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**OFFICE OF THE
STATE CONTROLLER**

April 22nd, 2026

To: All State Departments
From: Andy Matthews, State Controller

Subject: Closing Fiscal Year 2026

Closing documents are completed in the Nevada Executive Budget System (NEBS) through electronic data entry in the SFYE tab. Fiscal year end 2026 closing documents may be entered starting on Wednesday, July 1, 2026. NEBS SFYE Closing Document Access forms, the Procedure and Process for Fiscal Year Closing manual, and a link to NEBS are available on the Governor's Finance Office website. Please complete and submit your closing information to the **Governor's Finance Office** no later than **Monday, August 31, 2026**. A copy of the completed closing document should be retained for your files. You must complete closing information for each budget account even if "Realized Funding Available" is zero (refer to the Budget Status Report) and/or there was no activity registered in the account for the fiscal year. The closing instructions will be located on the State Controller's Office intranet webpage.

Please check your overall budget authority before submitting your closing information (the total amount of revenues received – for all revenue sources, cannot exceed the total amount work programmed). When necessary, submit a work program to increase authority as soon as possible. Balance forward amounts must be separated between federal funds and other revenue sources. Additionally, check that all category 93 – Reserve for Reversion transactions are processed to ensure your category 93 balance is zero prior to closing. For the federal funds balanced forward, use General Ledger 2520. For other revenue sources, use General Ledger 2511. Failure to submit the required work program will prevent the balance forward to FY2027. A balance forward work program is not needed if you revert all unspent funds.

If you have any questions or need any clarification on the Fiscal Year 2026 Closing Document Instructions, please contact Jenny Risi, Accountant Technician III, at (775) 684-5663, or jrisi@sco.nv.gov.

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Overview:

Closing the books for FY2026 begins July 1, 2026. The State Controller's Office will process all transactions (except payroll through Central Payroll and purchases through State Purchasing Division) until **Friday, August 21, 2026**. To process journal vouchers by this date, we will need to have all transactions in our office by **Friday, July 31, 2026**. Your department's online transactions and interfaces for FY2026 must be processed by **Friday, August 21, 2026**. Please be aware, if you wait until the last day to process transactions, you must be willing to accept the risk of your transactions rejecting if they have errors, possess inadequate documentation, lack any required approvals, or if there is simply not enough time before the business day ends. **If, after August 21, 2026, your department has any outstanding FY2026 transactions, you must contact the Governor's Finance Office to start the stale claims process for those remaining transactions.**

Ensure interfaces (IET, JVA, etc) separate transactions by fiscal year otherwise the transaction may be rejected and require manual correction and approvals.

The following information will assist you in meeting closing requirements and avoiding last-minute problems. At the end of this document is a timeline of FY2026 closing deadlines.

Preparing to Close Budget Accounts:

Budget Authority or Funding Problems:

Contact the Governor's Finance Office, Budget Division at the first sign of budgetary problems so you and your Governor's Finance Office Budget Officer will have enough time to correct the problems. Refer to the timeline starting at the end of this document for Board of Examiners and Interim Finance Committee (IFC) deadlines for items needing approval from either entity.

Accounting and Budgeting Corrections:

Review your budgets, pending transactions, and posted transactions making all necessary adjustments. Please remember to research activities and programs that could affect FY2026 to minimize any surprises. Allocations for Department of Administration automated billings should be done as soon as they are received. It is not necessary to wait for charges to appear on your budget status report.

Monitoring Transactions:

Review your Advantage Accounting system transaction listing (DOCATLG), worklist, or the Data Warehouse (DAWN) Transaction Exception Report items daily. Call or email the Financial Help Desk at (775) 684-5654 or FinHelpDesk@sco.nv.gov if you need assistance processing transactions.

Payroll Corrections:

Pay Period 4, July 20 through August 2, 2026, will be the final payroll for processing FY2026 adjustments, including Compensatory Time payouts. Submit any corrections to the Division of Human Resource Management/Central Payroll by noon, **Wednesday, August 5, 2026**. Identify adjustments and make necessary corrections as soon as possible.

Federal Transactions:

Various Vista reports will be provided to departments on at least a weekly basis starting mid-July. Review the reports and take corrective action to resolve out-of-balance transfers, negatives, and ensure all federal

transactions are entered timely and accurately. Email grants@sco.nv.gov if you need assistance with federal transactions. Advantage 4 to Advantage 2 interface testing is currently in progress for Single Audit/federal reporting. While it is expected that the testing will be successfully completed in time for Vista reports to be available, departments should be prepared to verify data against the DAWN Single Audit Award Transactions Detail report and to “manually” report federal activity for each award should the Vista reports not be available.

Corrections Between Fiscal Years:

Please call your State Controller’s Office accounting liaison with questions on the following three types of adjustments between fiscal years.

Journal Vouchers:

Use a journal voucher (JVD) to completely reverse the posting of a journal voucher processed in the wrong fiscal year. Then reprocess the journal voucher in the correct fiscal year with a new transaction number (you can add an “A” to the beginning of the original transaction number to facilitate tracking if needed).

Remember to contact the other department on the transaction to coordinate the correction of both department’s postings. Describe the correction on both transactions using the line description fields and include references to the original transaction numbers. You *must* include the original transaction number being corrected.

Payments or Cash Receipts:

Correct a General Accounting Expense (GAX), Payment Request, Commodity Based (PRC), or cash receipt (CR) by using two journal vouchers – one in each fiscal year. On one journal voucher, reverse the posting to the wrong fiscal year (use a debit to reverse a CR, a credit to reverse a GAX or PRC). On the second journal voucher, record the posting to the correct fiscal year (use a credit to post a CR, a debit to post a GAX or PRC). Code the offsetting debit or credit on each journal voucher to your fund and department numbers and balance sheet account 1000. Each journal voucher will have a posting to balance sheet account 1000 with a debit in one fiscal year and a credit in the other fiscal year. To correctly describe the correction on both transactions, including references to the original transaction numbers, please refer to the Fiscal Year Corrections section of the State Controller’s Office Accounting Policies and Procedures manual or contact your accounting liaison. You *must* include the original transaction number being corrected. Use the comment field to cross-reference the corresponding transaction number in each fiscal year.

6000 Range Budget Accounts:

The State Controller’s Office accounting liaison assigned to your department will process two journal vouchers, one in each fiscal year, to carry forward budget balances in the 6000 series of budget accounts. Notify your liaison when you are ready to carry forward. We will carry forward these budgets through **Friday, August 21, 2026**.

State Fiscal Year End Budget Account Closing:

Budget closing documents are completed in the Nevada Executive Budget System (NEBS) through electronic data entry in the State Fiscal Year End (SFYE) tab. Fiscal year end 2026 closing documents may be entered starting on Wednesday, July 1, 2026. NEBS SFYE Closing Document Access forms, the

Procedure and Process for Fiscal Year Closing manual, and a link to NEBS are available on the Governor's Finance Office website.

Reversions and Balance Forward:

Reversions (returning unspent funds) are made to funds 101-General Fund, 201-Highway Fund and 210-Workers' Comp and Safety Fund. Other funds do not revert but are treated as balances forward. If unspent funds are balanced forward to a different fund and/or budget than where it originated, you will need to identify the fund and/or budget account that the funds are being returned to, and the closing document in NEBS SFYE module will need to properly reflect this in the balance forward section. The department's assigned Governor's Finance Office Budget Officer must authorize these transactions.

Transaction Processing:

Dual Fiscal Years:

If a FY2026 transaction is entered into the Advantage Accounting system between **Wednesday, July 1, 2026**, and **Friday, August 21, 2026**, you will need to enter accounting period **13**, state fiscal year 26, and budget fiscal year 26 on your transaction. For FY2027 transactions, enter accounting period 01 for July, 02 for August, 03 for September, and so forth. SFY and BFY should always be the same in transactions.

Record Date, Required, If left blank will default to the Application Date when the transaction goes to Final. Can also be manually entered.

Budget FY, Required, If left blank will default to the current BFY of the Record Date.

Fiscal Year, Required, If left blank will default to the current FY of the Record Date.

Period, Required, If left blank will default to the current accounting period of the Record Date.

Purchase Requisitions:

All requisitions (RQS) requiring a bid (\$50,000 or over) for FY2026 must be entered, approved, and accepted into the Advantage Accounting system no later than **Friday, May 22, 2026**. All other requisitions (RQS \$49,999 or under) for FY2026 must be entered, approved, and accepted into the Advantage Accounting system no later than **Tuesday, June 30, 2026**. Remember to ensure your corresponding NevadaEPro requisition is submitted and has all levels of approval including OCIO, if applicable, when entering the RQS. Direct any questions to State Purchasing at (775) 684-0170.

Purchasing Receivers:

All receivers (RC) for FY2026 must be entered, approved, and accepted into the Advantage Accounting system, no later than **Friday, July 31, 2026**.

Payments for Purchase Orders obligated by June 30, 2026:

Payments for goods to be received **after** June 30, 2026, must be obligated by **Tuesday, June 30, 2026**. For department direct purchases, a vendor confirmation dated on or before June 30, 2026, or an internal purchase order issued and properly signed on or before June 30, 2026, will suffice. Goods from such obligations must be received and payment must be entered, approved, and accepted into the Advantage Accounting system, no later than **Friday, August 21, 2026**.

Cash Receipts:

All CR's for FY2026, including federal cash receipts, must be entered, and accepted into the Advantage Accounting system no later than **Friday, August 21, 2026**. It is **mandatory** to separate deposits to the bank by fiscal year.

Unprocessed or Rejected FY2026 Transactions after Friday, August 21, 2026:

Departments must delete all transactions not processed on or prior to **Friday, August 21, 2026**. After **Friday, August 21, 2026**, please contact your Budget Officer at the Governor's Finance Office for further instructions. The State Controller's Office will delete any FY2026 transactions remaining on transaction listing (DOCATLG) on **the next business day**. We will also delete and return any unprocessed or rejected FY2026 journal voucher transactions after **Friday, August 21, 2026**. At the completion of the cycle on **Friday, August 21, 2026**, the State Controller's Office will set the Advantage Accounting system to prevent further postings to FY2026. Please do not submit any FY2026 transactions after this date. After **Friday, August 21, 2026** the State Controller's Office must be notified by the Director of the Governor's Finance Office, or their designee, of any transaction held for approval, those transactions must be approved and processed by **Friday, September 11, 2026**.

Future Year Deposits and Prepaid Expenses:

Procedures for future year deposits and prepaid expenses will remain the same. You will enter your own GAX, PRC or CR transaction, and then submit a journal voucher referencing the GAX, PRC or CR transaction number. The balance sheet account for future year deposits is 2303; the balance sheet account for prepaid expenses is 1735. For prepaid expenses, **add the vendor number** to the "code" field on both the **expenditure** line and the balance sheet account 1735 line of the reclassifying journal voucher. Please refer to the Prepaid Expenses and Unearned Revenue (Future Year Deposits) sections of the State Controller's Office Accounting Policies and Procedures manual. If you have any questions, please contact your State Controller's Office accounting liaison.

Decentralized Journal Vouchers:

All Decentralized Journal Vouchers (JVD) for FY2026 should be entered and accepted in Advantage Accounting system no later than **Friday, August 21, 2026**. Exceptions may be made for those departments needing to code transactions with a federal reporting code. One line of the JVD must reference the original transaction(s). Please contact grants@sco.nv.gov to get these processed.

Federal Programs:

It is mandatory that the correct reporting code containing the Assistance Listing Number (ALN, formerly CFDA) is recorded with all federal grant transactions to allow reconciliation of federal revenues and expenditures in the Advantage Accounting system. Federal grant transactions include receipts, program income, expenditures, subrecipient payments, transfers-in and transfers-out.

Please review the Federal Revenues and Expenditures section of the Accounting Policies and Procedures.

Deposits:

You may deposit to the bank and record the CR for federal revenue belonging to FY2026 through **Friday, August 21, 2026**. Please plan with your federal department, the Governor's Finance Office, the Treasurer's Office, or the State Controller's Office to process payments and draw down federal receipts early enough to make this deadline. It is mandatory that the federal reporting code is included on all federal fund deposits

(and any return of federal funds) for Cash Management Improvement Act (CMIA) interest calculations and CMIA reporting to the Department of Treasury.

Single Audit Reporting:

Non-cash Assistance

Non-cash assistance from the Federal government must be reported to the State Controller's Office, which may include PPE, medical equipment, beds, thermometers, commodities, vaccines, etc. Report non-cash assistance on the SARF or by other backup/documentation. Please send any questions regarding this requirement to grants@sco.nv.gov.

Subrecipient Reconciliations

The Single Audit information is automatically generated in the Advantage 2 Accounting system based on federal job and GL coding. Subrecipient (SR) reconciliations are required for any federal award money used to make a payment to a subrecipient (expenditures coded to GL's 8500-8799, except 8701). The primary department (the department awarded the money directly from the Federal government) must prepare, and submit to the State Controller's Office, a separate reconciliation for every award containing any payments to subrecipients. Departments are highly encouraged to review the nature of subrecipient payments to determine if there truly is a subrecipient relationship. JVD's may be required to correct GL coding. One line of the JVD must reference the original transaction(s). Information to assist in subrecipient relationship determination is available on the State Controller's Office website on the Single Audit & Federal Grant Reporting page or can be provided via an email request sent to grants@sco.nv.gov.

Certification and Reporting Forms

The Summary Schedule of Federal Awards (RSW083 Report), which includes the award revenue, program income, expenditures, transfers, and subrecipient payments can be found in Vista. The Vista report for FY2026 will be available, **Friday, July 10, 2026**. Both the primary department and subrecipient department (the department receiving Federal funds via a transfer from another department) of the award must verify the data for each federal award listed on the Vista report. Once the data has been reviewed and its accuracy verified, a Single Audit Certification form (SAC) must be submitted to the State Controller's Office. If any data on the Vista report is incorrect, a SAC cannot be used. Corrections to the Vista report data must be entered into the Advantage Accounting system before the fiscal year has closed. After closing, corrections can only be made by completing and submitting a Single Audit Reporting form (SARF) for each award requiring corrections. The SARF submitted by the primary department must reflect all data, not just the data requiring correction, for all Budget Accounts under the award, including subrecipient department activity. Provide a brief explanation on the SARF to indicate why data was not entered into the Advantage Accounting system accurately. Advantage 4 to Advantage 2 interface testing is currently in progress for Single Audit/federal reporting. While it is expected that the testing will be successfully completed in time for Vista reports to be available, departments should be prepared to verify data against the DAWN Single Audit Award Transactions Detail report and to "manually" report federal activity for each award should the Vista reports not be available.

The **2026 Single Audit Certification (SAC)** form and instructions for *automated* (data entered in the Advantage Accounting system with appropriate federal reporting code and GL) reporting will be available online mid-July on the State Controller's Office website on the Single Audit & Federal Grant Reporting page.

The **Single Audit Reporting Form (SARF)** form and instructions for *manual* (corrections after FY close and data not entered in the Advantage Accounting System such as non-cash assistance) reporting will be available upon request after mid-July.

All SR reconciliations, SAC forms, and SARF forms are due by **Friday, September 4, 2026**, and must be submitted via email to grants@sco.nv.gov. Departments are encouraged to submit forms earlier than the due date after all entries have been entered into the Advantage Accounting system and Budget Accounts are closed. Submit revised final reconciliations and forms if corrections are made after initial submission. Please direct any questions to grants@sco.nv.gov.

Website Links

Accounting Policies and Procedures:

<http://scointranet.nv.gov/services/financial-reporting> or
<http://scointranet.nv.gov/component/edocman/?task=document.viewdoc&id=573&Itemid=0>

Department Accounting Liaisons:

<http://scointranet.nv.gov/services/financial-reporting> or
<http://scointranet.nv.gov/component/edocman/?task=document.viewdoc&id=579&Itemid=0>

Closing Instructions:

<http://scointranet.nv.gov/>

Governor's Finance Office:

<http://budget.nv.gov/>

Single Audit Reporting:

<http://scointranet.nv.gov/services/agency-services/single-audit-federal-grant-reporting>

Tips and Tricks

<https://nv.sharepoint.com/sites/NVOPM/SitePages/Tips-and-Tricks.aspx>

Training Resources

<https://nv.sharepoint.com/sites/NVOPM/SitePages/Training%20Resources.aspx>

Vista Reporting:

http://vista.state.nv.us:8080/vp_web/login.jsp

FY2026 Closing Timeline

<i>DATE</i>	<i>PROCESS</i>
Friday, May 22, 2026	Last day to process FY2026 purchase requisitions requiring a bid (RQS \$50,000 or over).
Tuesday, June 09, 2026	Last BOE meeting before June 30 in FY2026.
Monday, June 22, 2026	Submit items for August IFC review. The Governor's Finance Office will notify departments of the IFC date and department deadline.
Tuesday, June 30, 2026	Last day to process FY2026 purchase requisitions (RQS \$49,999 or under) and to obligate other payments.
Wednesday, July 1, 2026	State Fiscal Year End (SFYE) budget account closing will be made available during this week.
Thursday, July 02, 2026	Deadline to submit items to the Governor's Finance Office for August Board of Examiners review.
Friday, July 10, 2026	Single Audit Summary Schedule of Federal Awards, which includes the award expenditures, will be available on Vista.
Mid July	Single Audit Certification (SAC) form and instructions for <i>automated</i> reporting will be available online. Single Audit Reporting Form (SARF) and instructions for <i>manual</i> reporting will be available to departments exempt from automated reporting upon request.
Friday, July 31, 2026	Last day to submit FY2026 journal voucher transactions for entry by the State Controller's Office.
Friday, July 31, 2026	Last day to process FY2026 Purchasing receivers (RC).
Wednesday, August 5, 2026	Last day to submit FY2026 payroll adjustments to Central Payroll.
Tuesday, August 11, 2026	Last Board of Examiners meeting before the close of FY2026.
Friday, August 21, 2026	Last day to carry forward balances in 6000 range budget accounts.
Friday, August 21, 2026	Last day to process FY2026 transactions. The State Controller's Office will set the system to prevent further postings to FY2026 at completion of the cycle. Contact the Governor's Finance Office, Budget Division to obtain approval for any transaction from the previous Fiscal Year.
Tuesday, August 25, 2026	Departments must delete, or change to FY2027, all transactions not processed during the August 21st cycle. The State Controller's Office will return any unprocessed or rejected journal voucher transactions.

Tuesday, August 25, 2026	State Controller's Office will delete any unprocessed FY2026 transactions remaining in the transaction listing (DOCATLG).
Monday, August 31, 2026	Deadline to submit Budget Account Closing information in the State Fiscal Year End (SFYE) module in NEBS.
Friday, September 4, 2026	Single Audit Certification, Single Audit Reporting forms, and subrecipient reconciliations are due.
Friday, September 11, 2026	Last day to process prior fiscal year transactions approved by Director of the Governor's Finance Office