

2500 Budgeting

2502 State Budget Act

The Budget Division of ~~the Department of Administration~~ the Governor's Finance Office (GFO) of Finance is responsible for administering the provisions of NRS 353.150 to 353.246, the State Budget Act, except NRS 353.226 to 353.229. The State Budget Act requires the Chief of the Budget Division to, among other duties:

1. Appraise the quantity and quality of services rendered by each agency in the Executive Department of State Government and the needs for such services or any new services.
2. Prepare the executive budget report for the Governor.
3. Prepare a proposed budget for the Executive Department for the next 2 fiscal years (a biennium), which must include a complete financial plan and must set forth all proposed expenditures for the administration, operation and maintenance of the departments, institutions and agencies of the Executive Department.
4. Examine and approve work programs and allotments to the agencies in the Executive Department and changes therein.
5. Do and perform such other and further duties relative to the development and submission of an adequate proposed budget for the Executive Department.
6. ~~Serve as ex officio Clerk of the Board of Examiners.~~

This chapter describes policies and procedures for agencies to adhere to in order for the Chief of the Budget Division to carry out his/her duties and responsibilities.

2504 Proposed Budget for the Executive Department

~~The proposed budget for the Executive Department for each fiscal year is submitted in three four parts as described in NRS 353.205. It contains:~~

- ~~1. An outline of A budgetary message by the Governor's which includes a general summary of long-term performance goals, an explanation of means by which the proposed budget will provide adequate funding to make progress toward long-term performance goals, financial policy for the next 2 fiscal years and a general supported summary of the proposed budget to show the balanced relations between the total proposed expenditures and the total anticipated revenues (Part 1).~~
- ~~— Detailed budgetary estimates both of expenditures and revenues in a manner which sets forth separately the cost of continuing each program at the same level of service as the current year and the cost, by budgetary issue, of any recommendations to enhance or reduce that level of service. Revenues are summarized by type and expenditures are summarized by category of expense (Part 2).~~

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2. ~~Identify each long-term performance goal of the Executive Department and an explanation of how the budget will provide adequate funding for governmental functions and services (Part 2).~~
3. ~~A mission statement and measurement indicators for each program (Part 2).~~
4. ~~Statements of bond indebtedness (Part 2).~~
- ~~— Analysis of costs and benefits of each tax abatement program administered by the Governor's Office of Economic Development and the Governor's Office of Energy (Part 3).~~
5. ~~A recommendation to the Legislature for the drafting of a general appropriation bill authorizing by departments, institutions and agencies, and by funds, all expenditures of the Executive Department for the next two fiscal years (Part 43).~~
6. ~~Recommendations to the Legislature for the drafting of other bills that may be required to provide the income necessary to finance the proposed budget (Part 43).~~

~~Parts 1 and 2 are confidential except for the information provided to the Fiscal Analysis Division of the Legislative Counsel Bureau, until the Governor transmits the proposed budget to the Legislature. Part 3 4 of the proposed budget is confidential until the bills which result from the proposed budget are introduced to the Legislature (NRS 353.205(3)).~~

25064 Budget Exclusions

The State Budget Act does not apply to ~~agencies, bureaus, commissions and officers of the Legislative Branch,~~ the Public Employees' Retirement System, ~~or the Judicial Branch, or the Tahoe Regional Planning Agency, or and officers of the Legislative Branch-Branch of State government.~~ These entities shall submit their budgets to the Legislature in the same format as the Executive Budget unless otherwise directed by the Legislative ~~Commission~~Commission, (NRS 353.246). The revenues and expenditures of the exempt agencies will be incorporated in the Executive Budget. (NRS 353.210)

In addition, most boards and commissions are not subject to the Budget Act and do not submit their budgets to the Budget Division for transmission to the Legislature.

~~Agencies, bureaus, commissions, and officers of the Legislative Branch, the Public Employees' Retirement System, and the Judicial Branch of the State, and the Tahoe Regional Planning Agency, and officers of the Legislative Branch shall provide copies of their proposed budgets, which they propose to submit to the Legislature to the Budget DirectorChief of the Budget Division. The revenues and expenditures of the exempt agencies will be incorporated in the Executive Budget, in summary form only to allow for the generation of the Appropriation and Authorization bill drafts. (NRS 353.210)~~

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25086 Budget Preparation

The Budget Division issues ~~biennial~~ ~~Budget budget instructions-instructions~~ to all agencies in the Executive Branch ~~in January of~~ every even numbered year and posts a copy of the instructions on the ~~Budget Division website~~, at ~~http://budget.nv.gov~~. The budget instructions contain detailed instructions on how agencies are to prepare their budget requests. The instructions also contain a timetable of important dates applicable to the ~~even-numbered year in the biennium~~ submittal of agency request budgets.

- ~~1. January — The Budget Division issues the Biennial Budget Instructions to agencies within the Executive Branch which transmits the Governor's policies for the upcoming biennium, and includes time lines and detailed descriptions of the required elements of agency budget requests. The Budget Division also holds its biennial financial managers' seminar to advise agency fiscal representatives of budget preparation policies and procedures.~~
- ~~2. February through September 1 — Pre-budget conferences are held between agencies and representatives from the Budget Division and, where applicable, the Public Works Division and the Enterprise IT Service.~~
- ~~3. On or before September 1 — All agency budget requests are due to the Budget Division. One copy of the completed forms and all supporting documents must also be delivered directly to the Fiscal Analysis Division of the Legislative Counsel Bureau.~~
- ~~4. On or before October 15 — Agency budget requests are reviewed by the Budget Division. Agencies are scheduled for discussions in the office of the Director of the Department of Administration. Representatives of the Governor's Office and the Fiscal Analysis Division of the Legislative Counsel Bureau are given advance notice of all meetings.~~
- ~~5. November through December 1 — Further agency budget hearings with the Director of the Department of Administration are held as scheduled by the assigned budget analyst. Representatives of the Governor's Office and the Fiscal Analysis Division of the Legislative Counsel Bureau are given advance notice of all meetings.~~
- ~~6. December — Agency Executive Budget hearings are held with the Governor, if warranted.~~
- ~~7. End of December — Governor's proposed Executive Budget is transmitted for Printing.~~
- ~~8. Governor's proposed Executive Budget is transmitted to the Legislature not later than 14 calendar days before the commencement of the regular legislative session.~~
- ~~9. On or before the 19th calendar day of the regular legislative session, the Governor shall submit his legislative proposals necessary for implementing recommendations in the proposed budget or to carry out the Governor's legislative agenda.~~

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250810 Budget Hearings—Presentations with the Director of the Department of Administration the Governor's Finance Office

Agencies will have an opportunity to present their Agency Request budget to the Director of the Governor's Finance Office (GFO), the Governor's Office, their assigned Executive Branch Budget Officer within the Budget Division, and the Legislative Counsel Bureau, Fiscal Analysis Division after submitting their budget. These budget presentations are scheduled by the Budget Division.

~~The Budget Division reviews all agency budget requests and formulates tentative budget recommendations. After reviewing the tentative recommendations with the Governor, the Director of the Department of Administration will transmit the tentative recommendations to the agency head.~~

~~If the Director's tentative recommendation is satisfactory to the agency head, no additional hearings will be necessary. If the tentative recommendation is not satisfactory, the agency head may file a request for further budget hearings with the Director. On the basis of time constraints a summary of the specific points at issue must accompany the agency's request for a hearing.~~

~~After budget hearings with the Director of the Department of Administration, agencies will be given further opportunity, if desired, for a hearing with the Governor.~~

25120 Performance Measurement Indicators Priorities and Performance Based Budgeting

Priorities and Performance Based Budgeting is the process of mapping expenses at the budget account level to the goals and priorities identified by the Governor. Performance based budgeting identifies the services the state provides and measures the effectiveness and efficiency of delivering the outcomes. The Governor's Office determines the sStrategic pPlanning framework, which may include strategic priorities, core functions of government, mission driven goals, and objectives to achieve. Agencies' performance measures should support the statewide objectives.

Performance measurement indicators should reflect the extent to which the budget as presented will enable the agency to achieve its the Governor's goals and objectives. Ideally, performance measurement indicators should measure both the level of work product produced (output) and the level of impact (outcome) of an agency program. Measurement of PPperformance metrics should be constructed to encourage performance improvement, effectiveness, efficiency and appropriate levels of internal

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~~controls. is crucial to the overall management of programs since it is a tool of self-assessment, goal setting and progress monitoring. Performance measures gauge success or identify shortcomings and monitor progress toward goals.~~

The performance measurement data in the Executive Budget must be reliable. Numerical entries, percentages, and rates exhibited in the measurement indicators should reflect and support the agency's request. Furthermore, agencies must be prepared to indicate the impact of individual Enhancement decision units on the overall measurement indicators. For example, if an agency's enhancement request includes enough support to accommodate 100% of a given indicator and either the Budget Division or the Legislature reduces the amount of the request, the agency must be prepared to show what effect that reduction would have on that measurement indicator, i.e., 85%, 75%, etc.

As the performance measures are developed for the biennial budget, agencies should consider the following questions:

1. Are your performance measures SMART? (Specific, Measureable, Attainable, Realistic, Timely)

1.2. Is the data computed the same way every year?

2.3. Does the data accurately quantify the performance measures described in the Executive Budget?

In an effort to provide satisfactory answers to these questions, agencies ~~should~~ must adhere to the following requirements:

1. Develop written procedures on how the performance measures are computed. Include the formulas and information on where the data is obtained and which reports are used, if applicable. Consider using program-wide totals rather than averaging large and small programs.
2. Assign both fiscal and program staff the responsibility of reviewing the performance measurement procedures and ensure that they are followed.
3. Retain the records used in computing performance measures for three fiscal years.

25142 Operation and Maintenance for Capital Improvements ~~Improvements~~

The proposed budget submitted to the Legislature must include a separate statement of the anticipated expense, including personnel, for the operation and maintenance of each capital improvement constructed during the current biennium and thereafter which is to be used during those fiscal years or future fiscal years. Included in the statement will be the proposed source of funding. If the preliminary proposal is approved, the

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agency may proceed with the development of a complete cost estimate for inclusion in the agency request. ([NRS 353.185\(6\)](#))

This means that the construction of a capital improvement that is subject to the supervision of the State Public Works ~~Board~~ Division must have funding for the operation and maintenance of the improvement for the fiscal year in which construction is completed in order to may not be either included in the Governor's recommended capital improvement budget or before construction begun begins for previously approved capital improvement projects, unless the funding for the operation and maintenance of the improvement is included in the approved budget for the fiscal year in which construction is to be completed. ([Chapter 341](#))

~~2516~~ Development of Business Plans

~~State agencies seeking an expansion of statutory authority, an authorized expenditure or appropriation for a new program or an authorized expenditure or appropriation for a program that is proposed for enhancement by more than \$1,000,000 or 50 percent of the amount approved by the Legislature for the program for the current biennium, whichever is less, shall be required to file submit a proposed business plan as part of the budget process. The business plan(s) must be submitted to the Budget Division and the Legislative Counsel Bureau at the same time the proposed budget is transmitted to the Budget Division and the Legislative Counsel Bureau. The estimates contained within the business plan must be for the current biennium and the next two biennia.~~

~~25174~~ Bill Draft Requests

By law, the Legislative Counsel Bureau (LCB) is required to advise and assist state agencies and departments in the preparation of measures to be submitted to the Legislature. ~~The Legislative Counsel LCB~~ is prohibited from preparing proposed legislation for any agency of the Executive Branch of the State Government for introduction at any regular session of the Legislature, unless the request is approved by the Governor or a designated member of his staff and transmitted to the Legislative Counsel on or before September-August 1 preceding the convening of the session ([NRS 218D.175](#)). a request submitted on or after September-August 2 is late and must be approved by the Legislative Commission before it can be drafted. ~~-([NRS 218D.105](#)).~~ [NRS 218D.175](#)

To provide a systematic review and correlation of requests within the framework of the strategic planning and budget process, all bill draft requests (BDRs) must be submitted through the ~~Department of Administration~~ Office of Governor's Finance Office, Budget Division in the format as directed prescribed by the Director of the Office of Finance the

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~~GFO. All BDRs must be entered in the NEBS BDR module. The Director will set appropriate submittal deadlines to allow adequate time for review and action. The Governor has directed that all requests be submitted to the Department of Administration by May 1 of every even-numbered year.~~

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~~Requests should be separated designated as between either:~~

- ~~• Budget, i.e., necessary to implement the proposed budget;~~
- ~~• Policy-Housekeeping, i.e., clarification or minor changes to existing statutes; or~~
- ~~• Policy-Substantive, i.e., all other requests.~~

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~~This will help expedite the review process and facilitate the bill drafting. If you are not sure if your request is Housekeeping or Substantive, include it with your Substantive requests. Agencies must submit a separate request for each BDR and each bill must be limited to one subject, but may contain proposed revisions regarding more than one NRS section that relates to the single subject of the proposed bill.~~

~~After November 1 of every even numbered year, the Legislative Counsel is required to give full priority to the preparation of legislation requested by members of the Legislature. To avoid losing priority, agencies must submit their requests in a timely manner. The Legislative Counsel will begin drafting proposed bills immediately in the order in which the requests are received.~~

~~The Legislature has adopted strict limitations on the number of bills that can be requested during the interim. One of the limitations is upon the total number of requests that can be submitted on behalf of executive branch agencies. Such agencies must not submit more than 125 requests, excluding those bills submitted by constitutional officers and the Nevada System of Higher Education. Adherence to these limitations and the time lines for submission of proposals should result in virtually all executive branch requests being completed by the first day of session.~~

~~Written Requests~~

~~Requests for bill drafting should be made in writing. The Governor, or his designee, the Budget Director, will transmit a memorandum jointly with Legislative Counsel describing the Bill Draft Request process, and will include applicable instructions and the appropriate form. Copies of the joint memorandum are transmitted to the various division heads of each large department in addition to the executive director or head of that department. This device has been used in the past in an attempt to accelerate action by the executive agencies in requesting bills. The Governor directs that each request from a division or other agency within a department be submitted to the director of that department for approval and signature by using the State Executive Budget System, Bill Draft Request Module to submit the Department of Administration. Agencies can reproduce the forms in as many copies as necessary. Agencies must prepare an individual Bill Draft Request for each bill requested. Please note that each~~

bill must be limited to one subject, but may contain proposed revisions regarding more than one NRS section that relates to the single subject of the proposed bill.

Introduction of Legislation

All ~~agency agencies'~~ requests ~~Bill Draft Requests (BDRs)~~ that are ~~completed~~ drafted by the ~~Legislative Counsel Bureau~~ by the first day of session will be ~~randomly~~ divided between the Majority Leader of the Senate and the Speaker of the Assembly ~~and delivered on that day~~. ~~Measures~~ ~~BDRs~~ that have not been ~~completed~~ drafted by the first day of session will be randomly divided between those officers as soon as they are completed. The Majority Leader and the Speaker have 15 days in which to have the measure introduced.

~~All agency requests~~ ~~Bill Draft Requests~~ must be introduced by a standing committee. If you ~~an agency~~ receive a draft of a bill and ~~wishes~~ to make changes to a ~~Bill Draft Request~~, notify the ~~Budget Division~~ Governor's Office immediately. ~~If~~ the change is approved, ~~the Budget Division~~ the Governor's Office will notify the Legislative Counsel Bureau as soon as possible; ~~if you do not, the bill may be introduced before you can make the changes~~. Agencies may track the introduction and progress of legislation on the Legislature's website as well as utilizing the Legislature's online bill tracking.

~~Acquisition or Disposition of State Land~~

~~All legislative measures involving the acquisition or disposition of state land and containing a legal description thereof must be accompanied by the certificate per NRS 218.255.~~

25186 Fiscal Notes

Fiscal notes are an analysis required by statute that is prepared by an Executive Branch agency or local government that estimates the changes to revenues and/or expenditures that would be realized if the proposed legislation is passed. The Fiscal Analysis Division of the Legislative Counsel Bureau (LCB) is responsible for ensuring that every bill that appears to have a determinate fiscal impact to the state (i.e., tax impact, budgetary impact, transfers to local government, etc.) has a fiscal note associated with the "As Introduced" version of the legislation. The threshold for requiring a fiscal note is \$2,000 of either revenue decrease or expenditure increase. The Fiscal Analysis Division LCB is responsible for ~~ensuring that~~ notifying the Executive Branch, boards and commissions, and/or local governments to prepare the necessary fiscal notes where warranted. (NRS 218D.400 – 218D.495).

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~~NRS 218.272 requires a fiscal note be prepared for; NRS 218D.430 outlines provides requirements for fiscal notes. Fiscal notes are not required for bills or joint resolutions that pertain exclusively to the Executive Budget.~~

- ~~1. Any bill, which makes an appropriation or increases any existing appropriations;~~
- ~~2. Any bill or joint resolution which creates or increases any fiscal liability or decreases any revenue which appears to be in excess of \$2,000; and~~
- ~~3. Any bill or joint resolution, which increases or requires a term of imprisonment in the Department of Corrections, State Prison or makes release on parole or probation from the State Prison less likely.~~

The fiscal note must contain a reliable estimate of the anticipated change in appropriation authority, fiscal liability of State revenue under the bill or joint resolution including, to the extent possible, a projection of such changes in future biennia.

~~The fiscal note will be prepared by the agency receiving the appropriation or collecting the revenue. Agencies must complete and return fiscal notes to LCB within five (5) working days, which includes the reviewed by the Department of Administration Governor's Finance Office. The Fiscal Analysis Division will provide a fiscal note due date when issuing a request for a fiscal note, and returned to the Legislative Counsel Bureau within 5 working days of the note's request date. Agencies must be prepared to discuss their fiscal note when the bill is heard by a subcommittee. Agencies should track the bills for which they have prepared fiscal notes, to see if any amendments change the fiscal note, and be prepared to communicate with LCB staff or the membership of any legislative committee regarding changes to fiscal impact.~~

~~251820 Budget Division Staff Assignments~~ Contacting the Governor's Finance Office

~~Each budget analyst Executive Branch Budget Officer within the Budget Division is assigned to specific agencies. Agencies with general questions, such as the preparation of budgets, position control and work program documents may should contact their assigned analyst budget officer assigned for assistance on budgeting, work program and position control matters. Specific staff assignments are published on the Budget Division's the Governor's Finance Office website, at <http://budget.nv.gov>.~~

~~Extraordinary questions of budget policy may be directed to the Deputy Budget Administrator of the Budget Division or the Director of the Department of Administration. Questions concerning agency audits and internal controls may should be directed to the Division of Internal Audits. Questions concerning agency systems of internal controls may be directed to the Division of Internal Audits. A staff directory for Internal Audits is also available on the Governor's Finance Office website, at <http://budget.nv.gov>.~~

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25220 Work Programs for Fiscal Year Opening and Closing

Prior to the start of any given fiscal year, the ~~Budget Finance~~ Director of the GFO, on behalf of the Governor, provides the Controller's Office with an electronic file of the Executive Department's legislatively approved budget (work program) to download into the Controller's Integrated Financial System (IFS). ~~Non-executive budget accounts require a work program at the beginning of each fiscal year to establish the account in the Advantage system.~~ IFS. The Budget Director, on behalf of the Governor, then issues an All Agency Memorandum to agencies within the Executive Department instructing them to access and Agencies should print their work program detail reports from the Nevada Executive Budget System for the upcoming fiscal year. These reports contain all appropriations and authorized expenditure levels for the fiscal year. Agencies are instructed to review the detail reports for compare the information in IFS with their Legislatively Approved budget reports in the Nevada ~~Executive~~ Executive Budget System (NEBS) to ensure IFS is accurate. Contact your assigned budget officer if there are discrepancies.

~~and are advised to process a balance forward work program (budget reconciliation form), issued by the Controller's Office, to record cash balances different than the legislatively approved amount contained within their work program detail reports.~~

Once all transactions have been posted for a fiscal year, agencies must ~~complete~~ complete the state fiscal year end closing process. The Controller's Office requires ~~agencies~~ agencies to complete the State Fiscal Year End (SFYE) ~~c~~ Closing Document form ~~be completed~~ at the end of each state fiscal year for all budget accounts, ~~including~~ non-executive accounts. Each fiscal year, the Controller's Office publishes guidance on the closing process, including deadlines for posting transactions.

~~The SFYE closing document module and instruction manual is available on the GFO website. Agencies are required to prepare and submit a budget cash closing reconciliation with their SFYE submittal. The template for the cash reconciliation is found on the GFO website under Budget Forms. Agencies enter budget account information in the SFYE module in the Nevada Executive Budget System (NEBS). A manual is available on the Governor's Finance Office website.~~

2522 Year End Reversions

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Except for the balance in any proprietary fund and appropriated or authorized reserves, any balance remaining at the end of a fiscal year in a budget account of an agency, department or institution of the State of Nevada, reverts to the source of funding supporting the agency, department or institution. If that source of funding is federal money or a source of revenue the use of which is restricted by statute, then the balance may be authorized for expenditure under a work program for the subsequent fiscal year in accordance with the provisions of NRS Chapter 353.

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2524 Work Program Revisions – General

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A work program is the document used to request changes to a legislatively approved budget or to establish a budget for a non-executive budget account. It identifies the proposed sources of funds to be received by an agency and shows a plan of how the money is to be spent. It must be self-supporting. NRS 353.220 describes the procedure for work programs, including the thresholds for IFC approval.

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To assist agencies, the Governor's Finance Office GFO publishes the Work Program Manual that explains the purpose of work programs and procedures to complete a work program. The Governor's Finance Office GFO also publishes a decision tree related to IFC thresholds for work programs, under the Forms menu on the website. ~~(add link to document).~~

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In limited circumstances, agencies may process work programs due to emergency (as defined in NRS 353.263[1]) to ensure protection of life and property, and these work programs must be reported to the Interim Finance Committee at its next meeting after the work program processes (NRS 353.220[5][a]). Similarly, "expeditious action" work programs may be processed with the approval of the Governor and the GFO, and the Interim Finance Committee has 15 days after the request is submitted to the IFC to consider the work program (NRS 353.220[5][b]).

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~~Agencies submitting work programs to revise their original legislatively approved budgets must attach two (2) copies (the original and one copy) of their detailed supporting back up documentation to the work program and forward it to the Budget Division for the division to act upon.~~

25265 Authority to Accept Gifts and Grants Not Requiring Interim Finance Approval, or by Expeditious Action

~~The general provisions of (NRS 353.335) provide that a state agency may accept, with the approval of the Governor or his delegate the Budget Director, any gift or grant of property or services from any source if the gift or grant was already included in the~~

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agency's legislatively approved budget or authorized by any other act of the Legislature authorizing the receipt and/or expenditure.

NRS 353.335 also provides the authority for agencies, with the approval of the Governor or his delegate, to accept gifts and grants other than those that are already included in the legislatively approved budget. Agencies should follow the general guidelines listed below, and consult the statute and their assigned Executive Branch Budget Officer as necessary to determine how to proceed with any work programs, outside the legislative or Interim Finance approval process under the following conditions: including the thresholds requiring Interim Finance Committee approval.

1. The gift or non-governmental grant does not exceed \$20,000 in value;
2. The government grant does not exceed \$150,000 in value and does not involve the hiring of new employees. Any grant associated with the hiring of new employees would require Interim Finance approval, regardless of the amount and source of the grant;
3. The gift or grant is necessary because of an emergency as defined in NRS 353.263 or for the protection or preservation of life or property. Acceptance of the gift or grant under this condition requires reporting the action to Interim Finance as an information item indicating the acceptance and reason for the "emergency" action taken. These types of work programs rarely occur due to their nature, and require the advance approval of the Director of Administration and/or the Deputy Budget Director; or
4. The gift or grant would be forfeited if the State failed to accept it before Interim Finance Committee can take action on the request (45 days from the time of submittal to the committee secretary as provided in NRS 353.335(c).) Under this condition the Governor can submit an expeditious request to the Interim Finance committee to approve the acceptance of the grant. Any proposed acceptance, which is not considered within the 15-day period, shall be deemed approved.
 1. New governmental grants less than or equal to \$150,000 are able to be added to a budget account via work program without approval by the Interim Finance Committee (IFC), but those over \$150,000 require IFC approval.
 2. Non-governmental gifts or grants less than or equal to \$20,000 may be added to a budget account via work program without IFC approval, but those over \$20,000 require IFC approval. However, if a work program requiring IFC approval is not necessary, agencies may still have to provide an action item for IFC's consideration.
 3. When agencies receive a grant (typically a block grant) from the federal government that requires a public hearing, NRS 353.337 allows agencies to submit the item to IFC in lieu of a public hearing in accordance with NRS 241.

This chapter section does not apply to:

1. The Nevada System of Higher Education; or
2. The Department of Health and Human Services while acting as the state health planning and development agency pursuant to paragraph (d) of subsection 2 of

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NRS 439A.081, or for donations, gifts or grants to be disbursed pursuant to NRS 433.395 or NRS 435.490 ; or

1. ~~or~~

2.1. ~~The Nevada System of Higher Education; or~~

3.1. ~~For donations, gifts or grants to be disbursed pursuant to NRS 433.395 or NRS 435.490 ; or~~

4.3. ~~For~~ Artifacts donated to the Department of Tourism and Cultural Affairs.

~~When agencies receive a grant from the Federal Government that requires a public hearing, NRS 353.337 allows agencies to submit the item to IFC or a meeting in accordance with NRS 241.~~

252840 Interim Finance Contingency Fund Account

~~Agencies qualifying under the provisions of NRS 353.268 NRS 353.268 shall submit a request to the Board of Examiners (BOE), for an allocation from the Interim Finance Committee Contingency (IFC) Fund Account. Requests for an allocation must be for an emergency use to supplement regular legislative appropriations that fail to cover unforeseen expenses and to meet expenses pursuant to requirements of law, or as provided by specific statute.~~

~~A memorandum from the department, division, or agency to the Director of the Governor's Finance Office is required, explaining why the allocation is necessary. Requests for an allocation must be for an emergency use to supplement regular legislative appropriations, which fail to cover unforeseen expenses and to meet expenses pursuant to requirements of law, or as provided by specific statute. In addition to a memorandum requesting an allocation, agencies must submit a non-Interim Finance Committee (IFCC) work program for an allocation as backup. The work program is non-IFC because the request for a Contingency Account allocation is ~~agendized~~ agendized as an action item at the IFC meeting where it is considered.~~

~~The BOE will review and make a recommendation to the IFC regarding the requested allocation. If the BOE recommends an allocation of Contingency monies, the ~~Approval of all such requests~~ Board will forward the recommendation to the IFC, which may take ~~is subject to the independent action of~~ on the request, meaning that the IFC is not bound by the recommendation of the BOE. ~~the Interim Finance Committee.~~~~

Acquisition or Disposition 2530 Sale or Lease of State Land

~~With the approval of the Board of Examiners and the Interim Finance Committee, the State Land Registrar may sale or lease any lands owned by the State (NRS 321.335). All legislative measures involving the acquisition or disposition of state land~~

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and containing a legal description thereof must be accompanied by the certificate per NRS 218.255.

~~2526 Work Programs to Augment an Approved Budget Requiring Approval of the Interim Finance Committee (NRS 353.220)~~

The proposed acceptance of all other gifts or grants that do not qualify under Section 2524.0 will be submitted to the Interim Finance Committee of the Legislature upon the approval of the Governor or his designee, the Budget Director. The Interim Finance Committee has 45 days after the Secretary of the Committee within which to consider the acceptance receives the proposal. The period of time needed for review and evaluation of the proposal by the Budget Division is not included in the 45 days.

~~2528 Work Programs to Revise an Approved Budget Not Requiring the Approval of the Interim Finance Committee (NRS 353.220)~~

1. A State agency may, with the approval of the Governor or his delegate, the Budget Director, revise a work program if:
 - a. A request for the revision of a work program of an agency is less than \$30,000; or
 - b. A request for the revision of a work program is more than \$30,000 but **does not**, when considered with all other changes in a category, **increase or decrease** by 10 percent or \$75,000, whichever is less, the expenditure level approved by the Legislature.
 - c. Within the scope of Sections A and B, the following criteria will be followed in determining whether or not a work program requires Interim Finance Committee review and approval:
 - i. Revisions to section 4 of NRS 353.220, provides that a request for a revision of a work program be submitted to the Interim Finance Committee (IFC) only if it exceeds \$30,000. This provision would be limited to the first \$30,000 only for each category within a budget account.
 - ii. Following approval of the initial \$30,000 in a category within a budget account, a threshold of \$10,000 will be applied to each category for determination of whether or not Interim Finance Committee approval is required. Any category revision with the exception of those itemized under sub-section (3) will be subject to

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~~the \$10,000 threshold and if under that amount will not be forwarded to the IFC for its approval.~~

- ~~iii. Categories 02, Out-of-State Travel; 03, In-State Travel; 05, Equipment; and 30, Training, will have a threshold of \$5,000 rather than the \$10,000 threshold applied to all other categories.~~
- ~~iv. All work program submittals will be reviewed first for the thresholds in sub-sections (1), (2) and (3), then will be subject to the 10% or \$75,000 rule. Amounts will be reviewed for cumulative totals as well as the amount represented by the work program document at hand.~~

~~Agencies should contact their assigned budget analyst within the Budget Division, at 775-684-0222 for questions concerning these thresholds.~~

~~2. Emergency Provisions – A State agency with the approval of the Governor or his delegate, the Budget Director, may revise a work program if:~~

- ~~a. It is necessary:
 - ~~i. Because of an emergency as defined below:
 - ~~1) Invasion, disaster, insurrection, riot, breach of the peace, substantial threat to life or property, epidemic or the imminent danger thereof; or~~
 - ~~2) Damage to or disintegration of a building owned by the State or of the mechanical or electrical system of such a building when immediate repairs are necessary to maintain the integrity of the structure or its mechanical or electrical system. (NRS 353.263)~~~~
 - ~~ii. For the protection of life or property; the Governor shall approve it and shall report the action to the Interim Finance Committee; or~~~~
- ~~b. The Governor determines expeditious action is necessary by the Interim Finance Committee and whenever the Governor so certifies, the Interim Finance Committee has 15 days after receipt of the proposed revision to consider the revision. If the request is not considered within the 15 day period, it shall be deemed approved.~~

~~3. The Legislative Department, the Public Employees' Retirement System and the Judicial Branch are specifically exempted from the provisions of NRS 353.150–353.245. The Legislative Commission prescribes the method by which they shall submit and revise their budgets (NRS 353.246).~~

~~In order to provide some flexibility to meet emergencies arising during each fiscal year in the expenditures of the State distributive school fund, Nevada System of Higher Education, and various departments, institutions and agencies of the executive department of State government; the Budget Director with the approval of the Governor, may require that a non-expendable reserve be set aside out of the total amount appropriated or out of other funds available from any source whatever to the Department, institution or agency. (NRS 353.225)~~

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~~At any time during the fiscal year this reserve or any portion of it may be returned to the appropriation or added to one or more expenditures if the Budget Director so orders in writing.~~

~~2530 Work Programs to Revise an Approved Budget Requiring Approval of the Interim Finance Committee~~

~~After obtaining the approval of the Governor, or his designee, the Budget Director, Interim Finance Committee approval is required of those work program changes in excess of \$30,000 which have the effect, when taken into consideration with all other changes during that fiscal year, of increasing or decreasing any legislatively approved expenditure level by 10 percent or \$75,000, whichever is less. The Interim Finance Committee has 45 days to consider the proposed revision (after received by the Secretary of the Committee). If not acted upon within the 45 days, the revision is deemed approved. Refer to **Section 2528** for the standards used by the Department of Administration Budget Division for the implementation of these financial thresholds.~~

~~2532 Work Programs to Receive Federal Block Grants~~

~~After obtaining the approval of the Governor, or his designee, the Budget Director, and pursuant to NRS 353.345, all work programs involving any changes or augmentations of block grants are reviewed by the Interim Finance Committee regardless of the 10 percent or \$75,000 provisions of NRS 353.220 or the \$100,000 grant provisions of NRS 353.335 to allow for public testimony regarding the allocation of block grant funds.~~

~~2533 Ending Fund Balance~~

~~Except for the balance in any proprietary fund and appropriated or authorized reserves, any balance remaining at the end of a fiscal year in a budget account of an agency, department or institution of the State of Nevada, whether or not authorized for expenditure under a work program, reverts to the source of funding supporting the agency, department or institution. If that source of funding is federal money or a source of revenue the use of which is restricted by statute, then the balance may be authorized for expenditure under a work program for the subsequent fiscal year in accordance with the provisions of Chapter 353.~~

~~2534² Obligation of Unauthorized Funds~~

~~It is unlawful for any State officer, commissioner, head of any State department or other employee whether elected or appointed, to expend more money than the sum specifically appropriated or authorized by the Legislature or approved under the~~

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provisions of [NRS 353.220 to 353.335](#), for any such office, commission or department. It is also unlawful to bind, or attempt to bind, the State or any fund or department in any amount in excess of the specific amount provided by law for any purpose whatever.

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Any officer, elective or appointive, who violates any of these provisions, shall be guilty of malfeasance in office. All other persons shall be guilty of a misdemeanor. ([NRS 353.260](#))

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Agencies are responsible for tracking their revenues and expenditures throughout the fiscal year and must ensure that they have sufficient budgetary authority and/or cash prior to obligating or expending any funds.

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25354 Petty Cash Accounts

Pursuant to [NRS 353.252](#), agencies may submit written requests to the Clerk of the Board of Examiners, ~~as authorized by the Board of Examiners at their July 2003 meeting,~~ to approve requests for petty cash accounts of not more than \$500.00. The agency's written request must define the purpose for which the petty cash account will be used and provide agency's budgeted resources that will the replenishment the account. ~~Claims to replenish the account must be paid from the agency's budgeted resources and~~ processed as other claims against the State are paid. The Clerk will maintain a log by agency and amount of all petty cash accounts that he/she approves on behalf of the Board.

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25366 Board of Examiners' Emergency Account

Agencies funded with General Fund [appropriationsdollars](#) may apply to the [Clerk of the Board of Examiners](#) for an additional appropriation if the purpose of the additional funding constitutes an emergency as defined below:

1. Invasion, disaster, insurrection, riot, breach of the peace, substantial threat to life or property, epidemic or the imminent danger thereof; or
2. Damage to or disintegration of a building owned by the State or of the mechanical or electrical system of such a building when immediate repairs are necessary to maintain the integrity of the structure or its mechanical or electrical system. ([NRS 353.263](#))

2.

~~The Board of Examiners, at their July 2003 meeting, delegated authority to the Clerk of the Board of Examiners to approve payment on their behalf of all requests for additional funding from the Emergency Account. The Clerk is required to report quarterly to the Board of Examiners on the payments he approved. In addition, an account of all expenditures made from the Emergency Account in the preceding biennium is included in the Governor's Executive Budget as presented to the Legislature.~~

25388 Disaster Relief Account

When natural disasters (including, but not limited to: fire, flood, earthquake, civil disturbance) result in severe property damage and/or injury to persons that requires immediate action to protect health, safety and welfare, agencies may have access to the Disaster Relief Account (NRS 353.2705 – 2771). Unlike the Emergency Account discussed above, Disaster Relief Account funds may be provided to agencies that are not funded with General Fund appropriations.

Both state agencies and local governments may be provided grants or loans from the Disaster Relief Account, after contacting the Division of Emergency Management (DEM) for assistance in conducting an assessment of the damages resulting from a disaster event. The DEM will then assess the damage and determine whether the event constitutes a disaster for which grants or loans may be made from the Account. If so, the DEM will, after coordination with the Department of Taxation, submit the request for a grant or loan to the Board of Examiners. If approved by the Board of Examiners, the Interim Finance Committee must also approve any grants or loans made from the Account.

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2540 Board of Examiners' Reserve for Statutory Contingency Account

The Board of Examiners administers the Reserve for Statutory Contingency Account and has delegated authority to the Clerk of the Board of Examiners, or ~~their~~ ~~his/her~~ ~~their~~ designee, ~~for~~ approval of payment of ~~all~~ claims ~~under \$50,000 that are~~ allowable under [NRS 353.264](#). Agencies may apply to the Clerk of the Board of Examiners for payment of specific claims that are obligations of the State under [NRS 353.264](#), and for eligible claims against an account for which the regular budget is depleted. ~~The Clerk's determination is appealable to the Board.~~ The following ~~enumeration~~ outlines the extent to which Reserve for Statutory Contingency funds may be used and under which statute these claims are eligible per [NRS 353.264](#):

1. Obligations under Nevada Revised Statutes:

- ~~41.03435~~ ~~Defense of State employees named in civil actions~~ [Employment of special counsel by the Attorney General. This provision statute allows federal grants or funding other than General Fund, if available, - to be used before the Statutory Contingency Fund.](#)
- [41.0347](#) Defense of State officers or employees
- ~~621.02550~~ Claims arising from Interstate Compact on Juveniles
- [176.485](#) Costs of specified ~~death penalty-related~~ investigations
- [179.310](#) Rewards for the apprehension of robbers
- ~~212.040~~ Expenses for the recapture and return ~~of criminals and~~ escaped prisoners
- ~~212.050~~ Rewards for the apprehension of ~~criminals and~~ escaped prisoners
- ~~212.070~~ Costs of prosecution ~~and defense~~ related to [prisoner escapes or crimes committed in prison](#)
- [281.174](#) Unpaid travel advances
- ~~282.290~~ ~~and~~ [282.330](#) Restitution of losses suffered by local ~~entities~~ [subdivisions](#) on surety bonds issued under prior law
- ~~282.315~~ [282.315](#) Costs of investigations of losses due to negligence or malfeasance of public officers or employees
- [288.203](#) Employee Management Relations Board [panel costs](#)
- [293.253](#) Costs of publishing proposed Statewide ballot questions and explanations
- [293.405](#) Costs of recount; commencement and completion of recount; limitation on additional recount.
- ~~353.120~~ Specified refunds ~~that cannot be paid from the account in which the deposit refund was originally made~~ [paid](#)
- [353.262](#) Reimbursement of terminal leave pay up to \$12,000 for ~~u~~ ~~u~~ ~~n~~ ~~u~~ ~~s~~ ~~e~~ ~~d~~ Sick Leave and ~~u~~ ~~u~~ ~~n~~ ~~u~~ ~~s~~ ~~e~~ ~~d~~ Annual Leave
- ~~412.154~~ [Attorney General's costs for d](#) ~~Defense of members of the State Militia~~ [Nevada National Guard in active service to the State](#)
- ~~475.235~~ Fire Department claims for fighting fires on State property

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2. Eligible expenses when regular budget is depleted:

- 07.155 Public Defender compensation
- 34.750 Attorney's fees for indigent prisoners/petitioners, if Public Defender cannot pay claims
- 41.0349 Indemnification of present or former public officers, employees or legislators, if the Fund for Insurance Premiums cannot pay claims
- 41.037 Tort claims against the State, if the Fund for Insurance Premiums cannot pay claims
- 176A.640 Expenses of returning arrested probationer to court, if Parole and Probation Division cannot pay claims
- 179.225 Extradition costs, if the Attorney General cannot pay claims
- 213.153 Expenses for return of parole violators, if Parole and Probations Division cannot pay claims
- 293B.210 Secretary of State reimbursement for voting cards
- 353.264 Forestry Division reimbursement involving Life & Property (the protection of Life and Property (NRS Chapter 472)
- 535.030 Dangerous Dam and Dam Conditions

~~2540 Interim Finance Contingency Fund~~

~~Agencies qualifying under the provisions of NRS 353.268 shall submit a request to the Board of Examiners for an allocation from the Interim Finance Contingency Fund. Requests for an allocation must be for an emergency use to supplement regular legislative appropriations, which fail to cover unforeseen expenses and to meet expenses pursuant to requirements of law, or as provided by specific statute. Approval of all such requests is subject to the independent action of the Interim Finance Committee.~~

~~25422 Position Control~~

~~The Budget Director shall establish the mechanics for position control for all agencies that receive appropriated monies (except the Nevada System of Higher Education) and for certain "authorized expenditure" agencies. Prior to the start of any given fiscal year As Position As position control refers to the maintenance of the records of the number and type of authorized positions within each budget account in the Executive Budget. The Budget Division is responsible for updating the records in the Integrated Financial System – Human Resources (IFS – HR) as position changes occur. Prior to agency budget building, the Budget Division will load IFS – HR records into the Nevada Executive Budget System (NEBS). As part of the Budget Instructions, the Budget Director Division, on behalf of the Governor, issues an All Agency Memorandum~~

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~~requires agencies within the Executive Department to reconcile their positions between NEBS and IFS - HR. instructing them to access and print their position detail reports from the Nevada Executive Budget System for the upcoming fiscal year. Agencies are instructed to review the detail and advise the Budget Division of any discrepancies so the Budget Division can make any necessary adjustments or corrections. The Budget Division publishes a Budget Building Manual for each biennium which provides detailed which provides detailed detailed steps to follow when reconciling positions. The manual can be found at <http://budget.nv.gov> on the GFO website.~~

~~During the biennium, agencies may need to add positions or reclassify them. The Division of Human Resource Management (DHRM) is responsible for the creation of new class series, reclassification of positions or reallocation of existing class pursuant to NRS 284.160. NRS 284.160. The DHRM is regulated by Nevada Administrative Code (NAC) 284. NAC 284.126. NAC 284.126 outlines the process for creating a new class, reclassifying a position, or reallocating an existing class.~~

~~The Budget Division is responsible for ensuring sufficient budget authority exists for any the requests for new positions and reclassification of existing positions. Once budget authority is verified and DHRM determines the applicable class series, the Budget Division creates the new position or updating the existing position in the Division of Human Resource Management Integrated Financial System for Human Resources IFS - HR by entering any Legislative Approved new positions or reclassifications or other changes on an ongoing basis as the changes occur. The Division of Human Resource Management shall not honor a request nor approve the payroll for an unauthorized position. Establishment of a position and issuance of a position control number by the Budget Division does not determine the classification of the position. This is the DHRM's responsibility. DHRM. of the Division of Human Resource Management DHRM DHRM, and requests for establishment or change of classification should be directed to the Division of Human Resource Management. When contacting either the Division of Human Resource Management or the Budget Division concerning an existing position, identify the position by number and budget account.~~

~~The Division of Human Resource Management, through Nevada Administrative Code 284.126, requires that:~~

- ~~1. If an agency makes or anticipates making a significant change in the duties for a position or the agency anticipates a reorganization that will require the reclassification of an existing position, the reallocation of an existing class or the creation of a new class, it shall advise the Budget Division. The proposed change may not be required of an employee nor be submitted to the Division of Human Resource Management until funding for it is approved. If the Division of Human Resource Management approves the change, the Budget Division will determine the effective date if the change does not require a new class or reallocation of an existing class.~~

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2. ~~When advising the Budget Division of requests for reclassification, reallocations, establishment of new classes or new positions, the following information must be included where applicable:~~
3. ~~The new responsibilities added to existing organization mission/purpose and assigned to the position and how the organization is benefited;~~
4. ~~The responsibilities reassigned/changed with no substantial change in overall organization mission/purpose;~~
5. ~~The identity of all other positions affected by this reassignment, change or new position;~~
6. ~~The cost associated with the reassignment, change or new position;~~
7. ~~The source of funding for additional cost, both in the current biennium and in future biennium's;~~

~~The reasons for requesting a specific effective date and funding available on that specific date.~~

A new class, or reallocation of a class or class series based on ~~ana~~ study conducted by the ~~Division of Human Resource Management~~~~DHRM~~~~Management~~~~DHRM~~, becomes effective when the funding is provided by the Legislature.

8. ~~in the biennial operating budget that are impacted by the changes.~~

25444 Legislative Approval for Changes of Positions Occupational Group Changes

~~Pursuant to NRS 353.224, NRS 353.224, agencies must have the Legislature or Interim Finance Committee (IFC) approval approval to change a position from one occupational group to another. Division of Human Resource ManagementThe DHRM will submit the request to IFC on behalf of the agency once they determine the applicable class service and the Budget Division has determined funding is available. A State agency, other than the Nevada System of Higher Education and occupational licensing boards, may not change a position for which money has been appropriated or authorized from one occupational class to another, as defined by the index developed pursuant to NRS 284.171, without the approval of the Legislature or of the Interim Finance Committee.~~

The occupational class index consists of occupations in the fields of:

~~Agriculture and conservation.~~

~~Clerical and related services.~~

~~Domestic services.~~

~~Library and archives.~~

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~~Education.~~

~~Engineering and allied.~~

~~Fiscal management and staff services.~~

~~Mechanical and construction trades.~~

~~Medical, health and related services.~~

~~Regulatory and public safety.~~

~~Social services and rehabilitation.~~

~~Sworn Law Enforcement~~

~~All proposed changes of positions from one occupational class to another must be submitted to the Interim Finance Committee upon the approval of the Governor, or his designee, the Budget Director. The Interim Finance Committee has 45 days after a proposal is submitted to its secretary within which to consider it. Any proposed change, which is not considered within the 45-day period, shall be deemed approved.~~

~~2564 Charges for Expeditious Service~~

~~A State agency may charge, in addition to the fee otherwise imposed for a service provided by the agency, a reasonable fee for providing the service in an expedited manner or in a manner that is expeditious or convenient to the customer. A State agency shall not charge a fee that is in excess of 5 percent of the fee otherwise imposed. All fees so collected for this purpose shall be deposited with the State Treasurer in the account for expedited services in the general fund that incurred the cost for the service. If the account is funded with general fund appropriation, the fee shall be reverted to the general fund.~~

~~2566 Acceptance of Credit Cards or Debit Cards~~

~~Upon approval of the State Board of Finance, a State agency may enter into contracts with issuers of credit cards or debit cards to provide for the acceptance of credit cards or debit cards by the agency for the payment of money owed to the agency for taxes, interest, penalties or any other obligation or in payment for goods or services. The following procedures shall apply to this authorization:~~

~~1. Before a State agency may enter into a contract, the agency must submit the proposed contract to the State Treasurer for his review and transmittal to the State Board of Finance.~~

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2. ~~If the issuer charges the State agency a fee for each use of a credit card or debit card, the contract must include a provision that requires the State agency to pay the fee charged by the issuer for the use of the credit card or debit card.~~
3. ~~Except as provided in sub-section 4, the payment of fees charged by the issuer for each use of a credit card or debit card must be treated in the same manner as any other administrative cost of the agency.~~
- 4.1. ~~A State agency that has, during the immediately preceding quarter, provided services in an expedited manner or in a manner that is expeditious or convenient to a customer may file a claim with the Director of the Department of Administration for reimbursement of the costs to the agency for providing these services. The claim shall not exceed the total amount deposited by the agency with the State Treasurer in the account for expedited services. The director shall make a recommendation to the Interim Finance Committee to either approve the claim, in whole or in part, or deny the claim. If the claim is approved, in whole or in part, it must be paid from the account for expedited services.~~

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2568 Placement of Automated Tellers

~~Upon approval of the State Board of Finance, a State agency may enter into a contract(s) with a financial institution or other business organizations for the placement of automated tellers at locations where the agency receives payment of money. Before a State agency may enter into a contract, the agency must submit the proposed contract to the State Treasurer for his review and transmittal to the State Board of Finance.~~

2570 Definitions

~~As used in Sections 2566 and 2568, the following terms are defined:~~

1. ~~**Cardholder** — means the person or organization named on the face of a credit card or debit card to whom or for whose benefit the credit card or debit card is issued by the insurer;~~
2. ~~**Credit Card** — means any instrument or device, whether known as a credit card or credit plate, or by any other name, issued with or without a fee by an issuer for the use of the cardholder in obtaining money, property, goods, services or anything else of value on credit;~~
3. ~~**Debit Card** — means any instrument or device, whether known as a debit card or by any other name, issued with or without a fee by an issuer for the use of the cardholder in depositing, obtaining or transferring funds;~~
4. ~~**Issuer** — means a business organization, financial institution that issues a credit card or debit card; and,~~
5. ~~**Automated Teller** — means an electronic device that dispenses cash in connection with an account maintained in a financial institution or with another business.~~

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254672 Statewide Cost Allocation Plan (SWCAP)

The State of Nevada prepares a Central Services Cost Allocation Plan in compliance with federal ~~OMB Circular A-87~~ guidelines. ~~OMB Circular A-87~~ The cost allocation requirements for state governments have been consolidated with other federal guidance at 2 CFR Part 200, replacing what was previously known as Circular A-87. Cost allocation guidance is issued by the federal Office of Management and Budget. Each state's central cost allocation plan requires assessment of ~~assesses~~ all programs from their share of costs on the basis of the most appropriate methodology for central services. ~~OMB Circular A-87 establishes recommended procedures.~~ The federal guidance explains allowable costs and the allocation basis for the allowable costs to be identified to each State agency that benefits from the State central services. This benefit may be a direct benefit, e.g., computer services, or an indirect benefit, e.g., ~~controller~~ Controller's Office accounting services. The procedures followed and approved for each type of cost may result in an allocation of the costs where there is no actual, direct usage by ~~any~~ your agency, but only an indirect benefit. The plan is reviewed, negotiated and approved by the State's federal cognizant agency, the Division of Cost Allocation, U.S. Department of Health and Human Services, ~~Region IX, San Francisco.~~ Approval from this federal agency is on the basis of whether the State plan conforms to the principles and procedures found in ~~OMB Circular A-87.~~ All departments have been allocated costs on the basis of the same allocation method for each statewide cost function. Within the parameters of the basic program, the following guidelines are provided:

- ~~1. Within the Department, where separate assessments have been made, the program assessments have been made on the basis of the most equitable method for the type of costs and services provided. As a result, assessments have been made on the basis of various methodologies including total direct cost, total salaries and wages or full-time equivalent staff per program. Other assessments have been made on a total departmental basis for allocation to programs by the Department. It is possible the basis for assessment will be updated from time to time.~~

~~Those agencies that have been~~ Each agency assessed a charge indirect cost on the basis of cost identified by the Nevada in the Statewide Cost Allocation Plan have had ~~ahas~~ a special category identified as State Cost Allocation included in their budgets. ~~its~~ their budget (Category 88)s. The category number is 88. Agencies will be asked to ~~must~~ recover the amounts shown in this category and ~~remit~~ those amounts are remitted to the General Fund.

- ~~2.~~ Agencies can recover these costs, where applicable, through additional billings of federal programs for costs to federal grants and contracts, increased fees and increased assessments to those benefiting from the services.

- ~~3.~~ ~~Since~~ ~~Because~~ the methods of potential recovery vary significantly from agency to agency, specific statewide instructions cannot be developed. However, Statewide

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Cost Allocation assessments should be treated no differently than any other agency cost. The State's federal cognizant agent has approved these assessments. The assessments should be allocated or charged to agency programs the same way agency direct costs or other overhead costs are charged. This could mean that the indirect costs are allocated to State and/or general programs on the basis of the program total direct costs, salaries and wages, full-time equivalent (FTE) State case counts, clients served or other basis that is currently used by each agency to recover costs. It is important that all programs be included in the base for the costs to be equitably assessed. If past cost can be claimed, retroactive claims should be developed.

~~Procedure to Recover Costs from Federal Programs. The amount shown in Category 88 as "Statewide Cost Allocation" represents the non-General Fund share of the total cost reflected in the federally-approved Statewide Cost Allocation Plan approved by the federal cognizant agency. Unless the total cost for the fiscal year is less than \$1,000, the Office of the Controller The Administrative Services Division of the Department of Administration will automatically draw these funds from the impacted participating budget accounts, on a quarterly basis. Budget accounts with total annual payments of \$1,000 or less will be drawn once a year.~~

4. The costs reflected in eCategory 88 may not ~~be reflective of~~ reflect the total costs approved for each agency budget account. ~~For example, this may be due to the exclusion of those costs attributable to the General Fund portion of your budget(s) or other adjustments. Although you are instructed to~~ Agencies should pay only that amount which has been included in Ccategory 88 for each year of the biennium. ~~a~~However, agencies that, which prepare federal their own federally-approved indirect cost plans, should use the total SWCAP cost allocated to the agency in their submissions to the federal government. The total amounts, which can be found on the Department of Administration, Administrative Services website. Inclusion of the statewide costs identified for your agency should not be overly complicated or burdensome, however, ifl there are any questions related to the amount to be included in an individual agency's federal federally-approved indirect cost recovery plan submission, please contact your assigned budget analyst officer the Administrative Services Division, for assistance.

~~5. Instruction for Each Agency. The amount shown in Category 88 as "Statewide Cost Allocation" represents the non-general fund share of the total cost reflected in the Statewide Cost Allocation Plan approved by the federal cognizant agency. Unless the total cost for the fiscal year is less than \$1,000, the Office of the Controller Administrative Services Division of the Department of Administration will automatically draw these funds from the impacted budget accounts on a quarterly basis. Budget accounts with total annual payments of \$1,000 or less will be drawn once a year.~~

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2548 Attorney General Cost Allocation Plan (AGCAP)

The State prepares a cost recovery plan for the services provided by the Office of the Attorney General for submission to the federal government. Each agency that utilizes the services of the Attorney General will have its share of the total costs placed into a dedicated category during each budget cycle. The AGCAP is budgeted in Category 89 (AG Cost Allocation Plan).

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A budget's total AGCAP bill represents both the costs allocable to General Fund and non-General Fund revenues within that budget. In this way, the AGCAP differs from the SWCAP. The SWCAP is a recovery mechanism for the General Fund, while the AGCAP is a billing procedure for the Attorney General's clients. The Office of the Attorney General will automatically draw these funds from participating budget accounts.

If an agency has questions about the basis for its AGCAP, questions may be directed to the Office of the Attorney General.

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