Agenda

- ➢ Carryforward Process
- ➢ Operating Closeout
- ➢ Capital Closeout
- ➢ Q&A

Timeline

- June 7 – Deadline to encumber funds
- June 14 – Preliminary carryforward requests from limited agencies
    - DHHS
    - DPI
    - UNC System
- June 28 – Final carryforward requests submitted to OSBM
- Mid July – OSBM decisions complete and agencies/universities are notified
- July 26 – OSC Cash Closing Deadline - Final date when cash can move between budget codes

- **Balanced Budget** – Carryforward approvals depend on statewide cash availability after all agencies have closed for the fiscal year

Carryforward Authority

OSBM will review and approve funds requested to be carried forward from one fiscal year to the next, in compliance with G.S. 143C and other General Statutes.

Carryforward is defined in G.S. 143C-1-1 modified by S.L. 2023-134 as:

> (6a) Carryforward. – The balance of a General Fund operating budget appropriation which would otherwise revert at the close of the fiscal year but instead is made available in the succeeding fiscal year as is specified in law or to liquidate an encumbrance of the prior fiscal year. Funds may not be carried forward for any other purpose.

Encumbrance is defined in G.S. 143C-1-1 modified by S.L. 2023-134 as:

> (12) Encumbrance. – A financial obligation created by a purchase order, contract, ~~salary commitment,~~ unearned or prepaid collections for services provided by the State, or other legally binding agreement.

Carryforward Authority, pt. 2

Carryforward funds shall follow the guidelines set forth in G.S. 143C-6-4.1 modified by S.L. 2023-134:

"**§ 143C-6-4.1. Carryforward of funds.**

(a)   Unless otherwise specified by law, funds carried forward at the end of the fiscal year may only be spent in the succeeding fiscal year for the purpose for which they were carried forward. Carryforward funds that have not been liquidated in the year in which they were carried forward shall revert at the end of the fiscal year.

(b)   Unless otherwise specified by law, funds carried forward under this authorization may not be transferred, or otherwise moved, out of the General Fund. This subsection does not apply to The University of North Carolina System.

(c)   Funds carried forward to support encumbrances are subject to cash availability. If there is insufficient cash to support all allowable carryforward, the Director of the Budget shall prioritize funds specified in law over funds necessary to liquidate an encumbrance."

Category A - Required by General Statutes or session law (funds are designated as non-reverting), Monies owed to the Civil Penalty, Forfeiture Fund, and carryforward special provisions enacted or proposed by the General Assembly

Category B - Unearned revenue received in the current fiscal year for goods or services that will be provided in the following fiscal year

Category B2 - Unearned revenue received in the current fiscal year and deposited into a liability account

Category C - Funds to support encumbrances made on or before the encumbrance date set by OSBM (June 7, 2024)

Carryforward Template

- Highlighted cells identify where data needs to be entered

Summary of State Agency Carryforward Requests For Fiscal Year 2023-24								
Note: Only enter data in the highlighted cells.								
Name:								
Email:								
Telephone:								
Account Details			**Carry-Forward Request**					
	Budget Fund	Chart of Accounts String	Agency Name	Category of Request	Item Description	Statutory/Sp. Prov. Citation Required for Category A	Justification or Comments	Amount of Request
0			#N/A	Category A: Required by General Statute				
0			#N/A	Category A: Required by General Statute				
0			#N/A	Category C: Documented Encumbrances				
0			#N/A	Category C: Documented Encumbrances				
0			#N/A	Category C: Documented Encumbrances				
0			#N/A	Category C: Documented Encumbrances				

Carryforward Template

- Dropdown menus reduce keying and standardize data
- Only one budget code per tab

Summary of State Agency Carryforward Requests For Fiscal Year 2023-24								
Note: Only enter data in the highlighted cells.								
Name:								
Email:								
Telephone:								
Account Details			**Carry-Forward Request**					
	Budget Fund	Chart of Accounts String	Agency Name	Category of Request	Item Description	Statutory/Sp. Prov. Citation Required for Category A	Justification or Comments	Amount of Request
11000 12000 12001			#N/A	Category A: Required by General Statute				
13000 13001 13005 13050			#N/A	Category A: Required by General Statute				
13085 13100 13200 13300 13410			#N/A	Category C: Documented Encumbrances				
			#N/A	Category C: Documented Encumbrances				
0			#N/A	Category C: Documented Encumbrances				
0			#N/A	Category C: Documented Encumbrances				

Carryforward Template

- Agency name will auto-populate
- As you enter data, relevant cells will remove their highlight

				Summary of State Agency Carryforward Requests For Fiscal Year 2023-24					
Note: Only enter data in the highlighted cells.									
Name:									
Email:									
Telephone:									
Account Details				**Carry-Forward Request**					
13005	**Budget Fund**	**Chart of Accounts String**	**Agency Name**	**Category of Request**	**Item Description**		**Statutory/Sp. Prov. Citation Required for Category A**	**Justification or Comments**	**Amount of Request**
13005			Office of State Budget and Management	Category A: Required by General Statute					
13005			Office of State Budget and Management	Category A: Required by General Statute		Type a description or name of the Carry-Forward Request here.			
13005			Office of State Budget and Management	Category C: Documented Encumbrances					
13005			Office of State Budget and Management	Category C: Documented Encumbrances					

Carryforward Template

- Include specific budget fund(s) where cash is available; only enter one budget fund per line
- Begin typing the budget fund and the drop-down will assist in auto populating the selections

- Enter the Chart of Accounts String (Budget Code-Budget Fund-Account-AMU-Program-Funding Source-Project-Inter Fund)
  - Example: 14460-134503-48100001-3001690-0000000-2000-2000400000-101186

		Summary of State Agency Carryforward Requests For Fiscal Year 2023-24						
Note: Only enter data in the yellow highlighted cells. The first row serves as an example of format, delete before returning to OSBM.								
Name:	First Name Last Name							
Email:	firstnamelastname@osbm.nc.gov							
Telephone:	984-555-5555							
Account Details			Carry-Forward Request					
14460	**Budget Fund**	**Chart of Accounts String**	**Agency Name**	**Category of Request**	**Item Description**	**Statutory/Sp. Prov. Citation Required for Category A**	**Justification or Comments**	**Amount of Request**
14460	133403	14460-133403-48100001-3001690-0000000-2000-2000400000-101186	Mental Health					
14460			Mental Health					
14460			Mental Health					
14460			Mental Health					

Input the Chart of Accounts string where cash is available to be carried forward.

Example: 14460-133403-48100001-3001690-0000000-2000-2000400000-101186

- Select carryforward category from dropdown

Carryforward Template

- Reference specific PO# and Vendor name in "Item Description"
- With your agency's carryforward requests, send the PO Balance Report to your Budget Execution Analyst

Summary of State Agency Carryforward Requests _For Fiscal Year 2023-24_									
Note: Only enter data in the highlighted cells.									
Name:									
Email:									
Telephone:									
Account Details			**Carry-Forward Request**						
13005	**Budget Fund**	**Chart of Accounts String**	**Agency Name**	**Category of Request**	**Item Description**	**Statutory/Sp. Prov. Citation Required for Category A**	**Justification or Comments**	**Amount of Request**	
13005	100276		Office of State Budget and Management	Category A: Required by General Statute	PO Carryforward				
13005			Office of State Budget and Management	Category A: Required by General Statute		Type a description or name of the Carry-Forward Request here.			
13005			Office of State Budget and Management	Category C: Documented Encumbrances					

Carryforward Template

- Statutory or Special Provision citations for Category A

Summary of State Agency Carryforward Requests								
For Fiscal Year 2023-24								
Note: Only enter data in the yellow highlighted cells. The first row serves as an example of format, delete before returning to OSBM.								
Name:	First Name Last Name							
Email:	firstnamelastname@osbm.nc.gov							
Telephone:	984-555-5555							
Account Details			**Carry-Forward Request**					
14460	**Budget Fund**	**Chart of Accounts String**	**Agency Name**	**Category of Request**	**Item Description**	**Statutory/Sp. Prov. Citation Required for Category A**	**Justification or Comments**	**Amount of Request**
14460	133403	14460-133403-48100001-3001690-0000000-2000-2000400000-101186	Mental Health	Category A: Required by General Statute	PO Carryforward	143C		
14460			Mental Health					
14460			Mental Health					
14460			Mental Health					

If the Type of Request is Category A, list the statutory or special provision citation required to support the request. Otherwise, leave this cell blank.

Carryforward Template

- Justification or Comments
  - Add as much detail as possible - this is the opportunity for an agency to stress the need for carryforward consideration
  - Language of the statue if it is a Category A request
  - On PO's, describe good/service the encumbrance is for and include PO number

Summary of State Agency Carryforward Requests For Fiscal Year 2023-24								
Note: Only enter data in the yellow highlighted cells. The first row serves as an example of format, delete before returning to OSBM.								
Name:	First Name Last Name							
Email:	firstnamelastname@osbm.nc.gov							
Telephone:	984-555-5555							
Account Details			Carry-Forward Request					
14460	Budget Fund	Chart of Accounts String	Agency Name	Category of Request	Item Description	Statutory/Sp. Prov. Citation Required for Category A	Justification or Comments	Amount of Request
14460	133403	14460-133403-48100001-3001690-0000000-2000-2000400000-101186	Mental Health	Category C: Documented Encumbrances	PO Carryforward		Encumbered PO #5468034 to perform a position and workspace analysis in the agency's regional locations and create and implement a plan for each employee to work more efficiently and flexibly.	
14460			Mental Health					
14460			Mental Health					

Carryforward Template

- Budget funds cannot be rolled up this year, they need to be broken out
  - OSC needs the Inter Fund, which is required for end-of-year transfers to the Carryforward Reserve

Summary of State Agency Carryforward Requests
For Fiscal Year 2023-24

Note: Only enter data in the yellow highlighted cells. The first row serves as an example of format, delete before returning to OSBM.

Name:	First Name Last Name
Email:	firstnamelastname@osbm.nc.gov
Telephone:	984-555-5555

Account Details | | | **Carry-Forward Request**

14460	Budget Fund	Chart of Accounts String	Agency Name	Category of Request	Item Description	Statutory/Sp. Prov. Citation Required for Category A	Justification or Comments	Amount of Request
14460	133403	14460-133403-48100001-3001690-0000000-2000-2000400000-101186	Mental Health	Category C: Documented Encumbrances	PO Carryforward		Encumbered PO #5468034 to perform a position and workspace analysis in the agency's regional locations and create and implement a plan for each employee to work more efficiently and flexibly.	$ 250,000.00
14460			Mental Health					
14460			Mental Health					
14460			Mental Health					

Projects with multiple budget funds need to be broken out by budget fund for each line.

E.G.: Budget funds cannot be rolled up for the same project.

- The final line will sum all submitted requests

| Summary of State Agency Carryforward Requests For Fiscal Year 2023-24								
Note: Only enter data in the yellow highlighted cells. The first row serves as an example of format, delete before returning to OSBM.								
Name:	First Name Last Name							
Email:	firstnamelastname@osbm.nc.gov							
Telephone:	984-555-5555							
Account Details			**Carry-Forward Request**					
14460	**Budget Fund**	**Chart of Accounts String**	**Agency Name**	**Category of Request**	**Item Description**	**Statutory/Sp. Prov. Citation Required for Category A**	**Justification or Comments**	**Amount of Request**
14460	134503	14460-134503-48100001-3001690-0000000-2000-2000400000-101186	Mental Health	Category C: Documented Encumbrances	Brain Injury Association		PO #3000044731; These funds are recurring and appropriated specifically to fund contracts with the Brain Injury Association of North Carolina, Carolinas Rehabilitation, or appropriate service provider to assist families in accessing the continuum of care and to provide educational programs on brain injury prevention, intervention and care, and annually contracted for the full amount. Invoices from July 2022-April 2023 processed. Invoice from May 2023 outstanding.	$ 250,000.00
14460	133403	14460-133403-48100001-3001690-0000000-2000-2000400000-101186	Mental Health	Category B: Unearned Revenue	Psychiatric Residential Treatment Facility		This request is being made to carry-forward SFY23 unliquidated balance of receipts transferred from DPI to fund private residential treatment facilities. This funding is needed to support the FY23 contract obligations that will be liquidated in FY24.	$ 62,500.00
								$ 312,500.00

- If submitting for more than one budget code, create a duplicate tab in the same workbook

- If more rows are needed, insert new rows in the middle of the range. The formatting and formulas will not be correct if you insert at the top or bottom of the table.
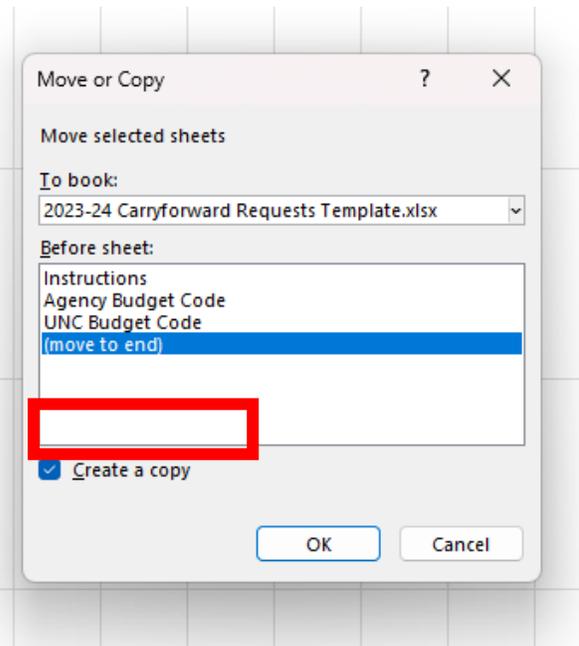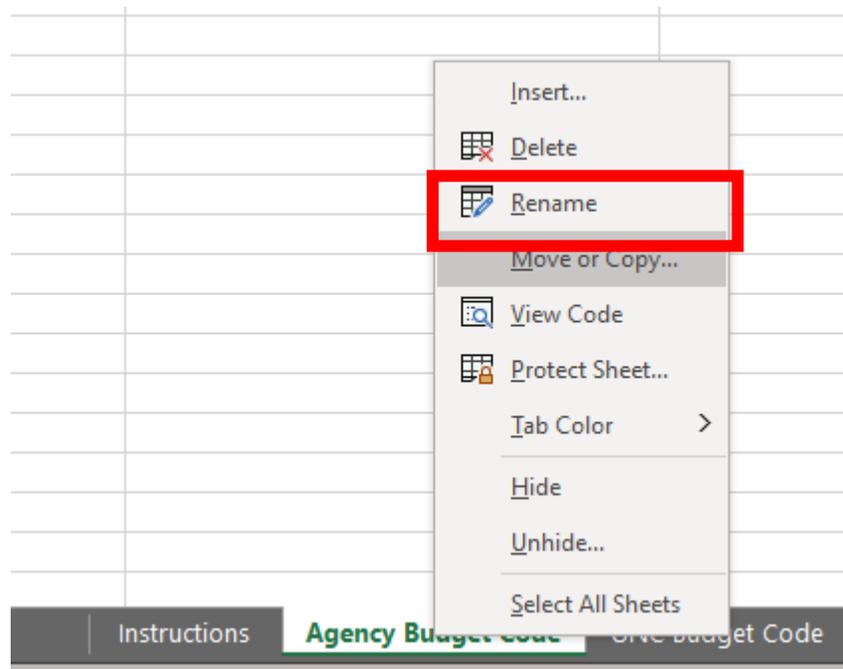
Guidelines for Encumbrance Carryforward Requests (Category C)

- Only allowed for items for which funding is not available next fiscal year
- Items previously approved for carryforward are not eligible (unless OSBM exception)
- POs less than $5,000 should not be requested for carryforward
- Individual POs $5,000 and greater must be requested as separate line items
- Encumbrances for grants awarded to third parties should be requested separately regardless of amount
- Encumbrance Carryforward requests should provide back-up documentation in the form of the *NC PO Balance by Various COA Elements Report (RPTO001)* found in NCFS

Carryforward Process – Encumbrance Carryforward Requests

Account Details		Carry-Forward Request						
13005	Budget Fund	Chart of Accounts String	Agency Name	Category of Request	Item Description	Statutory/Sp. Prov. Citation Required for Category A	Justification or Comments	Amount of Request
13005	134503	13005-134503-48100001-3001690-0000000-2000-2000400000-101186	Office of State Budget and Management	Category C: Documented Encumbrances	PO #1234		PO #1234	$ 10,000.00
13005	134503	13005-133403-48100001-3001690-0000000-2000-2000400000-101186	Office of State Budget and Management	Category C: Documented Encumbrances	PO #7890		PO #7890	$ 125,000.00
13005	134503	13005-133403-48100001-3001690-0000000-2000-2000400000-101186	Office of State Budget and Management	Category C: Documented Encumbrances	Grant #1234		Grant contract #1234 and why it needs to be carried forward	$ 50,000.00
13005	134503	13005-133403-48100001-3001690-0000000-2000-2000400000-101186	Office of State Budget and Management	Category C: Documented Encumbrances	Grant #5678		Grant contract #5678 and why it needs to be carried forward	$ 125,000.00

PO to Carry Forward	Amount	Ok to request?
PO #1234	$10,000	Yes
PO #5678	$2,500	No
PO #7890	$125,000	Yes
PO #4321 from SFY22-23	$50,000	No
Grant awarded to #1234	$50,000	Yes
Grant awarded to #5678	$125,000	Yes

Operating Closeout

- Closeout Certification
  - Located at the end of the OSBM Closeout memo
  - Completed and signed by agency CFO or Budget Director
  - Certifies that the June 2024 agency budget complies with OSBM guidelines

STATE OF NORTH CAROLINA

CERTIFICATION
2023-24 Quarterly & Fiscal Year End Budget Reports

AGENCY / DIVISION NAME:

This certification should be completed and provided to your OSBM analyst at the time of pre-certification of budget reports with the Office of the State Controller at the end of each quarter and fiscal year.

BUDGET REPORT REVIEW CHECKLIST
Note: Please attach documentation of OSBM approved exceptions, if applicable.

BD 701 Report
- ☐ 1. Certified and authorized budgets reconcile between NCFS and IBIS at the four-digit account level (ex. 5 2100)
- ☐ 2. No negative certified or authorized budgets at the four-digit NCFS account level
- ☐ 3. No over-expended Budget Funds/AMU/Programs/Projects
- ☐ 4. No over-expended accounts: 4-digit level for 5 1XXX, 5 6XXX, 5 7XXX, 5 8XXX; 2-digit level for 5 2X-5 5X.
- ☐ 5. Reserve accounts (5 71XX) are distributed (unless reverting or carried forward) (*year-end requirement*)
- ☐ 6. Over-realized receipts were budgeted and approved by OSBM prior to expenditure of receipts
- ☐ 7. No negative salary reserve balances at the Budget Fund/AMU/Project/Program and account level
- ☐ 8. No negative cash balances in special Budget Funds
- ☐ 9. Federal Funds: Receipt-supported expenditures and related receipts reconcile
- ☐ 10. Federal Funds: Excess receipts in the General Fund are returned to 3XXXX federal budget code
- ☐ 11. Carryforward is correctly recorded in NCFS and IBIS (*year-end requirement*)

BD 702 Report
- ☐ 12. Quarterly allotment totals reconcile between NCFS and IBIS
- ☐ 13. Year-to-date requirements and appropriation do not exceed total allotment and available cash on hand
- ☐ 14. Allotted and year-to-date actuals reconcile indicating proper non-cash reversions (*year-end Requirement only*)

I certify that the BD 701 & 702 Budget Reports are complete, accurate, and comply with OSBM's guidance.

_____   _____
Signature (Budget Director or CFO)   Date

If any requirements outlined above are not checked, please explain to your OSBM Analyst why the step was not completed via a memorandum or email.

- **Closeout Job Aid**
  - Located on OSBM's website
  - Details the budget review process and OSBM guidelines
  - Includes budget review instructions and location of relevant IBIS budget reports

NCFS Agencies and NCSSM Only

1. Retrieve the Previous Month Over-Expenditure report from IBIS (IBIS Location: Team Content > System-Run Reports > Budget Execution Reports > Previous Month Over-Expenditure). Check for any differences between IBIS and NCFS at the budget code, budget fund, and detail account levels.
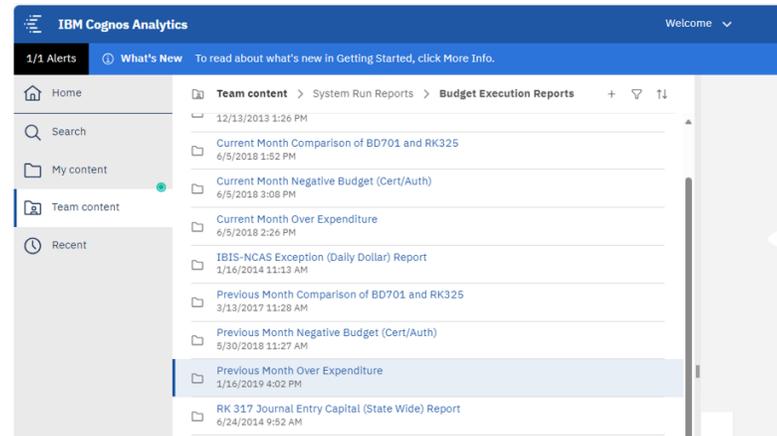
2. If there are any over-expended funds or accounts, a budget revision will be necessary before quarterly or year-end closeout. If there are over-expenditures, the report below will list them. It downloads as an Excel file, and only over-expended funds or accounts will be listed. If your agency does not appear in the report, it means you do not have an over-expenditure.

Previous Month Over Expenditure Excel Export from IBIS

Budget Fund	Account Code	Previous Month Over Expenditure OSC Actual Amount	OSC Certified Amount	OSC Authorized Amount	OSC Over Expenditure
100002	51110000	$1,430,843.64	$0.00	$0.00	($1,430,843.64)
100002	51310000	$331,562.04	$0.00	$0.00	($331,562.04)
100002	51460000	$76,578.86	$0.00	$0.00	($76,578.86)
100002	51510000	$147,792.63	$0.00	$0.00	($147,792.63)
100002	51520000	$428,065.16	$0.00	$0.00	($428,065.16)
100002	51560000	$207,970.76	$0.00	$0.00	($207,970.76)

- Template and checklist are available on OSBM's website

- The template consolidates all reports into one, easily accessible workbook

- The template mirrors the Closeout Checklist

- The Excel Checklist Job Aid provides step-by-step details on how to use the workbook, conduct the analysis, and what reports to use

	A	B	C	D	E	F	G	H
1		Agency/BRU here						
2		Budget codes covered						
3	FY2024							
4								
5		1 BD701 to RK325	Certified and authorized budgets reconcile between NCFS and IBIS at the four-digit account level (ex. 5 2100)					
6		2 Negative Budget	No negative certified or authorized budgets at the four-digit NCFS account level					
7		3 Over Expenditures	No over-expended Budget Funds/AMU/Programs/Projects					
8		4 Over Expenditures	No over-expended accounts: 4-digit level for 51XXX, 56XXX, 57XXX, 58XXX; 2-digit level for 52X-55X.					
9		5 Reserves	Reserve accounts (5 71XX) are distributed (unless reverting or carried forward) (*year-end* requirement)					
10		6 Over-Realized Receipts	Over-realized receipts were budgeted and approved by OSBM prior to expenditure of receipts					
11		7 Salary Reserve	No negative salary reserve balances at the Budget Fund/AMU/Project/Program and account level					
12		8 Special Funds	No negative cash balances in special Budget Funds					
13		9 Federal Receipts	Federal Funds: Receipt-supported expenditures and related receipts reconcile					
14		10 Federal Excess	Federal Funds: Excess receipts in the General Fund are returned to 3XXXX federal budget code.					
15		11 Carryforward	Carryforward is correctly recorded in NCFS and IBIS					
16		12 Reversions & Allotments	Quarterly allotment totals reconcile between NCFS and IBIS (RK457 & RPT-BE-012)					
17		13 Reversions & Allotments	Year-to-date requirements and appropriation do not exceed total allotment and available cash on hand					
18		14 Reversions & Allotments	Allotted and year-to-date actuals reconcile indicating proper non-cash reversions (year-end requirement)					
19								
20	Insert PDF of signed NCFS Closeout Checklist below:							
21								
22								
23								

Checklist   #1 NCFS TO IBIS   #2 NEGATIVE BUDGETS   #3&4 OVER EXPENDED FL ...   +

Utilizing Excel to document closeout review steps:

Details on which NCFS reports to run for quarterly and year-end closeout is provided at the bottom of these instructions along with a link to the NCFS Quick Reference Guide on running budget reports.

Agency analyst will create an Excel workbook for each quarterly closeout and create a tab for each of the numbered steps below. This job aid is to give suggestions on how to use Excel to assist in each of the "NCFS Closeout Checklist" items. It is required that agencies provide notes regarding any items you have discussed with your Budget Execution analyst that can't be resolved with prior-month date, but will be given priority to addressed in the following month.

For steps that require review of the BD701, retrieve the **NC Budget to Actual (701) Excel Report (RPT-RTR-019)** report from NCFS as an Excel export *(NCFS Location: Tools/Reports and Analytics/Browse Catalog/Shared Folders/Custom/FBR Custom/Report/General Ledger).* Select your Agency and run the report so that it shows all Budget Codes and segments. Apply filters to the row with columns headers**.**

- All funds should revert to the source from which they came (GS 143C-1-2(b))
  - If funds did not come from the General Fund, <u>DO NOT</u> let funds revert to statewide General Fund

- All job aids and checklists can be found on OSBM's website

- Sample Excel workbook

- [Closeout Training](#)

Budget ▾   Facts & Figures ▾   Operational Excellence ▾

Home > Budget > Budget Instructions > Job Aids

Job Aids

| Change Budget Aids | Salaries, Benefits | Certification | Capital Aids |

| **Closeout/Carryforward Aids** | Base Budget Aids | Misc. Aids |

Year-End Carryforward

Agency Carryforward Job Aid for state agencies

University Carryforward Job Aid for universities and NCSSM

OSBM Carryforward template for both agencies and universities

Year-End Closeout for Agencies and NC School of Science and Math (NCSSM)

Operating Closeout Job Aid

Capital Closeout

Capital Closeout – Occurs BEFORE Operating Close Out

> **DATES TO REMEMBER:**
> **June 3** – Budget Code Closure Requests Due
> **June 3** – All June Capital Allotments Due
> **June 6** – Last Bond Requisition Due
> **June 14** – All Capital Budget Revisions Due
> **June 21** – Capital Budget Close

- Capital Budget Code Closure Job Aid
  - Step-by-step instructions for identifying budget codes that should be closed
- Budget Code Closure Request Form
  - Linked within the job aid
  - Fillable PDF form

Identifying & Closing Inactive Budget Codes

- Revise Budget Codes to Reflect Actual Project Spending (Unallotments & Type 11 or 12 Revisions)

- Return any cash balance to the correct fund source

- Submit Request to Close Prepared Budget Codes by **June 3**

- Budget Codes **must be in balance**

- Budget Funds **must be in balance**

- Receipt Accounts must use **correct interfund**

- Expenditure lines are **not required** to be in balance as long as budget fund is in balance

1300-DEPARTMENT OF ADMINISTRATION
42301-DOA CI 2023
402467-DOA-ALBEMARLE BLDG IMP BC 42301

Account	Funding Source	Inter Fund	Account Description	Total Budget	Unallotted
Expenditures - Budget and Actual					
54331000	0000	000000	BLDG-GENERAL CONTRACTS-UNDESIGNATED-DEFAULT BUDGET FUND	3,948,365.14	0.00
54379000	0000	000000	BLDG-MISC PROJECT COSTS-UNDESIGNATED-DEFAULT BUDGET FUND	218,669.90	0.00
57010000	0000	000000	RESERVE-CI PROJECTS-UNDESIGNATED-DEFAULT BUDGET FUND	832,964.96	832,964.96
			Total Expenditures	**5,000,000.00**	**832,964.96**
Revenues - Estimated and Actual					
48S00001	2024	201356	STATE CAPITAL INFRASTRUCTURE FUND-RECEIPTS-FUNDING YEAR 2024-GOV 2D06 SCIF FY2024 BC 24001	5,000,000.00	832,964.96
			Total Revenues	**5,000,000.00**	**832,964.96**
			Excess of Expenditures Over Revenues	**0.00**	**0.00**

Interfund Correct
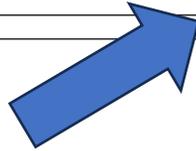
Budget Fund in Balance

Total Allotments	Current	Year to Date	Life to Date	Allotment Balance
3,948,365.14	1,410,874.85	3,541,989.97	3,541,989.97	406,375.17
218,669.90	0.00	0.00	0.00	218,669.90
0.00	0.00	0.00	0.00	0.00
4,167,035.04	**1,410,874.85**	**3,541,989.97**	**3,541,989.97**	**625,045.07**
4,167,035.04	287,448.32	4,167,035.04	4,167,035.04	0.00
4,167,035.04	**287,448.32**	**4,167,035.04**	**4,167,035.04**	**0.00**
0.00	1,123,426.53	(625,045.07)	(625,045.07)	625,045.07

Addressing Negative Budgets & Over-expended Account Lines

- Review (RPTRTR137) BD725 for all budgeted expenditures and allotments. Submit any budget revisions and required allotments by **June 3**

- BD725 Reconciliation -
  - Review RK 402 Report in IBIS and BD725 for any inconsistencies where possible (Older Transactions are still not in IBIS)
  - Correct by submitting IBIS budget revisions by **June 14**

Q&A

Job Aids

Change Budget Aids	Salaries, Benefits	Certification	Capital Aids

Closeout/Carryforward Aids	Base Budget Aids	Misc. Aids

Year-End Carryforward

Agency Carryforward Job Aid for state agencies

University Carryforward Job Aid for universities and NCSSM

OSBM Carryforward template for both agencies and universities

Year-End Closeout for Agencies and NC School of Science and Math (NCSSM)

Operating Closeout Job Aid

Budget Instructions

Agency Timeline

Budget Certification

Budget Closeout

Budget Development Instructions

Job Aids

Who do I contact in OSBM with my questions?

- Staff directory at www.osbm.nc.gov
- Agency assignment list at end of presentation

OSBM Analyst Assignments

Agency	Analyst
Administrative Office of the Courts	Kathleen Johnson
Indigent Defense Services	Kathleen Johnson
Department of Administration	Alice Saunders
Department of Adult Correction	Kathleen Johnson
Department of Agriculture/State Fair	Unika Valentine
Department of Commerce	Unika Valentine
Department of Environmental Quality	Mark Bondo
Department of Information Technology	Sam Barber
Department of Insurance	Alice Saunders
Department of Justice	Kathleen Johnson
Department of Labor	Unika Valentine
Department of Military & Veterans Affairs	Alice Saunders
Department of Natural & Cultural Resources	Unika Valentine
Department of Public Instruction	Taylor Coburn
Department of Public Safety	Marsha Overby
Department of Revenue	Alice Saunders
Department of Transportation	Mark Bondo
Office of Administrative Hearings	Kathleen Johnson
Office of State Human Resources	Alice Saunders
Office of the State Auditor	Hallee Haygood
Office of the State Controller	Hallee Haygood
Secretary of State	Hallee Haygood
Wildlife Resources Commission	Brian Farmer

Agency	Analyst
DHHS - Central Administration	Hallee Haygood
DHHS - Disability Determination Services	Danielle Scheu
DHHS - Division of Aging	Danielle Scheu
DHHS - Division of Child and Family Wellbeing	Pam Johnson
DHHS - Division of Child Development	Pam Johnson
DHHS - Division of Health Benefits	Hallee Haygood
DHHS - Division of Health Service Regulation	Danielle Scheu
DHHS - Division of Public Health	Pam Johnson
DHHS - Division of Services for the Blind/Deaf/Hard of Hearing	Danielle Scheu
DHHS - Division of Social Services	Pam Johnson
DHHS - Division of Vocational Rehabilitation	Danielle Scheu
DHHS - Mental Health	Danielle Scheu/Hallee Haygood
DHHS - Office of Education Services/Division of Child and Family Wellbeing*	Pam Johnson
Disasters	Marsha Overby
Statewide Reserves	Mark Bondo
Statewide Salary & Benefits	Sam Barber/Mark Bondo
Governor's Office/ OSBM	Pam Johnson
Housing Finance	Alice Saunders
Lieutenant Governor's Office	Alice Saunders
NC Education Lottery	Taylor Coburn
General Assembly	Alice Saunders
State Treasurer	Sam Barber

Higher Education	Analyst
Community Colleges	Danielle Scheu
School of Science & Math	Rachel Stallings
UNC - Appalachian State University	Rachel Stallings
UNC - Asheville	Cole Justad
UNC - Chapel Hill	Rachel Stallings
UNC - Charlotte	Cole Justad
UNC - East Carolina University	Rachel Stallings
UNC - Elizabeth City State University	Cole Justad
UNC - Fayetteville State University	Rachel Stallings
UNC - Greensboro	Rachel Stallings
UNC - NC A&T	Rachel Stallings
UNC - NC Central University	Rachel Stallings
UNC - NC School of the Arts	Cole Justad
UNC - NCSU	Rachel Stallings
UNC - Pembroke	Rachel Stallings
UNC - System Office	Rachel Stallings
UNC - Western Carolina University	Rachel Stallings
UNC - Wilmington	Rachel Stallings
UNC - Winston-Salem State University	Cole Justad
UNC Hospitals	Rachel Stallings

Capital	Analyst
Operations	Mark Bondo
Debt (Financing/Bonds)	Mark Bondo
State Agencies (R&R, SCIF, Debt Financed Capital)	Mark Bondo
NCGA, DOA, DPS, DAC	Mark Bondo
AOC, DHHS, DOJ, DMVA	Brian Farmer
Ag, Commerce, DEQ, DIT, DNCR, DPI	Cole Justad
Universities (R&R, SCIF, Debt Financed Capital)	Brian Farmer
NCSU, UNCG, UNCW, WCU, ASU, UNCP, FSU, NCCU, NCA&T	Brian Farmer
UNCCH, UNCC, UNCA, WSSU, ECSU, ECU, UNCSA, NCSSM	Cole Justad
Community Colleges, UNC System Office	Mark Bondo

Board	Analyst
State Board of Cosmetic Arts	Pam Johnson
State Board of Opticians	Pam Johnson
State Board of Psychologists	Pam Johnson
Auctioneer Licensing Board	Pam Johnson
Board of Barber Examiners	Pam Johnson
Board of Elections	Alice Saunders
Board of Electrolysis	Pam Johnson

Questions?

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