

INTEGRATED BUDGET INFORMATION SYSTEM (IBIS)

GLOSSARY

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| Account | An 11 alpha numeric field in the North Carolina Accounting System (NCAS) Chart of Accounts which describes the purpose of an expenditure, the type of revenues received, and the balance sheet accounts required for GAAP accounting. Eleven positions of the account are currently being used in the NCAS. More information can be found at: http://www.ncosc.net/sigdocs/sig_docs/documentation/policies_procedures/BD01_Complete_01-11-10.pdf |
| Account Group | A higher level grouping of accounts based on the third digit of the account. Most budget reports have subtotals for the eight expenditure account groups. |
| Account Subgroup | Accounts have a rolled up level which is used for the “certified” version of the BD701. Universities sometimes call this level a “budget pool”. |
| Agency | Also referred to as Department/Agency, is the name for the organizational entity within IBIS that the Budget Reporting Unit (BRU) is subordinate to in the system’s hierarchy. This is not to be confused with the term “State Agency,” which may refer to a unit of the executive, legislative, or judicial branch of State government, such as a department, an institution, a division, a commission, etc. |
| Allotment | Each quarter, agencies must submit to OSBM a request for an allotment of the estimated amount required to carry on the work of the agency during the ensuing quarter. Allotments may be made on a more frequent basis as determined by the Director of the Budget. Allotments are requested and submitted via workflow for OSBM approval. |
| Annualized Salary | The 12-month value of a salary regardless of the effective date. |
| Appropriation | An enactment by the General Assembly authorizing the withdrawal of money from the State treasury. An enactment by the General Assembly that authorizes, specifies, or otherwise provides that funds may be used for a particular purpose is not an appropriation. |
| Authorized Budget | The authorized budget is composed of the certified budget plus allowable internal budget revisions (type 14 budget revisions) and adjustments that must be approved by OSBM (on type 12 budget revisions) through its statutory authority or acting on behalf of the Governor under the Governor’s Constitutional role and authority as Director of the Budget. This is the working budget and is reflected on the Monthly Budget Report (BD 701). |
| Base Budget | The base budget is the part of the state budget necessary to continue the current level of services when adjusted for inflation, mandated rate increases such as social security, annualization of programs, and operation of new facilities. The dollars and FTE values are the base of the Governor’s Recommended Budget. In the past, this was called the Continuation Budget. |

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| Budget Code | A five digit number assigned by the Office of State Budget and Management (OSBM) in consultation with the Office of State Controller (OSC) based on the budgetary necessity and classification into the proper fund type for budgetary reporting. |
| BEACON | The HR/Payroll system for state Agencies, which is maintained and operated by the Office of the State Controller (OSC). The IBIS system brings in BEACON data nightly for inclusion in the Salary Control monitoring tool. |
| Biennium | The two fiscal years beginning on July 1 of each odd-numbered year and ending on June 30 of the next odd-numbered year. |
| BRU | A Budget Reporting Unit, which is an organizational unit that has a Budget Office that interacts with OSBM. In Health and Human Services and the University System, there are multiple BRU's, which report to the Agency level, which interacts with OSBM. |
| Browser | The software used to access the IBIS application via the internet. Internet Explorer 8 and 9 are supported. Mozilla Firefox and Google Chrome may function but are not officially supported with a guarantee that functionality has been tested and will work properly for all IBIS system functionality. |
| Budget Revision | The process by which funds may be transferred, receipts budgeted, and positions established, as required by agency or OSBM approval. The State Budget Act has certain restrictions on these budget transactions; however, the Director of the Budget may declare a deviation from the restrictions and report the transaction to the Legislative Commission on Government Operations. |
| Budget Revision Type 11 | Type 11 budget revisions change both the authorized and the certified budget and require OSBM approval. |
| Budget Revision Type 12 | Type 12 budget revisions change the authorized budget and must be approved by OSBM. |
| Budget Revision Type 14 | Type 14 budget revisions are allowable agency internal revisions that do not require OSBM approval. These revisions affect the authorized budget but not the certified budget. |
| Cache | Temporary storage within an internet browser, which is used to store information previously displayed so that response times of subsequent retrieval of the same information is improved. |
| Capital Improvement | A term that includes real property acquisition, new construction or rehabilitation of existing facilities, and repairs and renovations. |

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| Capital Improvement Budget | The capital improvement budget is for real property acquisitions, new construction, rehabilitation of existing facilities, and repairs and renovations. These types of expenditures are accounted for in the capital budget code of an agency or institution. |
| CAS | Centralized Authentication Service which is used by the IBIS system to evaluate login credentials and authorize a user to perform activities in the system. |
| Center | Part of the NCAS structure which contains the 4-character fund and 8-character cost center. Cost centers can have up to eight spaces as the ending characters. |
| Certification | This is the process of putting the Appropriation Bill dollars and FTE into valid budget/fund/cost center/ account codes after collaborating with Fiscal Research on the intent of the Legislature and transmitting the results to the accounting systems in State Government. |
| Certified Budget | The certified budget is enacted by the General Assembly and includes adjustments made for (i) distributions to State agencies from statewide reserves appropriated by the General Assembly, (ii) distributions of reserves appropriated to a specific agency by the General Assembly, and (iii) organizational or budget changes directed by the General Assembly but left to the Director to carry out. These adjustments are made throughout the year with type 11 budget revisions. |
| CMCS | This is the Cash Management and Control System owned and operated by the Office of the State Controller. CMCS maintains budget, allotted budget, and cash with transactions at the budget code level. OSBM uses a daily file of cash expenditures and receipts to calculate reversions. |
| COGNOS | The product name for the Business Intelligence reporting environment utilized within the IBIS system. |
| Department/Agency | The name for the organizational entity within the IBIS system that the Budget Reporting Unit (BRU) is subordinate to in the system's hierarchy. In most cases, the BRU and the Department/Agency are the same, with the exception of the University System and the Department of Health and Human Services, which have multiple subordinate BRUs. |
| 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. |
| Expansion Budget | The expansion budget is the part of the budget that provides for new programs, expansion of existing programs, and salary and benefit increases. |

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| Federal Funds | These funds are received from federal government agencies for support of programs on the state level. Federal funds are received through block grants, entitlement programs, and specific grants. |
| Form Actions | Actions that a user takes on a form being routed through workflow. An example of a form action is "Submit to OSBM." |
| FTE | Full time equivalent, which equates to one full-time position. A full-time position is counted as 1 FTE, whereas a part-time, 20 hour per week position is counted as .5 FTE. |
| Fiscal Period | A fiscal biennium beginning in odd-numbered years or the first or second fiscal year within a fiscal biennium. |
| Fiscal Year | The annual period beginning July 1 and ending on the following June 30. |
| Fiscal Year 1 | The first fiscal year in a biennium. |
| Fiscal Year 2 | The second fiscal year in a biennium. |
| Fund | A fiscal and accounting entity with a self-balancing set of accounts recording cash and other resources, together with all related liabilities and residual equities or balances, and changes therein, for the purpose of carrying on stated programs, activities, and objectives of State government. An example is the General Fund. This is not to be confused with the nine-digit fund code defined by the State Budget Act which includes the budget code and fund number. |
| FY1 | The abbreviation for the first fiscal year in a biennium. |
| FY2 | The abbreviation for the second fiscal year in a biennium. |
| General Fund | The general fund is made up of tax revenues (non-transportation) such as sales tax, individual income tax, corporate tax, insurance premium tax, and franchise tax. In addition, the general fund includes non-tax revenues such as income from the Treasurer's investments, fees received from the court system, miscellaneous fees charged for state services, and transfers from the highway fund and the highway trust fund, and Medicaid disproportionate share receipts. |
| General Fund Budget Codes | These codes are for the budgets of each agency and institution that are supported from state General Fund revenue and from receipts considered to be general rather than specific in nature. |
| Gross Allotment | The total of all approved allotments for a fiscal year. The totals can exceed the authorized budget due to the fact that the unused allotments are reverted and can be allotted again. |

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| Home Page | The “landing page” screen within the IBIS portal that provides the user with a left side high level menu of options, and access to their work queue in the center. |
| IBIS | Integrated Budget Information System, which is a web-based application to support Budget Development, Budget Execution, Strategic Planning and Analytical reporting. |
| IBIS ID | A system generated identification which gives every object in IBIS a unique ID. |
| Lapsed Salaries | Lapsed salary is the dollar amount of salary and associated benefits not expended during the period in which a position is vacant. The Budget Manual explains the allowable uses for these funds. |
| My Messages | The screen within the IBIS portal that shows notification messages regarding actions taken on workflow items. |
| NCAS | The North Carolina Accounting System owned and operated by the Office of the State Controller (OSC). |
| NCID | The North Carolina Identity Management ID that is assigned to users and used to authenticate to many state computer systems and applications, including IBIS. |
| Net Allotment | Gross allotment minus the amount of quarterly reversions. |
| Non-Recurring | Budget adjustments that are not permanent and are not carried forward in the Base Budget. |
| Object or Line Item | An expenditure or receipt in a recommended or enacted budget that is designated in the Budget Code Structure of the North Carolina Accounting System Uniform Chart of Accounts prescribed by the Office of the State Controller. Also known as an account number, the object or line item describes the purpose of expenditure, the type of revenues received, and the balance sheet accounts required for Generally Accepted Accounting Principles (GAAP). |
| Organizational Structure | The organizational structure, or hierarchy, within the IBIS system. The top level is the Department/Agency followed by Budget Reporting Unit (BRU), Budget Code, Fund and Cost Center. |
| Program or Purpose | A group of objects or line items for support of a specific activity outlined in a recommended or enacted budget that is designated by a nine-digit fund code in accordance with the Budget Code Structure of the North Carolina Accounting System Uniform Chart of Accounts prescribed by the Office of the State Controller. (In the North Carolina Accounting System, the fund/purpose is the first four positions of the center number) |

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| Program Crosswalk | This shows the relationship between a Program and the budget/fund/cost center where the dollars and FTE are budgeted and spent. |
| Program Data | This is data collected on programs, including description, goals and measures. IBIS contains a specific form to collect this information. |
| Prompt | A request for the user to enter selection criteria prior to executing a report. |
| Receipts | Fees, licenses, federal funds, grants, fines, penalties, tuition, and other similar collections or credits generated by State agencies in the course of performing their governmental functions that are applied to the cost of a program administered by the State agency or transferred to the Civil Penalty and Forfeiture Fund pursuant to G.S. 115C-457.1 and that are not defined as tax proceeds or nontax revenues. Departmental receipts may include moneys transferred into a fiscal year from a prior fiscal year. |
| Recurring | A budgeted line item (requirements or estimated receipts) that occurs year after year and is included in the base budget. |
| Recommended Reduction | A decrease in the amount of a budgeted requirement or receipt. |
| Reference Number | A unique identifier which associates a group of adjustments to a text description. |
| Repeat Budget Revision | A budget revision that is a recurring budget change that should be included in the next Continuation Budget if approved after the Worksheet I is finalized. It should be repeated and processed in July of the next biennium if approved after the Worksheet I is finalized and included in the next Continuation Budget. |
| Request | A work item created by a BRU and submitted for approvals. A few examples of requests are Budget Revisions, Base Budget Adjustments (Worksheet I), and Budget Allotments. Once a request is created, it becomes a Work Item and appears in the Work Queue. |
| Rich Text Editor | A text editor within the IBIS portal that allows for applying formatting, such as bold, underline, italics, to justification text included on requests submitted via workflow. |
| Salary Adjustment | Subject to approval of the Office of State Personnel, agencies are allowed to give increases to employees who are promoted or to others in response to private or government competition. |
| Salary Control | The module within IBIS that allows a user to view the current authorized budget for salaries and the current obligation for funded positions for each budget code, fund code and salary account code. The budgeted salary and the HR salary are always the 12-month amount regardless of the effective date. This module also shows the authorized position (IBIS FTE) count and the HR position (Beacon FTE) count. The State Budget Act makes OSBM responsible for ensuring that permanent salary commitments do not exceed the authorized budget amounts |

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| | and it describes which kinds of changes OSBM is authorized to allow. The policies are explained in the State Budget Manual. |
| Salary Reserve | Salary funds remaining on an annual basis when positions are filled at lower levels than budgeted. These funds may be used for salary range revisions and reclassification of positions, subject to approval of the Office of State Personnel and OSBM. Salary reserve is calculated by taking the difference between the current authorized budget for salaries and the current obligation for funded positions, for each budget code, fund code and salary account code. |
| Scenario | A set of expansion and/or reduction adjustments that are bundled together in the budget development process to represent one of many various options to be considered. |
| Screen ID | An ID in the top right corner of IBIS screens, which identifies the screen and helps the IBIS technical team with end-user issue resolution. |
| Strategic Planning | A long-term, future-oriented process of assessment, goal setting, and decision-making. A strategic plan defines what an agency will do over the next three to five years and how it will achieve its desired results. |
| Strategic Program Area | A high-level grouping of an agency's programs that will be used largely to provide the public with a meaningful view of the budget. |
| Time-limited | This usually applies to positions which have a definite ending time for funding. Employees have permanent benefits while in these positions but will be separated at the end of the funding period. |
| Worksheet I Report | The Worksheet I report is the starting point for the budget development process. A report, the BI233, has columns to represent prior year actual expenditures, current year certified and authorized budgets, and recommended adjustments for the biennium under request. The dollars and FTE in the two total columns are the amount of the Base Budget. |
| Worksheet I Request | Base Budget Adjustment requests that are reflected in the change columns of the BI 233 report. These forms are processed and approved through the work flow process. |
| Worksheet II Request | This is an Expansion or Reduction request that is submitted as part of the budget development process. These forms are processed and approved through the work flow process. |
| Worksheet III Request | This is a capital request (Capital Needs Estimate) that is submitted as part of the budget development process. The capital budget development process begins when state agencies and the University Board of Governors submit their six-year needs estimates to the Director of the Budget by September 1 of even-numbered years. The worksheet III is the form by which state agencies submit these estimates. These forms are processed and approved through the work flow process. |



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| Work Item | A specific request that is submitted by a user and routed through workflow for required approvals and processing. |
| Workflow Status | Indicates the state of a workflow item. Examples of the workflow status are "Ready to Submit", "Submitted to OSBM", and "Approved". More information on workflow can be found in the IBIS Workflow User Guide. |
| Work Queue | The space within the IBIS portal where a user creates, reviews and takes action on work items. The work queue can be thought of as an electronic inbox of work items. |
| WS I | Worksheet I, or Base Budget Adjustment request. See Worksheet I Request. |
| WS II | Worksheet II, or Expansion Budget Request. See Worksheet II Request. |
| WS III | Worksheet III, or Capital Needs Estimate. See Worksheet III Request. |