



DEPARTMENT OF ADMINISTRATION

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ALL AGENCY MEMORANDUM #2010-02

January 6, 2010

TO: All Agencies

FROM: Andrew K. Clinger, Director
Department of Administration

SUBJECT: NEW OBJECT CODES FOR EQUIPMENT PURCHASES

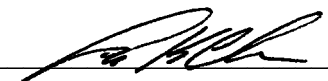
The Board of Examiners approved updates to the State Administrative Manual dollar amount thresholds for equipment purchases and fixed asset inventory (chapter 1500) at the October and December 2009 meetings. To accommodate these changes please use the following object codes for equipment purchases, which are retroactive to July 1, 2009:

7460 – 7464: For equipment under \$1,000 (no change from previous)
7465 – 7469: For equipment purchases over \$1,000 but under \$5,000

This change does not impact the 8XXX series of equipment object codes. Using the object codes listed above will allow for equipment under \$1,000 to be handled in a consistent manner with regards to adjusted base budgets. All equipment over \$1,000 but under \$5,000 should still be removed in M-150 unless the agency can provide strong justification for retaining as an on-going expense, which is explained in the forthcoming Budget Instructions for the FY 2011-13 biennium. To avoid unnecessary clean-up of the Base (FY 2010) budgets, please review these expenditures made to date for FY 2010 and make whatever corrections are necessary to ensure accuracy of base year expenditures.

This memorandum, and all other All Agency Memorandums issued by the Director of the Department of Administration, is posted on the Budget and Planning Division's website at <http://budget.state.nv.us/> under the memos link.

Thank you,



Andrew K. Clinger, Director