

# ADMINISTRATIVE REGULATION

No. 606(c)

## Board of Trustees Douglas County School District

## FINANCES

### PROCUREMENT TYPES

#### **1. Purchase Orders:**

A. A purchase order is a legal document governed by the Law of Contracts and the Nevada Revised Statutes Chapters 332 (Purchasing; Local Governments), 334 (Public Works; Cooperative Agreements) and 338 (Public Works). When a purchase order is issued accepting a vendor's offer, a contractual relationship arises permitting the vendor to ship and invoice goods and/or services, and committing the Douglas County School District to receive and pay for said goods and/or services.

B. All ordinary and necessary supplies, equipment, and services must be purchased utilizing the approved electronic purchase order system. Before beginning the purchase order process, the following shall be considered:

(1) All purchase requisitions must be approved by the designated Site Administrator or Classified Supervisor with valid budget authority.

(2) All requisitions for computer and technology items, other than disposable supplies, shall be reviewed with and approved by the Director of Information Technology.

(3) Review Warehouse Stock to see if an item is presently under contract or available through the in-house requisition system. Requisition internally stocked items prior to purchasing similar items from an outside source.

(4) Funds must be available in the appropriate budget category to enter the purchase order and before it is issued to the vendor.

(5) The Chief Financial Officer (or assigned designee) shall have the sole authority and responsibility for the issuance of purchase orders.

(6) All purchase orders must comply with the bidding/solicitation requirements of AR606(b) and NRS Chapter 332 (including thresholds for informal solicitation when the estimated annual amount required to perform the contract is \$50,000 or more but not more than \$100,000, and formal advertised bidding when the estimated annual amount required to perform the contract is more than \$100,000, unless an exception applies under NRS 332.112–332.148 or NRS 332.115–332.117). The initiating department is responsible for confirming compliance before submission.

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(7) Whenever practical and cost-effective, consider utilizing contracts awarded through cooperative purchasing agreements with other governmental entities or cooperative purchasing organizations per NRS 332.195, prior to initiating a new solicitation or direct purchase, and, when federal funds are used, only if the cooperative contract and procurement process comply with applicable federal procurement standards.

### **2. Confirming Purchase Orders:**

A confirming purchase order shall only be issued by the Chief Financial Officer (or assigned designee) in emergency circumstances as defined in NRS 332.112 and NRS 332.150, where delay would impair or endanger the health, safety, welfare, or property of the public or the District, or under other limited exceptions in NRS 332.115–332.148 where competitive solicitation is not practicable. It serves solely as documentation of intent and does not replace required pre-approval processes except in true emergencies. For purchases using federal funds, any use of confirming or noncompetitive orders must also satisfy the conditions for noncompetitive procurement in 2 CFR § 200.320 and be documented accordingly. Confirming orders must be accompanied by a written justification documenting the emergency or exception, and may be subject to post-review for compliance. Routine or anticipatable needs do not qualify.

### **3. Procurement Card:**

A Procurement Card is any charge card issued by an approved vendor, as determined by the Chief Financial Officer, for small dollar purchases of goods and services for the sole benefit of the District, in accordance with NRS 332 and District policy. An employee is eligible to utilize a card if they meet all requirements listed in the Business Services Procurement Card Process Manual. All policies and procedures in this regulation must be followed without fail or card privileges may be suspended or revoked.

Procurement card use must adhere to all limits, categories, and prohibitions in the Business Services Procurement Card Process Manual, including compliance with AR606(b) thresholds (e.g., no single transaction or series of related transactions may be structured to circumvent informal or formal bidding requirements when the estimated annual amount required to perform would otherwise reach those thresholds, unless a documented statutory or federal exception applies). When federal funds are used, procurement card transactions must also comply with the District's documented micro-purchase and small purchase procedures under 2 CFR § 200.320, including documentation that prices are reasonable and that micro-purchases are distributed equitably among qualified suppliers to

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the extent practicable. Cards may not be used for capital equipment, travel (unless specifically authorized), or any prohibited items per the manual or NRS.

The Chief Financial Officer shall periodically review card usage reports for compliance.

Violations may result in suspension, revocation, disciplinary action, and/or personal liability for unauthorized charges.

### **4. Petty Cash:**

Any employee of the District who purchases supplies, materials, equipment, or services on the credit of the District in any manner other than as authorized by this regulation, related administrative regulations (including AR606(a), AR606(b), and AR606(e)), the Business Services Procurement Card Process Manual, applicable Board policy, or Nevada law may be subject to personal liability for the amount of such purchase(s), disciplinary action up to and including termination, and any other remedies available under law.

### **5. Purchases Using Federal Funds**

All procurement types described in this regulation (purchase orders, confirming purchase orders, procurement cards, and petty cash) that use federal funds must comply with the District's federal procurement procedures implementing 2 CFR Part 200, including methods of procurement, thresholds, competition requirements, documentation, and debarment checks, as set forth in AR606(b) and related procedures.

See Policy related to this Administrative Regulation

AR606(a)  
AR606(b)  
AR606(e)

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