

UNC Closeout Job Aid

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Preface

This job aid is written for the University of North Carolina (UNC) system, excluding the NC School of Science and Mathematics (NCSSM) during the quarterly and year-end closeout process. Agencies and NCSSM should use the [Agency Closeout Job Aid found on OSBM’s website](#). This document details (1) why each check is an important part of budget maintenance, (2) a step-by-step process for completing each check, and (3) at what level of detail the university or OSBM is responsible for performing the check. Performing these checks and correcting any problems identified should be done prior to signing and submitting the closeout certification form to the Office of State Budget and Management (OSBM).

Closeout Overview

At the end of each fiscal year, universities receive closeout instructions as an OSBM memo. Universities should use this job aid, along with the closeout memo from OSBM, to ensure closeout is completed accurately. This job aid applies for the quarterly close-out process but is given special emphasis during year-end closeout.

North Carolina Financial System (NCFS) Account Levels

Throughout this job aid, OSBM refers to different account levels as part of the responsibility check sections of each step. The responsibility step outlines when the pooled account structure is permitted for budgeting purposes and when detailed account reconciliation is required. This section explains detailed accounts and the UNC pooled account structure.

Pooled Account Structure

A *Pooled Account* is a high-level account group that represents the sum total of any number of related 8-digit detail accounts. For example, if a campus uses supply accounts 53110000 (General Office Supplies), 53210000 (Janitorial Supplies), and 53720000 (Educational Supplies), the campus can roll these accounts into a single line, 53000000 (Supplies), for certain budgetary purposes. Both OSBM and the Office of State Controller (OSC) require expenditures to be captured at the detailed level. There are no pooled receipt accounts. The chart below shows the NCFS pooled groups of accounts:

Account Group Name	Budget Level	NCFS Account Ranges
1. Personal Services	All Personal Services accounts are at detail level except 2 pools of SPA Premium and Holiday Pay and Worker's Compensation.	
Personal Services	Detail	51110000-51414000 51450000-51629000 51640000-51999000
SPA Premium and Holiday Pay	Pool	51420000-51449000
Workers Compensation	Pool	51630000-51639000
2. Purchased Services	Broken up into pools of purchased contractual services, utilities, and purchased services, with academic services required to be budgeted at the detail level.	
Purchased Contractual Services	Pool	52100000-52149000
Academic Services	Detail	52150000
Utilities	Pool	522XXXXX
Purchased Services	Pool	523XXXXX-529XXXXX
3. Supplies	All Supplies accounts can be pooled.	
Supplies	Pool	53XXXXXX
4. Property, Plant & Equipment	All Property, Plant & Equipment accounts can be pooled except for Art, Library, Learning Resources must be pooled separately.	
Property, Plant & Equipment	Pool	54XXXXXX-5479XXXX (excluding 546XXXX)
Art, Library, Learning Resources	Pool	546XXXXX
5. Other Expenses & Adjustments	All Other Expenses & Adjustments accounts can be pooled.	
Other Expenses & Adjustments	Pool	55XXXXXX
6. Grants, State Aid & Public Assistance	All Grants, State Aid & Public Assistance accounts must be budgeted at detail level.	
Grants, State Aid & Public Assistance	Detail	56XXXXXX
7. Reserves	All Reserves accounts must be budgeted at detail level.	
Reserves	Detail	57XXXXXX
8. Intragovernmental Transactions	All Intragovernmental Transactions accounts must be budgeted at detail level.	
Intragovernmental Transactions	Detail	58XXXXXX

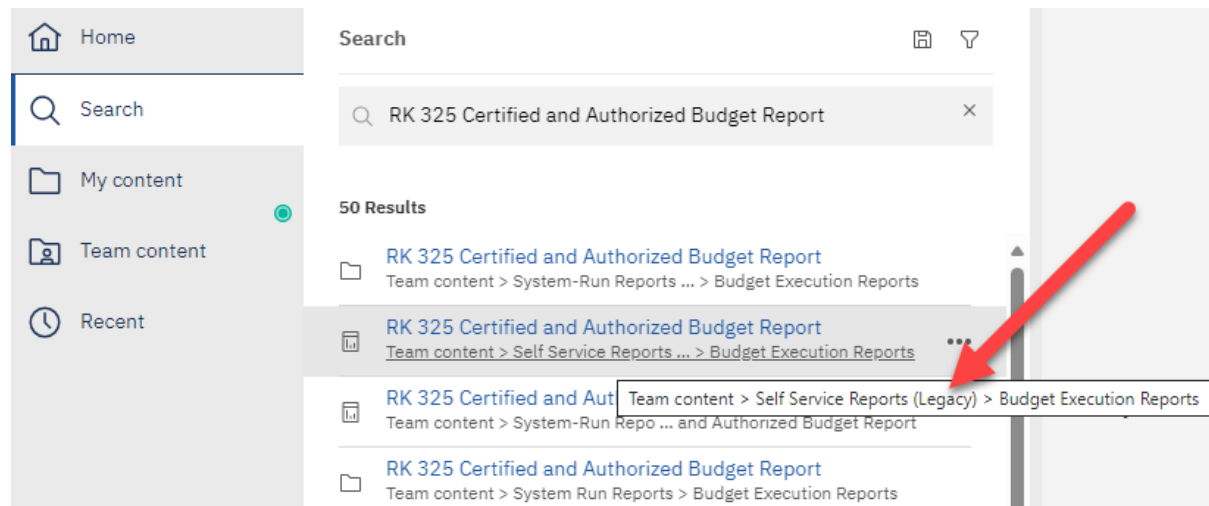
NC IBIS vs. Legacy IBIS

NC IBIS is the system for North Carolina state government budgeting that manages budget revisions and allotments and houses budget reports. IBIS is in the North Carolina Finance System (NCFS) chart of accounts. NC IBIS works best with the Microsoft Edge browser. NC IBIS is available at this link:

<http://ibis.nc.gov/ibis-webapp>

Legacy IBIS provides read-only access to a copy of IBIS as of Oct 4th, 2023. This may be helpful for research and inquiry into older transactions. The data in Legacy IBIS is in the NCAS-based chart of accounts. It is displayed as it appeared before being converted to the new NCFS-based chart of accounts. Legacy IBIS is available at this link: <http://legacy.ibis.nc.gov/ibis-webapp>

All reports, both Legacy and non-Legacy, are in the “Reports” module of IBIS. IBIS Reports are in “Self Service Reports” and “System Run Reports”. Legacy IBIS Reports are in “Self Service Reports (Legacy)” and “System-Run Reports (Legacy)” Hover over the gray information to confirm that you are running the correct version of the report.



1. NCFS-IBIS-University ERP Budget System Reconciliation

Reconciling budgets between the NCFS, IBIS, and the University ERP Budget System is the first, high-level budget review that should be completed before quarterly and year-end closeout. The check is intended to ensure that IBIS, NCFS, and the University ERP Budget System budgets match. The purpose of this step is to verify that all actions have been recorded in the same way in all three systems. Over-expenditures or negative budgets will be handled in a later step.

First, universities should verify that IBIS and NCFS are in alignment. Since universities do not interface their budget data into NCFS or IBIS, this step ensures that there are no technical issues with university budgets in IBIS and NCFS that would cause discrepancies between the two systems.

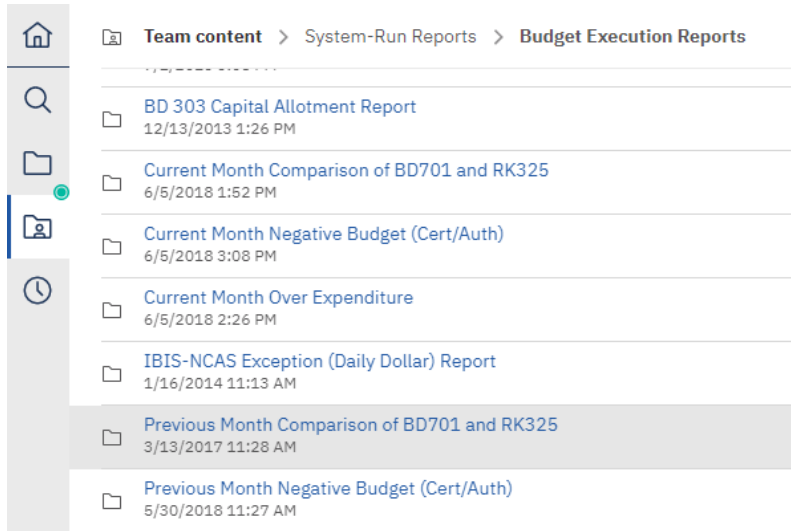
Then, universities should reconcile NCFS and IBIS against the University ERP Budget System to ensure that budgets in all three systems reconcile. Any discrepancies that may result from entries made in Banner/Peoplesoft without accompanying entries made in IBIS must be corrected before closeout.

Responsibility for Reconciliation Check: Universities at the detailed account level; OSBM and universities at the Budget Code and Budget Fund levels.

To perform the check for IBIS and NCFS Reconciliation:

1. From the IBIS Reports menu, retrieve the **Previous Month Comparison of BD 701 and RK 325** report, which lists discrepancies by BRU, Budget Code, Budget Fund, and Account (IBIS Location: Team Content > System-Run Reports > Budget Execution Reports > Previous Month Comparison of BD 701 and RK 325).

Previous Month Comparison of BD701 and RK325 Location



2. Universities only appear on this report if there are differences between IBIS and NCFS. Otherwise, your university will not appear listed on the report. Check for any differences between IBIS and NCFS at the Budget Code, Budget Fund, and Account level. If discrepancies exist, the report will list them. The cause of any discrepancies will need to be identified and corrected before closeout.

Previous Month Comparison Excel Export from IBIS

Previous Month Comparison of BD701 and RK325						
OSC Certified Amount	OSC Authorized Amount	RK325 Certified Amount	RK325 Authorized Amount	Certified Amount Difference	Authorized Amount Difference	
\$0.00	\$0.00	\$513,210.00	\$13,108,680.00	-513,210	(\$13,108,680.00)	
\$0.00	\$0.00	\$624,176.00	\$26,465.00	-624,176	(\$26,465.00)	
\$0.00	\$0.00	\$0.00	\$30,412.00	0	(\$30,412.00)	
\$0.00	\$0.00	\$0.00	\$26,898.00	0	(\$26,898.00)	

3. The university should ensure that NCFS and IBIS reconcile at the detail account level with the University’s ERP Budget System.

To reconcile at the detail level in IBIS, use the Certified and Authorized Budget Report _ ALL Segments. It is found in Reports > Team Content > Self Service Reports > Budget Execution Reports > RK 325 Certified and Authorized Budget Report_ALL Segments.

To reconcile at the detail level in NCFS, use the NC Budget to Actual (701) Excel Report (RPTRTR019) to reconcile, NOT the NC Budget to Actual (701) Certified Report (RPTBE006). This NCFS report can be pulled within the “Reports and Analytics” section of NCFS through Custom > FBR Custom > Report > General Ledger> “NC Budget to Actual (701) Excel Report (RPTRTR019).

4. As part of your closeout documentation, please send a report of your university certified budget that reconciles your university’s certified budget with the BD 701 and RK 325.
 - a. For Banner, send the “701 Summary by Purpose” Report
 - b. For PeopleSoft, send the query “NCFS Expenditures & Revenues by Budget Fund” Report.

2. Review for Negative Budgets

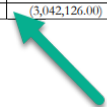
Reviewing for negative budgets is a simple, but important process. The budget should reflect what an agency is authorized to spend. Negative budgets increase the risk of spending more than your budgeted authority. For example, if a negative budget occurs in the supplies line item, the unspent budget in other line items must offset this negative amount. This becomes a significant problem if the budget for mandatory expenditures, such as salary, ends up serving as the offset for the negative budget in the supplies line item. Outside of special circumstances in which negative budgets are explicitly authorized, such as negative reserves enacted by the General Assembly, negative budgets at any account level are not authorized.

Responsibility for Negative Budget Check: OSBM and universities at the Budget Code and Budget Fund level; universities at the detailed account level in all systems.

To perform the check:

1. Review the BD 701 at the detailed account level to identify any negative budgets. Make sure to use NCFS’s NC Budget to Actual (701) Excel Report (RPTRTR019).
2. Ensure that any negative budgets are budgeted to negative reserve accounts.
3. If there are negative budgets, a budget realignment will be necessary to correct them prior to closeout.

Account	Funding Source	Inter Fund	Description	Budgeted	
				Certified	Authorized
51576000	3000		FLEXIBLE SPENDING SVG ACCT-FEDERAL FUNDS	0.00	0.00
51624000			GRIEVANCE SETTLEMENT	0.00	0.00
51625000			ST DISABILITY PMT	0.00	0.00
51631000			WRKER COMP-MED PAYMENTS	11,764.00	11,764.00
51660000			TAX EMP REIMB/ALLOW	1,420.00	1,420.00
51700000			CHANGE IN ACCRD VACATION	0.00	0.00
51099999			PERSONAL SERVICES	52,643,619.00	52,643,619.00
52109999			PURCHASED CONTRACTUAL SERVICES	675,268.00	675,268.00
52309999			REPAIR SERVICES	1,920.00	1,920.00
52409999			MAINTENANCE AGREEMENTS	608,961.00	608,961.00
52509999			RENTALS/LEASES	461,131.00	461,131.00
52709999			TRAVEL & OTHER EMPLOYEE EXPENSE	221,354.00	221,354.00
52809999			COMMUNICATION AND IT SERVICES	865,178.00	865,178.00
52909999			OTHER SERVICES	60,074.00	60,074.00
52099999			PURCHASED SERVICES	2,893,886.00	2,893,886.00
53099999			SUPPLIES	276,478.00	276,478.00
54099999			PROPERTY, PLANT & EQUIPMENT	286,503.00	286,503.00
55099999			OTHER EXPENSES AND ADJUSTMENTS	8,412,161.00	8,412,161.00
57100039			MANAGEMENT FLEX RESERVE	(3,042,126.00)	(3,042,126.00)



This one is okay because it's a negative reserve account

3. & 4. Review for Over-Expended Funds & Accounts

Universities should ensure that no unauthorized over-expenditures have occurred. The budgeted line items are the maximum amount of spending authorized by the General Assembly. Over-expenditures need to be corrected either by fixing expenditures that were coded to the wrong line item or through a budget revision that increases the budget of the line item and notes the relevant authority provided by the General Statutes or session law.

Responsibility for Over-Expenditure Check: Universities at the pooled account level; OSBM and universities at the Budget Code and Budget Fund level in all systems.

To perform the check:

1. Review the BD 701 at the Budget Fund level and pooled account level to identify any over-expended funds and accounts. Over-expenditures will show as negatives in the unexpended/unrealized authorized column of the BD 701.

Make sure to use the NC Budget to Actual (701) Excel Report (RPTRTR019) report when performing this check. This report can be pulled within the “Reports and Analytics” section of NCFS through Custom > FBR Custom > Report > General Ledger> “NC Budget to Actual (701) Excel Report (RPTRTR019).

BD701 – Summary by Account

*** Summary by Account ***												
Account	Funding Source	Inter Fund	Description	Budgeted		Actual		Unexpended/Unrealized		Encumbrances		
				Certified	Authorized	Current-Month	Year-To-Date	Certified	Authorized	Obligations	Unpaid Invoices + Inventory Receipts	Rate
52109999			PURCHASED CONTRACTUAL SERVICES	3,515,134.00	10,957,404.00	3,278,190.67	10,983,516.58	(7,468,382.58)	(26,112.58)	0.00	0.00	1.00
52209999			UTILITY/ENERGY SERVICES	13,758,969.00	13,559,782.00	1,074,377.83	13,538,047.79	220,921.21	21,734.21	0.00	0.00	1.00
52309999			REPAIR SERVICES	27,072,112.00	35,667,544.00	3,630,540.91	10,664,597.32	16,407,514.68	25,002,946.68	0.00	0.00	0.30
52409999			MAINTENANCE AGREEMENTS	0.00	0.00	1,340,845.81	3,466,858.94	(3,466,858.94)	(3,466,858.94)	0.00	0.00	0.00
52509999			RENTALS/LEASES	0.00	0.00	216,664.51	1,710,350.92	(1,710,350.92)	(1,710,350.92)	0.00	0.00	0.00
52709999			TRAVEL & OTHER EMPLOYEE EXPENSE	0.00	0.00	549,917.23	2,926,395.55	(2,926,395.55)	(2,926,395.55)	0.00	0.00	0.00
52809999			COMMUNICATION AND IT SERVICES	0.00	0.00	2,121,701.96	8,297,453.11	(8,297,453.11)	(8,297,453.11)	0.00	0.00	0.00
52909999			OTHER SERVICES	371,989.00	1,416,147.00	305,151.24	3,714,950.17	(3,542,961.17)	(2,298,803.17)	0.00	0.00	2.62
52099999			PURCHASED SERVICES	44,718,204.00	61,600,877.00	12,517,390.16	55,302,170.38	(10,583,966.38)	6,298,706.62	0.00	0.00	0.90

The BD 701 report above shows some over-expended accounts. However, this group of accounts is not over-expended at the pooled account level per the chart on Page 2 of this job aid.

2. If there are over-expenditures outside of the pooled account groups, a revision will be necessary to realign from appropriate accounts with positive balances or the university may budget eligible over-realized receipts.
3. If there are any over-expended funds or accounts, a budget revision will be necessary before end-of-year closeout.

5. Consistent Use of NCFS Program Codes

All budgets and expenditures should be recorded with the correct NCFS Program Code in IBIS and NCFS. As part of closeout, please verify that all budget line items have a Program Code (U00XXXX) and that no lines items are using the “000000” default Program Code.

To complete the check, use the NC Budget to Actual (701) Excel Report (RPTRTR019) report and filter the Program Code field. No values of “000000” should be used.

Responsibility for Program Code Check: Universities and OSBM at the detailed account level in NCFS and IBIS.

6. Consistent Use of Type 14 Revisions

This check allows universities to confirm that Type 14 revisions are being made in accordance with allowable policy. For universities, Type 14 revisions are allowed under the following circumstances:

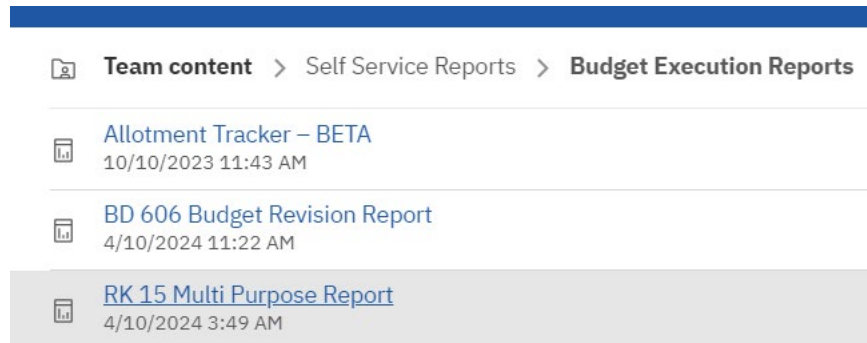
- Realignment within a budget code that do not impact 537xxxxx and 538xxxxx accounts
- Adjustments of \$5,000 or less to a revenue account.

Responsibility for Type 14 Revision Check: Universities and OSBM both check these items at the account level IBIS.

To perform the check:

Use of 57xxxxxx and 58xxxxxx Accounts

Run the IBIS RK 15 report for 57xxxxxx and 58xxxxxx accounts for the university's General Fund budget code. Ensure that no Type 14 Internally Approved Budget Revisions were made in error that appear on these account line items. OSBM recommends running the report in batches for the 57xxxxxx and 58xxxxxx accounts separately to speed up processing in IBIS.



Budgeting Receipts/Revenue up to \$5,000

Run the "Type 14 Receipt Revisions Audit" Report to confirm that only receipts up to \$5,000 have been budgeted as part of the Type 14 Internally Approved Revisions. This report can be found in IBIS under Team Content > Self Service Reports > Budget Execution Reports > Type 14 Receipt Revisions Audit.

7. Reserve Accounts

Reserve accounts (57XXXXXX) are used for appropriations in which the specific line-item budgets are not known at the time of certification or require OSBM approval before allocation for expenditure.

Expenditures may not be classified to reserve accounts. After the university knows how the funds will be expended, universities should submit a Type 11 revision to distribute these funds to the appropriate accounts. Unless specified otherwise in legislation, funds budgeted to reserve accounts will revert at the end of the fiscal year.

Responsibility for Reserve Account Check: Universities at the detailed account level

To perform the check:

1. Review the BD 701 Summary by Account for any 57XXXXXX accounts with budgeted funds. This report can be pulled within the “Reports and Analytics” section of NCFS through Custom > FBR Custom > Report > Budget > “NC Budget to Actual (701) Certified Report (RPTBE006).



North Carolina Financial System
Office of State Controller
NC Budget to Actual (701) Certified Report (RPT-BE-006)
 11/08/2023 11:45:30 AM

Parameters		
Agency	Budget Code	Period
0300-OFFICE OF THE GOVERNOR	13005-OFF OF STATE BUDGET AND MANAGE	Aug-22

0300-OFFICE OF THE GOVERNOR 13005-OFF OF STATE BUDGET AND MANAGE												
*** Summary by Account ***												
Account	Funding Source	Inter Fund	Description	Budgeted		Actual		Unexpended/Unrealized		Encumbrances		
				Certified	Authorized	Current-Month	Year-To-Date	Certified	Authorized	Obligations	Unpaid Invoices + Inventory Receipts	Rate
57208000			RES-STATE HEALTH PLAN	20,487.00	20,487.00	0.00	0.00	20,487.00	20,487.00	0.00	0.00	0.00
57209000			RES-LABOR MARKET ADJUST	64,827.00	64,827.00	0.00	0.00	64,827.00	64,827.00	0.00	0.00	0.00
57999999			RESERVES	386,773.00	386,773.00	0.00	0.00	386,773.00	386,773.00	0.00	0.00	0.00
			Expenditures	11,894,975.00	12,191,317.00	1,030,265.40	1,988,919.91	9,906,055.09	10,202,397.09	0.00	0.00	0.98

2. If there are any funds budgeted in a 57XXXXXX account and the university knows how these funds will be expended, a budget revision may be submitted to distribute the budgeted funds.
3. If so, they will not be able to spend funds prior to the end of the fiscal year, the OSBM analyst should be contacted to determine if funds may be carried forward.

8. Over-Realized Receipts

Universities are required to budget receipts prior to expenditure of those receipts. Any expenditure of over-realized receipts is considered unauthorized prior to OSBM approval of a budget revision budgeting the excess receipts. Universities should review the BD 701 for any over-realized receipts prior to closeout.

Responsibility for Over-Realized Receipts Check: Universities at the detailed account level.

To perform the check:

1. Review revenue accounts in the BD 701 for any over-realized receipts. These will show as negatives in the unexpended/unrealized authorized column.
2. Determine if any over-realized receipts represent unearned revenue. Over-realized receipts that represent unearned revenue should not be budgeted until the end of the fiscal year as part of the carry forward process.
3. If there are over-realized receipts that are allowed to be budgeted and spent in the current fiscal year, submit a budget revision to budget the additional receipts. Otherwise, over-realized receipts should be left unbudgeted so the funds can revert to the General Fund.
4. *(Applies to UNC System Office Only)* In the case of Special Funds, over-realized receipts that are unspent will not revert and will be added to the fund balance.

BD701 Summary Report by Account

*** Summary by Account ***												
Account	Funding Source	Inter Fund	Description	Budgeted		Actual		Unexpended/Unrealized		Encumbrances		Rate
				Certified	Authorized	Current-Month	Year-To-Date	Certified	Authorized	Obligations	Unpaid Invoices + Inventory Receipts	
5660002			DIRECT GRANTS TO GOV ORG	500,000.00	500,000.00	0.00	500,000.00	0.00	0.00	0.00	0.00	1.00
5609999			AID AND PUBLIC ASSISTANCE	500,000.00	500,000.00	0.00	500,000.00	0.00	0.00	0.00	0.00	1.00
5800B000		000000	ENCUMBRNC CARRYFWD-DEFAULT BUDGET FUND	0.00	140,000.00	140,000.00	140,000.00	(140,000.00)	0.00	0.00	0.00	1.00
5809999			INTRAGOVERNMENTAL TRANSACTIONS	0.00	140,000.00	140,000.00	140,000.00	(140,000.00)	0.00	0.00	0.00	1.00
			Expenditures	11,964,821.00	12,903,469.00	1,156,709.76	12,659,454.44	(694,633.44)	244,014.56	0.00	0.00	0.98
			Total Cash Expenditures	11,964,821.00	12,903,469.00	1,156,709.76	12,659,454.44	(694,633.44)	244,014.56	0.00	0.00	0.98
Revenues-Estimated and Actual												
4432000			SALE OF SURPLUS PROPERTY	0.00	0.00	(54.28)	0.00	0.00	0.00	0.00	0.00	0.00
4800B000		000000	ENCUMBRNC CARRYFWD-DEFAULT BUDGET FUND	0.00	250,000.00	0.00	250,000.00	(250,000.00)	0.00	0.00	0.00	1.00
48100001		000000	AGENCY OPERATING TRANSFER IN-DEFAULT BUDGET FUND	410,000.00	0.00	0.00	0.00	410,000.00	0.00	0.00	0.00	0.00
48100001		102202	AGENCY OPERATING TRANSFER IN-DEQ 1749 NRG-STATE ENERGY OFFICE BC 14300	0.00	185,210.00	0.00	185,210.00	(185,210.00)	0.00	0.00	0.00	1.00
48100001		000000	RETIREE SUPPLEMENT RESERVE-TRANSFER IN-DEFAULT BUDGET FUND	15,243.00	15,243.00	0.00	15,243.00	0.00	0.00	0.00	0.00	1.00
48U00001		000000	UNFUNDED SOLVENCY LIABILITY RESERVE -TRANSFER IN-DEFAULT BUDGET FUND	15,628.00	15,628.00	0.00	15,628.00	0.00	0.00	0.00	0.00	1.00
58220000			REIMBURSEMENT-DUAL EMPLOY	0.00	4,306.00	0.00	4,306.00	(4,306.00)	0.00	0.00	0.00	1.00
58300017			REIMB-STATE AUDITORS OFFICE	0.00	0.00	0.00	6,825.00	(6,825.00)	0.00	0.00	0.00	0.00
58300025			REIMB-STATE CONTROLLERS OFFICE	150,859.00	277,470.00	33,737.88	323,915.70	(173,056.70)	(46,445.70)	0.00	0.00	1.17
58300026			REIMB-DEPT OF TRANSPORTATION	159,374.00	159,374.00	10,744.08	132,167.49	27,206.51	27,206.51	0.00	0.00	0.83
58300045			REIMB-DEPARTMENT OF COMMERCE	0.00	23,717.00	0.00	23,716.16	(23,716.16)	0.84	0.00	0.00	1.00
58300077			REIMB-DEPT OF HEALTH&HUMAN RESOURCES	0.00	0.00	0.00	18,790.38	(18,790.38)	(18,790.38)	0.00	0.00	0.00
58300219			REIMB- OSBM	28,840.00	787,644.00	0.00	656,992.95	(628,152.95)	130,651.05	0.00	0.00	0.83
			Revenues	779,944.00	1,718,592.00	44,427.68	1,632,794.68	(852,850.68)	85,797.32	0.00	0.00	0.95

This agency has over-realized receipts that may need to be budgeted prior to closeout. The agency should examine each receipt source and determine if the funds need to be carried forward as unearned revenue, budgeted for expenditure, or revert to the General Fund.

9. Non-Credit Instruction

University budget funds for Non-Credit Instruction and Agency Program U001103 (Non-Credit Instruction) is self-supporting. University budgets should reflect this by budgeting zero state appropriation in this Budget Fund and Agency Program level. The budget fund numbers for this area will now vary between universities, but all will use the U001103 Agency Program.

Responsibility for U001103 Check: Universities and OSBM at Budget Fund and Agency Program level.

To perform the check:

1. Review the appropriate budget fund for Non-Credit Instruction and Agency Program detail for U001103 in the BD 701 for budgeted appropriation or appropriation in the Year-to-Date column.
2. If there is budgeted appropriation in Non-Credit Instruction budget fund and agency program code U001103 that was not certified on the BD 307, then a budget revision will be necessary prior to quarterly or year-end closeout.
3. Universities should ensure that no actual appropriation will be spent at year-end.

University BD 701 at the Detailed Account Level for Non-Credit Instruction Budget Fund

*** Detail Report by Fund ***

Account	Funding Source	Inter Fund	Description	Budgeted		Actual	
				Certified	Authorized	Current-Month	Year-To-Date
Expenditures-Budget and Actual							
51150000	4000		EPA-TEACH SALARIES-UNIVERSITIES	47,209.00	0.00	0.00	0.00
51210000	4000		SPA-REG SALARIES-UNIVERSITIES	32,000.00	0.00	0.00	0.00
51310000	4000		REG(N S) TEMP WAGES-UNIVERSITIES	34,950.00	0.00	0.00	0.00
51510000	4000		SOCIAL SEC CONTRIB-UNIVERSITIES	5,128.00	0.00	0.00	0.00
51520000	4000		REG RETIRE CONTRIB-UNIVERSITIES	5,482.00	0.00	0.00	0.00
51560000	4000		MED INS CONTRIB-UNIVERSITIES	10,014.00	0.00	0.00	0.00
51099999			PERSONAL SERVICES	134,783.00	0.00	0.00	0.00
52309999			REPAIR SERVICES	249,767.00	0.00	0.00	0.00
52099999			PURCHASED SERVICES	249,767.00	0.00	0.00	0.00
53099999			SUPPLIES	1,520.00	0.00	0.00	0.00
54099999			PROPERTY, PLANT & EQUIPMENT	2,400.00	0.00	0.00	0.00
56890000			OTHER EDUCATIONAL AWARDS	26,530.00	0.00	0.00	0.00
56099999			AID AND PUBLIC ASSISTANCE	26,530.00	0.00	0.00	0.00
			Expenditures	415,000.00	0.00	0.00	0.00
			Total Cash Expenditures	415,000.00	0.00	0.00	0.00
Revenues-Estimated and Actual							
44190000			OTHER SALES & SERVICES	54,430.00	0.00	0.00	0.00
45831000			EXTENSION INSTRUCTION FEE	360,570.00	0.00	0.00	0.00
			Revenues	415,000.00	0.00	0.00	0.00
			Total Cash Revenues	415,000.00	0.00	0.00	0.00
			Appropriations	0.00	0.00	0.00	0.00

This campus has no budgeted appropriation in the Non-Credit Instruction Budget Fund / Program Code UU001103.

10. Special Funds (UNC System Office Only)

When reviewing special funds for closeout, the UNC System Office is responsible for performing the other checks outlined in this job aid – e.g. ensuring there are no negative budgets unless authorized, no over-expended accounts, etc. – but the primary responsibility is to ensure there are no negative balances. A negative balance indicates that the special fund is over-expended. The over-expenditure may be the result of misclassified expenditures or unrecorded receipts. Please contact your OSBM and OSC analysts for assistance identifying the cause of a negative fund balance.

Responsibility for Special Funds Check: UNC System Office and OSBM at Budget Fund level.

To perform the check:

1. Retrieve the BD-701 (RPT-BE-006) for any special funds.
2. Check that the “ending balance” is not negative. (Tip – “Control-F” for “ending balance” in the BD 701 to scroll between funds faster. If the ending balance is negative, contact your OSBM and OSC analysts.

11. FTE Count and Internal Salary Control Reconciliation

Universities should ensure that their FTE count reconciles between IBIS, NCFS, and their University ERP systems. A Type-14 budget revision adjusting the FTE count may be necessary for all systems to reconcile.

They should also verify that their internal salary control systems are in balance and do not contain any negative salary reserves. A negative salary reserve would indicate that the university has committed more salary dollars than are available in the budget, effectively setting up the university to have over-expenditures in a salary account.

12. Carryforward

Each year, the closeout memo provides a detailed job aid for the carryforward process and is available on the OSBM website. Throughout the year, universities will budget carryforward through revisions.

Responsibility for Special Funds Check: Universities and OSBM at Budget Fund level.

To perform the check:

1. Retrieve the BD-701 (RPT-BE-006)
2. During the fiscal year, verify that all carryforward revenues are budgeted as approved by OSBM.
3. (Year-End ONLY) - The closeout memo provides a detailed job aid for the carryforward process and is available on the [OSBM website](#). Please refer to the memo and carryforward job aid if you have questions related to this part of the year-end closeout process.

13. & 14. Allotments

Universities may not spend beyond the current total funds allotted. Allotments give the authority for universities to spend funds. Therefore, when a university spends more requirements than was allotted, that university has spent beyond its authority. A university may collect more receipts than allotted. These over-realized receipts may not be spent before being budgeted.

Responsibility for Allotment Check: Universities and OSBM check the BD 702 to reconcile at Budget Code and Budget Fund level in all three systems. OSBM checks that year-to-date allotments reconcile.

To perform the check:

1. Verify that expenditures do not exceed allotted expenditures in NCFS:
 - a. Retrieve the NC Allotments to Cash Availability (702) Report (RPT-BE-012) report from NCFS (Tools/Reports and Analytics/Browse Catalog/Shared Folders/Custom/FBR Custom/Report/Budget)
 - b. Compare the year-to-date expenditures and receipts with the allotted expenditures and receipts on the BD 702.
 - c. If year-to-date expenditures exceed allotted expenditures, the university will need to submit an additional allotment request before year-end closeout.



North Carolina Financial System
Office of State Controller
NC Allotments to Cash Availability (702) Report (RPT-BE-012)
 11/13/2023 04:12:04 PM

Parameters	
Agency	1000-DEPARTMENT OF AGRICULTURE
Budget Code	13700-DACS-GENERAL
Budget Fund	All
Period	Dec-22

Budget Code	13700-DACS-GENERAL						
	Titles	Budget	Unallotted	Allotted	Current Month	Quarter To Date	Year To Date
Expenditures		272,914,523.00	135,004,052.00	137,910,471.00	28,809,552.12	65,914,552.47	136,231,837.62
Revenues		96,269,060.00	38,138,096.00	58,130,964.00	8,315,205.99	25,649,146.70	57,480,063.88
Excess of Expenditure - Over (Under) Revenues		176,645,463.00	96,865,956.00	79,779,507.00	20,494,346.13	40,265,405.77	78,751,773.74

No problem here!

2. Universities should also ensure that allotment totals in NCFS match IBIS allotment totals.
 - a. Retrieve RK 457 Allotment Summary by Budget Code report from IBIS (IBIS Location: Team Content > Self-Service Reports > Budget Execution Reports > RK 457 Allotments Summary Report).
 - b. Compare year-to-date allotment totals shown on the NCFS BD 702 with the year-to-date allotment totals on IBIS RK 457
 - c. If allotments do not match, contact your budget analyst at OSBM.
3. Once IBIS and NCFS allotments reconcile, universities should verify that IBIS and NCFS reconcile with University ERP Budget Systems. As part of closeout, send a copy of the BD702 from your University ERP system, verifying that all three systems match at the Budget Code and Budget Fund level.

										Office of State Budget and Management RK 457 Allotment Summary by Budget Code Fiscal Year: 2022-2023	
13700-Agriculture and Consumer Services - General Fund											
Description	Authorized Budget	First Quarter				Second Quarter				Thi	
		2022-2023	JULY	AUGUST	SEPTEMBER	Q1 TOTAL	OCTOBER	NOVEMBER	DECEMBER	Q2 TOTAL	JANUARY
Requirements	290,377,218	51,640,000	0	20,355,918	71,995,918	54,889,507	0	11,025,046	65,914,553	72,159,769	
Receipts	113,731,755	11,475,000	0	20,355,918	31,830,918	15,275,000	0	11,025,046	26,300,046	23,727,673	
Appropriation	176,645,463	40,165,000	0	0	40,165,000	39,614,507	0	0	39,614,507	48,432,096	
Monthly % Allotted		22.74%	0.00%	0.00%	22.74%	22.43%	0.00%	0.00%	22.43%	27.42%	
Cummulative % Allotted					22.74%				45.16%		
									137,910,471		
									58,130,964		
									79,779,507		

15. Reversions – Year-End Only

With the implementation of NCFS, universities are required to revert unexpended allotted funds ONLY at fiscal year-end. Therefore, allotted funds that have not been expended will remain with the university and be available for use. In NCFS, an automated process will cause all year-end cash balances to revert for General Fund budget codes.

State Capital and Infrastructure Fund Reversions

Pursuant to G.S. 143C-4-3.1(g), all unused State Capital and Infrastructure Funds that have been

appropriated to university operating budget codes must revert back to the State Capital and Infrastructure Fund based on the requirements in the specific appropriation. The State Capital and Infrastructure Fund is located in the Office of State Budget and Management, Budget Code 24001, and the reversion interfund is 201355.

Responsibility for Reversions Check: At year-end, universities enter reversions in NCFs for requirements, receipts, and appropriations, and check BD 702 for accuracy. OSC provides a secondary check for reversion for appropriations only.

To perform the check:

1. Universities should ensure year-end reversion entries are correct by comparing year-to-date allotment and year-to-date expenditures on the BD 702.
2. Fix any discrepancy by making the correct non-cash reversion entry in NCFs. Corrections will need to be made prior to year-end closeout.



North Carolina Financial System
Office of State Controller
NC Allotments to Cash Availability (702) Report (RPT-BE-012)
04/24/2024 09:41:45 AM

Parameters	
Agency	U100-UNC SYSTEM OFFICE
Budget Code	All
Budget Fund	All
Period	Jun-23

Budget Code		16010-UNC-GA						
Titles	Budget	Unallotted	Allotted	Current Month	Quarter To Date	Year To Date	Unexpended	
Expenditures	58,102,068.00	100,051.50	58,002,016.50	7,925,776.49	17,209,196.34	57,993,017.80	109,050.20	
Revenues	6,727,205.00	100,051.44	6,627,153.56	134,552.43	1,087,625.81	6,618,154.86	109,050.14	
Excess of Expenditure - Over (Under) Revenues	51,374,863.00	0.06	51,374,862.94	7,791,224.06	16,121,570.53	51,374,862.94	0.06	

Analysis of Cash		Current Month	Quarter To Date	Year To Date
Beginning Balance		4,116,361.12	2,246,707.59	0.00
Add:				
(+) Allotments/Revisions		3,674,863.00	13,874,863.00	51,374,863.00
Less:				
(-) Reversions		0.00	0.00	0.00
(-) Excess per BD701		7,791,224.06	16,121,570.53	51,374,862.94
Changes In Assets/Liability/Owners Equity Direct from Cash Accounts:		0.00	0.00	0.00
Net Assets/Liabilities/Equity		0.00	0.00	0.00
Ending Balance		0.06	0.06	0.06
Unexpended Appropriations				0.06

YTD Allotment Information	Allotted	Current Month	Quarter To Date	Year To Date	Unexpended YTD
Expenditures	58,002,016.50	7,925,776.49	17,209,196.34	57,993,017.80	8,998.70
Receipts	6,627,153.56	134,552.43	1,087,625.81	6,618,154.86	8,998.70
Assets/Liabilities/Equity		0.00	0.00	0.00	0.00
Net Allotment	51,374,862.94	7,791,224.06	16,121,570.53	51,374,862.94	0.00

Appendix A: List of IBIS Reports for Closeout

NC IBIS: <http://ibis.nc.gov/ibis-webapp>

Legacy IBIS: <http://legacy.ibis.nc.gov/ibis-webapp>

- Legacy IBIS provides read-only access to a copy of IBIS as of Oct 4th, 2023. This may be helpful for research and inquiry into older transactions before the FY 2021-23 biennium.
- The data in Legacy IBIS is in the NCAS-based chart of accounts. It is displayed as it appeared before being converted to the new NCFS-based chart of accounts.
- All Reports (current NCFS-based and legacy NCAS-based) have been transitioned to the current (non-Legacy) version of IBIS.

The screenshot shows the IBM Cognos Analytics interface. On the left is a navigation sidebar with options: Home, Search, My content, Team content (selected), and Recent. The main content area displays a list of reports under the heading 'Team content'. The reports listed are:

- IBIS Exception Reports (5/30/2014 1:23 PM)
- IBIS Reports (9/22/2022 12:45 PM)
- IBISNCFSReports (10/8/2023 3:45 PM)
- OSBM Analyst (10/20/2020 2:08 PM)
- Samples (4/19/2011 10:36 AM)
- Self Service Reports (8/22/2023 4:50 PM)
- Self Service Reports (Legacy) (2/21/2018 11:10 AM)
- System Run Reports (8/29/2023 3:20 PM)
- System-Run Reports (Legacy) (2/21/2018 10:53 AM)

A callout box on the right side of the screenshot contains the following text:

IBIS Reports are in “Self Service Reports” and “System Run Reports”.

Legacy IBIS Reports are in “Self Service Reports (Legacy)” and “System-Run Reports (Legacy)”

RK 325 Certified and Authorized Budget Report

The screenshot shows the IBM Cognos Analytics interface. The navigation sidebar is the same as in the previous screenshot. The main content area displays a list of reports under the heading 'Budget Execution Reports'. The reports listed are:

- Allotment Tracker – BETA (10/10/2023 11:43 AM)
- BD 606 Budget Revision Report (10/10/2023 11:44 AM)
- RK 15 Multi Purpose Report (10/10/2023 11:45 AM)
- RK 312 Budget Revision Count Report (10/10/2023 11:47 AM)
- RK 314 Budget Revisions List Report (10/10/2023 11:48 AM)
- RK 315 Repeat Budget Revision List Report (10/23/2023 8:25 AM)
- RK 316 Count of External Budget Revisi ... by Fiscal Year and Quarter (10/10/2023 11:49 AM)
- RK 317 Journal Entry Report (10/10/2023 11:50 AM)
- RK 318 Budget Revisions Returned List Report (10/10/2023 11:50 AM)
- RK 323 Change in Budgeted Receipts (10/10/2023 11:51 AM)
- RK 325 Certified and Authorized Budget Report (10/10/2023 11:52 AM)

Previous Month Comparison of BD 701 and RK 325

IBM Cognos Analytics

Home > System Run Reports > **Budget Execution Reports** + 🔍 ↕

- BD 302 Operating Allotment Report
7/1/2021 10:11 AM
- BD 303 Capital Allotment Report
12/13/2013 1:26 PM
- Current Month Comparison of BD701 and RK325**
6/5/2018 1:52 PM
- Current Month Negative Budget (Cert/Auth)
6/5/2018 3:08 PM
- Current Month Over Expenditure
6/5/2018 2:26 PM
- IBIS-NCAS Exception (Daily Dollar) Report
1/16/2014 11:13 AM
- Previous Month Comparison of BD701 and RK325**
3/13/2017 11:28 AM
- Previous Month Negative Budget (Cert/Auth)
5/30/2018 11:27 AM

RK 457 Allotment Summary Report

IBM Cognos Analytics

Home > System Run Reports > **Budget Execution Reports** + 🔍 ↕

- BD 302 Operating Allotment Report
7/1/2021 10:11 AM
- BD 303 Capital Allotment Report
12/13/2013 1:26 PM
- Current Month Comparison of BD701 and RK325
6/5/2018 1:52 PM
- Current Month Negative Budget (Cert/Auth)
6/5/2018 3:08 PM
- Current Month Over Expenditure
6/5/2018 2:26 PM
- IBIS-NCAS Exception (Daily Dollar) Report
1/16/2014 11:13 AM
- Previous Month Comparison of BD701 and RK325
3/13/2017 11:28 AM
- Previous Month Negative Budget (Cert/Auth)
5/30/2018 11:27 AM
- Previous Month Over Expenditure
1/16/2019 4:02 PM
- RK 317 Journal Entry Capital (State Wide) Report
6/24/2014 9:52 AM
- RK 325 Certified and Authorized Budget Report
7/1/2013 3:53 PM
- RK 341 Lapsed Salary Report
3/14/2018 3:28 PM
- RK 346 Overrealized Receipts By Quarter
3/27/2020 10:15 AM
- RK 349 Over-Expenditure Report
10/21/2013 4:35 PM
- RK 401 Capital Bond Process Disbursements/Deposits Report
10/1/2019 3:09 PM
- RK 456 Allotments Approved Report
7/1/2013 11:22 AM
- Rk 457 Allotment Summary Report**
5/29/2013 4:12 PM

Appendix B: List of NCFS Reports for Closeout

NC Budget to Actual (701) Certified Report (RPT-BE-006) – This is Budget Fund level and will be the report reviewed at OSBM level for closeout.
FBR Custom/Report/Budget

(Output Formats: PDF, Excel, CSV, HTML)

- Shows expenditures, revenues, and changes in appropriation balances for both budgeted (certified and authorized) and actual activity
- Tracks budget to actual performance on a periodic basis
- Used to certify month, quarter, and year-end financial reports
- Includes the following details:

Accounting	Description	Unexpected/Unrealized
Funding Source	Budgeted	Inter Fund
Actual	Encumbrance	

🏠 NC Budget to Actual (701) Certified Report (RPTBE006)

Agency: 1000-DEPARTMENT OF AGF ▼

Budget Code: All ▼

Period: Dec-22 ▼ Apply

NC Budget to Actual (70...



North Carolina Financial System
 Office of State Controller
 NC Budget to Actual (701) Certified Report (RPT-BE-006)
 12/18/2023 09:22:37 AM

Page: 17

Parameters												
Agency		Budget Code		Period								
1400-OFFICE OF THE STATE CONTROLLER		All		Oct-22								
1400-OFFICE OF THE STATE CONTROLLER												
24160-OSC-SPECIAL												
204908-OSC 2500 ESCHEATS - STATE AGENCIES BC 24160												
*** Detail Report by Fund ***												
Account	Funding Source	Inter Fund	Description	Budgeted		Actual		Unexpended/Unrealized		Encumbrances		Rate
				Certified	Authorized	Current-Month	Year-To-Date	Certified	Authorized	Obligations	Unpaid Invoices + Inventory Receipts	
Expenditures-Budget and Actual												
5810003		10200	AGENCY TRANSFER OUT-AGENCY INTERNAL-OSC 1000 OFFICE OF STATE CONTROLLER BC 14160	180,000.00	180,000.00	0.00	0.00	180,000.00	180,000.00	0.00	0.00	0.00
5809999			INTRAGOVERNMENTAL TRANSACTIONS	180,000.00	180,000.00	0.00	0.00	180,000.00	180,000.00	0.00	0.00	0.00
			Expenditures	180,000.00	180,000.00	0.00	0.00	180,000.00	180,000.00	0.00	0.00	0.00
			Total Cash Expenditures	180,000.00	180,000.00	0.00	0.00	180,000.00	180,000.00	0.00	0.00	0.00
Revenues-Estimated and Actual												
4799500			OTHER MISC. REV-GENERAL	180,000.00	180,000.00	0.00	0.00	180,000.00	180,000.00	0.00	0.00	0.00
			Revenues	180,000.00	180,000.00	0.00	0.00	180,000.00	180,000.00	0.00	0.00	0.00
			Total Cash Revenues	180,000.00	180,000.00	0.00	0.00	180,000.00	180,000.00	0.00	0.00	0.00
			Increase/(Decrease) in Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash Analysis												
			Beginning Balance				2,011,827.92					
			+ Allocations				0.00					
			+ Cash Receipts				0.00					
			- Cash Disbursements				0.00					
			+ Assets				0.00					
			+ Liabilities				0.00					
			+ Equity				0.00					
			= Ending Balance				2,011,827.92					
Additional Assets												
			Total Availability				2,011,827.92					

NC Budget to Actual (701) Detailed Report (RPT-RTR-152)

FBR Custom/Report/General Ledger

- Details cash basis budget to actuals at the detailed accounting distribution level.
- This allows users to view their budgets at the actual levels posted instead of the rolled-up levels on the Certified Budget to Actuals Report.
- Includes the following details:

Agency	Period	Funding Source
Agency Management Unit	Budget Code	Account
Inter Fund	Agency Program	Project
Budget Fund	Grouped By	Future 1
Future 2	Future 3	



North Carolina Financial System
Office of State Controller
NC Budget to Actual (701) Detailed Report (RPT-RTR-152)
12/18/2023 09:26:29 AM

Parameters			
Agency	1400-OFFICE OF THE STATE CONTROLLER	Inter Fund	All
Budget Code	All	Future 1	All
Budget Fund	All	Future 2	All
Agency Management	All	Future 3	All
Agency Program	All	Group By	Period, Fiscal Year, Agency, Budget Code, Budget Fund, Natural Account
Funding Source	All	Accounting Period	Oct-22
Project	All		

Account	Funding Source	Inter Fund	Description	Authorized Budget	Current	Actual	To Date	Balance	Obligation	Unpaid Invoices + Inventory Receipts	Unencumbered	Rate
51210000	2000	000000	SPA-REG SALARIES-RECEIPTS-DEFAULT BUDGET FUND	46,876.00	77,153.14	77,153.14	301,984.54	(255,108.54)	0.00	0.00	(255,108.54)	19.33
51220000	2000	000000	SPA TIME LIMITED SAL RECEIPTS-DEFAULT BUDGET FUND	396,525.00	0.00	0.00	0.00	396,525.00	0.00	0.00	396,525.00	0.00
51420000	2000	000000	HOLIDAY PAY-RECEIPTS-DEFAULT BUDGET FUND	392.00	101.49	101.49	111.64	280.36	0.00	0.00	280.36	0.85

NC Budget to Actual (701) Excel Report (RPT-RTR-019)

FBR Custom/Report/General Ledger
(Output Formats: PDF, Excel, CSV, HTML)

- Allows users to view their budgets at the actual levels posted instead of the rolled-up levels on the Certified Budget to Actuals report.
- The columnar format of this report permits easy use of Excel to sort, filter, and summarize data.
- Includes the following details:

Agency	Period	Funding Source
Agency Management Unit	Budget Code	Account
Inter Fund	Agency Program	Project
Budget Fund	Future 1	Future 2
Future 3		

Home Catalog

Agency 1000-DEPARTMENT OF AGI	Budget Code All	Budget Fund All	Account All
Agency Management Unit All	Agency Program All	Funding Source All	Project All
Inter Fund All	Future 1 All	Future 2 All	Future 3 All
Period Dec-22	<input type="button" value="Apply"/>		

NC Budget to Actual (70...



North Carolina Financial System
Office of State Controller
NC Budget to Actual (701) Excel Report (RPT-RTR-019)
12/18/2023 09:34:21 AM

Parameters

Agency	1400-OFFICE	Funding Source	All
Budget Code	All	Project	All
Budget Fund	All	Inter Fund	All
Account	All	Future 1	All
Agency Management	All	Future 2	All
Agency Program	All	Future 3	All
Period	Dec-22		

Period	Fiscal Year	Agency	Agency Description	Budget Code	Budget Code Description	Budget Fund	Budget Fund Description	Account Type	Account	Account Description	AMU	AMU Description	Agency Program	Agency Program Description	Funding Source	Funding Source Description
6	2023	1400	OFFICE OF THE STATE CONTROLLER	14160	OSC-GENERAL	102000	OSC 1000 OFFICE OF STATE CONTROLLER BC 14160	REVENUE	44320003	SURPLUS-EQUIPMENT	1401000	ADMINISTRATION - OSC	00000000	DEFAULT AGENCY PROGRAM	0000	UNDESIGNATED
6	2023	1400	OFFICE OF THE STATE CONTROLLER	14160	OSC-GENERAL	102000	OSC 1000 OFFICE OF STATE CONTROLLER BC 14160	REVENUE	45600000	REGISTRATION FEES	1401040	OSC CPE SEMINARS	00000000	DEFAULT AGENCY PROGRAM	0000	UNDESIGNATED

Project	Project Description	Inter Fund	Inter Fund Description	Future 1	Future 2	Future 3	YTD Certified Budget	YTD Authorized Budget	Current Period Actuals	YTD Actuals	LTD Commitments	LTD Obligations	LTD Unpaid Invoices + Inventory Receipts
0000000000	DEFAULT PROJECT	000000	DEFAULT BUDGET FUND	0000	000000	00000		150.00	150.00	1.84	649.20	0.00	0.00
0000000000	DEFAULT PROJECT	000000	DEFAULT BUDGET FUND	0000	000000	00000	27,530.00	27,530.00	4,650.00	12,270.00	0.00	0.00	0.00

NC Allotments to Cash Availability (702) Report (RPT-BE-012)

FBR Custom/Report/Budget

(Output Formats: PDF, Excel, CSV, HTML)

- Displays summary information comparing the year-to-date authorized budget, allotments, and revenue/expenditure activity
- Calculates the ending cash balance in the allotment (cash) account as of the current report month
- Displays summary information comparing the quarterly allotment and revenue/expenditure activity
- Includes the following details:

Budget Code	Allotted	Unexpended
Titles	Current Month	Analysis of Cash
Budget	Quarter To Date	YTD Allotment
Unallotted	Year-To-Date	Information

NC Allotments to Cash Availability (702) Report (RPT-... Home

Agency: 1000-DEPARTMENT OF AGF Budget Code: All Budget Fund: All Period: Dec-22 Apply

NC Allotments to Cash A...

Budget Code	11000-GENERAL ASSEMBLY-GENERAL						
Titles	Budget	Unallotted	Allotted	Current Month	Quarter To Date	Year To Date	Unexpended
Expenditures	84,474,142.00	46,760,130.00	37,714,012.00	6,315,408.86	20,160,638.52	38,183,045.48	46,291,096.52
Revenues	874,679.00	444,179.00	430,500.00	32,885.85	416,329.50	1,576,226.13	(701,547.13)
Excess of Expenditure - Over (Under) Revenues	83,599,463.00	46,315,951.00	37,283,512.00	6,282,523.01	19,744,309.02	36,606,819.35	46,992,643.65
Analysis of Cash				Current Month	Quarter To Date	Year To Date	
	Beginning Balance			6,959,215.66	1,779,245.67	0.00	
Add:							
	(+) Allotments/Revisions			0.00	18,641,756.00	37,283,512.00	
Less:							
	(-) Reversions			0.00	0.00	0.00	
	(-) Excess per BD701			6,282,523.01	19,744,309.02	36,606,819.35	
Changes In Assets/Liability/Owners Equity Direct from Cash Accounts:				0.00	0.00	0.00	0.00
	Net Assets/Liabilities/Equity			0.00	0.00	0.00	0.00
	Ending Balance			676,692.65	676,692.65	676,692.65	
	Unexpended Appropriations						46,992,643.65
YTD Allotment Information			Allotted	Current Month	Quarter To Date	Year To Date	Unexpended YTD
Expenditures			37,714,012.00	6,315,408.86	20,160,638.52	38,183,045.48	(469,033.48)
Receipts			430,500.00	32,885.85	416,329.50	1,576,226.13	(1,145,726.13)
Assets/Liabilities/Equity				0.00	0.00	0.00	0.00
Net Allotment			37,283,512.00	6,282,523.01	19,744,309.02	36,606,819.35	676,692.65

NCAS to NCFS Report Crosswalk



NCAS Report Name	NCFS Report Name (RICE ID)	Output formats
BD701 Certified	NC Budget to Actual (701) Certified Report (RPTBE006)	PDF, Excel, CSV, HTML
BD701 Excel	NC Budget to Actual (701) Excel Report (RPTRTR019)	Excel, CSV
BD725	NC Capital Improvements (725) Report (RPTRTR137)	PDF, Excel, CSV, HTML
BD704	NC Cash Receipts Disbursements and Balance by Budget Fund (704) Report (RPTRTR015)	PDF, Excel, CSV
BD710F	NC Life to Date Data for Grants Report (BD701F) (RPTGM011)	PDF, Excel, CSV
Master Table	NC Master Report for Budget Fund Hierarchies (RPTRTR153)	PDF, Excel
BC Det Trial Balance, BC Sum Trial Balance, GASB Det Trial Balance, GASB Sum Trial Balance	NC Trial Balance by Agency and GASB Fund or Budget Code Report (RPTRTR011)	PDF, Excel, CSV
NEW	NC GL Project Summary Report (RPTGM013)	PDF, Excel, CSV