

Tuition paid by or on behalf of a student of the School of Medicine shall be revenue of the budget for the School of Medicine.
(B/R 12/04)

Section 21. Distribution of Fees and Tuition, William S. Boyd School of Law

The distribution of the Registration Fee per semester for students in the Williams S. Boyd School of Law shall be established by the Board of Regents:

Tuition paid by or on behalf of a student of the William S. Boyd School of Law shall be revenue of the budget for the William S. Boyd School of Law.
(B/R 12/04)

Section 22. Distribution of Fees and Tuition, School of Dental Medicine

The distribution of the registration fee per semester for students in the School of Dental Medicine shall be established by the Board of Regents:

Tuition paid by or on behalf of a student of the School of Dental Medicine shall be revenue of the budget for the School of Dental Medicine.
(B/R 12/04)

Section 23. Collection of Student Loans

1. When a student has been a recipient of a student loan and repayment of such a loan is overdue, such student shall be notified by the proper officers through the U.S. mail. If there is no response within a period of 10 days, another such notification shall be given. If the recipient has not responded to the second letter by the date specified, the account shall be collected in a manner determined by the proper authority.
2. Annually, at fiscal year end, each institution will report to the Board of Regents the total amount of student loans outstanding at the beginning and end of the year, the loans awarded and collected during the year, the dollar amount of loans written-off during the year, and the percentage of loans written off during the year, as a percent of loans awarded. All institutions will follow standardized collection and write-off procedures. It is understood that a 'hold' shall be retained on the student's records.

(B/R 10/83)

Section 24. 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 guests of the NSHE or one of its institutions in the conduct of necessary business activities. Hosting must provide a benefit to the System or institution through the establishment of good will, promotion of programs, or creation of opportunities for meetings in which the mission of the System or NSHE institution may be advanced.

All expenditures that are essential and part of a program, such as faculty and student recruitment activities, marketing, employee professional development, participant-funded events, and food supplied for culinary programs are normal operating expenses and not a host expense.

2. Restrictions.

- a. Host expenditures may not be charged to state accounts.
- b. Host expenditures may not be used to pay or reimburse expenses otherwise not allowed by state or institutional regulations.
- c. Gratuities shall not exceed 20 percent of the cost of a meal.
- d. Any NSHE-registered lobbyist shall provide a copy of required State of Nevada expense reports to the chancellor and to the Board Chair at the time they are submitted to the state.
- e. Further restrictions and policies related to the management of host accounts may be provided through procedures established by the chancellor. Each person authorized to use a host account shall be provided with a copy of the Chancellor's procedures and this section of the Board *Handbook*.

3. Authority.

The Board of Regents delegates to the chancellor, for the System Administration, and to the presidents, for each institution, the authority to establish host accounts for the following:

- a. Grant, contract or gift accounts where the donor or sponsor specifically provides for host expenditures.
- b. Student government funds.
- c. Unrestricted institutional funds.

Reimbursement for host expenditures of the chancellor must be approved by the Chair of the Board of Regents. Reimbursement for host expenditures of an institution president must be approved by the chancellor. Exceptions to this policy are subject to approval by the chancellor

4. The NSHE Internal Audit Department will test and sample host accounts annually.
5. Institutions may define further conditions for the use of host accounts.
(B/R 12/05)

Section 25. Property, Capital Improvement Planning, and Facilities Management

1. Vandalism. The chancellor shall establish procedures concerning the reporting and investigation of damage to NSHE institutional buildings, equipment, or other property.

**NEVADA SYSTEM OF HIGHER EDUCATION
PROCEDURES AND GUIDELINES MANUAL**

CHAPTER 5

FISCAL PROCEDURES

Section 1. Management of Host Accounts/Expenditures (formerly CM 01-02)

Requests by a president for reimbursement of expenses from president's Host funds must be submitted to the chancellor for approval. The president's hosting claims cannot be approved by employees subordinate to the president. Similarly, the chancellor must request approval from the Board Chair for reimbursements from chancellor's Host funds.

All host account expenditures (both president's Host funds and Institutional Host funds) must conform to Board of Regents' policy and chancellor's procedures established herein, and claims for reimbursement must include proper documentation.

For a president's or chancellor's spouse, significant other or guest, host account funds may be used to pay transportation, lodging, and meal expenses (in accordance with the standard reimbursement rates) when she or he by reason of a personal relationship is expected to accompany the president or chancellor to events outside a 50-mile radius from home for the purpose of assisting the president/chancellor in representing the institution/system.

These procedures are in addition to the Board of Regents' policies on host expenditures defined in the *Handbook*, Title 4, Chapter 10.

1. Authority. The authority to designate a specific account as a host account is delegated by the NSHE Board of Regents to the chancellor (for System Administration) and to the presidents (for each institution). Due to the sensitive nature of hosting expenditures, the president may not delegate signature authority below the level of vice president, deans, or direct reports to the president.
2. Restrictions. Host account expenditures may not be used to circumvent state or institutional regulations that restrict reimbursement rates for state-funded activities.
 - a. Host funds shall not be used to reimburse employees for expenses incurred while in travel status in excess of state-approved lodging and/or per diem rates.
 - b. Per diem will not be reimbursed to an employee or contractor for meals that have been otherwise paid as a host expense.
3. Participants. Host expenditures are warranted for business events and functions where personnel external to an institution are necessarily in attendance. Where the only participants at a business event or function are institutional employees, host expenditures may be approved by the person with account-signature authority if:
 - a. It is a special event, such as a retreat, retirement or annual recognition or award ceremony, or
 - b. It is a business meeting or workshop, scheduled for a specific agenda that runs through normal meal or break times and whose schedule permits the efficient gathering of employees from different offices or units across the institution.

- c. Spousal cost is reimbursable if approved by the president of the institution.
 - d. The primary beneficiaries/attendees are medical or dental residents whose duties restrict the resident to the premises.
4. Documentation. Hosting expenditures should be documented in accordance with Internal Revenue Service guidelines for expense substantiation. This includes, but is not limited to, amount, date, time, place, business purpose, and business relationship of those attending the function. This is referred to as the "who, what, when, where and why" substantiation. In the case of large gatherings, identification of groups of people invited may be satisfactory. All receipts submitted for payment must be originals that clearly indicate the vendor and date of purchase.
 5. Annual Review Required. Each host account will be reviewed annually by the institution's Controller or designee to determine that the account continues to be necessary for hosting purposes.
 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 on the basis of affirmative answers to two or more of these standards:
 - I. Is it an event at which individuals are likely to be present with whom the chancellor, institutional president, or an appropriate representative wishes to interact on pressing System or institutional business? Will attendance at the event enable or advance such interaction, either at the event or later?
 - II. Is it an event at which individuals are likely to be present with whom the chancellor, institutional president, or an appropriate university representative wishes to interact in order to advance fund-raising or community relations goals? Will attendance at the event enable or advance such interaction, either at the event or later?
 - III. Is it such a high-profile event that attendance by the chancellor, institutional president, or appropriate university representative is important to the recognition of the NSHE or System institution as an important corporate citizen in Nevada?
 - IV. Is it an event at which students and/or faculty from the System institution can meet and interact with special guests for educational purposes?
 - V. Will the event honor an individual who is – or has been – a significant donor to or supporter of the System institution? Will attendance by System or institutional representatives either convey thanks for such private support in an important and meaningful way or advance the institution's conversations with the individual about additional future support?
 - b. No tables will be purchased by System institutions at events hosted by other institutions within the NSHE.

- c. No tables will be purchased by System institutions at events hosted by organizations officially registered as political action committees.
- d. System institutions shall be limited in their expenditures of host funds for table purchases not to exceed \$30,000 annually:
 - I. If a private donor or corporation provides a donation specifically for a System institution to purchase a table, the donation shall not count toward the institution's annual limit.
 - II. Donations/Foundation purchases are included in the above table restrictions.
- e. On a case-by-case basis, the chancellor may grant waivers for table purchases exceeding the annual purchase limit established in subsection 7.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, 11/12, 9/14)

Section 2. Purchasing and Related Procedures

The Business Centers conform to the following procedures:

- I. Basic Purchasing Procedure. Except for personal/consultant services involving technical, professional or specialized skills or training and as noted in Chapter 5, Section 2c, 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.
 - a. Single or conglomerate purchases from a single vendor, the estimated cost of which is \$50,000 or more shall be purchased after the Purchasing Department:
 - (1) advertises for bids at least once in a newspaper of general circulation in the area of the campus to be supplied and not less than four (4) calendar days prior to opening bids;
 - (2) gives written notice to pertinent vendors on the "vendors list"; and
 - (3) publicly opens, reads aloud and records sealed bids at the time and place so advertised.
 - b. A contract of any nature may be entered into without advertising when the estimated amount required to perform the contract is less than \$50,000: