

# FINANCE AND ADMINISTRATION





## **FINANCE AND ADMINISTRATION**

The Finance and Administration function includes those Executive Branch agencies that generally coordinate and provide services to other agencies and programs in state government. In previous biennia, this functional area included such departments as Administration, Personnel, Information Technology, and Taxation. However, the Governor recommended, and the Legislature approved, a significant reorganization of the Finance and Administration functions of state government. First, the Department of Personnel and the Department of Information Technology were both merged into the Department of Administration, where both entities were established in distinct divisions within that department. The Department of Personnel became the Division of Human Resource Management and the Department of Information Technology became the Division of Enterprise Information Technology Services (DEITS). The Department of Administration's Information Technology Division was eliminated, with its functions transferred to the Budget and Planning Division and the State Treasurer's Office. Second, the Nevada State Library and Archives (NSLA) was transferred to the Department of Administration from the Department of Cultural Affairs, and NSLA now manages Mail Services, which was previously a part of the Buildings and Grounds Division. Third, the former State Public Works Board became the State Public Works Division within the Department of Administration and the new division was merged with the previous Buildings and Grounds Division. It should be noted that the Department of Taxation was not a part of the reorganization and remains a distinct department.

Though organizational efficiency, not cost savings, was the primary motivation behind the restructuring of the Finance and Administration function, the Department of Administration estimated \$1.9 million in cost reductions from the reorganization. Of that amount, \$471,000 was calculated to represent General Funds. The changes to *Nevada Revised Statutes* required to effect the reorganization were approved by the 2011 Legislature in Senate Bill 427.

Total General Fund appropriations approved for the Finance and Administration function are \$41.0 million in each year of the 2011-13 biennium. Total approved funding overall (net of inter-agency transfers) is \$106.1 million for FY 2012 and \$98.7 million for FY 2013. In contrast, the legislatively approved amounts of General Fund for the 2009-11 biennium were \$65.8 million for FY 2010 and \$34.7 million for FY 2011, with total biennial funding for 2009-11 approved at \$231.9 million. Therefore, after the reorganization, the total funding (net of inter-agency transfers) for this functional area for the 2011-13 biennium is 11.7 percent lower than the amounts originally approved for the previous biennium. Most of the funding changes are attributable to the reorganization.

### **DEPARTMENT OF ADMINISTRATION**

#### **SALARY ADJUSTMENTS**

Due to the continued economic downturn, which has significantly reduced General Fund revenues, the Governor recommended a permanent salary reduction of 5 percent,

effective July 1, 2011, in lieu of the temporary unpaid one day per month furlough that was approved by the 2009 Legislature for 2009-11 biennium, which resulted in an approximate 4.6 percent salary reduction for state employees. The Governor also recommended the continued temporary suspension of merit salary increases over the 2011-13 biennium for state employees and employees of the Nevada System of Higher Education (NSHE). The same suspension was recommended for K-12 education personnel, despite the 2009 Legislature not approving a similar recommendation for the 2009-11 biennium. Additionally, the Governor recommended the continued suspension of longevity pay for state employees and classified employees of the NSHE. Finally, the Governor recommended reducing the premium pay that employees receive for hours worked on a holiday from time-and-a-half to straight time, which is paid in addition to the normal payment for holidays included in the base pay for state employees.

The Legislature supported the continuation of the suspension of merit salary increases and longevity pay for the biennium for state employees and classified employees of the NSHE as recommended by the Governor. The Legislature again did not approve the suspension of merit salary increases for school district employees, resulting in a General Fund restoration of \$47.7 million in FY 2012 and \$96.4 million in FY 2013. The Legislature did approve the reduction in holiday premium pay as recommended by the Governor.

In lieu of implementing the recommended permanent 5 percent salary reduction, the Legislature approved a 2.5 percent reduction for state employees for the biennium, but also approved six days (48 hours) of unpaid furlough leave per year for full-time staff, resulting in an approximate 4.8 percent total salary reduction each year. The Legislature approved the same salary reductions for employees of the NSHE, although the Board of Regents was provided flexibility to determine how the furlough reductions are implemented for the system's professional employees. The Distributive School Account budget was also reduced with the intent that K-12 education employees receive 2.5 percent salary reductions. The approved reduction for K-12 education employee salaries necessitated a General Fund restoration of \$64.3 million in FY 2012 and \$65.6 million in FY 2013. K-12 education employees' salaries, in general, however, are collectively bargained so the intended salary reductions may not be implemented by the school districts.

In approving the implementation of furloughs, the Legislature approved the funding necessary to hold employees harmless in the accumulation of retirement service credit for time taken as furlough leave. The Legislature appropriated \$12.0 million in General Funds and \$1.4 million in Highway Funds for allocation by the Board of Examiners over the 2011-13 biennium to meet any deficiencies realized by state agencies resulting from unpaid furlough leave and to hold personnel harmless in the accumulation of retirement service credit. Exceptions to the furlough requirement were authorized by the Legislature for employment situations identified as areas of critical need that are necessary for the protection of public health, safety or welfare, which require approval by the Board of Examiners or the administrative body responsible for a particular area of government. The Legislature approved an additional 2.3 percent salary reduction to be

assessed in any period of the biennium in which an employee is exempted from the furlough requirement.

For K-12 education personnel, the Legislature did not approve reductions related to furloughs, but did approve a reduction in salary funding with the intent that salaries be reduced by 5.3075 percent to reflect one-quarter of the cost of the employees' Public Employees' Retirement System contributions. This reduction is discussed further in the Education section of this report.

### **BUDGET AND PLANNING DIVISION**

The Budget and Planning Division's primary responsibilities are to: produce The Executive Budget; provide budgetary oversight to all agencies; and coordinate statewide planning efforts. The division also provides staff support to the Board of Examiners and the Economic Forum. The budget account is supported mainly by an appropriation from the General Fund, with supplemental support provided by the Director's Office cost allocation, which is paid by non-General Fund divisions of the Department of Administration. This cost allocation is assessed for certain services provided to the divisions through this account. The Legislature approved total General Fund appropriations of \$7.2 million for the 2011-13 biennium in this account, compared to General Fund appropriation expenditures of \$6.1 million approved in the 2009-11 biennium.

The Legislature approved the Governor's recommendations for the Budget and Planning Division related to the reorganization and consolidation plan for the Department of Administration. The reorganization of the Department of Administration resulted in the following staffing changes in this account:

- One new Deputy Director position;
- One department-wide Public Information Officer transferred in from the new Division of Human Resource Management;
- One Information Technology (IT) Professional position transferred in from the Division of Enterprise Information Technology Services (formerly the Division of Information Technology) that was subsequently reclassified to the Chief of Planning, Research and Grants Management;
- Two IT positions (a Business Process Analyst and an IT Professional position) transferred out to the new Division of Enterprise Information Technology Services; and
- Three Personnel Services positions transferred out to the Division of Human Resource Management to consolidate and centralize personnel and payroll functions.

The one new position and the various position transfers result in a net General Fund addition to this account of \$166,202 in FY 2012 and \$220,970 in FY 2013. Also, the Department of Administration's previous IT Division account was eliminated, with functions transferred to this account resulting in a General Fund addition to this budget of \$686,522 over the biennium. In addition, the Legislature approved three new grants

management positions for the department's new Grants Management Unit, funded by a General Fund appropriation of \$192,435 in FY 2013 and \$191,735 in FY 2013. The Grants Management Unit is to be operated out of this account and is tasked with finding grant opportunities, providing training to state agencies on grant writing, and developing grant proposals for smaller agencies that do not have the personnel to do so.

### **SPECIAL APPROPRIATIONS**

The Legislature approved the Governor's recommendation to appropriate \$75,000 in General Fund for each year of the 2011-13 biennium to the Nevada Volunteers organization, so that it can partner with AmeriCorps to leverage the state appropriation for greater private and federal grants. Previously, this organization received an appropriation of \$365,000 from the 2007 Legislature.

In addition, the Legislature approved a total of \$30,000 for each year of the 2011-13 biennium in General Funds to provide funding to the Governor's Advisory Council on Holocaust Education. The special appropriation will be used to provide teacher training on the Holocaust. The Legislature also issued a letter of intent to the Department of Administration requesting a report on how many teachers would be provided training and whether the training is for their own professional development or is required training.

### **ADMINISTRATIVE SERVICES DIVISION**

The Administrative Services Division provides fiscal and administrative support to the Department of Administration, as well as fiscal services to the Board of Examiners, the Governor's Office, the Deferred Compensation Committee, the Ethics Commission, the Civil Air Patrol, the Public Works Board, the Agency for Nuclear Projects, and the State Energy Office. The division is funded entirely through an administrative assessment charged to other divisions within the Department of Administration and other agencies utilizing their services.

As noted previously, The Executive Budget included a proposal to centralize and streamline certain services requiring the reorganization and consolidation of several departments into the Department of Administration. The 2011 Legislature concurred with the Governor's proposal and approved the transfer of 16 positions from various consolidated agencies to the Administrative Services Division to provide services to the reorganized Department of Administration. In addition to providing fiscal services, the Administrative Services Division will establish a Management Analyst Unit and a Contracts Unit through the department's reorganization plan. Moreover, the Legislature approved \$100,000 over the 2011-13 biennium, as recommended by the Governor, for additional space and tenant improvements to accommodate the transferred positions. The Legislature also approved the Governor's recommendation to eliminate one Accountant Technician position effective July 1, 2011, resulting in a reduction of assessment revenue totaling \$40,795 in FY 2012 and \$56,870 in FY 2013.

## **INFORMATION TECHNOLOGY DIVISION**

The Information Technology Division provides budgetary oversight of designated large information technology projects for state agencies as well as a budgetary perspective to statewide information technology issues. In addition, the division provides operational oversight of the Integrated Financial System, the Nevada Executive Budget System (NEBS), the Enterprise Electronic Payment System and direct project management of Department of Administration information technology projects.

The 2011 Legislature concurred with the Governor's recommendation to eliminate the Information Technology Division, including the elimination of the Information Technology Division Administrator position and \$189,923 in General Funds over the biennium. The Legislature approved the Governor's recommendation to transfer the administration of NEBS and other systems to the Department of Administration's Budget and Planning Division. While the systems' administration costs will be funded through the Budget and Planning Division, ongoing functional responsibility for the systems will be assumed by the Department of Administration's new Division of Enterprise Information Technology Services (formerly the Department of Information Technology). The Legislature also approved the Governor's recommendation to transfer the administration of the Electronic Payment System to the Office of the State Treasurer.

## **INFORMATION TECHNOLOGY PROJECTS**

The Legislature concurred with the Governor's recommendation to place funding for large information technology projects within respective agency budgets for the 2011-13 biennium. With the elimination of the Information Technology Division, the placement of technology investment projects within their respective agency budgets, and the merger of the Department of Information Technology with the Department of Administration, the Legislature issued a letter of intent to the Department of Administration directing it to reconstitute a project oversight committee in order to provide oversight of technology investment projects.

## **INSURANCE AND LOSS PREVENTION (RISK MANAGEMENT)**

The Division of Insurance and Loss Prevention (also known as Risk Management) is comprised of two sections: Insurance and Loss Prevention and Workers' Compensation. Primary responsibilities of the Insurance and Loss Prevention section include: administration of the large-deductible property insurance program; administration of the self-funded automobile physical liability program; purchase and management of commercial insurance policies; and provision of technical assistance and loss prevention training. Primary responsibilities of the Workers' Compensation section are the negotiation, purchase, and oversight of the workers' compensation insurance policy and program, as well as coordination and oversight of the statewide safety program.

The Legislature approved the Governor's recommendation to create a captive insurance program to insure its Heart, Lung, Hepatitis, and Cancer presumptive benefits, including

the rental of a cell in the captive for the state's Excess Liability Insurance. However, given the Legislature's questions about the new program, the Legislature issued a letter of intent requiring that the captive insurance program sunset at the end of the 2011-13 biennium, and instructing Risk Management to return to the 2013 Legislature if it wishes to continue the captive in future biennia. In addition, the letter of intent required that a semi-annual report be submitted to the Interim Finance Committee, with a final report to the 2013 Legislature, on the benefits of the captive, what the captive has achieved (including benchmarks), and a report of the cost savings or an actuarial study of the captive.

### **DIVISION OF INTERNAL AUDITS**

The Division of Internal Audits consists of three sections:

1. The Internal Audits section, which provides recommendations to improve the efficiency and effectiveness of Executive Branch agencies;
2. The Financial Management section, which reviews Executive Branch agencies' internal controls and provides training to ensure effective financial administration; and
3. The Post Review section, which statistically samples Executive Branch agency transactions for compliance with laws, regulations, guidelines, and contract stipulations.

The Internal Audits Division also independently reports to the Executive Branch Audit Committee, which the Governor chairs, and includes the Lieutenant Governor, Secretary of State, State Treasurer, State Controller, Attorney General, and a representative of the public. This budget account is funded entirely by an appropriation from the General Fund, and funding of \$1.2 million per fiscal year was approved by the Legislature. This represents an approximate decrease of 33.6 percent compared to the General Fund support approved for the 2009-11 biennium.

The 2011 Legislature approved the Governor's recommendation to eliminate a vacant Administrative Assistant position and approved the remainder of the budget as recommended by the Governor.

### **STATE MOTOR POOL**

The State Motor Pool Division is responsible for administration of the state's vehicle fleet. State agencies have access to vehicles in Carson City, Reno and Las Vegas, with service and maintenance provided at all three facilities. Funding for the division is generated primarily from vehicle rental charges. New and replacement vehicles for Motor Pool's fleet are funded by depreciation allowances.

The Legislature approved the Governor's recommendation to fund Motor Pool operations with lower rates for the 2011-13 biennium than were approved for the 2009-11 biennium. Monthly rental rates decreased by \$110 for compact vehicles, while



the intermediate and premium vehicles decreased by \$143 and \$144 respectively. The per month charge for the specialty vehicles decreased by \$298. The daily rate for compact and intermediate vehicles decreased by \$1, while the daily rate for premium and specialty vehicles increased by \$1 and \$6 respectively. The per mile rate decreased by .02 cents for compact and intermediate vehicles, while the per mile rate for premium vehicles decreased by .07 cents and for specialty vehicles by .06 cents.

There were several reasons for the lower rates. First, the long-term fleet was able to be reduced by 38 vehicles. Second, reserves during the 2009-11 biennium were higher than anticipated due to lower than anticipated fuel costs. Third, the number of new and replacement vehicles recommended for purchase during the 2011-13 biennium were significantly lower than in past biennia. The Legislature approved the Governor's recommendation to purchase 28 replacement vehicles in FY 2012 and 31 replacement vehicles in FY 2013. In contrast, the 2009 Legislature approved the purchase of 124 replacement vehicles for the 2009-11 biennium (59 in FY 2010 and 65 in FY 2011). Two new vehicles were recommended for purchase in FY 2012, while four new vehicles were recommended for FY 2013. The recommended new vehicles were also approved by the Legislature. The total cost of the new and replacement vehicles is approximately \$1.4 million over the 2011-13 biennium.

A budget reduction in vehicle operating costs of \$131,758 over the biennium was approved, resulting from the decrease in Motor Pool's fleet of 38 vehicles. Pursuant to Senate Bill 425, the six vehicles for the Department of Motor Vehicles (DMV) are to be purchased with State Highway Funds and then assigned to the DMV as monthly rentals. Finally, the Legislature approved the replacement of the Motor Pool Division's automated billing system at a total cost of \$64,165 in FY 2012.

### **STATE PURCHASING DIVISION**

The State Purchasing Division's primary responsibility is to assist state agencies and political subdivisions in the efficient procurement of quality supplies, equipment, and services at reasonable costs. The State Purchasing Division is a non-General Fund agency, with funding primarily provided by an assessment charged to Executive Branch agencies. In order to meet targeted budget reductions for the 2011-13 biennium, the 2011 Legislature approved the Governor's recommendation to eliminate one vacant Purchasing Technician position and continued the elimination of two Purchasing Technician positions and related costs approved by the Legislature during 26<sup>th</sup> Special Session. Savings generated from the approved position eliminations total \$340,383 over the 2011-13 biennium. The division's total authorized funding for the 2011-13 biennium is approximately \$5.3 million, representing a 15.5 percent decrease compared to the \$6.3 million authorized for the 2009-11 biennium.

### **STATE PUBLIC WORKS DIVISION**

The Legislature approved the Governor's recommendation to reorganize the State Public Works Board and the Buildings and Grounds Division to create a new State

Public Works Division (SPWD) within the Department of Administration. The duties of the SPWD will include implementing the state's Capital Improvement Program (CIP), providing the physical building and grounds maintenance and housekeeping for state-owned buildings; procuring office space leases for state agencies; and managing the Marlette Lake Water System. The reorganization was approved to combine building design, engineering, and maintenance functions in one organization in order to construct building systems that are more efficient to maintain.

In addition, the Legislature approved the Governor's recommendation to transfer oversight of the state's mail services functions from the Buildings and Grounds Division to the Nevada State Library and Archives Division, which was also approved to merge into the Department of Administration.

Primarily because of the size of the state's 2011 CIP, which includes reduced funding and fewer projects than prior CIPs, the Legislature approved the Governor's recommendation to eliminate 27 positions for an approximately \$4.3 million reduction in assessment fees collected from the state's CIP in the 2011-13 biennium. The eliminated positions include 12 Building Construction Inspector positions, 8 Project Manager positions, 5 Administrative Assistant positions, an Accounting Assistant, and the Deputy Administrator for Fiscal Services.

The Legislature approved the Governor's recommendation to continue funding five positions funded with General Fund appropriations prior to the 2009-11 biennium with fees collected from the state's CIP. The positions include the Division Administrator (formerly the State Public Works Board Manager), the Deputy Manager for Professional Services, an IT Professional II, and two Administrative Assistants.

### **BUILDINGS AND GROUNDS**

Building and Grounds (B&G) provides physical maintenance and housekeeping for most state-owned and leased buildings. The B&G section also funds security services provided by the Capitol Police Division of the Department of Public Safety. The primary source of funding for the section is rent charged to state agencies for the use of state-owned building space.

Due to the consolidation of the State Public Works Board and the Buildings and Grounds Division, the Legislature approved reclassifying the Building and Grounds Administrator position to an unclassified Deputy Administrator.

In order to reduce reserves, the Legislature approved the Governor's recommendation to decrease state agencies' office rent from \$1.02 to \$0.96 per gross square foot in each year of the 2011-13 biennium, or a 5.9 percent decrease from the rate charged during 2009-11 biennium. As recommended by the Governor, reserves were reduced by \$239,008 for the 2011-13 biennium to complete state-owned building deferred maintenance projects.

## **DIVISION OF ENTERPRISE INFORMATION TECHNOLOGY SERVICES**

As part of the Governor's recommended multi-agency reorganization with the Department of Administration (DoA), the Department of Information Technology (DoIT) was approved to merge with the DoA and become the Division of Enterprise Information Technology Services (DEITS). The division consists of the Office of the Chief Information Officer, Application Support, Computer Facility, Communications, and Security operational units. For the 2011-13 biennium, total funding approved for the division is \$56.8 million, which is 1.0 percent less than the amount approved for the 2009-11 biennium (\$57.4 million).

### **OFFICE OF THE CHIEF INFORMATION OFFICER**

The Office of the Chief Information Officer (CIO) (formerly the DoIT Director's Office) provides oversight for the Division of Enterprise Information Technology Services' operational units, PC/LAN Tech support to the DoA, and enterprise analysis and planning services for all Executive Branch agencies. Due to the multi-agency reorganization, the Legislature approved the Governor's recommendation to reduce expenditures by approximately \$1.6 million over the biennium including elimination of eight positions due to a duplication of effort, reclassification of the DoIT Deputy Director to a Division Administrator/State CIO, and relocation of DoIT staff from leased space to a state-owned building. The eliminated positions include the DoIT Director, the Chief Accountant, the Chief of Administration, a Management Analyst I, an Information Technology Professional III, a Personnel Analyst II, a Personnel Technician II, and an Accounting Assistant II.

Due to the multi-agency reorganization with the DoA, the Legislature approved the Governor's recommendations for position transfers and reclassifications. The position transfers from the Office of the CIO include one Information Technology Professional IV to the DoA's Budget and Planning Division, and the division's fiscal unit to the DoA's Administrative Services Division. The Legislature approved the transfer of three positions to the Office of the CIO to provide PC/LAN technician and desktop support to all staff within the consolidated DoA.

### **APPLICATION SUPPORT**

The Application Support Unit (formerly the DoIT Application Design and Development Division) is responsible for providing information technology solutions for enterprise applications, including all aspects of system life-cycle development. This operational unit provides enterprise customer service, business analysis, technical support, database hosting, and enterprise web development services.

Due to the multi-agency reorganization with the DoA, the Legislature approved the Governor's recommendations for 13 position transfers to the Application Support Unit from the Division of Human Resource Management (formerly the Department of Personnel), the DoA's Division of Budget and Planning, and the Division of Enterprise Information Technology Services' Computer Facility. Of the positions transferred, the

Legislature approved the Governor's recommended reclassification of certain positions commensurate with the functions to be performed following the reorganization. The Legislature also approved the Governor's recommendation for \$229,122 over the biennium to relocate staff from leased space to a state-owned building.

With the position transfers and related reclassifications, the Application Support Unit now provides consolidated Information Technology (IT) Help Desk services and a new Enterprise Business Analysis function. The IT Help Desk includes the former Department of Personnel's IT support concerning the Human Resources (HR) Data Warehouse, HR Advantage (e.g., personnel transactions), and the Nevada Employee Action and Timekeeping System (NEATS). The Help Desk will also perform IT support formerly provided by the DoIT Computer Facility concerning mainframe security and passwords, e-mail accounts, billing questions, and wide area network (WAN) outages. The combined statewide support previously provided by both DoIT and the Department of Personnel becomes a single point of contact IT Help Desk. The approved position transfers and related reclassifications also enable the Application Support Unit to perform a new Enterprise Business Analysis service. This new service includes data modeling and processing, project management and oversight, and serves as the intermediary between the agency's programmers and its customer agencies to ensure completion of projects and initiatives.

The Legislature concurred with the Governor's recommended reductions of \$57,499 in FY 2012 and \$58,382 in FY 2013 to eliminate one Management Analyst II and re-assign an Information Technology Professional III to the Web Services Group in order to enhance customer support and provide programming skills necessary for web development.

#### **COMPUTER FACILITY**

The Computer Facility (formerly the DoIT Computing Division) consists of the Mainframe Product Support, Mainframe Systems and Storage, Internet Services and Servers, and Computer Operations Units. The Computer Facility manages and operates the state's mainframe, Internet and application servers in a secure environment.

Due to the multi-agency reorganization with the DoA, the Legislature approved the Governor's recommendations for six position transfers from the Computer Facility, including one Information Technology Technician IV to the Office of the CIO and Help Desk related positions to Application Support.

The Legislature concurred with the Governor's recommendation for \$52,102 in FY 2012 and \$67,663 in FY 2013 to add one Information Technology Professional III and related computer hardware and software to support UNIX services, the Secretary of State's Business Portal, and the virtual server environment.

The Legislature approved \$819,528 in FY 2012 and \$456,489 in FY 2013 to upgrade the existing Z9 mainframe to a Z10 mainframe, as recommended by the Governor. The agency reported that the Z9 mainframe was operating near the ceiling of its capacity, no platform alterations would be possible for the Z9 after June 2011, and the Z10 mainframe would provide 20 percent more processing power allowing the agency to address future growth in customer demand. Furthermore, the agency reported that upgrading to the Z10 is cost-effective in that it uses the existing Z9 frame and serial number while upgrading the internal components to the Z10 platform, with advantages reported to include realizing a percentage discount on software, lower hardware maintenance costs, and the flexibility to modify the mainframe capacity based upon customer need.

The Legislature approved the establishment of a new service rate to be charged to customer agencies for expenses associated with Virtual Server Hosting. Virtual server billings will include all hardware and operating system costs, as well as backup and recovery, antivirus, and monitoring services.

### **COMMUNICATIONS UNITS**

The division's three Communications Units include the Data Communications and Network Engineering Unit, the Telecommunications Unit, and the Network Transport Services Unit. The Data Communications and Network Engineering Unit manages and supports the statewide data communication infrastructure. The Telecommunications and the Network Transport Services Units provide telephone and microwave communication services to state agencies.

The Legislature approved the Governor's recommendation for \$347,725 in FY 2013 in order for the Data Communications and Network Engineering Unit to replace SilverNet security devices that have reached their end-of-life and are no longer supported. The replacements include four primary and four failover backup devices serving as the border firewall and intranet firewall in Las Vegas and Carson City.

The Legislature approved \$160,000 for the Telecommunications Unit in FY 2012 to conduct a telecommunications system consolidation analysis, as recommended by the Governor. The study represents a professional service agreement to provide a technical and financial review of the disparities between multiple existing state phone systems. The scope of this study includes developing an efficient and cost-effective statewide telecommunications plan for all state agencies, and should produce a consolidation plan to reduce duplication. Furthermore, the anticipated outcomes include steps to implement an upgraded, consolidated, statewide communications platform with a systematic, multi-year strategy for operational savings. The study will show how the operational savings achieved in each phase would fund subsequent phases of the program, as well as the overall return on investment.

The Legislature approved the establishment of a new service rate for the Network Transport Services Unit, which will be charged to customer agencies for expenses associated with leased antenna space. Leased antenna space billings will include both tower and rack rental for customers using mountaintop sites.

#### **DIVISION OF HUMAN RESOURCE MANAGEMENT**

The 2011 Legislature concurred with the Governor's recommendation to reorganize the Department of Personnel as a division within the Department of Administration and rename it the Division of Human Resource Management. As part of the reorganization, the Legislature approved the elimination of 3 positions, and the transfer out of 12 positions, including 8 IT positions and 4 Administrative positions. In addition, 7 positions, including 2 Administrative Assistants, 4 Personnel Analysts, and 1 Division Administrator, were eliminated as a result of the Legislature approving the Governor's recommendation to consolidate the division's Recruitment and Retention section with its Compensation and Classification section.

The Legislature also approved the Governor's recommendation to create a new centralized personnel section to assume the personnel responsibilities of five state agencies over the 2011-13 biennium. Seven positions from the participating departments were approved to transfer to the Division of Human Resource Management to operate this new section. These seven positions are from the Department of Taxation (two), the Department of Administration (three), and the Department of Business and Industry (two). The Governor's recommendation included the expectation that personnel and payroll services for all Executive Branch agencies would eventually be provided by this section.

For the 2011-13 biennium, total funding of \$28.5 million was approved for the Division of Human Resource Management (includes Unemployment Compensation account), which represents a decrease of 21.7 percent from the amounts approved for the 2009-11 biennium for the Department of Personnel. The division is funded by uniform assessments to all state agencies for personnel, payroll and unemployment compensation services. In order to meet the division's projected funding requirements, the 2011 Legislature approved the following rate adjustments: a decrease in the personnel assessment from 0.78 percent of employee gross salaries in FY 2011 to 0.70 percent in FY 2012 and 0.66 percent in FY 2013; a decrease in the payroll assessment from 0.21 percent of employee gross salaries in FY 2011 to 0.16 percent in FY 2012 and 0.15 percent in FY 2013; and an increase in the unemployment insurance assessment rate from 0.25 percent of employee gross salaries in FY 2011, to 0.38 in each year of the 2011-13 biennium.

#### **DIVISION OF STATE LIBRARY AND ARCHIVES**

The Division of State Library and Archives provides a variety of information and support services to assist state agencies, public libraries and the general public. The 2011 Legislature approved the Governor's recommendation to move the Nevada State Library and Archives (NSLA) Division under the Department of Administration (DoA)

and the two mail services accounts from the Buildings and Grounds Division to NSLA. The NSLA Division will contribute to four internal DoA cost allocations. As part of the reorganization, the Legislature also approved the Governor's recommendation to downgrade one Administrative Services Officer II position and to transfer the position and an Accountant Technician II position to the Administrative Services Division in the DoA.

The Legislature approved the Governor's proposal to consolidate the division in the north end of the NSLA building in Carson City, saving net General Fund appropriations of \$344,468 over the 2011-13 biennium. The 2011 Legislature also transferred the Library Database program from the Other State Education Programs account to NSLA. As recommended by the Governor, the Legislature approved the reduction of General Fund appropriations by \$417,369 over the 2011-13 biennium for collection development for local public libraries. The Executive Budget originally recommended reducing funding for the Bookmobile program by \$40,000 per year, but the Governor submitted a budget amendment to reverse the proposal by restoring \$30,000 per year in General Fund appropriations and adding \$10,000 per year in transfers from the Nevada State Library Gift Fund. The Legislature instead restored General Funds of \$15,000 per year and \$10,000 per year in transfers from the Nevada State Library Gift Fund, resulting in total reductions of \$15,000 per year for the Bookmobile program.

The Executive Budget recommended privatizing and eliminating the Micrographics and Imaging Program (MIP). However, due to potential security problems and additional costs related to using a private sector alternative, the Governor revised his recommendation to instead transfer a down-sized version of MIP, including three positions, to the Archives and Records account.

The transfer of MIP also involves a funding change. The program was approved to be funded by General Fund appropriations in the 2011-13 biennium and MIP expenses were removed from customer agencies' budgets. Costs will be recovered in future biennia through the Statewide Cost Allocation Plan. The Legislature approved the Governor's revised plan for MIP resulting in net General Fund increases of \$359,460 over the biennium. The Legislature also approved continuing the suspension of funding from the 26<sup>th</sup> Special Session for the State Literacy Office in the 2011-13 biennium.

### **JUDICIAL COLLEGE AND COLLEGE OF JUVENILE AND FAMILY JUSTICE**

The National Judicial College (NJC) and the Louis W. McHardy National Counsel of Juvenile and Family Court Judges (NCJFCJ), located on the campus of the University of Nevada, Reno, are nonprofit nationally recognized leaders in judicial education and training.

Since 1989, the NJC and the NCJFCJ have received varying levels of state support to assist the nonprofit entities with the mission of providing judicial education and training. During the state's economic downturn in FY 2003, the Legislature suspended state support for the NJC and NCJFCJ for the 2003-05 biennium. In light of the fiscal crisis

facing the state, the 2011 Legislature approved a reduction of General Fund support recommended by the Governor from \$260,860 each year of the 2011-13 biennium to \$130,430 each fiscal year, resulting in a General Fund reduction of \$260,860 over the 2011-13 biennium.

The Legislature also approved Senate Bill 499 to repeal Sections 1.470 and 1.480 of *Nevada Revised Statutes* that create the trust funds for the NJC and the National College of Juvenile and Family Law. The trust funds were originally established in 1989 to provide the entities with annual revenue from interest earnings on the corpus of the trust. However, during the state's economic downturn in FY 2003, the trust funds were eliminated and State General Funds for the NJC and NCJFCJ were included as part of The Executive Budget beginning with the 2005-07 biennium.

## **DEPARTMENT OF TAXATION**

The Department of Taxation is responsible for the administration of the majority of the state's non-gaming tax laws, as well as the Local Government Budget Act. The legislatively approved budget for the 2011-13 biennium provides General Fund support to the department of \$51.3 million, a decrease of approximately \$1.4 million or 2.6 percent compared to the \$52.7 million approved by the 2009 Legislature for the 2009-11 biennium.

As recommended by the Governor, the 2011 Legislature approved the elimination of 14.0 full-time positions and 15.0 intermittent positions (0.49 FTE each) for budget reduction purposes resulting in General Fund reductions of approximately \$1.1 million in each year of the 2011-13 biennium. The funding for eight of the full-time positions had previously been eliminated for the 2009-11 biennium in the budget reductions approved by the 26<sup>th</sup> Special Session of the Legislature. Of the eight positions, five had staffed the department's Elko Taxpayer Assistance office while the other three were administrative positions located in the Carson City office.

In addition to eliminating positions, the 2011 Legislature approved General Fund appropriations totaling \$501,651 in FY 2012 and \$640,890 in FY 2013 to fund the personnel and operating costs of 12.0 new full-time positions for the department as recommended in The Executive Budget. Nine (9.0 FTE) of the new positions were approved to reduce the number of non-compliant and/or delinquent taxpayer accounts assigned to Revenue Officer positions in the department. Assuming no change to the number of non-compliant/delinquent accounts, the addition of 7.0 front-line, Revenue Officer II positions was projected to reduce the average caseload from 2,428 non-compliant/delinquent accounts to 2,023 accounts for each of the department's Revenue Officer positions. The other 3.0 full-time positions were approved by the 2011 Legislature to improve the department's ability to timely research, reconcile and clear taxpayer's payment transactions made to the On-Line Tax (OLT) and Unified Tax System (UTS) and processed through the Automated Clearing House-credit system and the State Business Portal. In general, the *Nevada Revised Statutes* 353.1467 requires payments to a state agency of \$10,000 or more to be made electronically.



Lastly, the 2011 Legislature approved the transfer of 2.0 full-time personnel positions to a new, centralized Division of Human Resource Management within the Department of Administration as recommended by the Governor in The Executive Budget.

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	2010-2011 Work Program	2011-2012 GOVERNOR RECOMMENDS	2011-2012 LEGISLATIVELY APPROVED	2012-2013 GOVERNOR RECOMMENDS	2012-2013 LEGISLATIVELY APPROVED
<b>FINANCE &amp; ADMINISTRATION</b>					
<b>DEPARTMENT OF ADMINISTRATION</b>					
<b>ADMINISTRATION - BUDGET AND PLANNING</b>					
	3,707,048	3,726,227	3,697,384	4,151,919	4,109,609
GENERAL FUND	3,233,056	3,463,995	3,435,145	3,841,914	3,799,602
INTER-AGENCY TRANSFER	443,992	262,232	262,239	310,005	310,007
INTERIM FINANCE	30,000				
REVERSIONS					
<b>SPECIAL APPROPRIATIONS</b>	<b>86,213</b>	<b>75,000</b>	<b>105,000</b>	<b>75,000</b>	<b>105,000</b>
GENERAL FUND		75,000	105,000	75,000	105,000
BALANCE FORWARD	86,213				
<b>ADMINISTRATION - ADMINISTRATIVE SERVICES</b>					
	1,654,625	2,534,107	2,534,107	2,805,634	2,804,285
BALANCE FORWARD	347,872	242,601	242,601	355,247	353,898
INTER-AGENCY TRANSFER	1,306,753	2,291,506	2,291,506	2,450,387	2,450,387
<b>ADMINISTRATION - INFORMATION TECHNOLOGY DIVISION</b>					
	520,574				
GENERAL FUND	520,574				
REVERSIONS					
<b>ADMINISTRATION - INFORMATION TECHNOLOGY PROJECTS</b>					
	6,379,806				
GENERAL FUND	4,046,348				
INTER-AGENCY TRANSFER	2,333,458				
INTERIM FINANCE					
<b>ADMINISTRATION - INSURANCE &amp; LOSS PREVENTION</b>					
	37,207,524	28,466,004	28,466,004	24,008,056	24,010,573
BALANCE FORWARD	16,620,233	14,183,505	14,183,505	9,696,517	9,699,034
INTER-AGENCY TRANSFER	20,524,597	14,162,067	14,162,067	14,163,433	14,163,433
OTHER FUND	62,694	120,432	120,432	148,106	148,106
<b>ADMINISTRATION - DIVISION OF INTERNAL AUDITS</b>					
	1,485,595	1,215,621	1,243,065	1,208,045	1,238,966
GENERAL FUND	1,485,595	1,215,621	1,243,065	1,208,045	1,238,966
REVERSIONS					
<b>ADMINISTRATION - MOTOR POOL</b>					
	5,840,446	4,188,614	4,203,458	3,980,429	4,021,360
BALANCE FORWARD	973,639	937,845	937,845	724,222	726,185
INTER-AGENCY TRANSFER	4,839,013	3,242,173	3,257,017	3,247,611	3,286,579
OTHER FUND	27,794	8,596	8,596	8,596	8,596
<b>ADMINISTRATION - MOTOR POOL VEHICLE PURCHASE</b>					
	1,797,144	1,103,573	1,111,942	1,153,273	1,166,561
BALANCE FORWARD	394,305	555,997	555,997	483,799	475,075
INTER-AGENCY TRANSFER	1,206,410	334,991	343,360	456,889	478,901
OTHER FUND	196,429	212,585	212,585	212,585	212,585
<b>ADMINISTRATION - PURCHASING</b>					
	2,997,788	2,695,723	2,695,723	2,640,784	2,647,677
BALANCE FORWARD	546,720	417,607	417,607	362,485	369,378
INTER-AGENCY TRANSFER	2,361,528	2,208,280	2,208,280	2,208,463	2,208,463
OTHER FUND	89,540	69,836	69,836	69,836	69,836

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<b>ADMINISTRATION - PURCHASING - COMMODITY FOOD PROG</b>	15,972,462	9,633,240	9,633,365	9,802,012	9,802,402
BALANCE FORWARD	1,431,900	1,116,335	1,116,335	1,269,314	1,269,579
FEDERAL FUND	1,469,725	1,445,928	1,446,053	1,461,707	1,461,832
INTER-AGENCY TRANSFER	30,568				
OTHER FUND	13,040,269	7,070,977	7,070,977	7,070,991	7,070,991
<b>ADMINISTRATION - HEARINGS DIVISION</b>	4,602,557	4,415,756	4,414,756	4,485,397	4,485,285
INTER-AGENCY TRANSFER	25,808	30,639	30,639	30,639	30,639
OTHER FUND	4,576,749	4,385,117	4,384,117	4,454,758	4,454,646
REVERSIONS					
<b>ADMINISTRATION - VICTIMS OF CRIME</b>	10,951,921	10,480,273	10,480,273	10,831,661	10,832,637
BALANCE FORWARD	810,400	907,293	907,293	1,270,780	1,271,756
FEDERAL FUND	2,151,000	2,971,000	2,971,000	2,971,000	2,971,000
OTHER FUND	7,990,521	6,601,980	6,601,980	6,589,881	6,589,881
<b>ADMINISTRATION - SPWD - ENGINEERING AND PLANNING</b>	7,844,366	5,043,072	4,866,531	5,102,625	4,927,083
BALANCE FORWARD	659,065				
OTHER FUND	7,185,301	5,043,072	4,866,531	5,102,625	4,927,083
<b>ADMINISTRATION - SPWD - FACILITY COND &amp; ANALYSIS</b>	257,831	235,720	234,303	240,881	240,470
GENERAL FUND	257,831	235,720	234,303	240,881	240,470
REVERSIONS					
<b>ADMINISTRATION - SPWD - BUILDINGS &amp; GROUNDS</b>	19,121,607	18,590,627	18,590,630	18,331,116	18,371,997
BALANCE FORWARD	3,649,496	2,794,174	2,794,174	2,525,591	2,566,471
INTER-AGENCY TRANSFER	15,406,209	15,723,155	15,723,158	15,732,227	15,732,228
OTHER FUND	65,902	73,298	73,298	73,298	73,298
<b>ADMINISTRATION - SPWD - MARLETTE LAKE</b>	1,894,055	2,035,408	2,035,408	2,105,870	2,105,826
BALANCE FORWARD	631,840	673,650	673,650	744,112	744,068
OTHER FUND	1,262,215	1,361,758	1,361,758	1,361,758	1,361,758
<b>ADMINISTRATION - IT - OFFICE OF CIO</b>	2,065,077	1,067,816	1,011,189	737,273	738,281
BALANCE FORWARD	311,082	205,776	205,776	115,634	115,605
INTER-AGENCY TRANSFER	1,753,995	862,040	805,413	621,639	622,676
<b>ADMINISTRATION - IT - APPLICATION SUPPORT</b>	3,157,029	4,075,229	4,022,947	4,000,922	4,023,880
BALANCE FORWARD	458,352	549,544	549,544	600,732	551,786
INTER-AGENCY TRANSFER	2,698,677	3,525,365	3,473,083	3,399,870	3,471,774
OTHER FUND		320	320	320	320
<b>ADMINISTRATION - IT - COMPUTER FACILITY</b>	13,247,995	13,873,991	13,325,466	12,338,273	12,562,445
BALANCE FORWARD	2,022,894	1,996,675	1,996,675	1,752,866	1,905,161
INTER-AGENCY TRANSFER	11,225,101	11,875,930	11,327,405	10,584,021	10,655,898
OTHER FUND		1,386	1,386	1,386	1,386

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<b>ADMINISTRATION - IT - DATA COMM &amp; NETWORK ENGIN</b>	3,512,026	3,260,341	3,210,873	3,153,869	3,084,849
BALANCE FORWARD	548,511	375,906	375,906	353,546	303,005
INTER-AGENCY TRANSFER	2,963,515	2,884,077	2,834,609	2,799,965	2,781,486
OTHER FUND		358	358	358	358
<b>ADMINISTRATION - IT - TELECOMMUNICATIONS</b>	4,039,151	3,576,646	3,599,435	3,266,116	3,349,576
BALANCE FORWARD	488,528	629,743	629,743	553,194	578,304
INTER-AGENCY TRANSFER	3,550,623	2,945,623	2,968,412	2,711,642	2,769,992
OTHER FUND		1,280	1,280	1,280	1,280
<b>ADMINISTRATION - IT - NETWORK TRANSPORT SERVICES</b>	2,672,654	2,903,235	2,897,115	3,047,745	3,046,248
BALANCE FORWARD	356,076	180,312	180,312	280,927	277,070
INTER-AGENCY TRANSFER	2,187,248	2,519,268	2,507,708	2,555,257	2,553,099
OTHER FUND	129,330	203,655	209,095	211,561	216,079
<b>ADMINISTRATION - IT - SECURITY</b>	1,072,435	1,032,697	996,786	969,508	915,031
BALANCE FORWARD	192,066	82,986	82,986	108,877	75,056
INTER-AGENCY TRANSFER	867,613	943,387	907,476	854,307	833,651
OTHER FUND	12,756	6,324	6,324	6,324	6,324
<b>ADMINISTRATION - HRM - HUMAN RESOURCE MANAGEMENT</b>	10,488,662	8,880,139	8,833,005	8,361,928	8,465,002
BALANCE FORWARD	2,232,625	854,910	854,910	601,371	745,633
INTER-AGENCY TRANSFER	8,221,503	7,982,201	7,935,067	7,721,826	7,680,638
OTHER FUND	34,534	43,028	43,028	38,731	38,731
<b>ADMINISTRATION - HRM - UNEMPLOYMENT COMPENSATION</b>	7,496,931	6,108,049	6,108,049	5,085,102	5,085,102
BALANCE FORWARD	3,603,186	3,782,131	3,782,131	2,282,988	2,282,988
INTER-AGENCY TRANSFER	3,893,745	2,325,918	2,325,918	2,802,114	2,802,114
<b>ADMINISTRATION - NSLA - NEVADA STATE LIBRARY</b>	5,457,022	4,776,532	4,760,021	4,335,740	4,317,757
GENERAL FUND	3,266,177	3,194,908	3,168,397	2,750,203	2,722,220
FEDERAL FUND	2,126,067	1,579,581	1,579,581	1,583,494	1,583,494
INTER-AGENCY TRANSFER					
INTERIM FINANCE	58,332				
OTHER FUND	6,446	2,043	12,043	2,043	12,043
REVERSIONS					
<b>ADMINISTRATION - NSLA - ARCHIVES AND RECORDS</b>	791,178	769,107	1,089,388	780,702	1,106,972
GENERAL FUND	742,669	762,498	1,082,779	774,093	1,100,363
FEDERAL FUND	47,666	4,244	4,244	4,244	4,244
OTHER FUND	843	2,365	2,365	2,365	2,365
REVERSIONS					
<b>ADMINISTRATION - NSLA - LITERACY</b>	852				
GENERAL FUND	852				
FEDERAL FUND					
REVERSIONS					

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<b>ADMINISTRATION - NSLA - CLAN</b>	720,770	239,727	239,738	240,788	240,809
BALANCE FORWARD	207,288				
INTER-AGENCY TRANSFER	234,819	41,730	43,801	41,730	43,801
OTHER FUND	278,663	197,997	195,937	199,058	197,008
<b>ADMINISTRATION - NSLA - MICROGRAPHICS AND IMAGING</b>	521,910	62,170			
BALANCE FORWARD	101,479	62,170			
INTER-AGENCY TRANSFER	420,431				
<b>ADMINISTRATION - NSLA - MAIL SERVICES</b>	7,605,590	7,526,407	7,526,407	7,528,451	7,528,650
BALANCE FORWARD	779,348	894,820	894,820	888,973	889,172
INTER-AGENCY TRANSFER	6,826,242	1,529,161	6,631,587	1,537,052	6,639,478
OTHER FUND		5,102,426		5,102,426	
<b>ADMINISTRATION - NSLA - MAIL SERVICES EQUIPMENT</b>	229,941	294,463	294,463	359,098	359,098
BALANCE FORWARD	168,244	222,376	222,376	294,463	294,463
INTER-AGENCY TRANSFER	61,697	72,087	72,087	64,635	64,635
<b>JUDICIAL COLL &amp; COLL OF JUVENILE &amp; FAMILY JUSTICE</b>	289,845	260,860	130,430	260,860	130,430
GENERAL FUND	289,845	260,860	130,430	260,860	130,430
<b>MERIT AWARD BOARD</b>	3,865	3,478	1,100	3,479	1,100
GENERAL FUND	3,865	3,478	1,100	3,479	1,100
REVERSIONS					
<b>BOE - GENERAL FUND SALARY ADJUSTMENT</b>	24,809,369		5,946,647		6,005,007
GENERAL FUND	554,405		5,946,647		6,005,007
BALANCE FORWARD	24,254,964				
<b>BOE - HIGHWAY FUND SALARY ADJUSTMENT</b>	4,755,261		1,378,750		
BALANCE FORWARD	4,647,094				
HIGHWAY FUND	108,167		1,378,750		
REVERSIONS					
<b>TOTAL DEPARTMENT OF ADMINISTRATION</b>	215,259,125	153,149,852	159,683,758	145,392,556	151,829,968
GENERAL FUND	14,401,217	9,212,080	15,346,866	9,154,475	15,343,158
BALANCE FORWARD	66,523,420	31,666,356	31,604,186	25,265,638	25,493,687
FEDERAL FUND	5,794,458	6,000,753	6,000,878	6,020,445	6,020,570
HIGHWAY FUND	108,167		1,378,750		
INTER-AGENCY TRANSFER	93,383,545	75,761,830	80,110,832	74,293,712	79,579,879
INTERIM FINANCE	88,332				
OTHER FUND	34,959,986	30,508,833	25,242,246	30,658,286	25,392,674
REVERSIONS					

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<b>DEPARTMENT OF TAXATION</b>					
<b>DEPARTMENT OF TAXATION</b>	26,565,954	26,513,534	26,420,571	26,393,917	26,359,843
GENERAL FUND	25,851,793	25,792,823	25,699,860	25,672,090	25,638,016
BALANCE FORWARD					
INTER-AGENCY TRANSFER	14,534	8,281	8,281	8,281	8,281
INTERIM FINANCE					
OTHER FUND	699,627	712,430	712,430	713,546	713,546
REVERSIONS					
<b>TOTAL DEPARTMENT OF TAXATION</b>	<b>26,565,954</b>	<b>26,513,534</b>	<b>26,420,571</b>	<b>26,393,917</b>	<b>26,359,843</b>
GENERAL FUND	25,851,793	25,792,823	25,699,860	25,672,090	25,638,016
BALANCE FORWARD					
INTER-AGENCY TRANSFER	14,534	8,281	8,281	8,281	8,281
INTERIM FINANCE					
OTHER FUND	699,627	712,430	712,430	713,546	713,546
REVERSIONS					
<b>FINANCE &amp; ADMINISTRATION</b>					
GENERAL FUND	40,253,010	35,004,903	41,046,726	34,826,565	40,981,174
BALANCE FORWARD	66,523,420	31,666,356	31,604,186	25,265,638	25,493,687
FEDERAL FUND	5,794,458	6,000,753	6,000,878	6,020,445	6,020,570
HIGHWAY FUND	108,167		1,378,750		
INTER-AGENCY TRANSFER	93,398,079	75,770,111	80,119,113	74,301,993	79,588,160
INTERIM FINANCE	88,332				
OTHER FUND	35,659,613	31,221,263	25,954,676	31,371,832	26,106,220
REVERSIONS					
<b>TOTAL FOR FINANCE &amp; ADMINISTRATION</b>	<b>241,825,079</b>	<b>179,663,386</b>	<b>186,104,329</b>	<b>171,786,473</b>	<b>178,189,811</b>
Less: INTER-AGENCY TRANSFER	93,398,079	75,770,111	80,119,113	74,301,993	79,588,160
<b>NET FINANCE &amp; ADMINISTRATION</b>	<b>148,427,000</b>	<b>103,893,275</b>	<b>105,985,216</b>	<b>97,484,480</b>	<b>98,601,651</b>