

Procedure and Process for Fiscal Year Closing Document

Introduction

The Fiscal Year Closing Document forms are required to be completed by the Controller's Office at the end of each fiscal year for each budget account.

In an effort to streamline this process, the Budget Division has developed a new electronic system to capture the closing information and generate the Closing Document Report.

In lieu of the Excel form previously used, an input form will be completed. The Closing Document for the Controller's Office will be produced from this information. This input form is similar to the previous Closing Document in content; however, there are changes to the format. The report produced will be very similar to the previous form.

This tutorial is intended to demonstrate how to access and enter the closing document information. It is not intended to answer questions about calculating the closing documents. If you have questions, please contact the appropriate staff within the Budget Division or Controller's Office.

In order to access this website, a security form similar to NEBS, PPBB and BDRs must be completed, scanned and emailed to your Budget Division Analyst and copying the Budget Division main email address for coverage. This form is found on the Budget Division website under Documents/Forms. <http://budget.nv.gov/Forms/>

The security role selected will determine whether you have update or view access and at which level. Regardless if the Closing Document is completed through paper or electronically, controlling, assigning, and approving security roles to approve the Closing Document is the agency's responsibility and should be addressed in the agency's internal controls.

Your Budget Analyst will enter your access information and the user will receive an email with your password and the production hyperlink. Your unique internal payroll employee five-digit number will be used for the employee ID to log in to this website.

LogIn

Once you have received your ID and password, login to the closing document website at:

<http://closingdocuments.nv.gov/>

NEVADA BUDGET DIVISION - FY2012 CLOSING DOCUMENTS

Welcome to Nevada Budget Division's FY 2012 Closing Document Submission application. To learn more please visit budget.nv.gov/closing.

Log In

Employee ID:

Password:

This will take you to the next screen titled “My Budget Accounts,” which lists the budget accounts you can access.

NEVADA BUDGET DIVISION - FY2012 CLOSING DOCUMENTS				Welcome 12345! [Log Out]
MY BUDGET ACCOUNTS				
Budget Account	Agency Code	Form Status	Form Link	
1000 - OFFICE OF THE GOVERNOR	010 - GOVERNOR'S OFFICE	Awaiting Budget Account Submission	View Form	
1001 - GOVERNOR'S MANSION MAINTENANCE	010 - GOVERNOR'S OFFICE	Awaiting Budget Account Submission	View Form	
1002 - AG - EXTRADITION COORDINATOR	030 - ATTORNEY GENERAL'S OFFICE	Awaiting Budget Account Submission	View Form	
1003 - GOVERNOR'S OFFICE OF CONSUMER HEALTH ASSISTANCE	010 - GOVERNOR'S OFFICE	Awaiting Budget Account Submission	View Form	
1005 - HIGH LEVEL NUCLEAR WASTE	012 - NUCLEAR PROJECTS OFFICE	Awaiting Budget Account Submission	View Form	

On the “My Budget Accounts” page, click on the “View Form” link on the right side of the page for the budget account you want to access. This will bring you to the input screen for the budget account selected.

Input of Information

The following steps will guide you through this input form. The fields required are designated by an input box. **Do not round the amounts on this input form.** (Work programs are rounded to the dollar. The FY12 ending cash balance will be rounded down on the balance forward form (regardless of cents), but the FY13 work program will be rounded based on standard rounding practices--equal to or greater than .50 rounds up and less than .50 rounds down with the exception of federal funds which will round up to ensure sufficient authority. The FY12 work programs cannot be rounded up.)

1. Click on the “Edit” link to update the input form.

[<- RETURN TO BUDGET ACCOUNTS LIST](#)

BUDGET ACCOUNT: 1000 - OFFICE OF THE GOVERNOR

Current status: Awaiting Budget Account Submission

[Edit](#)

Data obtained from budget status report dated:

1. Total appropriations/revenues	<input type="text"/>
2. Less: A. Balance already carried forward to new year	Federal funds: <input type="text"/>
	Other revenue sources: <input type="text"/>
B. Balance already reverted during year	<input type="text"/>
C. Total expenditures	<input type="text"/>
3. Unexpended balance to be accounted for:	\$0.00

2. Identify the date used to obtain the data from the Budget Status Report of the Controller’s Office Data Warehouse of Nevada (DAWN).
3. **TOTAL APPROPRIATION/REVENUES**
Enter the total revenues from DAWN.
4. **LESS: BALANCE ALREADY CARRIED FORWARD TO NEW YEAR**
If there is a Legislatively Approved Balance Forward in the next year and the cash has not been deaugmented in the year being closed, no adjustment is necessary to these input boxes. However, if a work program has previously been processed, you must indicate the amount on this line and add the same amount to the total revenue in Line 1 since this work program has reduced your total revenues by the same amount.
NOTE: Federal Funds and Other Revenue Sources each have a separate input box for this amount.
5. **BALANCE ALREADY REVERTED DURING THE YEAR**
This is a rare occurrence, but if you have reverted funds in the current year to the Highway Fund or General Fund during the year, you will enter that total on this line. The totals from Category 93, Reserve for Reversion-General Funds, or Category 94, Reserve for Reversion-Non General Fund sources, are **NOT** included in this amount.
6. **TOTAL EXPENDITURES**
Enter the total expenditures from DAWN. Please ensure encumbrances have been cleared prior to processing the Closing Document.
7. **UNEXPENDED BALANCE TO BE ACCOUNTED FOR**
This line represents the difference between the revenues and expenditures. This calculation will appear on the form after clicking on the Save Changes link.

State Controller Section

The following two sections are used to show how the unexpended balance should be documented. The first of these sections is for reversions back to the fund level.

STATE CONTROLLER:

Take the following action on the balance shown on line 3 above:		
Revert this amount to the General Fund (Fund 101):	2510	<input type="text"/>
Revert this amount to the Highway Fund (Fund 201):	2510	<input type="text"/>
Revert this amount to the following fund #	<input type="text" value="325"/> 2510	<input type="text"/>
Revert this amount to the following fund #	<input type="text" value="325"/> 2510	<input type="text"/>
Revert this amount to the following fund #	<input type="text" value="325"/> 2510	<input type="text"/>

1. The first line of this section is for Fund 101, General Funds.
 - a. The portion of the General Fund that should go back to the fund level should be input into this box.
 - b. If General Funds or IFC Contingency Funds (RGL 4654) are remaining, the balance should revert to Fund 101, General Funds. This is a change from last year due to new legislation.
 - c. If a General Fund Advance (GL 2515) was given, repayment is required before the Closing Document is processed (GL 2517).
2. The second line is identified as Fund 201, or Highway Funds.
3. Additional lines are available to revert to other funds. Enter the fund number in addition to the amount reverted. Examples of other funds are: (A complete listing of fund numbers is available in the Chart of Accounts on the Controller's Website)
 - a. Fund 210 – Worker's Compensation and Safety Fund
 - b. Fund 395 – Consolidated Bond Debt Service

Balance Forward Section

The second section is used to show how the unexpended balance should be accounted for in the balance forward section. This section shows amounts that will balance forward into the next year, identifies the work program facilitating this process and identifies the appropriation unit receiving the funds.

This section is in two parts – federal funds and other revenue sources. The Leg-Approved Amount for FY13 box is needed to validate the amount of the work program, if needed.

Federal Balance Forward

BALANCE FORWARD:

Federal funds:		Amount	Leg-Approved Amount (FY13)
Federal funds balance forward to the same fund and appropriation unit:		2521 <input type="text"/>	2520 <input type="text"/>
Federal funds balance forward to different appropriation unit:			
Fund	Appr unit	Work program	
<input type="text"/>	<input type="text"/>	<input type="text"/>	
		2523 <input type="text"/>	2520 <input type="text"/>
Federal funds balance forward to different fund and appropriation unit:			
Fund	Appr unit	Work program	
<input type="text"/>	<input type="text"/>	<input type="text"/>	
		2524 <input type="text"/>	2520 <input type="text"/>
Total Federal funds balance forward:			\$0.00

Federal funds rollover (detail)	
CFDA #	Amount
<input type="text"/>	<input type="text"/>
Total (must match line above):	
	\$0.00

1. Enter the amount of the total federal funds balancing forward into the same budget account on the first line.
 - a. Identify the work program number associated with this balance forward in the input box provided.
 - b. Input boxes have been provided below this section for separating the amounts by CFDA number, which is required by the Controller's Office. The total of the individual CFDA amounts will subtotal. This calculation will appear on the form after clicking on the Save Changes link.

2. Enter the amount of the total federal funds balancing forward into a different budget account on the second line.
 - a. Identify the new appropriation unit and the work program in the input boxes provided. Identify the amounts by CFDA number similar as requested above.

3. Enter the amount of the total federal funds balancing forward into a different fund and a different budget account on the third line.
 - a. Identify the new appropriation unit and the work program in the input boxes provided. Identify the amounts by CFDA number similar as requested above.

Other Revenue Sources Balance Forward

Other revenue sources:				Amount	Leg-Approved Amount (FY13)
Other revenue balance forward to the same fund and appropriation unit: 2512				<input type="text"/>	2511 <input type="text"/>
Other revenue balance forward to different appropriation unit:					
Fund	<input type="text"/>	Appr unit	<input type="text"/>	Work program	<input type="text"/>
				2513	2511 <input type="text"/>
Other revenue balance forward to different fund and appropriation unit:					
Fund	<input type="text"/>	Appr unit	<input type="text"/>	Work program	<input type="text"/>
				2514	2511 <input type="text"/>
Total (must agree with amount on line 3 above):					\$0.00

Comments:

1. Enter the amount of the total other revenues balancing forward into the same budget account on the first line.
 - a. Identify the work program number associated with this balance forward in the input box provided.

2. Enter the amount of the total other revenues balancing forward into a different budget account on the second line.
 - a. Identify the new appropriation unit and the work program in the input boxes provided.

3. Enter the amount of the total other revenue funds balancing forward into a different fund and a different budget account on the third line.
 - a. Identify the new appropriation unit and the work program in the input boxes provided.

A comment box has been provided for any additional information you would like to provide on this budget account.

Once the form has been completed, click on the Save Changes link at the top of the page.

NOTE: Information can be saved in the middle of completing the form and return to it at a later date without losing your information.

Clicking on Save Changes takes you to the updated input screen with calculated total for the unexpended balance to be accounted for and the federal funds balanced forward.

Once submitted, approvals may be applied in sequence by authorized users. Users will be able to reject a document to a lower security level, edit a document at or below their security level, and approve a document at their security level. All documents must have the final agency approval applied by close of business on Friday, September 04, 2012.