



Jim Pillen, Governor

To: All State Agencies
From: Department of Administrative Services, Materiel Administrator
Application: Purchasing
Subject: Two-Way Match
Effective Date: 07-01-2025

Under Neb. Rev. Stat. § 73-806 all state agencies, including the courts, the Legislature, and any officer or state agency established by the Constitution of Nebraska shall process and documents all contracts through the state accounting system (EnterpriseOne). In order to also provide an accountable, efficient reporting method of expenditures for any service purchase with a Service Contract (O4) an agency must generate a purchase order to process payment(s) against the Service Contract (O4) at any dollar amount.

- A Two-Way Match Purchase Order (Z8) can be utilized on all service purchases, with the exception of IT-related services. The Z8, once approved, is self-receipting, and is then matched with the invoice to process payment.
- A standard Services Purchase Order (O9) or (O6) shall be used for all IT-related services and for any other service purchase where an agency opts to use the Three-Way Match process. The O9 or O6, once approved, will need to be “receipted” in EnterpriseOne. The Purchase Order, the invoice and the receipting batch are all matched to process payment.

Michelle Potts, Materiel Administrator

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