



Procedure: WNC Purchasing Procedures

Policy No.: 7-3-1

Department: Finance and Administrative Services

Contact: Vice President of Finance and Administrative Services

Step 2. After receiving price information, the requestor prepares and submits a Purchase Transaction Request to the Signature Authority and the Business office-purchasing agent via e-mail.

Step 3. Following a review of the Purchase Transaction Request, the Signature Authority either approves or disapproves the purchase and notifies the Business office-purchasing agent, via e-mail, for further action.

Step 4. Upon receipt of proper authorizati

using Financial Data Warehouse. If this is a *Request for Check to an individual*, it is necessary to enter the SSN of the payee as the Signature Authority must answer the payee/beneficiary question and print and sign his/her name to the question (see paragraph 1.2.1). If the Request for Check is to refund or reimburse an individual, the Tax ID# is not required.

1.1.2. Complete the 'Requested By' section of the *Purchasing Transaction Request* to include the point-of-contact for this purchase request, mailing 'Ship To' address, voice and fax telephone numbers. This is to whom and where the vendor will ship the item(s) purchased.

1.1.3. Complete the Item Identification section. Use one line for each specific item purchased. Tab between the fields in each line to enter the data. From the right margin, outside the table, press *Enter* to ADD any additional lines you may need. Please DELETE (mark and right click) any unused item lines. Complete each field as follows:

1.1.3.1. Quantity: Fill in the number of items per Unit of Issue requested.

1.1.3.2. Unit of Issue: Fill in the Unit of Issue for the item (i.e., Each, Box, Package, Gallon, Pound, Foot, etc.)

1.1.3.3. Stock Number: Fill in the vendor's catalog or stock number of the item.

1.1.3.4. Detailed Description: Describe in detail what you are purchasing (i.e., Paper Mate Rolling Writer, Black). If this is a Service (non-commodity) Request requiring a Blanket Purchase Order or Renewal, fill in as complete a description of the service as possible to include frequency of service and attach any service agreement furnished by the vendor.

1.1.3.5. Unit Price: List the price of the item per Unit of Issue.

1.1.3.6. Total: Multiply the unit price by the quantity and fill in the amount here. The purchasing agent will confirm prices and totals as they process each request.

1.1.4. Total Amount: Add the amounts in the Total Column and fill in the amount here. Be sure to include any shipping & handling charges as a separate line item, if necessary.

1.1.5. Identify any special instructions you may have for the Business Office-Purchasing Agent (i.e., backup information sent via separate cover, disbursement instructions for a Request for Check, etc.). If you would like the Business Office-Purchasing Agent to comparison-shop your order with other vendors, please state on the Purchase Transaction Request. If this is a Service (non-commodity) Request requiring a *Blanket Purchase Order* or Renewal, be sure to indicate the period covered and reference the prior year's BPO number, if applicable.

1.1.6. Identify any special instructions you may have for the vendor (i.e., Customer Account Number, Ship Second Day Air, Deliver by Deadline Date, etc.).

Data Warehouse to look up the Obj and Sobj codes. Note: One (1) line has been included in the *Purchasing Transaction Request* form. Copy and paste as many lines as needed, one for each Account Line from which funds will be expended.

1.1.9. Save the document into your *Purchasing Transaction Request* file as a MS Word Document (.doc).

1.1.10. Submit the *Purchasing Transaction Request* once to the Signature Authority and appropriate Business Office-Purchasing Agent via e-mail as an MS Word Document (.doc) attachment. The subject line of the e-mail should include the *Area* and *Vendor's Name* (i.e. [982 Office Depot](#) Purchase Request). If you have backup documentation to accompany the *Purchasing Transaction Request*, you should include it as an attachment to your e-mail. If you cannot e-mail the backup information, you should also print a copy of the *Purchasing Transaction Request*, attach the backup documentation, and forward (fax) these documents directly to the Business Office-Purchasing Agent.

1.1.11 The Business Office-Purchasing Agent will assign and fill-in the Order Number to your request, identify the type of purchase, encumber the funds, and place the order with the vendor upon receipt and authorization of an e-mailed *Purchasing Transaction Request*.

1.2. **The Signature Authority should:**

1.2.1. Review the *Purchasing Transaction Request* for accuracy, availability of funds, and approve for purchase as necessary. If this *Purchasing Transaction Request* is later determined to be a Request for Check (RFC) paid to an individual, the Signature Authority must answer the payee/beneficiary question (incorporated by Business Office-Purchasing Agent into the document) and sign his name to the question. (This does not pertain to refunds or reimbursements.)

1.2.2. If the *Purchasing Transaction Request* is approved, the Signature Authority should select *Reply All* and E-mail his authorization for purchase to their respective purchasing agent. The E-mail must originate from the Signature Authority and must contain the statement *Purchase Approved, Vendor Name, and Dollar Amount* or some such similar statement.

1.2.3. If the *Purchasing Transaction Request* is not approved, the Signature Authority should notify the purchasing agent and return the *Purchasing Transaction Request* to the requestor with an explanation for denial, if appropriate.

1.3. Once the Purchase Order is placed with the vendor, an e-mail copy will be returned to the requestor and division chair/director administrative assistant for their records and verification of goods received.

1.4. If you have a rush order, and Purchasing Card limitations preclude the use of the Purchasing Card, the order should be accompanied by a valid explanation for special handling and, if the order has a deadline, that date should be specified.

1.3 **Improper Purchasing Procedures (IPP)**

Invoices and requests for payment or reimbursement which do not reference a valid purchasing document, or are found to be in violation of WNC and NSHE purchasing policies and procedures, are considered to be an Improper Purchasing Procedure. If, for any reason, you violate purchasing procedures, stamp the invoice "Approved for Payment," assign the appropriate account number, date and obtain the authorized signature; submit the invoice along with your written explanation as to why proper purchasing procedures were not followed to the Business Office, Accounts Payable Department. The division chair/director and/or appropriate dean and the vice president of Finance and Administrative Services must approve the improper expenditure before payment can be made; more than one violation may require presidential sign-off. If approval is not obtained from the division chair/director and/or appropriate dean and the vice president of Finance and Administrative Services, the purchasing procedure violator could be held personally liable for this expense.

The Controller's office maintains a log of all Improper Purchasing Procedures and the violators. Those who are repeat offenders could be subject to personal liability.

Section II – Purchasing Department

2.2.5. E-mail the requestor, with copies to the division chair/director/administrative assistant, Accounts Payable, BCN Purchasing, and Central Receiving notifying these individuals when (date and time) the order was placed with the vendor.

2.3. If the information contained in the *Purchasing Transaction Request* does not meet all the requirements for processing, the requestor will be notified by phone or e-mail. WNC Purchasing Department will hold the *Purchasing Transaction Request* for thirty (30) days. If there is no resolution of the problem within thirty days, the document will be returned, to the requestor, without action.

Section III – Accounts Payable Department

3. The Accounts Payable department is responsible for accurate payment of all invoices received at Western Nevada Co^{oac}

The card holder is responsible for the security of the purchasing card and the transactions made against the card. The purchasing card is issued in an employee's name, and any purchases made against the card are the employee's responsibility. Use of the card not in accordance with the guidelines established for the program may result in personal liability.

Finally, remember college funds are committed each time the purchasing card is used. This responsibility cannot be taken lightly!

Merchants Who Do Not Accept the Card

Anyone from whom you currently purchase goods or services should be considered a potential vendor of the Purchasing Card Program, even if they do not currently accept purchasing cards. If they are not currently participating, you should contact the WNC purchasing card administrator who will have the bank contact your vendor.

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

Some Restrictions Are Built into the Program

No individual transaction may exceed \$1,999.00. **In accordance with Purchasing Policies, no transaction over \$1999.00 may be broken into two or more smaller transactions to circumvent this restriction.** Each card has been assigned credit and transaction limits by the Business Office Purchasing Card Administrator.

The general credit and transaction limits assigned to new purchasing cards are as follows:

- Dollar Amount Per Transaction \$1,999.99
- Dollar Amount Per Cycle (monthly) \$5,000.00
- Number of Authorizations Per Day 10
- Number of Transactions Per Cycle (monthly) 50

These limits may be adjusted, with the exception of per transaction dollar amount, based upon the individualized needs of individual cardholders in consultation with the department purchasing representative and the WNC purchasing card administrator.

Some vendors have been "blocked" from participation in the program. If you present your purchasing card to any of these merchants, the transaction will be declined. It is likely that

The program is designed to be simple and easy to use, providing you with the goods needed to perform your job more quickly and with fewer steps to accomplish the task. However, we need to maintain appropriate controls to insure the ongoing success of the Program.

We require card holders to exercise good judgment and act responsibly when using a purchasing card. **When using your card in person, before leaving the vendor's establishment, check the receipt for sales tax. Have it corrected at that time**

21. Utilities, including telephone bills

For telephone or catalog orders, make sure complete shipping address and instructions are given to the vendor along with the employee's name (e.g., name, center, city, state and zip code).

Recordkeeping and Documentation\Sample Statement of Account

To facilitate the reconciliation and approval process, the cardholder is responsible for obtaining all original credit card slips, cash register receipts, packing slips, etc. and submitting them with the Statement of Account to their supervisor each month.

The cardholder's copy of the credit card slip must contain a description of the merchandise purchased or be accompanied by an itemized receipt or invoice.

When ordering by phone, a Telephone Order Information Sheet must be completed (vendor name, date of order, item(s) ordered, cost of order, and any shipping and

report associated with each individual purchase. A Statement of Account can then be generated and signed by the cardholder and the approving authority. With the receipts attached, the signed Statement of Account must be forwarded to the

Excerpt from Board of Regents Handbook, Title 4, Chapter 10, Section 18 (B/R 06/08)

Section 18 Host Expenditures

1. Purpose.

Host expenditures may be incurred for reasonable expenses for meals, beverages, flowers and small gifts (*such as mementos*) by or on behalf of employees or

6. Accountability. System wide procedures for the management of host accounts within the guidelines of this Section are established by the Chancellor. Institutions may adopt more restrictive standards and should include them in their administrative procedures manual. The Chancellor and Presidents are responsible for oversight of the host accounts created under their respective authority.

7. Table Purchases. The purchasing of tables at charity events or other public functions by the System institutions shall be limited.

a. The decision to purchase a table shall be governed by the following standards, with an assumption that the decision to purchase a table would normally be made based on affirmative answers to two or more of these standards.

d. Upon request and proper documentation, the Chancellor may grant a waiver for a particular event or, if appropriate, an increase in the limit. In the latter case, the institution shall provide details on the actual expenditures in order to allow compliance with the reporting requirements of this subsection. Any request for a waiver must be copied to the Vice Chancellor for Finance who will report all such exceptions to the Board of Regents. (Added 6/05; A. 1/06, 4/06, 3/08)

AUTHORIZED HOST ACCOUNTS

<u>Account Name</u>	<u>Account</u>	<u>Signature Authority</u>
Campus Host – General	9263-900-1060	President or Vice President of Finance and Administrative Services
Host – VP of Finance & Adm. Services	9263-900-1061	Vice President of Finance and Administrative Services
Host – VP of Academic & Student Affairs	9263-900-1062	Vice President of Academic Affairs and Student Services
Host – Dean of Instruction	9263-900-1063	Dean of Instruction
Host – VP of HR/General Council	9263-900-1064	Vice President of Human Resources/General Council
Host – Dean of Fallon/External Programs	9263-900-1065	Dean of Fallon and External Programs
Host – Dean of Student Services	9263-900-1066	Dean of Student Services
Host – VP of Development & Ext. Affairs	9263-900-1068	Vice President of Development and External Affairs
Host - President	9263-900-2030	President or Vice President of Finance and Administrative Services

6. Cost guidelines for meals should not exceed the maximums currently established by the GSA standards.
7. Alcoholic Beverage Policy: The purchase of alcoholic beverages for use at Nevada System of Higher Education functions shall be permitted for the following functions or pursuant to the following conditions:
 - a. Conferences and Institutes where a part of the fee collected is for a cocktail party.
 - b. Host account expenditures for liquor with dinner and for large receptions.
 - c. Student associations must have the institutional President's prior approval and the institutional President is to be the only person authorized to approve payment of the purchase of alcoholic beverages from Student Association funds. The institutional President will only grant this authorization upon being satisfied that proper supervision is provided in the dispensing of alcoholic beverages.

Host Expense Forms

Host Account Expenditures Form – (Found on the WNC Intranet, Business Office, Forms) Use for reimbursement to an employee for an out-of-pocket host expense such as a luncheon meeting at a restaurant, purchase of food for special events or meetings.

Purchase Transaction Request Form – (Found on the WNC Intranet, Business Office, Forms) Use to purchase food, refreshments, flowers, etc. from a vendor such as Costco, Wal-Mart, etc. for special events or meetings.

Petty Cash Accounts

Petty cash funds may be used for a variety of purchases including postage, PO box rental, miscellaneous supplies, services or repairs, city/county dumping fees, etc. Petty cash funds may not

Performing Arts Programs

\$200.00

Cashiers should submit requests for reimbursement of petty cash funds in accordance with the Purchasing Procedures. Be sure to attach the original receipts, credit card charge slips, or vendor invoices to the paper copy of the Purchase Transaction Request and forward this to the Business office for processing.

Revised: January, 2009

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