

# UNC Budget Revision Guidance

## Key Definitions

**Certified budget** - The budget as enacted by the General Assembly including 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 mandated by the General Assembly. ([G.S. 143C-1-1\(d\)\(7\)](#))

**Authorized budget** - The certified budget with changes authorized by the Director of the Budget through authority granted in G.S. 143C-6-4 or other statutes. ([G.S. 143C-1-1\(d\)\(1a\)](#))

## Budget Revision Types

	11	12	14
Impacts	<ul style="list-style-type: none"><li>• Certified &amp; Authorized</li></ul>	<ul style="list-style-type: none"><li>• Authorized Only</li></ul>	<ul style="list-style-type: none"><li>• Authorized Only</li></ul>
OSBM Approval	<ul style="list-style-type: none"><li>• Yes</li></ul>	<ul style="list-style-type: none"><li>• Yes</li></ul>	<ul style="list-style-type: none"><li>• No</li></ul>
Action	<ul style="list-style-type: none"><li>• May change Requirements &amp; Receipts</li></ul>	<ul style="list-style-type: none"><li>• May change Requirements &amp; Receipts</li></ul>	<ul style="list-style-type: none"><li>• Realign requirements &amp; budget receipts up to OSBM-delegated threshold.</li></ul>
R/NR	<ul style="list-style-type: none"><li>• Both</li></ul>	<ul style="list-style-type: none"><li>• Both</li></ul>	<ul style="list-style-type: none"><li>• R - Realignment</li><li>• NR- Receipts</li></ul>

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### *Common Budget Revision Authorities by Purpose*

Certified Budget Changes: Reserves (G.S. 143C-1-1(d)(7)i or G.S. 143C-1-1(d)(7)ii)

Revision Type	Revision Purpose	Example/Notes	Authority	R or NR
Type 11	Distribution of statewide reserves appropriated by the General Assembly	Retirement, severance, LI	G.S. 143C-1-1(d)(7)i	Either
Type 11	Distribution of agency reserves appropriated by the General Assembly	Building reserves, any funds certified in a 57xxxxxx account	G.S. 143C-1-1(d)(7)ii	Either

Certified Budget Changes: Organizational or Budget Changes Mandated by the General Assembly (G.S. 143C-1-1(d)(7)iii)

Revision Type	Revision Purpose	Example/Notes	Authority	R or NR
Type 11	Transfers of appropriation between UNC Budget Codes	UNC BOG institutional allocations	G.S. 116-30.2	Either
Type 11	Transfers between UNC Budget Codes	UNC Collaboratory grant funds transferred between UNC institutions, Faculty R&R	G.S. 116-30.2 and any program specific legislation (i.e. Faculty R&R – SL 2006-66 Section 22.12A)	Either
Type 11	Adjustments to tuition receipts to reflect BOG approved changes	Tuition, CITI, and SBTI rate changes approved by the UNC Board of Governors; enrollment-based tuition adjustments	G.S. 116-11(7) and G.S. 116-40.22(c)	Either
Type 11	Carryforward	Year-End Realignment and Budgeting Carryforward into the next Fiscal Year	G.S. 143C-1-1(6a) and G.S. 143C-6-4-1	NR
Type 11	Other Organizational or Budget Changes Mandated by the General Assembly	Legislation must state "shall", "are appropriated", or change is otherwise mandated in specific legislation or the budget bill  Example: Sports Wagering Receipts per G.S. 105-113.128	G.S. 143C-1-1(d)(7)iii and the specific authorizing legislation	Either

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Authorized Budget Changes (Type 12): Transfers or receipt changes within the UNC budget as provided in Article 1 of Chapter 116 of the General Statutes (G.S. 143C-1-1(d)(1a))

Revision Type	Revision Purpose	Example/Notes	Authority	R or NR
Type 12	Budgeting Transfer Accounts (58xxxxxx)	Realignment of transfer accounts	G.S. 143C-6-4(g)	Either
Type 12	Transfers to/from General Fund and Institutional Trusts	Centralized costs that are charged to trust and then billed back to individual departments for general fund eligible costs	G.S. 143C-6-4(g) and G.S. 116-36.1	Either
Type 12	Transfers to Capital for Chancellor's Repair and Renovation Projects under 600,000	Must also be budgeted in capital budget codes and provide appropriate authority for project	G.S. 143C-6-4(g) and G.S. 143C-8-13(d)	NR
Type 12	Transfers to Capital for Carryforward-funded Management Flex projects	Must also be budgeted in capital budget code and provide appropriate authority for project	G.S. 143C-6-4(g) and G.S. 116-30.3	NR
Type 12	Transfers to Capital for Energy Conservation Savings projects	Must also be budgeted in capital budget code and provide appropriate authority for project	G.S. 143C-6-4(g) and G.S. 116-30.3B	NR
Type 12	Budgeting receipts not authorized as a Type 11 or Type 14	New receipts, overrealized receipts above OSBM-delegated threshold	G.S. 143C-6-4(g) and G.S. 116-30.3A	Either

Authorized Budget Changes (Type 14): Transfers or receipt changes within the UNC budget allowed Article 1 of Chapter 116 of the General Statutes (G.S. 143C-6-4(g)) and allowed under UNC Management Flexibility authority (G.S. 116-30.2 and G.S. 116-14(b1))

Revision Type	Revision Purpose	Example/Notes	Authority	R or NR
Type 14	Realignments within a budget code that do not impact 57xxxxxx or 58xxxxxx accounts	End of month realignment revisions	G.S. 143C-6-4(g) and G.S. 116-30.2	Either
Type 14	Budgeting receipts up to the OSBM-delegated threshold	New receipts, overrealized receipts up to OSBM-delegated threshold	G.S. 143C-6-4(g), G.S. 116-30.2, and G.S. 116-30.3A	NR
Type 14	Position Creation – All position actions not caused by a Type 11 or 12 revision.	Each SRCI Chancellor is authorized, within parameters determined by the UNC Board of Governors for EPA and state personnel policies for SPA positions, to either establish or abolish positions.	G.S. 143C-6-4(g), G.S. 116-30.2, G.S. 116-30.4, and G.S. 143C-6-6(c)	Either