



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

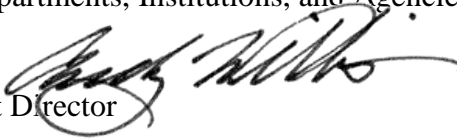
BEVERLY EAVES PERDUE  
GOVERNOR

ANDY WILLIS  
STATE BUDGET DIRECTOR

September 8, 2011

MEMORANDUM

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

FROM: Andy Willis   
State Budget Director

SUBJECT: State Budget Manual Update

The Office of State Budget and Management (OSBM) has posted revisions to the State Budget Manual on the OSBM website <http://osbm.nc.gov/>. These revisions are detailed below and are listed in the appendix section of the State Budget Manual.

1. The following sections were revised to conform with the requirements of Section 6.1 of Session Law 2011-145 as amended by Session Law 2011-391:
  - Section 3.5.5
  - Section 3.6.4
  - Section 3.6.5
  - Section 3.6.12
  - Section 3.9.1
2. Section 3.6.3 was updated to reflect a new list of codes that are required for all type 12 budget revisions. These new codes will be used to facilitate analysis and reporting to implement the requirement of Section 6.5(d)(2) of Session Law 2011-145.

Improving the State Budget Manual is an ongoing process, and OSBM will issue updates to the manual periodically. Users are encouraged to email comments, suggestions, or questions about the Manual to [Budget-Manual-OSBM@osbm.nc.gov](mailto:Budget-Manual-OSBM@osbm.nc.gov).