



**STATE OF NORTH CAROLINA
OFFICE OF STATE BUDGET AND MANAGEMENT**

MICHAEL F. EASLEY
GOVERNOR

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STATE BUDGET DIRECTOR

July 2, 2007

MEMORANDUM

TO: Department Heads and Chief Fiscal Officers
All State Departments, Institutions and Agencies

FROM: David McCoy *David McCoy*

RE: Revised State Budget Manual

This afternoon, the Office of State Budget and Management issued the revised State Budget Manual. It is available in pdf file format at our website <http://www.osbm.state.nc.us/osbm/index.html>.

The passage of the new State Budget Act (S.L. 2006-203) makes a number of substantive changes in our budget practices and policies. In addition to updating the manual to comply with statutory requirements, we have taken this opportunity to improve the usefulness of the manual by clarifying existing policies, improving its structure, and updating information links.

Improving the State Budget Manual is an ongoing process, and OSBM will issue updates to the manual periodically. Users are encouraged to email their comments, suggestions, or questions about the State Budget Manual to Budget-Manual-OSBM@ncmail.net.