disputes filed with JPMorgan Chase must be made within 60 days of the post date of the transaction. The cycle closes on the 25th of each month. The issuing bank will credit the Initiator's account for the amount disputed and conduct an investigation. Upon completion of the investigation, the Initiator will be notified of the resolution. If the dispute is not settled in the Initiator's favor, the account will be recharged for the disputed transaction amount. If the Initiator disagrees with the bank's investigation, finding and decision, the Initiator should contact Accounting Services.

If the transaction was made with any other method, contact Accounting Services for guidance.

DOCUMENTATION

Receipts

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

1. When a card is used, the last 4 digits of the card number (with all other numbers obscured)
2. Itemized description of goods purchased with quantity and unit price.
3. Vendor name and address.
4. Transaction date
5. Transaction total

The Initiator or FAA must maintain transaction records and receipts in a secure area. Records can be original paper copies or digital copies saved in a secure department location, other than Workday.

Lost Receipts

Itemized, detailed receipts are required for every transaction. If you have lost the appropriate required documentation or if the merchant did not provide documentation, the Requestor or Initiator should contact the merchant directly to obtain it. If suitable documentation is not obtainable, the Requestor or Initiator (as appropriate) must complete an Affidavit of Lost Receipt located in the Finance and Business Operations Procedures and Policies Dropbox. The Requestor or Initiator (as appropriate) and their manager must sign the form. Lack of documentation is a violation of the program. Use of this form more than three times during a fiscal year may result in suspension of card or purchasing privileges for a period of time determined by the SVPFBO or their designee.

Record Retention

All records are the sole property of Nevada State and are to remain with the department. Prior to transferring, termination, or any move that results in an individual no longer being an Initiator of FAA in a particular department, they are responsible for ensuring all records are transferred to a department Approver or Manager.

Record storage must be centralized within the departments/units/business office rather than with individuals. The Initiator or (FAA) must maintain transaction records in a secure area. For efficiency, as well as appropriate and effective access, units must maintain their records in an orderly, easily accessible manner. For security, they must protect records from unauthorized access. Financial records (i.e. original receipts or digital copies and any other required documentation supporting the transactions) must be kept as they would be for all other documents for departments/units required in accordance with the records retention policy. All records relating to financial transactions (including PCard) must be retained by the department for a full seven (7) years.

DEFINITIONS & ACRONYMS

Accounting Services: NS department charged with overseeing all accounting matters for Nevada State including supplier payments, SIRs and the PCard and Travel programs.

Administrator: The Director of Accounting Services, or a designee of NS's Senior Vice President of Finance and Business Operations who administers the NS PCard Program.

Approver: any individual (faculty, staff, etc.) who is authorized to certify that a transaction (or a particular element of a transaction) is correct and appropriate; these certifications may happen online in Workday or through other paper/electronic means.

Approving Official: A NS employee at the Dean's level (or above) responsible for a unit or division's operations and fiduciary responsibilities.

Auditor: An employee of Accounting Services who conducts cardholder reviews to ensure that policies and procedures are followed and that supporting documents and records are maintained.

BCSPD: Business Center South Purchasing Department; the NSHE-appointed Purchasing oversight body for Nevada State.

Department Card: A PCard issued to a full-time employee with the name of a department rather than the name of an individual. Department Card Custodians and authorized (full-time employee) users are responsible for the security of the card as well as providing full, appropriate documentation so that the Custodian may complete transaction verifications. Due to the vulnerability of these cards, the issuance; transaction limits; and monthly spend limits are more restrictive than Individual Cards.

Department Card Custodian: An employee who is responsible for a PCard issued in the name of their department, and whose responsibilities include maintaining a Department Card Sign-Out Sheet.

FBO: Finance and Business Operations; NS division charged with overseeing all financial matters.

Individual Card: A PCard issued with an employee's name on the card. The individual whose name appears on the card is responsible for protecting the card and is accountable for all purchases made using the card number. Neither the physical PCard nor its number should be shared with others.

Individual Cardholder: A full-time NS employee (not including Student Workers, LOA, and part-time employees) 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.**

Initiator: an individual who spends Nevada State funds, both directly (i.e. through use of SIR, Purchase Order Requisitions, or Procurement Card) or indirectly.

Liaison (Security Role: Financial Administrative Assistant (FAA): A NS employee within a department who is granted access to a cardholder's transactions and may assist with verification processes. The liaison (FAA) has the ability to reallocate individual charges to the appropriate accounts. A liaison (FAA) may oversee more than one cardholder PCard account. Cardholders are not required to have a liaison, although it is encouraged.

Limit Reviews: Periodic reviews of cardholders' spending patterns performed to ensure assigned spending and transaction limits are appropriate and align with the cardholders' actual needs. Limits may be changed at the discretion of the Director of Accounting Services (or their designee).

Manager: A NS employee at the manager/supervisor level who is responsible for reviewing and approving purchases.

Merchant Category Codes (MCC): Each supplier selects a merchant category code with credit processors when they sign up to accept credit card transactions through these processors. Nevada State does not determine what MCC codes a supplier selects. However, the Administrator is required by NSHE to monitor MCC codes available for use within the program as well as restrict codes for certain categories such as all services codes, direct marketing, entertainment, gas stations, and many other restricted categories or companies.

Procurement Card (PCard): A credit card issued to an employee for the purpose of making authorized purchases on the behalf of NS. The use of the phrase PCard is synonymous with procurement card.

Receipt: A merchant produced itemized receipt that records relevant details for each item purchased, including: quantities, business purpose, unit cost(s), description of goods/services purchased, total charge amount and merchant's name and address (e.g. sales receipt, original invoice, credit receipt, etc.). Packing slips validate the receipts of goods. They typically do not provide pricing information and should not be used as support documentation for purchases.
A valid receipt should include:
1. When a card is used, the last 4 digits of the card number (with all other numbers obscured)
2. Itemized description of goods purchased with quantity and unit price
3. Vendor name and address
4. Transaction date
5. Transaction total

Requestor: Any Nevada State employee who asks for goods and services to be obtained using the institution's funds and/or systems.

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

Splitting Transactions: A major violation of the PCard program; occurs when a cardholder or multiple cardholders intentionally charge more than one transaction, for a single purchase, in order to circumvent an established transaction limit.

SVPFBO: Senior Vice President of Finance & Business Operations; NS Executive Team Member.

Transaction/Charge Limit: A dollar limit assigned to the cardholder for each total charge (transaction) made with the PCard. This amount will not exceed the pre-determined limit per transaction, unless the Director of Accounting Services (or his/her delegated appointee) approves a special exception in writing, via email. A single transaction/charge may include multiple items but cannot exceed the monetary limit approved.

Workday: The program used for verifying procurement card transactions, creating purchase order requisitions, supplier invoice receipts, and requesting payments against open purchase orders.