

2600 Claims

2601 Authority~~2 Board of Examiners to Examine Claims against the State~~

The Board of Examiners is created in the Nevada Constitution Article 5, Section 21. More information regarding claims and the Board of Examiners can be found in Nevada Revised Statutes Chapter 353.

~~The Governor, Secretary of State and Attorney General constitute the Board of Examiners, with power to examine all claims against the State (except salaries or compensation of officers fixed by law). No claim against the State (except salaries or compensation of officers fixed by law) shall be passed on by the Legislature without having been considered and acted upon by the Board of Examiners. (Nevada Constitution Article 5, Section 21)~~

2602 State Accounting System~~4 Payment of Claims When No Legislative Appropriation Has Been Made~~

The State maintains an accounting system to track the receipt and expenditure of funds.

Cash Receipt (CR) documents should be keyed into the accounting system on the same day the funds are deposited at the bank,; but in no circumstance shall they be entered in more than two business days after the deposit has been made.

Expenditure documents (purchase orders, payment vouchers ~~receipts~~ and receipts of goods) and adjustment documents (journal vouchers) should be keyed into the accounting system timely in order to process orders and payments and maintain accurate accounting of the State's revenues and expenditures.

The State maintains a set of accounting policies and procedures for the use of the accounting system which are issued by the State Controller and are available on-line at the following ~~internet~~ address by clicking on the "Accounting Policies and Procedures" link:

http://intra.ktl.nv.gov/intranet/FinancialReport/FR_index.html

~~The Board of Examiners shall:~~

- ~~1. Examine all claims against the State presented to the Board by petition, for which no appropriation has been made and which requires action by the Legislature;~~
- ~~2. Take all evidence in regard to the claim, which may be offered by the claimant or deemed proper by the Board. The evidence shall be reduced to writing, and the petition, the written~~

evidence and the opinion of the Board in reference to the merits of the claim shall be transmitted to the Legislature on the first day of its next session. (NRS 353.085)

~~2606 Payment of Claims When Legislative Appropriation Has Been Made~~

All claims against the State, for which an appropriation has been made by law and which have been authorized by law, may be presented to the Board of Examiners. The form and manner of presentation of the claim shall be prescribed by the Board of Examiners. The Board shall either reject or allow the claim, in whole or in part, within 30 days from its presentation and shall transmit the claim to the State Controller. The Board may adopt regulations providing for the use of sampling procedures and post audit techniques for making such a determination. (NRS 353.090)

~~2607 Reserve Category~~

No state claim shall be paid directly from a Reserve category without prior written approval of the Department of Administration, Budget Division.

~~2608 Budget Director is Ex Officio Clerk of Board of Examiners~~

The Budget Director is the ex officio Clerk of the Board of Examiners. The Clerk assists the Board of Examiners in the examination, classification and preparation for audit of all claims required to be presented to the Board; conducts an effective check and post audit of all such claims submitted to the Board.

2610 Review of Each Individual Claim by Board of Examiners Not Required

The Board of Examiners does not generally act on individual claims. [Nevada Revised Statutes 353.090](#) ~~Statute~~ allows the Board to adopt regulations providing for the use of sampling procedures and post audit techniques for determining the correctness of claims for payment from the State pursuant to an appropriation or authorization by the Legislature. The Board has set up rules for the [Compliance](#) ~~Post~~ Review section in the Division of Internal Audits to follow [regarding](#) ~~Post Review~~ will test samples of agencies' s fiscal transactions for compliance with statutes, laws, regulations, and internal control standards. Exceptional transactions [may be](#) ~~are~~ referred to the Board for its action.

~~2612 State Controller Shall Not Pay Claims Unless Allowed by Board of Examiners, Exceptions~~

The State Controller shall not allow or draw his warrant for any claim which has not been approved by the Board of Examiners, or for a greater amount than allowed by the Board, except when the

~~claim has not been acted upon by the Board within 30 days after its presentation to the Board. (NRS 353.090).~~

2614 Invoices ~~Terms Defined~~

Invoice is a document issued by a vendor showing the character, quantity, price, terms, nature of delivery and other particulars of goods sold or of services rendered.

All invoices are to be processed for payment following the vendor's standard payment terms unless a discount for early payment is offered. Payments should generally be made within 30 days of invoice date.

~~**Payment Voucher** is an electronic document that authorizes payment to vendors.~~

~~**Statement** as used in connection with the term invoice, means a summary of transactions between a vendor and an agency for a specific accounting period (usually a month) presented by a vendor to show the amount due.~~

~~**Warrants** and **Electronic Funds Transfer** are issued by the State Controller in response to a claim approved for payment by the Clerk of the Board of Examiners, which is appealable to the Board of Examiners. The State Treasurer's Office is responsible for distributing all warrants to vendors after they have been issued by the State Controller and advising State agencies of the distribution.~~

2616 Supporting Documentation for Expenditures

1. The State has established a Standard Chart of ~~General Ledger~~ Accounts to be used for the processing of transactions in the State's accounting system. A complete listing is available on the Data Warehouse of Nevada (DAWN) ~~are defined on the Controller's Office~~ website (<http://dawn12.state.nv.us:7777/swmenu.htm>) by clicking on the Chart of Accounts link. ~~under Reports as referred to in Chapter 2800 of SAM.~~
2. Departments, a Agencies, or offices of state government, as well as any boards/commissions utilizing the state accounting system (or the agency providing fiscal services for ~~same the agency~~) shall maintain original documentation justifying each expenditure, including; e.g., purchase orders, original invoices, receiving documents and any other original evidence ~~documenting~~ of the State's obligation to pay the claim. ~~If an original invoice is not available, the documentation submitted should indicate it is to be used as an original invoice. An invoice must support payment of previous balances. Agencies shall make this documentation available as requested by Post Review employees.~~
3. Each transaction must have support that is signed or initialed by the agency's approving authority. Facsimile or scanned signatures or initials, ~~or scanned signatures or initials~~ are acceptable in lieu of original signatures ~~for all documents identified in subparagraph 2 above.~~
- 3.4. When deviating from standard procedures, written explanations should be included with supporting documentation.
- 4.5. Employees requesting reimbursement for out-of-pocket expenses for items purchased on behalf of the State must submit the invoice and proof of payment or a signed statement which certifies the invoice has been paid. ~~Where State employees are reimbursed for expenditures made on behalf of the State, those e~~ Employees ~~should~~ must not approve their own ~~claims~~ ~~vouchers~~ unless they are the head of the agency.

~~Alternate documentation and/or procedures which provide at least the level of control described in this section are acceptable.~~

~~2620 Miscellaneous Invoices – Items Required~~

- ~~1. All payments are to be processed following standard vendor payment terms. Standard vendor payment terms indicate payment within 30 days of invoice date.~~
- ~~2. All invoices for auto repairs, parts and services must bear the State "Exempt" license plate number of the vehicle being repaired.~~
- ~~3. Client prescriptions must bear the name of the client on the invoice.~~
- ~~4. Employees requesting reimbursement for out-of-pocket expenses for items purchased for State use must submit the invoice and a signed statement, which certifies that they have paid this expense on behalf of the State.~~

2622 Stale Claims

~~Stale claim is defined in NRS 353.097(1), means any claim which is presented for payment after the funds from which the claim should have been paid were reverted. Payment of stale claims for an agency may not exceed the amount reverted by that agency for the fiscal year during which the liabilities were incurred.~~

~~Pursuant to statute, ayment of all stale claims must be approved by the State Board of Examiners may authorize its Clerk, or a person designated by the Clerk, to approve stale claims on behalf of the Board. The Board has authorized the Clerk to approve stale claims less than \$50,000, with claims \$50,000 or greater submitted to the Board of Examiners for action. Clerk hereby designates sPursuant to statute, state agencies may to pay stale claims that qualify under sections (a) and (b) below.~~

~~A state agency may pay from the appropriate budget account in the current fiscal year (i.e., the budget account from which the claim would have been paid had it been received prior to the close of the fiscal year), if funding is available, a stale claim of the state agency which is:~~

~~Is:~~

- ~~(a) Less than \$100 (includes payroll-related); or~~
- ~~(b) For medical related expenses pursuant to a claim from a third-party administrator where the agency has established a special, separate designated category established for medical related third-party claims; or~~
- ~~(c) For payroll related expenses incurred in the immediately preceding fiscal year. These stale claims may be paid from either the State Claims Account or from current year funds as determined by the agency.~~

~~All other stale claims over \$100 must be submitted to the Budget Division for approval. Stale claims less than \$50,000 may be approved by the Clerk of the Board of Examiners or his/her designee, but those claims \$50,000 or greater are sent to the Board of Examiners for action.~~

When submitting a stale claim, the agency must specify whether the stale claim will be paid from agency resources or from the Stale Claims Account established pursuant to NRS 353.097(2). In some cases, partial payment may be made from the Stale Claims Account and partial payment from the current year funds of the budget account where the claim was incurred. ~~Stale claims that are eligible to be paid from money that was appropriated, must be paid from the Stale Claims Account up to the amount of reversion.~~

Payment of stale claims from the Stale Claims Account for an agency may not exceed the amount reverted by that agency for the fiscal year during which the claims were incurred. If the stale claims of an agency exceed the amount ~~of the reversion~~ for the fiscal year in which the obligations represented by the stale claims were incurred, the state agency may:

- (a) ~~Pay~~ the balance from the appropriate budget account with current year funds; or
- (b) ~~in advance of~~ If savings cannot be generated to cover the stale claims expenditure within the current fiscal year, requesting Interim Finance Committee Contingency Account funds or, if the Legislature is in session, a supplemental appropriation ~~if savings cannot be generated to cover the stale claims expenditure within the current fiscal year.~~

~~Stale claims~~ Once approved, a stale claim may be paid at any time, despite the age of the claim, if payable from available federal grants or from a permanent fund other than the State General Fund or the State Highway Fund may be paid from the appropriate budget account with current year funds once approved. For Agencies must remember that if the claim is being paid from authorized (i.e., non-General Fund or non-Highway Fund stale claims) monies, the claim payment from current year funds cannot exceed the amount that was available to pay the claim in the account at the close of the fiscal year in which ~~where~~ the obligation was incurred (NRS 353.097(1)(b)).

~~No stale claim shall be paid directly from a Reserve category without prior written approval of the Budget Division.~~

2624 Clerk's Authority

~~The Clerk of the Board of Examiners, or his designee, has been delegated authority to approve statutory contingency fund claims and stale claims if the agency reverted a sufficient amount to have paid the claims if they had been presented in a timelier manner. Agencies requesting funding money from the Stale eClaims Account, the eEmergency Account or the sStatutory eContingency Account funds must submit a written request including the reasons the funds are needed and copies of supporting documents that demonstrate both the need for the funds as well as the timing and that caused of the request, in the case of stale claims.~~

If the submission falls within the thresholds approved by the Board of Examiners for designation to the Clerk, the Clerk will review and approve or deny the request. If the agency disagrees with the Clerk's determination, the agency may appeal the decision to the Board of Examiners.

If the submission is outside of the thresholds delegated to the Clerk, the request will be placed on the next Board of Examiners agenda for consideration.

Other Policies

The following are miscellaneous policies not included elsewhere.:

2626 Subscriptions

Subscriptions for the purchases of books, magazines, newspapers, newsletters, films, software instructions or other publications shall be in the name of the agency and the position, not in the name of the incumbent. All subscriptions must be relevant to the operations of the agency.

Payment ~~of either~~ new or renewal subscriptions, for up to two years, may be made in the fiscal year in which that the original subscription begins or the renewal invoice is received ~~or the original subscription is invoiced~~. The subscription period ~~does need~~ not need to coincide ~~to with~~ the State's fiscal year ~~period~~.

2628 Professional Association Dues

Professional association dues for individual State employees are not an allowed ~~at~~ State expense. State funds may be used to pay dues if:

1. The State employee is eligible by virtue of the unique State position held ~~holds~~;
2. The membership is institutional; and
- ~~3. There are demonstrable benefits accruing to the State rather than the individual. ; or~~
- ~~4. The professional organization is not open to all individuals of the profession such as the National Association of Accountants, the American Society for Public Administration, etc.~~
3. _____

2629 Professional Licensure and Continuing Professional Education Costs

Where applicable, The State abides by federal and state laws and accreditation requirements regarding licensure, registration and certification of employees. Any ~~No~~ employee whose position requires a license, registration, or certification must obtain and maintain ~~shall work without an active-current~~ license, registration, or certification unless there is an exception in statute and the employee meets the conditions for the exception or the director of the agency is able to and has, for good cause, waived the requirement for a period of time in order for the employee to obtain the license, registration or certification. Exceptions and waivers must be properly documented and justified, and employees must obtain the license, registration or certification within the timeframe allowed by the exception or the waiver.

~~Each employee is responsible for maintaining current licensure, registration, and/or certification if required for his/her position. The State will not pay the costs of p~~ Professional licensure or

certification costs for ~~those State~~ employees whose job requires licensure or certification as a requirement for duty is not an allowable expense. This applies to both initial costs to obtain the license, registration or certification as well as renewal, ~~nor will it pay licensure~~ costs for employees to maintain professional credentials or licensure, ~~either because it is a job requirement or for the convenience of the State employee.~~

~~Medical professionals in State employment are not required to carry medical malpractice insurance, as the State indemnifies those employees for acts or omissions carried out in their duty as State employees.~~

~~It is the policy of t~~The State ~~to~~ encourages employees to keep their job skills current, and the continuing education and training of employees is an allowable expense, subject to budget availability, as long as the continuing education or training relates to the employee's work assignments and/or benefits the agency for which the employee works ~~credits toward that goal may be paid by the State. However, e~~Continuing education credits for the sole purpose of renewing licensure or other professional certification are ~~must~~ not an allowable ~~be at State~~ expense. Registration fees for ~~e~~conferences, classes, or other formal opportunities for skill refreshment and networking are permissible ~~State~~ expenses as long as, ~~but~~ continuing professional education credits are ~~may~~ only ~~be~~ incidental to attendance ~~in order for those to be a State expense.~~

Conference registration fees are also allowable costs if an employee:

1. Participates in the program or gives a presentation;
2. Must attend as part of his/her State duties; or
3. Participates in events or other activities related to or sponsored by State economic development or tourism marketing.

[LEF1]The name and dates of the conference, and the employee's name must be listed on the registration receipt.

2630 Decorating Offices

It is ~~not~~ the policy of the State to ~~furnish~~~~decorate~~ offices with appropriate furniture and equipment for the position. Personal decorations are not an allowable State expense, ~~only to furnish them.~~

2632 Meeting Room Rentals

Meeting rooms are available in State or government-owned buildings throughout the State~~in certain Nevada cities.~~ ~~State a~~Agencies should explore the availability and allowable use of all such~~these~~ facilities prior to incurring expenses relating to the rental ~~wherever possible and not submit claims for the expense~~ of meeting rooms ~~until exploring all State-owned facilities.~~

2634 Portrait Photographs

State policy prohibits payment of claims for portrait photography with the exception of full-time elected officials who are entitled to one official State photograph during their term in office. The payment is limited to \$150 including the sitting charge, photographs and copies.

2636 Refreshments/Host Fund

Refreshments served to individuals in offices or ~~at to attendees of~~ meetings, ~~and attendees of~~ receptions or other ~~marketing Nevada~~ activities associated with State economic development or tourism marketing ~~will be regarded as reasonable~~ are allowable expenditures only if the agency has a legislatively-approved host fund or the activity is financed with non-public revenues such as registration fees charged to individual conference attendees.

Agencies which have a legislatively approved host fund may ~~with conducting~~ activities associated with State economic development or tourism marketing, which have a legislatively approved host fund, may and incur actual costs such as transportation, lodging, food and food/refreshments for hosted dignitaries and/or client attendees of agency functions. Host funds cannot be used to purchase alcoholic beverages. The person or persons hosting such dignitaries or client attendees may ~~be~~ reimbursed for their actual cost of their meal associated with the hosted event. Normal and reasonable gratuities paid to service providers at agency directed, produced or hosted functions are ~~allowable~~ acceptable expenditures. All claims must be approved by the Department head or authorized representative, and any claim in excess of \$5.00 must be substantiated by receipts and accompanied by a detailed expense report.

Host funds ~~may~~ are not to be used for normal agency social functions or as adjuncts to an agency's normal course of business (e.g., board meetings or grant review panels).

In certain cases, the Legislature ~~may~~ has authorized food expenditures without specifically authorizing a Host Fund. ~~Any agencies may not expend any State funds on food without legislative approval does not have authority to expend State funds on food.~~

2638 Conference Hosting

Agencies may charge ~~ing~~ registration fees to finance contracts or other costs related to organizing which provide for the rental of conference rooms for seminars or conferences at State owned or non-state owned facilities. If ~~when~~ refreshments are served to attendees and/or lodging and meals for seminar or conference or seminar participants which exceed State rates, the agency shall provide documentation that the contract costs registration fees are not coming directly from funds originally under control of the a State-granting agency. State agencies may pay the registration fees for employees only if they meet the criteria under Section 2629. ~~Agencies with activities associated with State economic development or tourism marketing, which have a legislatively approved host fund, may incur actual costs such as transportation, lodging, food/refreshments for hosted dignitaries and/or client attendees of agency functions. Host funds cannot be used to purchase alcoholic beverages. The person or persons hosting such dignitaries can be reimbursed~~

~~for their actual cost of their meal associated with the hosted event. Normal and reasonable gratuities paid to service providers at agency directed, produced or hosted functions are acceptable expenditures. All claims must be approved by the Department head or authorized representative and any claim in excess of \$5.00 must be substantiated by receipts and accompanied by a detailed expense report. Host funds are not to be used for normal agency social functions or as adjuncts to an agency's normal course of business (e.g., board meetings or grant review panels).~~

~~In certain cases, the Legislature has authorized food expenditures without specifically authorizing a Host Fund. Any agency without legislative approval does not have authority to expend State funds on food.~~

2640 Sales and Use Tax

Sales and use tax is not paid on purchases made within the State or purchases shipped in from another state. Sales and use tax ~~may be~~ reimbursed to an employee when claimed as an out-of-pocket expense.

~~2642 Registration Fees~~

~~Conference registration costs will be paid if an employee participates in the program or gives a presentation, or must attend as part of his/her State duties. In addition, registration costs of attendees/participants for participation in events and other activities related to or sponsored by State economic development or tourism marketing or public relations will be paid. The name of the conference, the dates and the employee's name shall be listed on the registration receipt. (SAM 2636)~~

2644 Service Awards

The Governor or head of a State agency may present service awards to State employees if:

1. The cost of each award does not exceed \$50; and
2. The Office of the Governor or the agency has sufficient funds available for such awards.

As used in this section, **service award** means a suitable symbol, other than money, for faithful and exceptional public service.

~~State agencies are not allowed to include costs relating to the provision of service awards to employees in their requested budget. (NRS 285.080)~~

2646 Awards/Gifts to Volunteers

Individuals performing a service for a particular State agency on a voluntary basis and for which they are not otherwise compensated may be presented with an award/gift from that agency if:

1. The service performed is on the individual's own time and is not in the normal course of his employment;

2. The cost of each award/gift does not exceed \$~~50~~^{25.00}; and
3. The agency has sufficient funds available for such awards/gifts.

Members of a State board or commission are not eligible under the definition of a volunteer.

2648 Plaques

Plaques may be presented to new or expanded businesses ~~or to~~ and individuals ~~in to show~~ appreciation ~~of their~~ for contributions to the State.

The cost of each plaque may not exceed \$50, and the State agency presenting the plaque must have sufficient funds available for such costs. State agencies are not allowed to include costs relating to the provision of appreciation plaques in their requested budget.

2650 Purchase of Bottled Water

Generally, ~~the~~ purchase of bottled water is not an ~~allowable~~ ~~permitted State~~ expense.

If a State agency believes there are health related issues associated with either the source of domestic water or the inadequacy of the domestic water delivery system, the agency may submit unless justification of the as to why it is needed is approved by to the agency's assigned Executive Branch Budget Officer Analyst. Any approved justification must be kept on file at the respective agency and attached to each biennial budget submission and kept on file at the respective agency. Justification will only be based on health related issues associated with either the source of domestic water or the inadequacy of the domestic water delivery system. Any such approved justification must be attached to each biennial budget submission by the agency.

The purchase of paper cups is only permitted when the public is the consumer.

2652 Break Room Supplies

The purchase of break room supplies is not an ~~allowable~~ ~~permitted at State~~ ~~ore~~ expense. Break room supplies include, but are not limited to: ~~small appliances;~~ cleaning supplies; coffee; napkins; cups; plates; and utensils.

2656 Medical Malpractice Insurance

Medical professionals in State employment are not required to carry medical malpractice insurance as the State indemnifies those employees for acts or omissions carried out in their duty as State employees.

2700 Reserved ~~State Accounting System~~

~~2701 State Accounting System~~

~~The State of Nevada's accounting policies and procedures are issued by the State Controller and are available on-line through the Controller's Office website at the following internet address by clicking on the "Accounting Policies and Procedures" link:~~

~~<http://intra.ktl.nv.gov/>~~

~~Agencies can also access the current accounting policies and procedures directly by entering the following internet address:~~

~~http://intra.ktl.nv.gov/IFS_Files/Acctg_Policies_&_Procedures.pdf~~

~~Agencies should frequently refer to the Controller's Office website for up-to-date accounting policies and procedures issued by the State Controller.~~

~~2702 Keying of CR Documents into Advantage~~

~~All CR documents shall be keyed into Advantage on the same day the funds are deposited at the bank; but in no circumstance shall they be entered in Advantage more than two business days after the deposit has been made.~~

2800 Reserved Chart of Accounts

~~The State of Nevada's Standard Chart of Accounts is issued by the State Controller and a summary is available on line through the Controller's Office website at the following internet address by clicking on the policies and procedures link:~~

~~<http://washoe.state.nv.us:7778/>~~

~~Agencies can also access the Standard Chart of Accounts directly by entering the following internet address:~~

~~<http://controller.nv.gov>~~

~~For a complete chart of accounts listing, agencies should refer to the Data Warehouse of Nevada (DAWN) at the following internet address by clicking on the Reports—Chart of Accounts link:~~

~~<http://dawn12.state.nv.us:7777/dawn.html>~~