

# Agency Closeout Job Aid

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## Preface

This job aid is written for state agencies and the North Carolina School of Science and Math (NCSSM) to use during the quarterly and year-end closeout processes. Universities other than NCSSM should use the University Closeout Job Aid on OSBM’s website.

The document describes why each check is an important part of budget maintenance and includes a step-by-step process for completing each check. For ease, the number of each step in this job aid corresponds with the numbers on the [Agency Closeout Certification Form Checklist](#) and the [NCFS Closeout Workbook](#). This guide also outlines the level of detail at which the agency and OSBM is responsible for performing the check and the key reports used.

The processes outlined in this job aid and corresponding Excel review job aid must be completed, and the Excel workbook along with the certification checklist must be returned via email to the assigned OSBM analyst for budget closeout. Performing these checks and correcting any problems identified should be done prior to an agency signing and submitting the agency closeout certification packet to the Office of State Budget and Management (OSBM).

## 1. NCFS-IBIS Budget Reconciliation

Reconciling budgets between North Carolina Financial System (NCFS) and Integrated Budget Information System (IBIS) is the first, high-level budget review that should be completed before quarterly and year-end closeout. The check is to ensure that IBIS and NCFS budgets match and is important because the budget is tracked simultaneously in both the state's Accounting System (NCFS) and Budget System (IBIS). For state agencies, discrepancies most frequently arise when an IBIS revision does not successfully post to NCFS, creating the discrepancy.

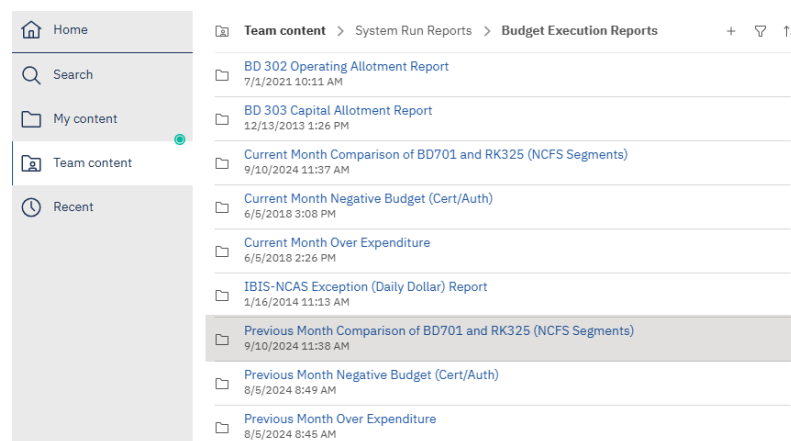
Using the IBIS RK15 report (*Team Content > Self Service Reports > Budget Execution Reports > RK15 Multi Purpose Report*) to identify all IBIS budget revisions approved for a specific NCFS Chart of Accounts ("COA") combination in the Budget Fund can help identify the budget revision that may not be reflected on the NCFS reports. In NCFS, the NC IBIS Budget Interface Reconciliation Report (RPTBE013) can be used to confirm which revisions interfaced correctly and which, if any, did not.

**Responsibility for Reconciliation Check:** Agencies and NCSSM for the full NCFS COA combination; and OSBM at the budget code and budget fund levels.

**To perform the check:**

### NCFS Agencies and NCSSM ONLY

1. For Quarter Close, retrieve the **Previous Month Comparison of BD 701 and RK 325 (NCFS Segments)** report in IBIS, which lists discrepancies by the entire NCFS chart of account sequence (*Team Content > System Run Reports > Budget Execution Reports > Previous Month Comparison of BD 701 and RK 325*). **If running report for year-end closeout pull the Year End June Balances – Comparison of BD701 and RK325 in IBIS (*Team Content > System Run Reports > Year End Closing June Balances Report > Year End June Balances – Comparison of BD701 and RK325*)**



2. Filter the report for your agency to check for any differences between IBIS and NCFS at the budget code, budget fund, and full NCFS COA. If discrepancies exist, the report will list them. The cause of any discrepancies will need to be identified and corrected before closeout. If your agency does not appear in the report, it means you do not have any discrepancies.

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)	

### Interface Agencies

1. Run the NCFs BD 701 (RPTBE006) and IBIS RK 325 reports (*Team Content > System-Run Reports > Budget Execution Reports > RK 325 Certified and Authorized Budget Report*).
2. Compare IBIS certified and authorized budgets at the budget fund level to the NCFs certified and authorized budgets at the budget fund level. Check each individual budget fund code.

**IBIS** **RK325-Budget Approved as of 04/28/2026**  
Summary by Fund  
Biennium 2025-27

**84210-Transportation - Highway Fund**

Budget Fund Title	2025-26 Certified	2025-26 Authorized	
<b>Receipts</b>			
801001 DOT 0002 PUBLIC AFFAIRS BC 84210	\$0	\$429,201	
801004 DOT 0007 ADMINISTRATION (SECRETARY'S OFFICE) BC 84210	\$225,218	\$416,877	
801009 DOT 0041 AERONAUTICS BC 84210	\$203,717	\$203,717	
801010 DOT 0042 GOVERNORS HIGHWAY SAFETY PROGRAM BC 84210	\$708,346	\$708,346	
801011 DOT 0049 DMV _ DRIVER LICENSING BC 84210	\$111,932	\$8,950,752	
801012 DOT 0054 DMV _ MTR VEH EXHAUST EMISSION INSP BC 84210	\$0	\$743,655	
801016 DOT 0149 TRAFFIC ENGINEERING BC 84210	\$6,980,707	\$6,987,553	\$
<b>801017 DOT 0177 COMPUTER SYSTEMS BC 84210</b>	<b>\$513,896</b>	<b>\$513,896</b>	
801018 DOT 0178 PROJECT DEV AND ENVIRON ANALYSIS BC 84210	\$325,777	\$695,869	



**North Carolina Financial System**  
Office of State Controller  
NC Budget to Actual (701) Certified Report (RPT-BE-006)  
04/28/2026 10:15:46 AM

Parameters

Agency	Budget Code	Period	Report Mode
1500-DEPARTMENT OF TRANSPORTATION	All	Apr-26	All Sections

1500-DEPARTMENT OF TRANSPORTATION  
84210-DOT-ADMINISTRATION  
801017-DOT 0177 COMPUTER SYSTEMS BC 84210

\*\*\* Detail Report by Fund \*\*\*

Account	Funding Source	Inter Fund	Description	Budgeted		Actual	
				Certified	Authorized	Current-Month	Year-To-Date
<b>Expenditures-Budget and Actual</b>							
52109999			PURCHASED CONTRACTUAL SERVICES	500,458.00	500,458.00	0.00	370,448.38
52309999			REPAIR SERVICES	1,800.00	1,800.00	0.00	0.00
52509999			RENTALS/LEASES	5,400.00	8,100.00	0.00	10,764.00
52709999			TRAVEL & OTHER EMPLOYEE EXPENSE	3,952.00	1,252.00	0.00	0.00
52809999			COMMUNICATION AND IT SERVICES	1,071.00	1,071.00	0.00	36.05
52909999			OTHER SERVICES	215.00	215.00	0.00	0.00
52099999			<b>PURCHASED SERVICES</b>	<b>512,896.00</b>	<b>512,896.00</b>	<b>0.00</b>	<b>381,248.43</b>
53099999			<b>SUPPLIES</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>0.00</b>	<b>0.00</b>
			<b>Expenditures</b>	<b>513,896.00</b>	<b>513,896.00</b>	<b>0.00</b>	<b>381,248.43</b>

Perform this same check at the full NCFs COA. Interface agencies are responsible for the accuracy of this check. Your OSBM analyst will not perform this check.

3. The cause of any discrepancies – e.g., a validation error – will need to be identified and corrected before closeout.

## 2. Review for Negative Budgets

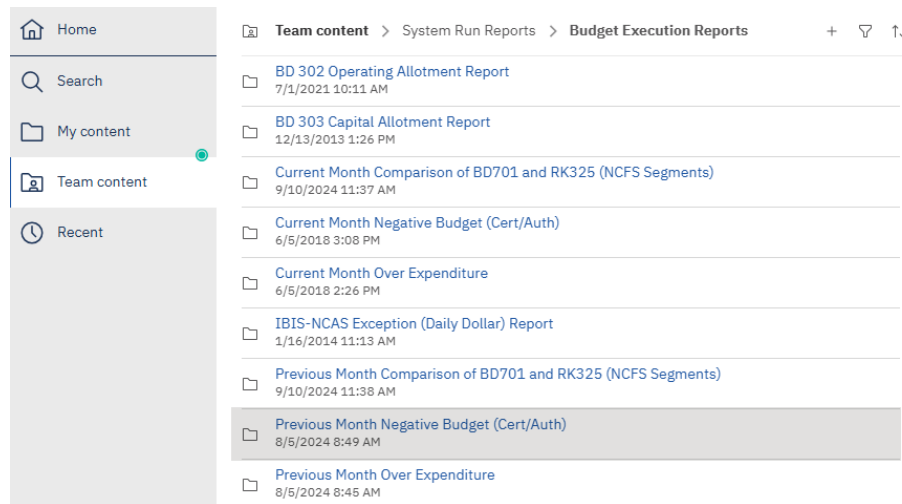
The budget sets an agency's spending limit. Negative budgets can lead to overspending and often require offsets from other line items, which is problematic if mandatory costs like salaries are impacted. Negative budgets may be allowed in special cases, such as contra accounts or negative reserves enacted by the General Assembly.

**Responsibility for Negative Budget Check:** Agencies at account level and OSBM at budget code and budget fund levels.

**To perform the check:**

### NCFS Agencies and NCSSM Only

1. Run the Previous Month Negative Budget (Cert/Auth) report in IBIS (*Team Content > System-Run Reports > Budget Execution Reports > Previous Month Negative Budget (Cert/Auth)*). **If running report for year-end closeout pull the Year End June Balances – Negative Budget in IBIS (*Team Content > System Run Reports > Year End Closing June Balances Report > Year End June Balances – Negative Budget*)**



2. Filter the report for your agency then filter by budget code and review certified and authorized budget for negatives:
  - a. At the NCFS Natural Account AND Funding Source for accounts 51XXXXXX;
  - b. At the NCFS Natural Account level for accounts 52XXXXXX through 58XXXXXX.
3. If negative budgets exist in either the certified or authorized budget, they will be listed in the report. Any certified or authorized negative budgets that are not in a contra account or a negative reserve account will require a budget revision to correct. If your agency does not appear in the report, it means no negative budgets exist.

Previous Month Negative Budget (Cert/Auth)				
Account Code	OSC Actual Amou	OSC Certified Amou	OSC Authorized Amou	OSC Over Expendit
52840000	\$36,762.81	\$15,000.00	(\$17,771.00)	(\$54,533.81)
52840000	\$0.00	(\$100.00)	\$0.00	\$0.00

## Interface Agencies

1. Review the BD 701 (RPTBE006) at the following levels to identify any certified or authorized negative budgets:
  - a. At the NCFS Natural Account AND Funding Source for accounts 51XXXXXX;
  - b. At the NCFS Natural Account level for accounts 52XXXXXX through 58XXXXXX
2. Ensure that any negative budgets are budgeted to contra accounts or negative reserve accounts.
3. If there are negative budgets, a budget realignment revision will be necessary to correct them prior to closing out.

*** Detail Re					
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
<b>51099999</b>			<b>PERSONAL SERVICES</b>	<b>52,643,619.00</b>	<b>52,643,619.00</b>
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
<b>52099999</b>			<b>PURCHASED SERVICES</b>	<b>2,893,886.00</b>	<b>2,893,886.00</b>
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 of Over-Expended Funds & Accounts

Agencies and NCSSM should ensure that no unauthorized over-expenditures have occurred at the NCFS budget fund and account level per the instructions below. Agencies may elect to budget at a more granular level, in which case review for over-expended funds should be done at the elected level. Budgeted line items set the maximum amount of spending authorized by the General Assembly. Over-expenditures must be corrected by either fixing expenditures that were coded to the wrong line item (JV) or through a budget revision that increases the budget of the line item citing the relevant authority provided by the General Statutes or session law.

**Responsibility for Over-Expenditure Check:** agencies that elect to budget at the AMU/Agency Program/Project level, should check for over-expenditures at that level; OSBM reviews over-expenditures at the budget code, budget fund, and fund source level.

In reviewing for over-expended accounts, agencies should review at the following levels:

- At the NCFS Natural Account level (full 8-digit) **AND** Funding Source for accounts

51XXXXXX

- At the NCFS Parent Account level 1 (rolled up to the 3<sup>rd</sup> digit) for accounts 520XXXXX through 550XXXXX
- At the NCFS Natural Account level (full 8-digit) for accounts 56XXXXXX through 58XXXXXX

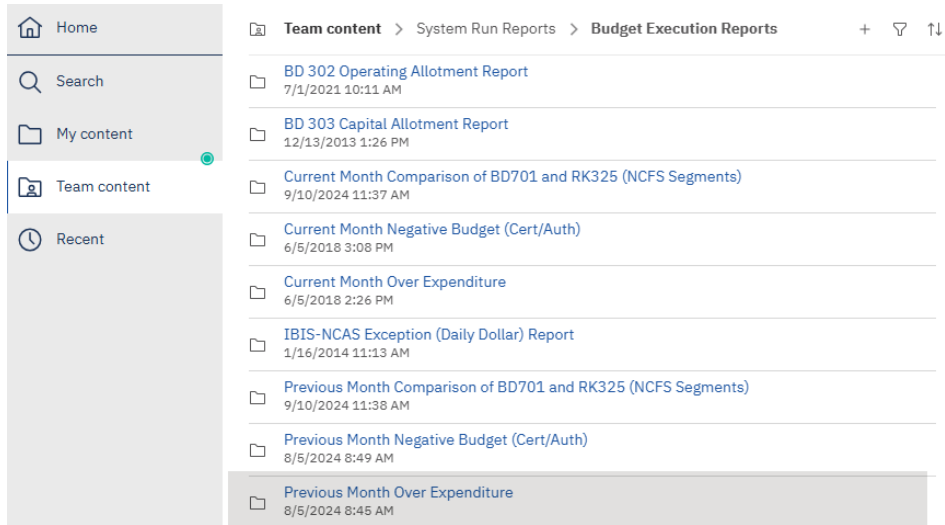
The Previous Month Over-Expenditure report and the Year End June Balances – Over Expenditure report will show all accounts that need to be addressed. To illustrate the level at which agencies should review over-expenditures, in the image below, the accounts and fund source highlighted in **red** are the accounts for 51XXXXXX (8-digit), accounts highlighted in **blue** are the 520XXXXX through 550XXXXX (rolled up to 3<sup>rd</sup> digit), and accounts highlighted **yellow** fall under the check for accounts 56XXXXXX and 58XXXXXX (8-digit). Each of these items should be addressed so that the report does not show a negative over-expenditure at these levels.

Previous Month Over Expenditure for period 09 and Fiscal Year 2026							
Account Code	Fund Source	OSC Actual Amount	OSC Certified Amount	OSC Authorized Amount	OSC Over Expenditure		
51410000	1XXX	\$2,403.90	\$0.00	\$0.00	(\$2,403.90)		
51430002	1XXX	\$2,125.52	\$0.00	\$0.00	(\$2,125.52)		
51440000	1XXX	\$268.50	\$0.00	\$0.00	(\$268.50)		
51560000	1XXX	\$41,381.20	\$0.00	\$0.00	(\$41,381.20)		
523XXXXX		\$8,642.18	\$0.00	\$0.00	(\$8,642.18)		
527XXXXX		\$15,545.13	\$0.00	\$0.00	(\$15,545.13)		
528XXXXX		\$4,413.97	\$0.00	\$0.00	(\$4,413.97)		
531XXXXX		\$2,562.85	\$0.00	\$0.00	(\$2,562.85)		
532XXXXX		\$3,692.13	\$0.00	\$0.00	(\$3,692.13)		
533XXXXX		\$976.77	\$0.00	\$0.00	(\$976.77)		
536XXXXX		\$2,444.90	\$0.00	\$0.00	(\$2,444.90)		
546XXXXX		\$378.90	\$0.00	\$0.00	(\$378.90)		
558XXXXX		\$31.00	\$0.00	\$0.00	(\$31.00)		
5800B000		\$108,983.17	\$0.00	\$108,983.00	(\$0.17)		

**To perform the check:**

**NCFS Agencies and NCSSM Only**

1. Run the Previous Month Over-Expenditure report in IBIS (*IBIS Location: Team Content > System-Run Reports > Budget Execution Reports > Previous Month Over-Expenditure*). Filter the report for your agency. Check for any differences between IBIS and NCFS at the budget code, budget fund, and detail account levels. **If running report for year-end closeout pull the Year End June Balances – Over Expenditure in IBIS (Team Content > System Run Reports > Year End Closing June Balances Report > Year End June Balances – Over Expenditure)**



2. If there are any over-expended funds or accounts present, a budget revision is necessary before quarterly or year-end closeout. The report downloads as an Excel file, and only over-expended funds or accounts will be listed. If your agency does not appear in the report, it means you do not have an over-expenditure.

Previous Month Over Expenditure for period 09 and Fiscal Year 2026							
Account Code	Fund Source	OSC Actual Amount	OSC Certified Amount	OSC Authorized Amount	OSC Over Expenditure		
51410000	1XXX	\$2,403.90	\$0.00	\$0.00	(\$2,403.90)		
51430002	1XXX	\$2,125.52	\$0.00	\$0.00	(\$2,125.52)		
51440000	1XXX	\$268.50	\$0.00	\$0.00	(\$268.50)		
51560000	1XXX	\$41,381.20	\$0.00	\$0.00	(\$41,381.20)		
523XXXXX		\$8,642.18	\$0.00	\$0.00	(\$8,642.18)		
527XXXXX		\$15,545.13	\$0.00	\$0.00	(\$15,545.13)		
528XXXXX		\$4,413.97	\$0.00	\$0.00	(\$4,413.97)		
531XXXXX		\$2,562.85	\$0.00	\$0.00	(\$2,562.85)		
532XXXXX		\$3,692.13	\$0.00	\$0.00	(\$3,692.13)		
533XXXXX		\$976.77	\$0.00	\$0.00	(\$976.77)		
536XXXXX		\$2,444.90	\$0.00	\$0.00	(\$2,444.90)		
546XXXXX		\$378.90	\$0.00	\$0.00	(\$378.90)		
558XXXXX		\$31.00	\$0.00	\$0.00	(\$31.00)		
5800B000		\$108,983.17	\$0.00	\$108,983.00	(\$0.17)		

3. Review the over-expended funds or accounts present using the NCFS BD 701 report (RPTTR019) at each of the designated levels.
  - a. Example at the NCFS Natural Account (8-digit) **AND** Funding Source for accounts 51XXXXXX:

Previous Month Over Expenditure for period 09 and Fiscal Year 2026							
Account Code	Fund Source	OSC Actual Amount	OSC Certified Amount	OSC Authorized Amount	OSC Over Expenditure		
51410000	1XXX	\$2,403.90	\$0.00	\$0.00	(\$2,403.90)		
51430002	1XXX	\$2,125.52	\$0.00	\$0.00	(\$2,125.52)		
51440000	1XXX	\$268.50	\$0.00	\$0.00	(\$268.50)		
51560000	1XXX	\$41,381.20	\$0.00	\$0.00	(\$41,381.20)		
523XXXXX		\$8,642.18	\$0.00	\$0.00	(\$8,642.18)		

- To determine what is causing the over-expenditure in red, you will filter the NCFS BD 701 report (RPTTR019) for the budget fund, account and fund source.

Account	Account Description	AMU	AMU Description	Agency Program	Agency Program Description	Funding Source	Funding Source Description	Project	Project Description	Inter Fund	Inter Fund Description	YTD Certified Budget	YTD Authorized Budget	Current Period Actuals	QTD Actuals	YTD Actuals	Certified Balance	Authorized Balance
51560000	MED INS CONTRIB	08A0544	GOVERNOR MOREHEAD SCHOOL	0810380	OFFICE OF EDUCATIONAL SERVICES	1000	APPROPRIATIONS	0000000000	DEFAULT PROJECT	000000	DEFAULT BUDGET FUND	0.00	0.00	0.00	0.00	41,381.20	(41,381.20)	(41,381.20)

- The BD 701 report (RPTRTR019) will provide a detailed breakdown of the over-expenditure lines which will appear as negative authorized balance. Agencies must submit a budget revision that either realigns funds or budgets receipts to clear the over-expenditure.

b. Example at the NCFs Parent Account level 1 (3<sup>rd</sup> digit) for accounts 520XXXXX through 550XXXXX

**Previous Month Over Expenditure for period 09 and Fiscal Year 2026**

Account Code	Fund Source	OSC Actual Amount	OSC Certified Amount	OSC Authorized Amount	OSC Over Expenditure
51410000	1XXX	\$2,403.90	\$0.00	\$0.00	(\$2,403.90)
51430002	1XXX	\$2,125.52	\$0.00	\$0.00	(\$2,125.52)
51440000	1XXX	\$268.50	\$0.00	\$0.00	(\$268.50)
51560000	1XXX	\$41,381.20	\$0.00	\$0.00	(\$41,381.20)
523XXXXX		\$8,642.18	\$0.00	\$0.00	(\$8,642.18)
527XXXXX		\$15,545.13	\$0.00	\$0.00	(\$15,545.13)
528XXXXX		\$4,413.97	\$0.00	\$0.00	(\$4,413.97)
531XXXXX		\$2,562.85	\$0.00	\$0.00	(\$2,562.85)
532XXXXX		\$3,692.13	\$0.00	\$0.00	(\$3,692.13)
533XXXXX		\$976.77	\$0.00	\$0.00	(\$976.77)
536XXXXX		\$2,444.90	\$0.00	\$0.00	(\$2,444.90)
546XXXXX		\$378.90	\$0.00	\$0.00	(\$378.90)
558XXXXX		\$31.00	\$0.00	\$0.00	(\$31.00)

- To determine what is causing the over-expenditure in blue, you will filter the NCFs BD 701 report (RPTRTR019) for the budget fund and Parent Account Level 1. The Parent Account Level is to the third digit in the account number. In this example, filter account for 523XXXXX.
- The report will display all accounts that start with a 523XXXXX. The agency must determine which line(s) need to be corrected based on the lines showing an over-expenditure. In this example, one line is causing the rolled up 523XXXXX accounts to be over-expenditure at the Parent Account Level 1. Please note that there may be more than one line causing over-expenditures and agencies should submit revisions to correct over-expenditures so the rolled up 523XXXXX Parent Account is not negative.

Account	Account Description	AMU	AMU Description	Agency Program	Agency Program Description	Funding Source	Funding Source Description	Project	Project Description	Inter Fund	Inter Fund Description	YTD Certified Budget	YTD Authorized Budget	Current Period Actuals	QTD Actuals	YTD Actuals	Certified Balance	Authorized Balance
52310000	REPAIRS-BUILDINGS	08A0544	GOVERNOR MOREHEAD SCHOOL	0810380	OFFICE OF EDUCATIONAL SERVICES	1000	APPROPRIATIONS	0000000000	DEFAULT PROJECT	000000	DEFAULT BUDGET FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52331000	REPAIRS-MOTOR VEHICLES	08A0544	GOVERNOR MOREHEAD SCHOOL	0816014	TRANSPORTATION	1000	APPROPRIATIONS	0000000000	DEFAULT PROJECT	000000	DEFAULT BUDGET FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52333000	REPAIRS-OTHER EQUIPMENT	08A0544	GOVERNOR MOREHEAD SCHOOL	0816008	TECHNOLOGY FUNDS	1000	APPROPRIATIONS	0000000000	DEFAULT PROJECT	000000	DEFAULT BUDGET FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52390000	REPAIRS-OTHER	08A0544	GOVERNOR MOREHEAD SCHOOL	0816003	MAINTENANCE	1000	APPROPRIATIONS	0000000000	DEFAULT PROJECT	000000	DEFAULT BUDGET FUND	0.00	0.00	0.00	0.00	8,642.18	(\$642.18)	(\$642.18)

c. Example at the NCFS Natural Account (8-digit) level for accounts 56XXXXXX through 58XXXXXX

Previous Month Over Expenditure for period 09 and Fiscal Year 2026							
Account Code	Fund Source	OSC Actual Amount	OSC Certified Amount	OSC Authorized Amount	OSC Over Expenditure		
51410000	1XXX	\$2,403.90	\$2,403.90	\$0.00	\$0.00	(\$2,403.90)	
51430002	1XXX	\$2,125.52	\$2,125.52	\$0.00	\$0.00	(\$2,125.52)	
51440000	1XXX	\$268.50	\$268.50	\$0.00	\$0.00	(\$268.50)	
51560000	1XXX	\$41,381.20	\$41,381.20	\$0.00	\$0.00	(\$41,381.20)	
523XXXXX		\$8,642.18	\$8,642.18	\$0.00	\$0.00	(\$8,642.18)	
527XXXXX		\$15,545.13	\$15,545.13	\$0.00	\$0.00	(\$15,545.13)	
528XXXXX		\$4,413.97	\$4,413.97	\$0.00	\$0.00	(\$4,413.97)	
531XXXXX		\$2,562.85	\$2,562.85	\$0.00	\$0.00	(\$2,562.85)	
532XXXXX		\$3,692.13	\$3,692.13	\$0.00	\$0.00	(\$3,692.13)	
533XXXXX		\$976.77	\$976.77	\$0.00	\$0.00	(\$976.77)	
536XXXXX		\$2,444.90	\$2,444.90	\$0.00	\$0.00	(\$2,444.90)	
546XXXXX		\$378.90	\$378.90	\$0.00	\$0.00	(\$378.90)	
558XXXXX		\$31.00	\$31.00	\$0.00	\$0.00	(\$31.00)	
5800B000		\$108,983.17	\$108,983.17	\$0.00	\$108,983.00	(\$0.17)	

- To determine what is causing the over-expenditure in yellow, you will filter the NCFS BD 701 report (RPTRTR019) for the budget fund and account.

Account	Account Description	AMU	AMU Description	Agency Program	Agency Program Description	Funding Source	Funding Source Description	Project	Project Description	Inter Fund	Inter Fund Description	YTD Certified Budget	YTD Authorized Budget	Current Period Actuals	QTD Actuals	YTD Actuals	Certified Balance	Authorized Balance
5800B000	ENCUMBRNC CARRYFWD	08A0544	GOVERNOR MOREHEAD SCHOOL	0840947	CARRYFORWARD APPROPRIATIONS	1000	APPROPRIATIONS	0000000000	DEFAULT PROJECT	107001	GMS GOVERNOR MOREHEAD SCHOOL OPERATING BC 13520	0.00	108,983.00	0.00	0.00	108,983.17	(108,983.17)	(0.17)

- The BD 701 report (RPTRTR019) will provide a detailed breakdown of the over-expended lines which will appear as negative. For accounts at the 56XXXXXX to and 58XXXXXX level, there may be more than one of the same accounts listed but with different chart of account strings. Agencies should identify the line that is causing the over-expenditure and submit a budget revision that either realigns budget or budgets receipts to clear the over-expenditure.

### Interface Agencies

- Review the BD 701 at the budget fund level and detailed 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.
- 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)  
04/28/2026 10:15:46 AM

Parameters												
Agency	Budget Code	Period	Report Mode									
1500-DEPARTMENT OF TRANSPORTATION	All	Apr 26	All Sections									
1500-DEPARTMENT OF TRANSPORTATION												
84210-DOT-ADMINISTRATION												
801029-DOT 0866 HWY PATROL BC 84210												
*** 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	
<b>Expenditures-Budget and Actual</b>												
51210001	1000		SPA-REG SALARIES-ADDITIVE-APPROPRIATIONS	0.00	0.00	0.00	119.50	(119.50)	(119.50)	0.00	0.00	0.00
51230000	1000		LEO SALARIES-APPROPRIATIONS	0.00	0.00	0.00	1,946.70	(1,946.70)	(1,946.70)	0.00	0.00	0.00
51510000	1000		SOCIAL SEC CONTRIB-APPROPRIATIONS	0.00	0.00	0.00	24,681.61	(24,681.61)	(24,681.61)	0.00	0.00	0.00
51575000	0000		EMPLOYEE ASSISTANCE-PROGR-UNDESIGNATED	0.00	0.00	0.00	362.99	(362.99)	(362.99)	0.00	0.00	0.00
51099999			<b>PERSONAL SERVICES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>27,110.80</b>	<b>(27,110.80)</b>	<b>(27,110.80)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
52109999			PURCHASED CONTRACTUAL SERVICES	12,167.00	14,950.00	0.00	492,543.09	(480,376.09)	(477,593.09)	0.00	0.00	39.54
52209999			UTILITY/ENERGY SERVICES	4,021.00	16,537.00	0.00	7,656.75	(3,635.75)	(3,635.75)	8,880.25	0.00	0.56
52309999			REPAIR SERVICES	5,834.00	8,834.00	0.00	3,667.50	(2,166.50)	(2,166.50)	0.00	0.00	0.50
52409999			MAINTENANCE AGREEMENTS	0.00	0.00	0.00	298,045.44	(298,045.44)	(298,045.44)	0.00	0.00	0.00
52509999			RENTALS/LEASES	144,968.00	214,811.00	0.00	(35,726.57)	(180,094.57)	(250,537.57)	0.00	0.00	(0.20)
52709999			TRAVEL & OTHER EMPLOYEE EXPENSE	0.00	4,282.00	0.00	763,955.93	(763,955.93)	(759,673.93)	0.00	0.00	214.09
52809999			COMMUNICATION AND IT SERVICES	0.00	1,963.00	0.00	142,440.37	(142,440.37)	(140,477.37)	0.00	0.00	87.08
52909999			OTHER SERVICES	0.00	224.00	0.00	3,129.24	(3,129.24)	(2,905.24)	0.00	0.00	16.76
52099999			<b>PURCHASED SERVICES</b>	<b>166,990.00</b>	<b>261,601.00</b>	<b>0.00</b>	<b>1,675,711.75</b>	<b>(1,508,721.75)</b>	<b>(1,414,110.75)</b>	<b>0.00</b>	<b>0.00</b>	<b>7.69</b>

**The BD 701 report above shows some over-expended accounts. This agency will need to submit a budget revision that realigns the budget or budgets eligible over-realized receipts.**

- If there are over-expenditures, a revision will be necessary to realign from appropriate accounts with positive balances or the agency may budget eligible over-realized receipts.

## 5. Over-Realized Receipts

Agencies and NCSSM 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. Agencies and NCSSM should review the NCFS BD 701 report (RPTTR019) for any over-realized receipts prior to closeout. Agencies should not budget certain over-realized receipts if funds are not needed to cover current year expenditures. Over-realized receipts will revert at year-end if they are in a General Fund budget code. If funds are in a Special Fund they will become part of next year's beginning balance.

**Responsibility for Over-Realized Receipts Check:** Agencies and NCSSM at the full NCFS COA level.

### To perform the check:

- Review revenue accounts in the NCFS BD 701 (RPTTR019) for any over-realized receipts. Filter Account Type for Revenue. Over-realized receipts will show as negatives in the Authorized Balance column.

Account Type	Account	Account Description	Current Period Actuals	QTD Actuals	YTD Actuals	Certified Balance	Authorized Balance
REVENUE	44320000	SALE OF SURPLUS PROPERTY	0.00	0.00	855.50	(855.50)	(855.50)
REVENUE	44320000	SALE OF SURPLUS PROPERTY	0.00	0.00	100.44	(100.44)	(100.44)
REVENUE	47127000	PROCUREMENT CARD REBATES	0.00	0.00	40,396.44	(40,396.44)	(40,396.44)
REVENUE	48100001	AGENCY OPERATING TRANSFER IN	0.00	0.00	118,943.00	151,057.00	(118,943.00)
REVENUE	48801200	TITLE I STATE ADMIN	0.00	0.00	1,694.32	(1,694.32)	(1,694.32)
REVENUE	48801200	TITLE I STATE ADMIN	957.51	1,827.97	1,827.97	(1,827.97)	(1,827.97)
REVENUE	47995000	OTHER MISC REV- GENERAL	0.00	0.00	1,051.70	(1,051.70)	(1,051.70)

- 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 carryforward process.
- 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. In the case of Special Funds, over-realized receipts that are unspent will not revert and will be added to the fund balance.

## 6. Consistent Use of Type-14 Revisions

This check allows AGENCIES to confirm that Type-14 revisions are being made in accordance with allowable policy. The [State Budget Manual](#), 3.8.6 Internal Budget Revisions (State Agencies) outlines all changes that can be made to the authorized budget with a Type-14 revision. Agencies should ensure that all Type-14 revisions conform with State Budget Manual guidance. OSBM will review Type-14 revisions to ensure that agencies are following the State Budget Manual. A list of Type-14 revisions can be reviewed on the IBIS BD 606 Report (*Team Content > Self Service Reports > Budget Execution Reports > BD 606 Budget Revision Report*). The BD 606 automatically runs as a PDF that shows revisions as they appear in IBIS. For a list of revisions, run the BD 606 report as Excel Data and filter for the time frame in which you are reviewing.

### Type 14 Receipt Adjustment Check

Agencies will need to ensure that adjustments to revenue accounts comply with the receipt adjustment threshold for their agency.

#### To perform the check:

- Run the IBIS Type 14 Receipt Revisions Audit Report (*IBIS Location: Team Content > Self Service Reports > Budget Execution Reports > Type 14 Receipt Revisions Audit*). The report will pull all Type 14 receipt revisions that budget \$25,000 and up.

Type 14 Receipt Revisions Audit										
BRU Code	Budget Code	Budget Fund	Account Code	Budget Revision #	Revision Name	Effective Date	Submitted Date	Approval Date	Year1 Amount	Year2 Amount
031	23013	212800	43110000	14-0002	Realigning to cover negatives in 212800	03/31/2028	04/07/2028	03/31/2028	\$251,684	\$0
031	23028	201276	48043000	14-0001	Revision to correct November 2025 negatives	11/30/2025	12/02/2025	11/30/2025	\$20,000,000	\$0
031	23028	201277	48043000	14-0001	Revision to correct November 2025 negatives	11/30/2025	12/02/2025	11/30/2025	\$850,000	\$0

- Review each revision against receipts threshold for your agency. The receipt threshold amounts can be found on OSBM’s website for [Internal Budget Revision Receipt Adjustment Threshold](#).
- If a revision appears on the Type 14 Receipt Revisions Audit Report that does not align with your agency threshold, the revision will need to be unapproved if the approval date is in the month being closed or it will need to be reversed if the approval date is prior to the month being closed.

## 7. Salary Control

Agencies and NCSSM should ensure that no negative salary reserve balances exist in salary control in IBIS at the Budget Fund/Natural Account/Fund Source level (Note: agencies that elect to budget positions at the AMU/Agency Program/Project level should ensure no negative salary reserve at the level at which they budget). A negative salary reserve would indicate that an agency has committed more salary dollars than are available in the budget, effectively setting up an agency to have over-expenditures in a salary account. Differences in FTE between IBIS and FIORI must also be resolved for year-end closeout.

**Responsibility for Salary Control Check:** Agencies at the detailed account level and fund source level

**To perform the check:**

- Run the Salary Control Summary – Salary Reserve report in IBIS (*Team Content > Self-Service Reports > Budget Execution Reports > Salary Control Summary – Salary Reserve*). \*Run as Excel data and select all budget codes for the agency BRU

BUDGET_CODE	BUD_LONG_TITLE	Budget Fund	Budget Fund Title	Account	Account Title	Funding Source	IBIS FTE	BEACON FTE	IBIS Budget	BEACON Salaries	Salary Reserve	Notes?
13510	Public Instruction - C101060		DPI 1600 CURRICULUM	51210000	SPA-REG SALARI	1000	59.524	61.174	5,859,118	5,874,365	-15,247	N
13510	Public Instruction - C101060		DPI 1600 CURRICULUM	51210000	SPA-REG SALARI	2000	2	1	119,395	119,395	0	N
13510	Public Instruction - C101060		DPI 1600 CURRICULUM	51210000	SPA-REG SALARI	3000	69.894	68.977	6,517,225	6,401,830	115,395	N
13510	Public Instruction - C101060		DPI 1600 CURRICULUM	51210000	SPA-REG SALARI	3024	0.15	0	17,096	0	17,096	N
13510	Public Instruction - C101060		DPI 1600 CURRICULUM	51220000	SPA TIME LIMITE	1000	0	0	0	0	0	N
13510	Public Instruction - C101060		DPI 1600 CURRICULUM	51220000	SPA TIME LIMITE	3000	8.04	8.12	651,240	736,913	-85,673	N
13510	Public Instruction - C101060		DPI 1600 CURRICULUM	51220000	SPA TIME LIMITE	3024	1.1	0	92,801	0	92,801	N

- To research any items identified in the Salary Control Summary – Salary Reserve report use the Salary Control module in IBIS.
- In Salary Control use dropdowns to select agency, biennium, and year. Click ‘refresh.’
- Click on each budget fund and check the detailed view by account for any accounts that show a negative salary reserve balance. This view compares the IBIS Budgeted salary with the actual salary amount reflected in Beacon/FIORI.
- If there are any negative reserves, identify where excess reserves are available and realign to cover the deficit. For FTE misalignment, review the transaction data for the relevant string to determine which position caused the error. Transaction data can be accessed via the Export to Excel button or the Salary Control – Transaction Extract report from (*Team Content>Self-Service Reports>Budget Execution Reports>Salary Control-Transaction Extract Report*).
  - For additional information on Salary Control review, see the OSBM’s [Salary Control Resources](#), including the new Salary Control Review Job Aid and Salary Control Review Checklist.

Account	Description	Fnd Src	Description	IBIS FTE	Beacon FTE	IBIS Budget	Beacon Salary	Salary Reserve	Note #
51210000	SPA-REG SALARIES	1XXX	APPROPRIATIONS	59,524	61,174	\$5,859,118.00	\$5,874,365.00	\$ (15,247.00)	0
51210000	SPA-REG SALARIES	2XXX	RECEIPTS	2,000	1,000	\$119,395.00	\$119,395.00	\$0.00	0
51210000	SPA-REG SALARIES	3XXX	FEDERAL FUNDS	70,044	68,977	\$6,534,321.00	\$6,401,830.00	\$132,491.00	0
51220000	SPA TIME LIMITED SAL	1XXX	APPROPRIATIONS	0.000	0.000	\$0.00	\$0.00	\$0.00	0
51220000	SPA TIME LIMITED SAL	3XXX	FEDERAL FUNDS	9,140	8,120	\$744,041.00	\$736,913.00	\$7,128.00	0

**This agency is showing a negative salary reserve in one account and disparity between FTEs in four accounts. The account showing negative salary reserve should be fixed with a budget revision and the agency should coordinate with HR on whether a budget revision or a FIORI action needs to take place to address the disparity in FTEs.**

## 8. Special Funds

When reviewing special funds for closeout, agencies are 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 agency responsibility is to ensure there are no negative budget fund balances. A negative fund balance indicates that the special fund is over-expended. The over-expenditure may be the result of misclassified expenditures or unrecorded receipts, or due to the timing of receiving certain receipts. Please contact your OSBM and OSC analysts for assistance identifying the cause of a negative budget fund balance.

Special funds include the 2-type, 5-type, 6-type and 7-type funds. 3-type (federal) and 4-type (capital) budget funds are not included in this check. Agencies may not have all types of budget funds.

**Responsibility for Special Funds Check:** Agencies, NCSSM and OSBM at budget fund level.

**To perform the check:**

1. Run the BD-704 report in NCF5 (RPT-RTR-015) for any special funds.
2. Check that the “ending balance” is not negative for budget funds 2XXXXX, 5XXXXX, 6XXXXX and 7XXXXX. (Tip: NCF5 breaks out each special fund budget code into different tabs. Check each tab during this step.)

Budget Fund	Description	Amount Type	Beginning Cash	Allotments	Additions (Revenue)	Deductions (Expenditure)	Assets/Liabilities/Equity	Ending Cash Calculated	Ending Balance Actual	Difference
231004	DRHSMENHLTH 2290 WRIGHT SCHOOL - SPECIAL FUND BC 24460	PTD	12,068.72	0.00	0.00	0.00	0.00	12,068.72	12,068.72	0.00
231004	DRHSMENHLTH 2290 WRIGHT SCHOOL - SPECIAL FUND BC 24460	YTD	705.18	0.00	19,363.70	8,000.16	0.00	12,068.72	12,068.72	0.00
231006	DRHSMENHLTH 2290 1BH FACILITY FUNDS BC 24460	PTD	139,559.83	0.00	0.00	0.00	0.00	139,559.83	139,559.83	0.00
231006	DRHSMENHLTH 2290 1BH FACILITY FUNDS BC 24460	YTD	139,559.83	0.00	0.00	0.00	0.00	139,559.83	139,559.83	0.00
231007	DRHSMENHLTH 2295 LOTTERY GAMBLING PREVENTION BC 24460	PTD	754,210.88	0.00	83,300.00	7,811.62	0.00	\$29,699.26	\$29,699.26	0.00
231007	DRHSMENHLTH 2295 LOTTERY GAMBLING PREVENTION BC 24460	YTD	871,320.70	0.00	416,900.00	458,521.44	0.00	\$29,699.26	\$29,699.26	0.00
231008	DRHSMENHLTH 2296 DEX COMMUNITY SERVICES BC 24460	PTD	5,080,332.27	0.00	0.00	0.00	0.00	5,080,332.27	5,080,332.27	0.00
231008	DRHSMENHLTH 2296 DEX COMMUNITY SERVICES BC 24460	YTD	5,189,104.07	0.00	0.00	108,771.80	0.00	5,080,332.27	5,080,332.27	0.00
231009	DRHSMENHLTH 2297 1BHSUTP RESERVE BC 24460	PTD	52,422,449.94	0.00	0.00	150,384.49	0.00	52,272,065.45	52,272,065.45	0.00
231009	DRHSMENHLTH 2297 1BHSUTP RESERVE BC 24460	YTD	53,740,355.57	0.00	0.00	1,468,290.12	0.00	52,272,065.45	52,272,065.45	0.00
24460	DRHS-DMH/DD/SAS-SPECIAL	PTD	58,488,621.64	0.00	83,300.00	158,196.11	0.00	58,333,725.53	58,333,725.53	0.00
24460	DRHS-DMH/DD/SAS-SPECIAL	YTD	59,941,045.35	0.00	436,263.79	2,043,583.52	0.00	58,333,725.53	58,333,725.53	0.00

## 9&10. Federal Funds

State agencies should reconcile receipt-supported expenditures and related collection of receipts to ensure they are in balance unless an exception is approved by OSBM.

**Responsibility for Federal Funds Check:** Agencies and OSBM at budget fund level.

**To perform the check:**

1. Run the BD 701 report in NCFS (RPT-RTR-152) (grouped by Project if agency is using segment to track grants) and check individual funds to ensure expenditures are in balance with anticipated federal receipts.
2. If there are excess federal funds in a General Fund operating fund, return them to the federal fund budget code (“3-Type”) for your agency.

## 11. Reserve Accounts – Year End Requirement

Reserve accounts 57XXXXXX are used for appropriations for which the specific line-item budgets are not known at the time of certification or that require OSBM approval before allocation for expenditure. Expenditures may not be classified to reserve accounts. After the agency or NCSSM knows how the funds will be expended, agencies 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:** Agencies and NCSSM at the detailed account level.

**To perform the check:**

1. Review the NCFS BD 701 Summary by Account report (RPTBE006) for any 57XXXXXX accounts with budgeted funds.



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

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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
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
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
57999999			RESERVES	386,773.00	386,773.00	0.00	0.00	386,773.00	386,773.00	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	0.98

2. If there are any funds budgeted in a 57XXXXXX account and the agency or NCSSM knows how these funds will be expended, a budget revision may be submitted to distribute the budgeted funds.
3. Agencies are required to return any excess LI and benefit reserves to the Salary Adjustment Reserve. This includes excess in accounts for compensation increases, retirement, and state health plan. LMAR funds may be retained and used in the next fiscal year.

## 12. Clearing Budget Funds and/or Clearing Accounts – Year End Requirement

The NCFS chart of accounts has established clearing budget funds and accounts in which expenses are allowed to be posted, but these expenses must be recategorized before year-end close. The following line items should have no budget or actuals before year-end close:

- Clearing Budget Codes and/or Budget Funds
- Clearing Accounts such as 52799000 Travel Advances, 55950000 Petty Cash, and 55675000 P-Card Clearing

### 13. Carryforward

**Responsibility for Carryforward Check:** Agencies, NCSSM 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 from the prior year are budgeted as approved by OSBM and transferred to the agency by OSC. The carryforward revenue accounts are 4800A000 (Category A), 4800C000 (Category B) and 4800B00 (Category C).
3. (Year-End ONLY) - The closeout memo provides a detailed job aid for the FY 2025-26 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.

### 14 & 15. Allotments

Allotments provide the authority to spend funds, and agencies and NCSSM may not spend beyond the total funds allotted. While an agency may collect more receipts than allotted, over-realized receipts may not be spent before they are budgeted.

**Responsibility for Allotment Check:** Agencies, NCSSM, and OSBM check the BD 702.

**To perform the check (quarter-end):**

1. Run the NC Allotments to Cash Availability (702) Report (RPT-BE-012) report in NCFS (Tools/Reports and Analytics/Browse Catalog/Shared Folders/Custom/FBR Custom/Report/Budget)
2. Compare year-to-date actual expenditures and receipts with the allotted expenditures and receipts on the BD 702 report.
3. If year-to-date actual expenditures exceed allotted expenditures, the agency will need to submit an additional allotment request before year-end closeout.

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	Unexpended	
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	136,682,685.39	
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	38,788,996.12	
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	97,893,689.26	
Analysis of Cash				Current Month	Quarter To Date	Year To Date		
	Beginning Balance			21,522,079.39	1,678,632.03	0.00		
Add:	(+) Allotments/Revisions			0.00	39,614,507.00	79,779,507.00		
Less:	(-) Reversions			0.00	0.00	0.00		
	(-) Excess per BD701			20,494,346.13	40,265,405.77	78,751,773.74		
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			1,027,733.26	1,027,733.26	1,027,733.26		
	Unexpended Appropriations						97,893,689.26	
YTD Allotment Information				Allotted	Current Month	Quarter To Date	Year To Date	Unexpended YTD
Expenditures			137,910,471.00	28,809,552.12	65,914,552.47	136,231,837.62	1,678,633.38	
Receipts			58,130,964.00	8,315,205.99	25,649,146.70	57,480,063.88	650,900.12	
Assets/Liabilities/Equity				0.00	0.00	0.00	0.00	
Net Allotment			79,779,507.00	20,494,346.13	40,265,405.77	78,751,773.74	1,027,733.26	

No problem here!

4. Agencies and NCSSM should also ensure that allotment totals match IBIS allotment totals.

**To perform the check:**

1. Retrieve RK 457 Allotment Summary by Budget Code report from IBIS (*Team Content > Self-Service Reports > Budget Execution Reports > RK 457 Allotments Summary Report*).
2. Compare year-to-date allotment totals shown on the BD 702 with the year-to-date allotment totals on RK 457. If allotments do not match, contact your budget analyst at OSBM.



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



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			THRU	
		JULY	AUGUST	SEPTEMBER	Q1 TOTAL	OCTOBER	NOVEMBER	DECEMBER		Q2 TOTAL
Requirements	290,377,218	51,640,000	0	20,355,918	71,995,918	54,889,507	0	11,025,046	65,914,553	72,159,789
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 % Alloted		22.74%	0.00%	0.00%	22.74%	22.43%	0.00%	0.00%	22.43%	27.42%
Cummulative % Alloted					22.74%				45.16%	
									137,910,471	
									58,130,964	
									79,779,507	

## 16. Reversions – Year-End Only

State agencies and NCSSM are required to revert unexpended allotted funds ONLY at fiscal year-end. Therefore, allotted funds that have not been expended will remain with the agency and be available for use throughout the fiscal year. Agencies will need to submit a Year-End Reversion Allotment to OSBM for approval to revert any unspent allotted funds at year-end. OSBM has prepared a [Year-End Reversion Allotment Job Aid](#) to facilitate this process, and the job aid can be found on the OSBM Website.

### State Capital and Infrastructure Fund (SCIF) Reversions

Pursuant to G.S. 143C-4-3.1(g), all unused State Capital and Infrastructure Funds that have been appropriated to agencies operating budget codes must revert 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 Allotment Check:** At year-end, all unspent funds must revert to the General Fund. Agencies and NCSSM will use the Operating Allotment form in IBIS to revert all unspent, allotted funds. Once this has been completed, agencies must check the BD 702 to ensure appropriate reversion of funds.

**To perform the check:**

1. Agencies and NCSSM should ensure year-end reversion entry was correct and properly interfaced with NCFs by comparing "Allotted" and "Year To Date" on the BD 702; these columns should be equal for expenditures, revenues, and appropriations. The reversion amount will be reflected in the "Excess of Expenditure" row of the "Unallotted" and "Unexpended" columns, as well as in the "Unexpended Appropriations Row." Ending Balance in the budget code should also indicate zero, or no cash on hand.



North Carolina Financial System  
Office of State Controller  
NC Allotments to Cash Availability (702) Report (RPT-BE-012)  
04/23/2026 12:27:12 PM

Parameters								
Agency	0300-OFFICE OF THE GOVERNOR							
Budget Code	13005-OFF OF STATE BUDGET AND MANAGE							
Budget Fund	All							
Period	Jun-25							
Budget Code	13005-OFF OF STATE BUDGET AND MANAGE							
Titles	Budget	Unallotted	Allotted	Current Month	Quarter To Date	Year To Date	Unexpended	
Expenditures	13,096,650.00	356,837.66	12,739,812.34	1,025,664.53	3,114,840.84	12,739,812.34	356,837.66	
Revenues	1,487,232.00	352,880.73	1,134,351.27	28,260.02	111,763.99	1,134,351.27	352,880.73	
Excess of Expenditure - Over (Under) Revenues	11,609,418.00	3,956.93	11,605,461.07	997,404.51	3,003,076.85	11,605,461.07	3,956.93	
Analysis of Cash				Current Month	Quarter To Date	Year To Date		
	Beginning Balance			1,001,361.44	198,195.78	0.00		
Add:	(*) Allotments/Revisions			(3,956.93)	2,804,881.07	11,605,461.07		
Less:	(-) Reversions			0.00	0.00	0.00		
	(-) Excess per BD701			997,404.51	3,003,076.85	11,605,461.07		
Changes In Assets/Liability/Owners Equity Direct from Cash				0.00	0.00	0.00	0.00	
	Net			0.00	0.00	0.00	0.00	
	Ending Balance			(0.00)	(0.00)	0.00		
	Unexpended						3,956.93	
YTD Allotment Information			Allotted	Current Month	Quarter To Date	Year To Date	Unexpended	
Expenditures			12,739,812.34	1,025,664.53	3,114,840.84	12,739,812.34	0.00	
Receipts			1,134,351.27	28,260.02	111,763.99	1,134,351.27	0.00	
Assets/Liabilities/Equity				0.00	0.00	0.00	0.00	
Net Allotment			11,605,461.07	997,404.51	3,003,076.85	11,605,461.07	0.00	

2. If there is a discrepancy, a supplemental allotment entry may be required. Corrections will need to be made prior to year-end closeout. For YE close, the Year to Date column may be greater than the allotted column.
3. The BD 702 should be compared to the RK 457 to ensure that the YTD Allotments are equal to YTD Actuals for Requirements, Receipts, and Appropriation Lines. The Unexpended Appropriation on the BD 702 should match the Reversion Allotment Appropriation on the RK 457.



Office of State Budget and Management  
RK 457 Allotment Summary by Budget Code  
Fiscal Year: 2024-2025



Description	Authorized Budget	Fourth Quarter				YTD Total	Reversion Allotment	YTD Total with Reversion Allotment	Gros Remaining For Authorize
		APRIL	MAY	JUNE	Q4 TOTAL				
		2024-2025							
Requirements	13,096,650	3,076,500	0	0	3,076,500	13,035,192	-295,379.66	12,739,812.34	356,837.66
Receipts	1,487,232	267,662	0	0	267,662	1,425,774	-291,422.73	1,134,351.27	352,880.73
Appropriation	11,609,418	2,808,838	0	0	2,808,838	11,609,418	-3,956.93	11,605,461.07	3,956.93
Monthly % Allotted		24.19%	0.00%	0.00%	24.19%	100.00%		99.97%	0.03%
Cummulative % Allotted					100.00%				