



Governor's Office of Finance Work Program Training

Updated: June 2023

Class Objectives

- ▶ Basic Knowledge About Work Programs
- ▶ Preparing Work Programs
- ▶ Justifying Work Programs
- ▶ Identifying Common Problems
- ▶ Submitting Complete/Accurate Work Programs

Work Program Overview

- ▶ Work Program Documents Ensure:
 - ▶ Expenditures are within approved funding
 - ▶ Budget reflects Executive and Legislative intent
 - ▶ Sufficient authority exists to carry out the agency's goals and objectives
 - ▶ Changes are consistent with the State Budget Act, NRS and federal guidelines

Work Program Overview

- ▶ Reasons for requesting a work program revision:
 - ▶ Identify and reconcile changes in the agency's funding
 - ▶ Accept a new gift or grant
 - ▶ Realign grant authority based on new or amended award (increase or decrease)
 - ▶ Increase/decrease authority to collect fees
 - ▶ Transfer authority between categories to cover a shortfall
 - ▶ Comply with legislation – Establish authority related to a bill (in the year the bill is effective)
 - ▶ Balance forward authority of remaining cash
 - ▶ Establish a non-executive budget account
 - ▶ Establish authority for IFC Contingency Funds (requires memo)
 - ▶ Request funding for a new position

When to Request a Work Program

- ▶ Provisional authority for a submission of grant application
- ▶ Upon discovery of a projected budget authority shortfall
- ▶ Prior to beginning a new program
- ▶ Prior to the agency IFC deadline – plan ahead
- ▶ Revenues are projected to exceed total work program authority at end of the fiscal year to close a budget
- ▶ Work program should be submitted prior to obligating funds

Common Work Program Issues

- ▶ Untimely submission
- ▶ Missing supporting documentation (projections, quotes, etc.)
- ▶ Amounts in back-up don't match the WP request
- ▶ Actuals in expenditure projections don't reconcile with DAWN
- ▶ Before Fund Map do not reconcile to BSR
- ▶ NEBS Cumulative Sheet does not match After Fund Map (See example of "After" Fund Map with multiple WPs in Slide 29)
- ▶ Transferring more out of a category than is available
- ▶ Narrative does not explain the revision or is not basic enough for someone who doesn't work at the agency to understand
- ▶ Combining multiple purposes for one work program

Common Work Program Issues

- ▶ Hard coded numbers in fund maps and other spreadsheets
- ▶ Grant reconciliation doesn't tie to DAWN and/or grant award
- ▶ Transferring between categories isn't justified on both sides
- ▶ Category numbers and amounts should not be included in the Purpose of the work program
- ▶ Detailed Travel Log not provided when requesting travel funds or contain employees name rather than PCN #s or titles
- ▶ Requesting a change that was requested in the budget and denied
- ▶ All companion work programs not submitted together
- ▶ Retroactive Requests – Don't spend money until the work program is approved.
- ▶ Not labeling new RGL's or Categories (needed when file maintenance is attached).

Work Program Overview

- ▶ IFC Contingency (NRS 353.268)
 - ▶ Non-restricted funds
 - ▶ Memo of request for Board of Examiners
 - ▶ Memo of request for Interim Finance Committee
 - ▶ Complete and accurate work program
 - ▶ Restricted Funds
 - ▶ Memo of request for Interim Finance Committee
 - ▶ Complete and accurate work program
- ▶ Not available for accounts that do not have General Fund or Highway Fund appropriations

15 & 45 Day Work Programs

- ▶ NRS 353.220, NRS 353.263
- ▶ Requires pre-approval from the Budget Division, prior to submitting the work program
- ▶ Request must be submitted in writing
- ▶ Emergency or protection of life or property
- ▶ Revision requires expeditious action 15 days
- ▶ Revision requires action before scheduled IFC meeting – 45 days
- ▶ Can be called at the next IFC

NRS 353.335 & NRS 353.220

- ▶ A gift or nongovernmental grant which does not exceed \$200,000 or a governmental grant which does not exceed \$200,000 - NRS 353.335
- ▶ Carrying forward money **from the immediately preceding fiscal year** with no change in purpose - NRS 353.220(8)b)

Work Program Guidelines

- ▶ Section 7 of the Authorizations Act (Section 10 in 2019)
 - ▶ Revert General Fund or Highway Fund if replaced by new funding
 - ▶ Exceptions (New in 2023 Authorizations Act)
 - ▶ The agency must demonstrate the new funding is being used for new expenditures
 - ▶ The funding source has a “non-supplant” clause (example: federal grants)
 - ▶ The agency can demonstrate that a reversion would jeopardize the receipt of the new funding

Preparing a Work Program

- ▶ Work Program Components
 - ▶ Main Tab
 - ▶ Checklist (system generated)
 - ▶ Work Program Form
 - ▶ Cover Sheet
 - ▶ Cumulative Modification Sheets (system generated)
 - ▶ Attachments Tab
 - ▶ Required attachments
 - ▶ Possible attachments
 - ▶ IFC Approval Tab

Preparing a Work Program

- ▶ Log-into NEBS and select the Work Programs Tab
- ▶ Select Create New Work Program...

NEBS - Nevada Executive Budget System
Nevada Executive Budget System

Home NEBS Activity Budget **Work Programs** BDR SFYE

Work Programs Task Page Search Work Programs

Personal To Do List

+ Create New Work Program

296 New Work Program transactions pending approval

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Preparing a Work Program (Page 21 WP Manual)

- ▶ Use the drop down to select the appropriate fiscal year and Budget Account
- ▶ Use the drop down to identify what kind of work program is being created
- ▶ Select Create – this will take you to the main work program screen and will auto-assign the work program number.

NEBS - Nevada Executive Budget System Last Action: 7/10/23 2:48 PM
Nevada Executive Budget System Current User: HEATHER FIELD (58180) ▾

Home NEBS Activity Budget Work Programs BDR SFYE Reports Data Mart Admin Messages Site Help

Create Work Program

Work Program #:

Fiscal Year: ▾

Budget Account: ▾

Department:

Division:

Status: TBD - set to Draft upon Creation

Date: TBD - set upon Department Submission

Type: ▾

Fund: ▾

Visibility: ▾

Preparing a Work Program

- ▶ Main work program screen will show mandatory items in red – these will all need to be addressed prior to submitting the work program.

View Work Program Search Work Programs

The following must be corrected before submitting:
The work program form is not complete
The Cover Sheet is not complete
Required attachments are missing: Supporting Financials, Fund Map

Work Program #: C64334
Fiscal Year: 2024
Department: 40 - DEPARTMENT OF HEALTH AND HUMAN SERVICES
Division: 400 - DHHS - HEALTH AND HUMAN SERVICES DIRECTOR'S OFFICE
Budget Account: 3150 - HHS-DO - ADMINISTRATION

Status:
Date:
Type:
Fund:
Visibility:

Work Program Checklist

- Cover Sheet *
- Work Program Form *
- IFC Approval
- Cumulative Sheet

Attachments

- Financial/Budget Status Reports *
- Budget Projections
- Fund Map *
- NPD 19/Organizational Chart
- Quotes for Purchased Items
- Spreadsheets/Supporting Calculations
- Grant History/Reconciliation Form
- Grant Awards for Current Year
- Grant Budget
- Summary of the grant program and purpose (if not included in

Cover Sheet

Expand All Collapse All

Budget Account's Primary Purpose, Function and Statutory Authority
This text displays on the Work Program Form as well as the Checklist
The Department of Health and Human Services (DHHS) Director's Office ma
by the department's divisions/offices within their respective subject areas.

Purpose of Work Program
This text displays on the Work Program Form as well as the Checklist and IF

Justification

Preparing a Work Program

► Work Program Checklist (system generated)

State of Nevada Work Program Packet Checklist

- ✓ Work program form
- ✓ Work program packet checklist
- ✓ Cumulative modification worksheet
- ✓ Cover Page detailing the reasons for the revision, benefits to the division, department and state and consequences if not approved
- ✓ Financial/Budget Status Reports (current)
- Budget projections with corresponding detail
- ✓ Fund map reflecting amounts before and after the revision
- NPD 19 (If requesting new position) **include copy of current organizational chart w/proposed change**
- Quotes for the purchase of unbudgeted items (i.e., equipment, computers, etc.)
- ✓ Spreadsheets/detailed calculations supporting request

WORK PROGRAM REVISIONS INVOLVING GRANTS MUST ALSO INCLUDE

- Grant history/reconciliation form for grants
- Copies of all grant awards for the current year listed on the grant reconciliation form
- Copy of grant budget - if applicable
- Summary of the grant program and purpose if not included in the grant award document

IFC determination evaluation (reason work program does or does not require IFC approval indicated with an X)

Requires IFC approval because

- \$350,000 or more cumulative for an expenditure category
- Exceeds \$75,000 cumulative and is 20% or more cumulative for an expenditure category
- Involves the allocation of block grant funds and the agency is choosing to use the IFC meeting for the required public hearing per NRS 353.337
- Non-governmental grant or gift in excess of \$200,000

Other:

Does not require IFC approval because

- \$75,000 or less cumulative for each expenditure category
- Places funds in Reserves, or Retained Earnings categories only
- Less than \$350,000 cumulative and 20% cumulative for each expenditure category
- Non-executive budget
- ✓ Other: Pursuant to NRS 353.220.8(b) balance forward with no change in purpose.
- Implements general/highway fund salary adjustments approved by the BOE

Preparing a Work Program

▶ Work Program Form (Page 26 WP Manual)

WP Number: C46460 FY 2019

Add Original Work Program
 XXX Modify Work Program

BUDGET DIVISION USE ONLY	
DATE	_____
APPROVED ON BEHALF OF	_____
THE GOVERNOR BY	_____

DATE	FUND	AGENCY	BUDGET	DEPT/DIV/BUDGET NAME
03/06/19	101	400	3150	HHS-DO - ADMINISTRATION

Funds Available							
Budgetary GLs (2501 - 2599)	Description	WP Amount	Revenue GLs (3000 - 4999)	Description	WP Amount	Current Authority	Revised Authority
Subtotal Budgetary General Ledgers		0	Subtotal Revenue General Ledgers(RB)		0		0
Total Budgetary & Revenue GLs			0				

Expenditures			
CAT	Amount	CAT	Amount
Sub Total Category Expenditures		0	

Remarks

Total Budgetary General Ledgers and Category Expenditures (AP) 0

_____ Authorized Signature

_____ Date

_____ Controller's Office Approval

Preparing a Work Program

► Work Program Form (Page 26 WP Manual)

Work Program Form

Funds Available

Add a Revenue Line

GL	Description	Current	Pending	Work Program	Total
4152	FINES/FORFEITURES/PENALTIES	0	0	65,693	65,693
All other GL Lines		106,710	0		106,710
Totals		106,710	0	65,693	172,403

Expenditures

Add an Expenditure Line

Catg	Description	GL	Description	Current	Pending	Work Program	Total
85	STATE FORFEITURE	9178	RESERVE - BAL FWD TO...	11,542	0	65,693	77,235
All other Categories				95,168	0		95,168
Totals				106,710	0	65,693	172,403

Preparing a Work Program

► Work Program Cover Sheet (Page 28 WP Manual)

The screenshot shows a software interface for a 'Cover Sheet' form. At the top, there are 'Expand All' and 'Collapse All' buttons. Below this, the form is organized into several sections, each with a title and a description of where the text will appear:

- Budget Account's Primary Purpose, Function and Statutory Authority:** This text displays on the Work Program Form as well as the Checklist. The text area contains: "The Budget Division is responsible for developing and presenting a fiscally sound Executive Budget for the Executive Branch of state government that reflects the Governor's goals and providing oversight to state agencies by implementing the legislatively approved budget. Other responsibilities include evaluating policies and providing direction to executive agencies, and assisting them in the development of strategic plans and performance measures; monitoring and forecasting state revenues; and providing recommendations and support to the Board of Examiners. Statutory Authority: NRS 353."
- Purpose of Work Program:** This text displays on the Work Program Form as well as the Checklist and IFC agenda. The text area is currently empty.
- Justification:** The text area is currently empty.
- Expected Benefits to be Realized:** Sample Instruction Text: Include specific examples with measurable benefits. The text area is currently empty.
- Explanation of Projections and Documentation:** The text area is currently empty.

Preparing a Work Program – Cover Sheet

- ▶ Elements of the Cover Sheet
 - ▶ Budget account's primary purpose, function and statutory authority
 - ▶ Purpose of Work Program (Page 9 of WP Manual)
 - ▶ The purpose displays on both the work program form and the cover sheet
 - ▶ Must follow the IFC Agenda format (examples provided next slide)
 - ▶ It should answer:
 - ▶ what the work program is doing
 - ▶ where the funding is coming from
 - ▶ It is not intended to describe the mechanics of the work program

Preparing a Work Program – Cover Sheet

- ▶ Purpose of the WP templates (page 9 WP Manual)
 - ▶ **Balance forward, no change in purpose**
 - ▶ This work program requests to balance forward unexpended cash with no change in purpose.
 - ▶ **Realign/Additional grant authority**
 - ▶ This work program requests the addition of ____ federal funds to provide _____ (service/support).
 - ▶ This work program requests the addition of ____ federal funds to continue to provide _____ (service/support).
 - ▶ **Budget Shortfall**
 - ▶ This work program requests a transfer from the ____ category (name) to the ____ category (name) to fund an increase due to _____ (reason).
 - ▶ This work program requests the transfer from the ____ category (name) to the ____ category (name) to fund a projected shortfall for the remainder of the fiscal year.

Preparing a Work Program – Cover Sheet

▶ Justification

▶ The Justification should explain:

- ▶ Why the work program is necessary.
- ▶ What has changed since the budget was approved that is driving this request.
- ▶ What is being accomplished.
- ▶ What is the consequence if the work program is not approved.
 - ▶ If transferring between categories, please explain the consequences for both categories

Preparing a Work Program – Cover Sheet

▶ Justification Examples (Page 10-12 WP Manual)

▶ **Balance Forward, no change in purpose**

- ▶ The Bureau of Health Care Quality and Compliance charges fees for applications, licenses and renewals of health care facilities, medical laboratories and personnel. Pursuant to NRS 353.253, cash on hand at the end of each fiscal year must be balanced forward in the same budget account for use in the subsequent fiscal year.

▶ **Realign/Additional grant authority**

- ▶ The Immunization Program is federally funded and typically receives three rounds of funding per calendar year from the Center of Disease Control. Additional revenue and expenditure authority is needed to establish the first round of funding for calendar year 2019. In addition, a re-alignment in expenditure categories is needed to reconcile state authority. This grant not only funds the operation of the Immunization Program, but it is also used to support two immunization coalitions and three health districts. These coalitions and health districts conduct mandatory activities on behalf of the Nevada Immunization Program.

Preparing a Work Program – Cover Sheet

- ▶ Expected Benefits to be Realized should identify the following (Page 11-12 WP Manual):
 - ▶ How the changes will benefit the agency and/or the state as well as what group of individuals will benefit
 - ▶ Impacts if not approved
 - ▶ In many cases this section will be direct, with little detail needed
 - ▶ In other cases, a detailed explanation will be necessary to supplement information provided in the purpose/justification

Preparing a Work Program – Cover Sheet

- ▶ Expected Benefits Standard Examples (Page 11-12 WP Manual)
 - ▶ Balance forward, no change in purpose
 - ▶ Realign/Additional grant authority
 - ▶ Cover budget shortfall as explained in the justification
 - ▶ Request for an item missed in the legislatively approved budget as explained in the justification
 - ▶ Request authority of requirements passed during the legislative session, but funding was not included in the budget as explained in the justification
 - ▶ Receive salary adjustment funds

Preparing a Work Program – Cover Sheet

- ▶ Expected Benefits Detailed Example (page 11-1 WP Manual)
 - ▶ **New federal grant received from the Department of Health and Human Services for the Title X in Nevada Health Insurance Enrollment Program**
 - ▶ This program will expand eligibility and enrollment outreach activities at four existing Title X service deliver sites to assist the uninsured clients accessing clinic services to enroll in health insurance or Medicaid through Silver State Health Insurance Exchange. This expansion, for current and potential clients, will provide information and assistance to understand and identify the affordable coverage that best meets the client's needs. This will enable better access to high quality family planning and other health preventative services. The four existing sites that have been chosen are located in Northern Nevada in counties considered to be rural and frontier: Carson City, Churchill County, Lyon County, and Humboldt County. Nevada family planning clinics expect to reduce the overall percentage of uninsured clientele with this program.

Preparing a Work Program – Cover Sheet

- ▶ Explanation of Projections and Documentation
 - ▶ List the documents attached.
- ▶ New Positions
 - ▶ Yes or No
- ▶ Explanation of Alternatives and Why Current Proposal is Preferred
 - ▶ There's always an alternative.

Preparing a Work Program

Cumulative Modification Worksheet (system generated)

G.L.#	REVENUES Description	Original or Legislatively Approved Work Program	APPROVED		PENDING	----CUMULATIVE----		Total Amount
			FIRST	SECOND	THIRD	Dollar Change	Percent Change	
			Work Program Change	Work Program Change	Work Program Change			
			WP # C45513	WP # C45528	WP # C46462			
2501	APPROPRIATION CONTROL	2,034,389			0	0.0%	2,034,389	
3580	JRJ - FEDERAL GRANT	35,078	2,442		2,442	7.0%	37,520	
4104	COUNTY FEES	1,262,843		68,212	68,212	5.4%	1,331,055	
Total Revenues		3,332,310	2,442	68,212	0.00	70,654	2.1%	3,402,964
EXPENDITURES								
Cat	Description							
01	PERSONNEL	1,495,858		68,212	-12,000	56,212	3.8%	1,552,070
03	IN-STATE TRAVEL	4,138				0	0.0%	4,138
04	OPERATING EXPENSES	82,064			5,000	5,000	6.1%	87,064
12	POST-CONVICTION RELIEF	1,640,115				0	0.0%	1,640,115
13	JOHN R. JUSTICE GRANT	35,078	2,442			2,442	7.0%	37,520
26	INFORMATION SERVICES	28,300			7,000	7,000	24.7%	35,300
30	TRAINING	9,808				0	0.0%	9,808
60	COST ALLOCATION - DHHS DO	22,180				0	0.0%	22,180
87	PURCHASING ASSESSMENT	551				0	0.0%	551
88	STATEWIDE COST ALLOCATION PLAN	14,218				0	0.0%	14,218
Total Expenditures		3,332,310	2,442	68,212	0.00	70,654	2.1%	3,402,964

Preparing a Work Program

Attachments

- Required Attachments

The screenshot displays a software interface for preparing a work program, divided into two main sections: 'Work Program Checklist' and 'Work Program Form'.

Work Program Checklist:

- Cover Sheet *
- Work Program Form *
- IFC Approval
- Cumulative Sheet
- Attachments**
 - Financial/Budget Status Reports *
 - Budget Projections
 - Fund Map *
 - NPD 19/Organizational Chart
 - Quotes for Purchased Items
 - Spreadsheets/Supporting Calculations
 - Grant History/Reconciliation Form
 - Grant Awards for Current Year
 - Grant Budget
 - Summary of the grant program and purpose (if not included in the award document)
 - File Maintenance Request
 - Other Attachments

Work Program Form:

Funds Available

+ Add a Revenue Line

GL	Description
No Revenue Lines for this V	

Expenditures

+ Add an Expenditure Line

Catg	Description
No Expenditure Lines for th	

29

Preparing a Work Program

Attachments

- Required Attachments
 - ▶ Fund Maps (both before & after are required)
 - ▶ Before fund map must balance to approved authority in DAWN
 - ▶ After fund map shows the result if the work program is approved
 - ▶ Changes on the after fund map must be hi-lighted and should reconcile to the cumulative sheet in the work program

Preparing a Work Program

Attachments

- Required Attachments
 - Fund Map Examples – Before Fund Map

BA 3150 - Director's Office - Administration										
FY 2020 Fund Map										
L01 - Legislatively Approved										
		2501	4230	4231	4234	4235	4236			
		State General	Cost	Cost	Cost	Cost	Cost			
		Funds	Allocation	Allocation	Allocation	Allocation	Allocation	Total		
			GMU	Idea Part C	DD Council	OCHA	Allocation PD		per BSR	
									difference	
	Revenue	1,461,081	166,710	81,528	62,406	67,114	42,876	1,881,715		
	Balance forward	-	-	-	-	-	-	-		
	Total Revenue	1,461,081	166,710	81,528	62,406	67,114	42,876	1,881,715	1,881,715	
									-	
Expenditures										
1	Personnel Services	1,322,689	146,440	73,540	55,701	61,271	40,111	1,699,752	1,699,752	-
2	Out-Of-State Travel	1,041	-	-	-	-	-	1,041	1,041	-
3	In-State Travel	13,723	-	-	-	-	-	13,723	13,723	-
4	Operating Expenses	72,057	15,580	6,273	5,266	4,589	2,131	105,896	105,896	-
26	Information Services	38,995	4,543	1,669	1,400	1,220	619	48,446	48,446	-
28	Trial Liason	9,669	-	-	-	-	-	9,669	9,669	-
30	Training	2,417	-	-	-	-	-	2,417	2,417	-
87	Purchasing Assessment	490	147	46	39	34	15	771	771	-
	Total Expenditures	1,461,081	166,710	81,528	62,406	67,114	42,876	1,881,715	1,881,715	-
	To Balance	-	-	-	-	-	-	-		

Preparing a Work Program

Attachments

- Required Attachments
 - Fund Map Examples – After Fund Map

BA 3150 - Director's Office - Administration									
FY 2020 Fund Map									
L01 - Legislatively Approved									
	2501	4230	4231	4234	4235	4236			
	State General Funds	Cost Allocation GMU	Cost Allocation Idea Part C	Cost Allocation DD Council	Cost Allocation OCHA	Cost Allocation PD	Total	per BSR	difference
Revenue	1,461,081	171,466	83,854	64,186	69,029	44,099	1,893,715		
Balance forward	-	-	-	-	-	-	-		
Total Revenue	1,461,081	171,466	83,854	64,186	69,029	44,099	1,893,715	1,881,715	12,000
Expenditures									
1 Personnel Services	1,322,689	146,440	73,540	55,701	61,271	40,111	1,699,752	1,699,752	-
2 Out-Of-State Travel	1,041	-	-	-	-	-	1,041	1,041	-
3 In-State Travel	13,723	-	-	-	-	-	13,723	13,723	-
4 Operating Expenses	72,057	20,336	8,599	7,046	6,504	3,354	117,896	105,896	12,000
26 Information Services	38,995	4,543	1,669	1,400	1,220	619	48,446	48,446	-
28 Trial Liason	9,669	-	-	-	-	-	9,669	9,669	-
30 Training	2,417	-	-	-	-	-	2,417	2,417	-
87 Purchasing Assessment	490	147	46	39	34	15	771	771	-
Total Expenditures	1,461,081	171,466	83,854	64,186	69,029	44,099	1,893,715	1,881,715	12,000
To Balance	-	-	-	-	-	-	-		

Preparing a Work Program

Attachments

- Possible Attachments (Page 13 WP manual)
 - ▶ Budget projections (use Expenditure Schedule)
 - ▶ Salary projections (use standard template)
 - ▶ Travel projections (use standard template)
 - ▶ NPD19/Org Chart & Director's Office Checklist
 - ▶ Quotes for purchased items
 - ▶ Spreadsheets/supporting calculations
 - ▶ Grant history/reconciliations form (use standard templates)
 - ▶ Grant awards/budget for current year (pertinent pages only)
 - ▶ File Maintenance Form – Scanned copy (not interactive)
 - ▶ Copy of items referenced (NRS, WP, etc.)
 - ▶ Other miscellaneous attachments

Preparing a Work Program

Attachments

- Expenditure Schedule

	A	B	C	D	E	F	G
1	Expenditure Schedule for:						
2	3150 - Administration						
3	Fiscal Year 2020						
4	Enter RGL or Grant name here if needed						
5			FY 20 APPROVED	EXPENDITURES	PROJECTED	TOTAL SPENT	BALANCE
6	CAT	DESCRIPTION	BUDGET	AS OF: 8/12/19	THROUGH 8/12/19	& PROJECTED	AVAILABLE
8	01	Personnel Total	\$ 1,699,752	\$ 131,529	\$ 1,568,223	\$ 1,699,752	\$ -
10	02	Out-Of-State Travel Total	\$ 1,041	\$ -	\$ 1,041	\$ 1,041	\$ -
12	03	In State Travel Total	\$ 13,723	\$ 883	\$ 12,840	\$ 13,723	\$ -
14	04	Operating Total	\$ 105,896	\$ 19,387	\$ 86,509	\$ 105,896	\$ -
16	26	Information Services Total	\$ 48,446	\$ 2,372	\$ 46,074	\$ 48,446	\$ -
18	28	Tribal Liason					
28	7020	OPERATING SUPPLIES	\$ 186	\$ -	\$ 186	\$ 186	\$ -
29	7041	PRINTING & COPY SVC NONSTATE-A	\$ 26	\$ -	\$ 26	\$ 26	\$ -
30	7044	EXCESS PRINT CHARGES-COPIERS	\$ 225	\$ -	\$ 261	\$ 261	\$ (36)
31	705A	NON B&G PROP & CONT INSURANCE	\$ 3	\$ -	\$ 3	\$ 3	\$ -
32	7060	CONTRACTS	\$ 11	\$ -	\$ 36	\$ 36	\$ (25)
33	7072	CONTRACTS - L	\$ 57	\$ -	\$ 57	\$ 57	\$ -
34	7073	SOFTWARE LICENSE/MNT CONTRACTS	\$ 90	\$ -	\$ 90	\$ 90	\$ -
35	7110	NON-STATE OWNED OFFICE RENT	\$ 4,040	\$ -	\$ 4,763	\$ 4,763	\$ (723)
36	7255	B & G LEASE ASSESSMENT	\$ 27	\$ -	\$ 27	\$ 27	\$ -
37	7285	POSTAGE - STATE MAILROOM	\$ 15	\$ -	\$ 444	\$ 444	\$ (429)
38	7289	EITS PHONE LINE AND VOICEMAIL	\$ 140	\$ -	\$ 140	\$ 140	\$ -
39	7291	CELL PHONE/PAGER CHARGES	\$ 426	\$ -	\$ 445	\$ 445	\$ (19)
40	7296	EITS LONG DISTANCE CHARGES	\$ 57	\$ -	\$ 48	\$ 48	\$ 9
41	7302	REGISTRATION FEES	\$ 370	\$ -	\$ 370	\$ 370	\$ -
42	7460	EQUIPMENT PURCHASES < \$1,000	\$ 148	\$ -	\$ 3,215	\$ 3,215	\$ (3,067)
43	7557	EITS NAS CARD READER	\$ 2	\$ -	\$ -	\$ -	\$ 2
44	7980	OPERATING LEASE PAYMENTS	\$ 317	\$ -	\$ 365	\$ 365	\$ (48)
45	28	Tribal Liason Total	\$ 9,669	\$ -	\$ 14,004	\$ 14,004	\$ (4,335)
47	30	Training Total	\$ 18,561	\$ -	\$ 18,561	\$ 18,561	\$ -
49	87	Purchasing Assessment Total	\$ 46,063	\$ 193	\$ 45,870	\$ 46,063	\$ -
51		TOTAL EXPENDITURES	\$ 1,943,151	\$ 154,364	\$ 1,793,122	\$ 1,947,486	\$ (4,335)

Preparing a Work Program

Attachments

- Travel Projections

B/A (insert budget account number)									
(insert budget account name)									
(insert fiscal year) IN-STATE TRAVEL EXPENSES									
COST									
6200 6210 6230 6240 6250									
Position Title	Date	Destination	Purpose	Per Diem	Motor Pool	Ground	Pers Veh	Air	Total
									0.00
									0.00
									0.00
									0.00
									0.00
									0.00
									0.00
									0.00
									0.00
									0.00
									0.00
									0.00
									0.00
									0.00
									0.00
									0.00
									0.00
			Subtotal	0.00	0.00	0.00	0.00	0.00	0.00
List New Travel not Requested in Budget Below:									
			Subtotal	0.00	0.00	0.00	0.00	0.00	0.00
			Total Travel Needs	0.00	0.00	0.00	0.00	0.00	0.00
			Less Current Travel Authority	0.00	0.00	0.00	0.00	0.00	0.00
			Work Program Need	0.00	0.00	0.00	0.00	0.00	0.00

Preparing a Work Program

Attachments

- Salary Projections required when requesting changes to Cat 01 Two standard templates - by PCN or by Pay-period

Payroll Projections by PCN (Use for BA's with a smaller number of FTE's)

ADMIN		Unclassified positions have different formula.						
Briefing Support Worksheet & Projection		XPP11	PP10	XPP11	PP01			
BA 3150	FRINGE	34.32%	20.82%	34.32%	20.82%			
SFY 20 Salary Costs	HOURLY	60.40	30.33	50.82	38.18			
	Grade-Step	U4900	U9009	U9105	37-09			
	Anniv Date	7/3/2020	7/3/2020	7/3/2020	7/3/2020			
	HOURLY	60.40	30.33	50.82	39.94			
	Grade-Step	U4900	U9009	U9105	37-10			
	Name:	Employee #1	Employee #2	Employee #3	Employee #4			
	PCN:	0001	0002	0005	0006			
Pay Period						TOTAL		
01 (JUST INSURANCE) (JULY)	6/17/2019	6/30/2019	740.92	740.92	740.92	740.92	10,372.88	10,372.88
2 (10 WORKING DAYS)	7/1/2019	7/14/2019	6,490.34	2,931.58	5,460.91	2,306.45	58,223.27	68,596.15
1ST QTR PAYROLL ASMT (GL 5700)			20.77	20.77	20.77	20.77	332.32	68,928.47
1ST QTR PERSNL ASMT (GL 5400)			62.53	62.53	62.53	62.53	1,000.48	69,928.95
03 INS (AUGUST)	7/15/2019	7/28/2019	7,231.26	3,672.50	6,201.83	3,047.37	69,112.28	139,041.23
24 INS (JUNE)	5/4/2020	5/17/2020	7,231.26	3,672.50	6,201.83	3,047.37	73,375.34	1,528,940.16
25	5/18/2020	5/31/2020	6,490.34	2,931.58	5,460.91	2,306.45	61,745.42	1,590,685.57
26	6/1/2020	6/14/2020	6,490.34	2,931.58	5,460.91	2,306.45	61,745.42	1,652,430.99
01 INS (JULY IN FY19) (10 W	6/15/2020	6/28/2020	6,490.34	2,931.58	5,460.91	2,306.45	61,745.42	1,714,176.41
Total			176,495.18	83,967.27	149,730.04	69,097.95	1,714,176.41	

Preparing a Work Program

Attachments

- Grant Reconciliation Summary

Health Division Grant Reconciliation Chronic Disease Prevention and Health Promotion RGL 3581															
Grant Description	Grant Period		ID #	Total Amount	Less		Less Prior FY Draws	Less Expired Amounts	Current FY Amount Avail	Expenditure Authority Allocation					Total
	From	To			Allocated to Other BA(s)	Allocated To Future State Fiscal Year				CAT 01	CAT 15	CAT 82	CAT 87	CAT 88	
Chronic Disease Prevention	9/1/2011	8/31/2012	3U58DP002003-03S2	583,865		-	72,365	414,189.17	97,311	27,713	62,301	7,297			97,311
Chronic Disease Prevention	9/1/2012	8/31/2013	3U58DP002003-04W1	355,252	-	59,209	-	-	296,043	219,457	54,384	22,202	-	-	296,043
Balance Available									393,354	247,170	116,685	29,499	-	-	393,354
Current Leg App Budget									Fund Map 97,311	18,334	72,104	6,873	-	-	97,311
Work Program Adjustment Needed									296,043	228,836	44,581	22,626	-	-	296,043

Allocation to Future State Fiscal year represents 8.3333% of the total grant award. The percentage is determined by dividing the number of grant months in the current fiscal year (10) by the total number of months in the grant award (12). $10/12 = 83.33333\%$ allocated to current fiscal year. 100% less 83.33333% to current fiscal year = 16.6667% to future fiscal year. Total grant award $\$355,252 \times 16.6667\% = \$59,208.79$ to future fiscal year.

Ck figure: 59,209

BA	Amount
Allocated to Other BA's	

Preparing a Work Program

Attachments

- Grant Reconciliation Budget to Actual

Health Division Chronic Disease Prevention and Health Promotion Budget to Actual Schedule 9/1/2011 - 8/31/2012						Current FY		2013	
Description	CAT	NOGA Amount	Prior Year Draws	Less Expired Amounts	Balance Available for SFY 2013	Budget Revision	Budget Assessment Redirects	Balance Available SFY 13	Subject to indirect
Personnel Costs	01/15	155,141	21,498	107,787	25,857	1,856	-	27,713	27,713
Travel	15	21,854	5,011	13,200	3,642	-	-	3,642	3,642
Supplies	15	2,900	4	2,412	483	-	-	483	483
Equipment	15	-	-	-	-	-	-	-	-
Contractual	15	345,923	40,647	247,623	57,654	-	-	57,654	57,654
Other	15	19,292	803	15,274	3,215	(2,694)	-	521	521
CAT Subtotal		389,969	46,465	278,509	64,995	(2,694)	-	62,301	62,301
Information Svc	26	-	-	-	-	-	-	-	-
Indirect	82	38,754	4,402	27,893	6,459	838	-	7,297	7,297
Purchasing Asses	87	-	-	-	-	-	-	-	-
SWCAP	88	-	-	-	-	-	-	-	-
AG Assess	89	-	-	-	-	-	-	-	-
Total Budget		583,864	72,365	414,188	97,311	-	-	97,311	97,311
Total Revision			-						
Maximum Revision Allowed			145,966						6,459
Allowed at 25% per HHS Grant Policy Statement									7,297
									838
CONCLUSION:	Grant budget revisions are in full compliance with applicable federal regulations.								
Notes:									

Preparing a Work Program

Attachments

- Grant Reconciliation Budget-Multiple BA's

Division of Work Program Training Budget Account 1234 Reconciliation of Available Grant Authority Revenue GL 3456 - Federal Money										Attachment XX WP# C98765						
Grant Description	Grant Period		ID #	Total Amount	Allocated to Other BA(s)	Allocated to Future Year	Prior FY Draws	Current FY Amount Available	Expenditure Authority Allocation							
	From	To							CAT 01	CAT 04	CAT 19	CAT 82	CAT 87	CAT 88	Total	
Federal Money 01-2019	10/01/18	09/30/19	2019XXX.01	900,000	250,000	-	600,000	50,000	12,500	400	34,400	2,500	100	100	50,000	
Federal Money 02-2019	10/01/18	09/30/19	2019XXX.02	200,000	150,000	-	-	50,000			47,500	2,500			50,000	
Federal Money 01-2020	10/01/19	09/30/20	2020XXX.01	1,200,000	400,000	100,000	-	700,000	125,000	900	537,950	35,000	650	500	700,000	
								Balance Available	800,000	137,500	1,300	619,850	40,000	750	800,000	
Leg Approved Grant Allocation	2019XXX.01	2019XXX.02	2020XXX.01													
Budget Account 2345	50,000	-	75,000					Current Leg Approved Budget	650,000	125,000	1,300	482,350	40,000	700	650,000	
Budget Account 3456	-	150,000	25,000					Work Program Adjustment Needed	150,000	12,500	-	137,500	-	50	(50) 150,000	
Budget Account 4567	200,000	-	300,000													
Total by award	250,000	150,000	400,000													
Full Grant Award Reconciliation (if necessary)																
	2019XXX.01	Grant Award	Prior Year Draws	Allocated to Future Year	Amount Available											
Budget Account 1234	650,000	600,000	-	50,000												
Budget Account 2345	50,000	50,000	-	-												
Budget Account 3456	-	-	-	-												
Budget Account 4567	200,000	150,000	-	50,000												
	900,000	800,000	-	100,000												
	2019XXX.02	Grant Award	Prior Year Draws	Allocated to Future Year	Amount Available											
Budget Account 1234	50,000	-	-	50,000												
Budget Account 2345	-	-	-	-												
Budget Account 3456	150,000	85,000	-	65,000												
Budget Account 4567	-	-	-	-												
	200,000	85,000	-	115,000												
	2020XXX.01	Grant Award	Prior Year Draws	Allocated to Future Year	Amount Available											
Budget Account 1234	800,000	-	-	100,000	700,000											
Budget Account 2345	75,000	-	-	-	75,000											
Budget Account 3456	25,000	-	-	-	25,000											
Budget Account 4567	300,000	-	-	-	300,000											
	1,200,000	-	-	100,000	1,100,000											

Training Notes
 Columns I - R are for budget account 1234 only, do not use amounts allocated to other budget accounts in these columns.
 A column for expired amounts may be added, if necessary.
 The Full Grant Award Reconciliation is optional for DHHS, but may be required by the GFO or LCB.
 The Grant Award numbers can be linked to the allocations above to help ensure accuracy.

Preparing a Work Program

Attachments

- Documents that should NOT be attached to your WP
 - ▶ Entire grant award or application, only the pertinent sections (acceptance and budget sections)
 - ▶ Entire bill, only front page and pertinent section highlighted
 - ▶ Documents with hyper-links
 - ▶ Active PDF File Maintenance Form (must be scanned copy)
 - ▶ Documents that are password protected
 - ▶ Documents that have not been formatted to print correctly – use complete page to increase print size
 - ▶ Very large budget tracking spreadsheets, if possible, attach only pertinent sections
 - ▶ Projections should not be converted to PDF or have formulas removed
 - ▶ Personal identification information

Preparing a Work Program

Levels of work program approval:

- ▶ Budget Account
- ▶ Division
- ▶ Department
- ▶ Budget Division
- ▶ Interim Finance Committee (see IFC Thresholds
- next slide)

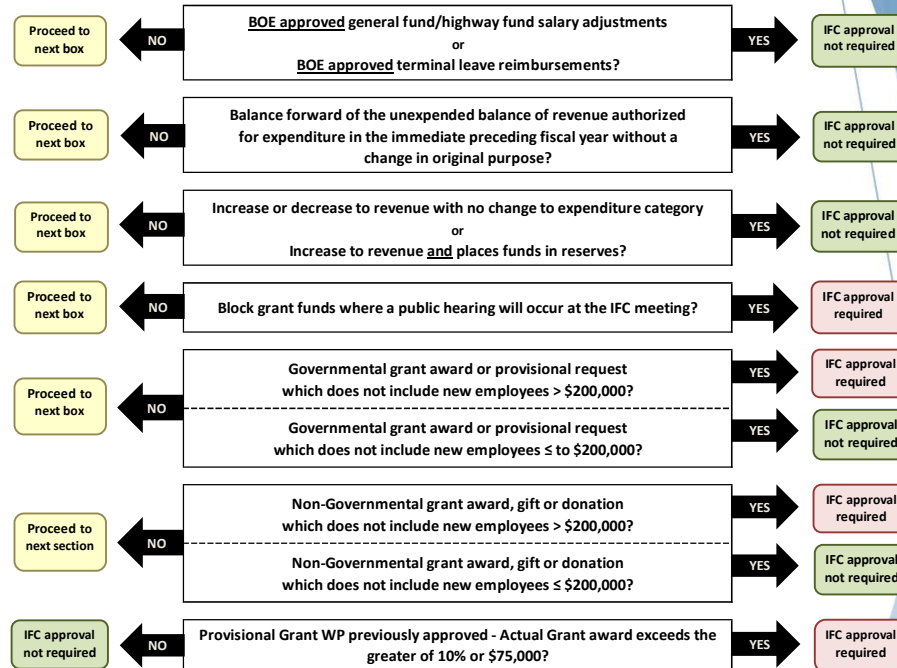
Preparing a Work Program

Work Program IFC Thresholds:

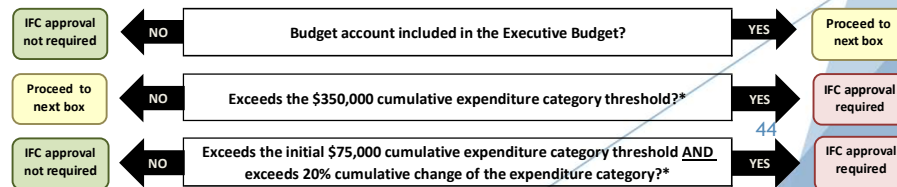
IFC APPROVAL DETERMINATION TOOL

Revised August 2023

1. Determine if the item meets any of the following requirements or exemptions:



2. If the item does not meet any of the requirements or exemptions above, then determine if it meets the following expenditure thresholds:



Parting Thoughts



JUSTIFY AND DEFEND
THE REQUEST



TELL THE WHOLE STORY



SUPPORT
DOCUMENTATION TO
BACKUP THE REQUEST



KEEP IT REASONABLE



ALL DOCUMENTS PRINT
AND ARE READABLE ON
8 ½ X 11 PAPER



NO PERSONAL
IDENTIFYING
INFORMATION



COMMUNICATE WITH
YOUR ASSIGNED BUDGET
OFFICER

Preparing a Work Program

▶ QUESTIONS?