

Brian Sandoval
Governor

James R. Wells, CPA
Director



Janet Murphy
Deputy Director

**STATE OF NEVADA
GOVERNOR'S FINANCE OFFICE
Budget Division**

209 E. Musser Street, Room 200 | Carson City, NV 89701-4298
Phone: (775) 684-0222 | www.budget.nv.gov | Fax: (775) 684-0260

ALL AGENCY MEMO – 2017 – 10

August 10, 2017

TO: All Agencies

FROM: James R. Wells, Director
Governor's Finance Office

SUBJECT: Stale Claims

A handwritten signature in blue ink, appearing to read "J. Wells", is placed over the name of the Director in the FROM field.

Expenditures should be paid in the fiscal year in which they are incurred. Only expenditures received after the close of the fiscal year may be considered a stale claim. Pursuant to NRS 353.097, a stale claim must be approved for payment by the State Board of Examiners (BOE) or the Clerk if the stale claim is less than \$50,000. The Clerk of the Board has designated the Executive Branch Budget Officers in the Budget Division to approve stale claims less than \$50,000.

Stale claims funded by General Fund appropriations are eligible to be paid from the Stale Claims Account up to the amount the budget account reverted to the General Fund. If stale claims exceed the amount of the reversion for the fiscal year in which the obligations were incurred, the state agency may pay the balance with current year funds or request contingency funds or a supplemental appropriation.

For federal grants or permanent funds other than the General Fund, stale claims may be paid from current fiscal year funds, despite the age of the claim, once it is approved by the BOE, the Clerk or the Clerk's designee.

A state agency may pay claims in the current fiscal year from any funding source, including General Fund, if the claim is:

- Less than \$100;
- For medical expenses pursuant to a claim from a third-party administrator; or
- For payroll expenses.

Please reference NRS 353.097 and the State Administrative Manual (SAM), chapter 2622 for guidance.