

Nevada Department of Agriculture Administrative Manual

Chapter 4 Fiscal – Other, Report on Revenues and Expenditures

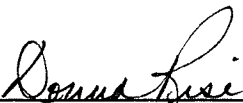
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Date of last Revision: _____

Policy Statement: The Director, Administrators and program managers need accurate and understandable financial information on a regular basis to manage the operations of the Department. The Administrative Services Division will provide a report on revenues and expenditures by the 10th working day of each month to the Director, Deputy Director, and Administrators. The report may also be provided to other staff as requested.

For each budget account the report will provide the following:

1. The budget title, number and responsible party for the budget account
2. In the revenue section of the report, it will include, by revenue object:
 - a. The object (general ledger code)
 - b. Description of the object
 - c. The year to date revenue collected
 - d. The work program amount
 - e. The uncollected balance of the revenue
 - f. The year to date rate of revenue collection
 - g. Future projected revenue (projection methodology will vary by revenue source)
 - h. Comparison of anticipated revenue collections to the work program amount
 - i. Any accompanying notes
 - j. Totals for items a through h
3. In the expense section of the report, it will include, by expenditure category:
 - a. The category
 - b. Description of the category
 - c. The year to date expenditures (including purchase orders and encumbrances)
 - d. The work program amount
 - e. The unobligated balance of the work program
 - f. The year to date rate of expenditure
 - g. Future projected expenditures (projection methodology will vary by category)
 - h. Comparison of anticipated expenditures to the work program amount
 - i. Any accompanying notes
 - j. Totals for items a through h
4. Any additional information deemed to be useful to Department staff



Approved by the Director, Department of Agriculture

1/29/08

Date