



Base Budget Office Hours

*Benefits & Transfer Account
Reconciliation*

October 24, 2024

Integrity

Innovation

Teamwork

Excellence

Curiosity

Agenda

- Overview
- Personnel Adjustments
- Q&A
- Reconciliation of Intra & Inter-Governmental Transfer Accounts
- Q&A



Overview

§ 143C-1-1. Purpose and definitions.

(d) Definitions. - The following definitions apply in this Chapter:

(1c) Base Budget. - That part of the recommended State budget that provides the baseline for the next biennium. The base budget for each State agency shall be the authorized budget for that agency with adjustments only for the following:

- g. Reconciliation of intragovernmental and intergovernmental transfers that require no net General Fund increase.
- i. Reconciliation of salary-related employer contributions, longevity, and special separation allowance under Article 12D of Chapter 143 of the General Statutes.



Before You Begin

- Salary Control should be reconciled, and all LI revisions, including receipts LI, should be completed and included in the base budget before this analysis is done.
- Format:
 - Please submit separate budget revisions or Worksheet I forms for appropriation-supported and receipt-supported adjustments.
 - If you need to request an increase for Longevity, you must also request Social Security and Retirement on that amount.

*As a reminder, retirement calculations should reflect any non-TSERS employees at your agency.



Process

- Reconcile benefit and longevity accounts at the fund level to determine need using:
 - Worksheet I Report (run as “Excel”)
 - Report type = Fund Detail by Account
 - Biennium= 2025-27
 - B0064
 - B0149
- Once you have determined your need:
 - Realign within a Budget Fund on a 12-type revision
 - Realign between Budget Funds or request additional Appropriations on a Worksheet I

*Helpful Job Aids for Business Objects: [B0149 Positions By Funding Sources SP3039](#) [WEBI Reports Drag and Drop](#)



Questions?



Transfer Account Reconciliation



Objectives

- The purpose of this exercise is to:
 - Ensure there is no budget structured in transfer accounts with a default interfund
 - Ensure all transfer accounts and their reciprocals are appropriately and consistently budgeted



Interfund Field

- The interfund used should represent the ***budget fund*** where the transfer is being sent to or received from
- Do not use a default interfund, 000000, or a clearing budget fund (e.g. 013005)



Resources

- RK333B Report in IBIS
- Excel Template provided by OSBM
- If you are not sure what interfund is appropriate and do not have a relevant agency contact, please reach out to your OSBM analyst for assistance.



Questions?

For additional information/guidance *on base budget*, please refer to:

<https://www.osbm.nc.gov/budget/budget-instructions>

or contact your OSBM Budget Execution Analyst