

DEPARTMENT OF ADMINISTRATION

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ALL AGENCY MEMORANDUM #2009-06

February 9, 2009

TO: All Agencies

FROM: Andrew K. Clinger, Director

Department of Administration

SUBJECT: GOVERNOR RECOMMENDS BUDGET AMENDMENT PROCESS FOR THE

2009 SESSION

The Budget Office requires <u>all</u> Executive Budget amendments to be entered in the Nevada Executive Budget System (NEBS) Work Program module effective immediately. Each budget amendment will entail a multi-phase process before it is ultimately approved or denied.

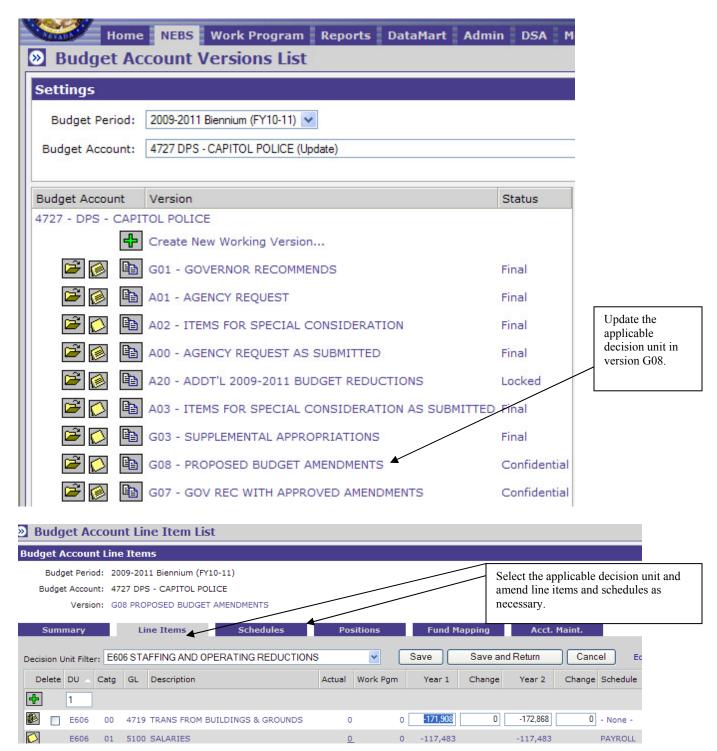
Budget amendments must qualify as both a material amount and critical in nature to the operations of the applicable budget account(s). Typically, budget amendments are prepared to revise the Executive Budget due to new information, updated revenues or to correct substantive errors.

If an agency and appointing authority determine a budget amendment is necessary, the request should be communicated to the assigned budget analyst. If the Director of the Department of Administration concurs, the assigned budget analyst will coordinate with the agency to submit a budget amendment.

To facilitate this process, the Budget Office has created version G08 – PROPOSED BUDGET AMENDMENTS in Budget Period 2009-2011 biennium. This is a copy of the G01 – GOVERNOR RECOMMENDS version. Note: agencies will only be permitted access to version G08 on an as needed basis. Otherwise, this version will not be accessible.

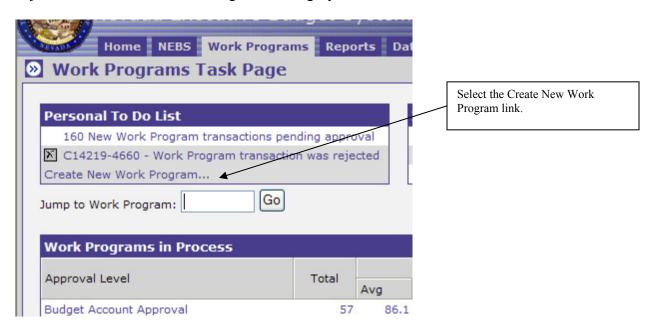
The first step of a budget amendment requires updating or creating the applicable decision unit in version G08 for the relevant budget account in NEBS line item and pertinent schedules (see next page). Notes and attachments for each budget amendment are required to fully explain the change and should be complete and concise. When updating a decision unit in the line item, be

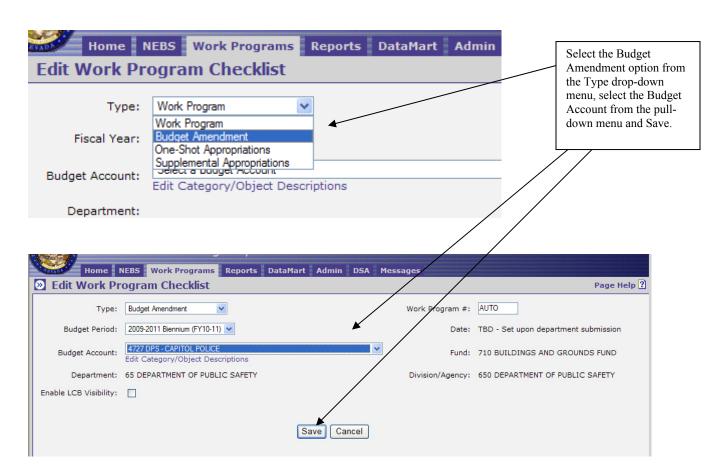
sure to enter only the cumulative revised amount. For example, if you have a contract in decision unit E606 that was reduced in version G01 in the amount of (\$5,000) each year and the reduction can be increased for a total of (\$20,000) each year, you would access G08; navigate to the Vendor Services schedule and change the decision unit E606 line from (\$5,000) each year to (\$20,000) each year; process the schedule; return to line item; balance E606 and select Save.

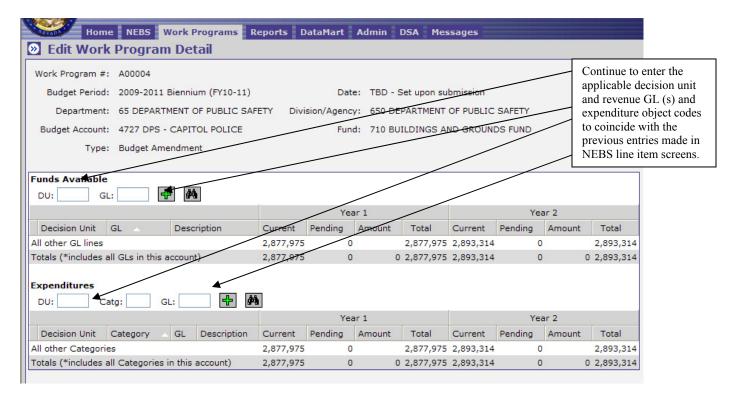


Once the update is complete and the decision unit is balanced and saved, the agency needs to create the budget amendment document in the NEBS Work Program module in version G08 (see below). The budget amendment document(s) are very similar to those created for work

programs with the exception of the Cumulative sheet, which is displayed at the expenditure object code level instead of rolling to the category level.

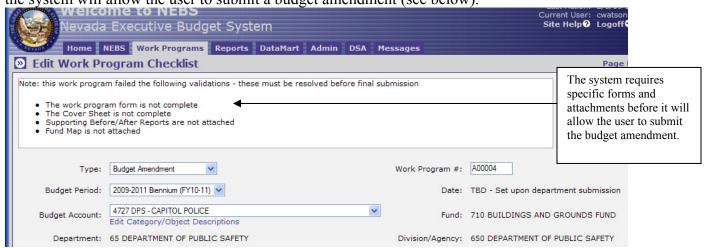






Continuing with the E606 example, enter E606 for the decision unit for both the Funds Available section and the Expenditures section as well as the same revenue GL and expenditure object code in the NEBS line item. The amounts entered for the budget amendment are the <u>differences</u> between versions G01 and G08, which are (\$15,000) each year for this example (G01 = (\$5,000)) and G08 = (\$20,000) for a difference of (\$15,000). A NEBS225 Version-to-Version Comparison report will confirm your entries are correct. The report should match the budget amendment amounts.

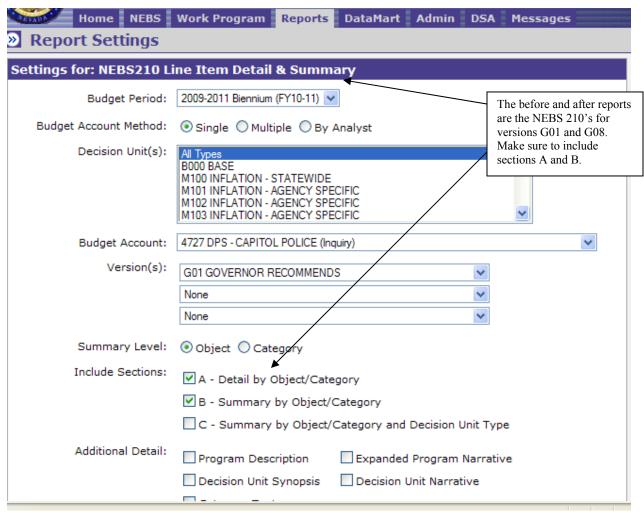
The budget amendments require certain forms to be completed and attachments provided before the system will allow the user to submit a budget amendment (see below).



Required forms and attachments are as follows:

- Budget Amendment Form (<u>still titled the Work Program Form</u>) identical to the form used for work programs
- Cover Sheet identical to the form used for work programs

- Supporting Before/After Reports the before reports are the NEBS210A Line Item
 Detail & NEBS210B Summary reports from version G01, and the after reports are the
 NEBS210A Line Item Detail & NEBS210B Summary reports from version G08 for the
 applicable budget account (see below).
- Version-to-Version Comparison report NEBS225 report comparing version G01 to version G08.
- Fund Maps identical to the requirement for work programs



Security access to NEBS has not changed. Agency staff should have the same security roles that existed during the Governor Recommends phase unless a change was requested via the NEBS Security Access Form located at the Budget Office website at the following link: http://budget.state.nv.us/forms/WP%20Access%20Form.pdf. Please use this form to update the roles of agency staff as necessary.

Please contact your assigned budget analyst if you have any questions regarding this process or with NEBS.

Thank you for your cooperation.

Andrew K. Clinger