



**STATE OF NEVADA**  
**DEPARTMENT OF ADMINISTRATION**  
*Budget Division*

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**POLICY DIRECTIVE #BD-2015-03**

April 23, 2015

**TO:** All Agencies

**FROM:** James R. Wells, CPA, Interim Director 

**SUBJECT:** SFY16-17 Work Program Availability and Terms

The Budget Office is enabling work programs in the NEBS Work Program module for SFY16 and SFY17 in advance of receiving the legislatively approved SFY16-17 budgets from the legislature. In providing this opportunity, some limitations are required to ensure compliance with statute and regulations.

In lieu of the legislatively approved budgets, these work programs will be based upon the NEBS SFY16-17 version G07 Governor Recommends with Approved Budget Amendments as Proposed to the legislature. This version is not the legislatively approved version and does not reflect any approvals, rejections, or changes being made by the current legislature. It is also subject to additional amendment requests as may be directed by the Governor.

In basing these work programs on the NEBS SFY16-17 version G07, agencies are able to submit work programs to the Interim Finance for consideration to begin fiscal year 2016. The cumulative sheets for these work programs will indicate the initial budget authority is based on version G07, not L01. When the legislatively approved budgets are available, the cumulative sheets for these work programs (including approved, pending, draft, new, etc.) will be updated to be based on the legislatively approved NEBS SFY16-17 version L01, as done historically.

Of note, work programs for SFY17 should only be created if they require Interim Finance approval and are direct companions to SFY16 work programs also requiring Interim Finance approval. This will allow agencies to request approval for both years of the same purpose at a single Interim Finance Committee (IFC) meeting. All other SFY17 work programs should not be created until the legislatively approved budgets are available in the NEBS SFY16-17 version L01, including any SFY17 work programs for non-executive budget accounts.

Enabling work programs for a budget period not yet legislatively approved creates challenges. Statute subjects work programs to the thresholds for Interim Finance consideration based upon the legislatively approved budgets, not the Governor Recommends budgets. While the NEBS SFY16-17 version G07 may be used as a reference to determine if a work program requires Interim Finance approval, the official determination will be based upon the legislatively approved budget. This means the determination if Interim Finance approval is required is subject to change when the initial budget authority for these work programs is converted from version G07 to L01.

To ensure compliance, the Budget Office will not approve any SFY16 or SFY17 work programs (regardless if the request is for an executive or non-executive budget account in SFY14-15) until the legislatively approved budgets are available in the NEBS SFY16-17 version L01, anticipated in mid-June. Once available, all work programs will be reviewed by the Budget Office using the updated cumulative sheets. Work programs for non-executive budget accounts will be processed as non-IFC requests. Any request submitted for consideration at the IFC's June meeting subsequently determined by the Budget Office to be non-IFC will be withdrawn from the June IFC agenda and processed as a non-IFC request. Any request not submitted for the June IFC consideration but determined by the Budget Office to require Interim Finance approval will be submitted for the next IFC meeting.

If you have any questions about this process, please contact your agency's assigned Budget Office Analyst.