

## Utilizing Excel to document closeout review steps:

*\*Details on which NCFS reports to run for quarterly and year-end closeout is provided at the bottom of these instructions along with a link to the NCFS Quick Reference Guide on running budget reports.*

Agency analyst will create an Excel workbook for each quarterly closeout and create a tab for each of the numbered steps below. This job aid is to give suggestions on how to use Excel to assist in each of the “NCFS Closeout Checklist” items. **It is required that agencies provide notes regarding any items you have discussed with your Budget Execution analyst that can't be resolved with prior-month date, but will be given priority to addressed in the following month.**

For steps that require review of the BD701, retrieve the **NC Budget to Actual (701) Excel Report (RPT-RTR-019)** report from NCFS as an Excel export (*NCFS Location: Tools/Reports and Analytics/Browse Catalog/Shared Folders/Custom/FBR Custom/Report/General Ledger*). Select your Agency and run the report so that it shows all Budget Codes and segments. Apply filters to the row with columns headers.

**#1 - BD701 vs RK325** - Retrieve the **Previous Month Comparison of BD 701 and RK 325** report from IBIS (*IBIS Location: Team Content > System-Run Reports > Budget Execution Reports > Previous Month Comparison of BD 701 and RK 325*), which is automatically an Excel download. Any accounts identified should be copied to the tab “#1” on the “NCFS Closeout Excel Template” workbook. Add a column L for “Notes” to add context for your Budget Execution analyst if needed.

If the accounts that are identified do not match, use the Excel data versions of the RK 325 report from IBIS to compare to the BD701 report from NCFS. (*IBIS Location: Team Content > System-Run Reports > Budget Execution > RK 325 Certified and Authorized Budget Report. Run as Excel Data and select Report Type = Detail By Account (Dollars)*)

**#2 - Negative certified or authorized budgets** - Retrieve the **Previous Month Negative Budget (Cert/Auth)** report from IBIS (*IBIS Location: Team Content > System-Run Reports > Budget Execution Reports > Previous Month Negative Budget (Cert/Auth).*), which is automatically an Excel download. Any accounts identified should be copied to the tab “#2” on the NCFS Closeout Excel Template. Add a column I for “Notes” to add context for your Budget Execution analyst if needed.

**#3 & 4 - No over-expended budget funds or accounts** - Retrieve the **Previous Month Over-Expenditure** report from IBIS (*IBIS Location: Team Content > System-Run Reports > Budget Execution > Previous Month Over-Expenditure*), which is automatically an Excel download. Any accounts identified should be copied to the tab “#3&4” on the NCFS Closeout Excel Template. Add a column I for “Notes” to add context for your Budget Execution analyst if needed.

**#5 - Reserve Accounts** – Reference **BD701 Excel report** and filter on Column J “Account” for starting with “571”. Any accounts identified should be copied to the tab “#5” on the NCFS Closeout Excel Template column AG added for “Notes” to add context for your Budget Execution analyst if needed.

- Items certified to the 571000xx Position Reserve accounts need to be distributed out of reserve accounts before year-end closeout.

- Agencies that use other reserve accounts, such as 57100005 Agency Reserves accounts, are not required to be zero budget for quarterly or year-end closeout but should not have any actual expenditures in the accounts.

**#6 - Over-realized receipts** - Reference **BD701 Excel report** and filter on Column I “Account Type” for “Revenue”; then filter on Column AC “Authorized Balance Remaining” for any negative amounts. Any accounts identified should be copied to the tab “#7” in the NCFS Closeout Excel Template and column AG added for “Notes” to add context for your budget execution analyst if needed. Funds will revert at year-end if they are in a General Fund budget code. \*An agency may choose not to budget up some receipts if funds are not needed to cover current-year expenditures.

**#7 - No negative salary reserve balances** - Retrieve the **Salary Control Summary – Salary Reserve** report from IBIS (*IBIS Location: Team Content > Self Service Reports > Budget Execution Reports > Salary Control Summary – Salary Reserve*) and run in the Excel data option and select all budget codes for the agency BRU. Filter spreadsheet by column K “Salary Reserve” for any negatives. Any accounts identified should be copied to the tab “#8” on the NCFS Closeout Excel Template and column M added for “Agency Notes”. Research the cause of the negative by reviewing the IBIS Salary Control module for the budget code, budget fund, and account that shows the negative. The IBIS Salary Control – Transaction Export Report can also be useful while researching issues in reserve balances or FTE differences.

**#8 – Cash balances in Special Funds** – Retrieve the **NC Cash Receipts Disbursements and Balance by Budget Fund (704) Report (RPT-RTR-015)** report from NCFS (*Tools/Reports and Analytics/Browse Catalog/Shared Folders/Custom/FBR Custom/General Ledger*) to check special funds for negative balances. If a special fund has a negative balance, provide a screenshot of the negative balance and the reason why an exception is required. If no negatives are noted, simply put “no negative balances in special funds” on this tab.

**#9 & 10 - Federal Funds** – Each agency should have a list of their federally supported AMU/Projects/Programs and the percentage of funding. (Funding source 3xxx or 6xxx) Using that list, reference the **BD701 Excel report** and create a pivot table based on your agencies use of AMU/Program/Project to verify:

- Federal receipt-supported expenditures and related receipts reconcile (check budget and actuals to verify budget is proper percentage and actuals are being received as anticipated).
- Federal Funds: Excess receipts in the General Fund are returned to 3XXXX federal budget code.

**#11 – Carryforward** – Reference **BD701 excel report** and filter on Column J “Account” for accounts starting with “4800”. Any accounts identified should be copied to the tab “#11” in the Quarterly Review Excel workbook and column AG added for “Notes” to add context for your budget execution analyst if needed. During 1<sup>st</sup>, 2<sup>nd</sup>, and 3<sup>rd</sup> quarter close-out, verify that all 4800A000, 4800B000 and 4800C000 accounts are budgeted for actual receipts for approved carryforward and transfers of contingency funds to the agency from OSC.

For year-end, copy OSBM-approved totals for carry forward categories to tab “#11”. Reference **BD701 excel report** and filter on Column J “Account” for accounts starting with “5800”. Any accounts identified should be copied to the tab “#11” in the NCFS Closeout Excel Template and column AG added for “Notes” to add context for your Budget Execution analyst if needed. Use a pivot table to sum the values

by Account number and total Authorized Budget and YTD Actuals. Verify that all 5800A000, 5800B000 and 5800C000 accounts are budgeted for expenditures approved to carry forward.

**#12 – Allotments** - 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*) to verify that expenditures have not exceeded funds allotted or spend over-realized receipts prior to budgeting. Copy report to tab “#12” in the NCFS Closeout Excel Template. Compare the “Allotted” column D with “Year-To-Date” column G. Verify that the year-to-date does not exceed the amount for EITHER expenditures or revenues.

**#13 – Allotments** - 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*). Copy to tab “#13” in the NCFS Closeout Excel Template. Compare the “totals for the Quarter(s) for Requirements, Receipts and Appropriations to the Allotted column on the 702 report from step 12.

**#14 – Reversions** - 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*) to verify that expenditures equal funds allotted. Copy report to tab “#14” in the NCFS Closeout Excel Template. Compare the “Allotted” column D with “Year-To-Date” column G. Verify that the year-to-date does not exceed the amount for EITHER expenditures or revenues.

## List of Reports for review during 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

North Carolina Financial System Office of State Controller NC Budget to Actual (701) Certified Report (RPT-BE-006) 05/04/2023 05:18:57 AM											
Parameters											
Agency	Budget Code	Period									
1400-OFFICE OF THE STATE CONTROLLER	All	Dec-22									
1400-OFFICE OF THE STATE CONTROLLER											
2400-OSC SPECIAL											
20490-OSC 2300 E-COMMERCE INITIATIVES											
*** Detail Report by Fund ***											
Account	Funding Source	Inter Fund	Description	Budgeted		Actual		Unexpected/Unrealized		Encumbrances	
				Certified	Authorized	Current-Month	Year-To-Date	Certified	Authorized	Obligations	Unpaid Invoices
Expenditures-Budget and Actual											
52109999			PURCHASED CONTRACTUAL SERVICES	64,750.00	64,750.00	0.00	0.00	64,750.00	64,750.00	0.00	0.00
53099999			PURCHASED SERVICES	64,750.00	64,750.00	0.00	0.00	64,750.00	64,750.00	0.00	0.00
55099999			OTHER EXPENSES AND ADJUSTMENTS	3,750.00	3,750.00	0.00	0.00	3,750.00	3,750.00	0.00	0.00
			<b>Expenditures</b>	<b>68,500.00</b>	<b>68,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>68,500.00</b>	<b>68,500.00</b>	<b>0.00</b>	<b>0.00</b>
Revenues-Estimated and Actual											
47923000			ELECTRON/DIGITAL TRAN FEE	80,000.00	80,000.00	0.00	23,103.70	56,896.30	56,896.30	0.00	0.58
			<b>Revenues</b>	<b>80,000.00</b>	<b>80,000.00</b>	<b>0.00</b>	<b>23,103.70</b>	<b>56,896.30</b>	<b>56,896.30</b>	<b>0.00</b>	<b>0.58</b>
			<b>Total Cash Revenues</b>	<b>80,000.00</b>	<b>80,000.00</b>	<b>0.00</b>	<b>23,103.70</b>	<b>56,896.30</b>	<b>56,896.30</b>	<b>0.00</b>	<b>0.58</b>
			<b>Increase/(Decrease) in Fund Balance</b>	<b>11,500.00</b>	<b>11,500.00</b>	<b>0.00</b>	<b>23,103.70</b>	<b>(11,603.70)</b>	<b>(11,603.70)</b>	<b>0.00</b>	<b>4.02</b>
Cash Analysis											
			Beginning Balance				81,267.20				
			+ Allocations				0.00				
			+ Cash Revenues				23,103.70				
			- Cash Disbursements				0.00				
			+ Assets				0.00				
			+ Liabilities				0.00				
			+ Equity				0.00				
			= Ending Balance				104,170.90				
Additional Assets											
			Total Availability				104,170.90				



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

NC Budget to Actual (701) Excel Report (RPT-RTR019) Home Catalog

Agency: 1000-DEPARTMENT OF AGF  
 Agency Management Unit: All  
 Inter Fund: All  
 Period: Dec-22 Apply

Budget Code: All  
 Agency Program: All  
 Future 1: All

Budget Fund: All  
 Funding Source: All  
 Future 2: All

Account: All  
 Project: All  
 Future 3: All

NC Budget to Actual (70...

**NCFS**  
North Carolina Financial System

Office of State Controller  
 NC Budget to Actual (701) Excel Report (RPT-RTR-019)  
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Period	Fiscal Year	Agency	Agency Description	Budget Code	Budget Description	Budget Fund	Budget Fund Description	Account Type	Account	Account Description	AMU	AMU Description	Agency Program	Agency Program Description	Funding Source	Funding Source Description
10	2023	1400	OFFICE OF THE STATE	14160	OSC-GENERAL	014160	OSC CLICS	ADJUST	2119530	NONRES	000000	DEFAULT	0000000	DEFAULT	0000	UNDESIGNATED
10	2023	1400	OFFICE OF THE STATE	14160	OSC-GENERAL	014160	OSC CLICS	EXPEN	5111000	EPA-REG	000000	DEFAULT	0000000	DEFAULT	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
00000000	DEFAULT	0000000	DEFAULT	0000	0000000	000000	0.00	0.00	0.00	0.00	50.00	0.00	0.00
00000000	Project NC	0000000	Inter Fund	0000	0000000	000000	0.00	0.00	0.00	3,590.00	0.00	0.00	(300.00)

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

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

Budget Code	11000-GENERAL ASSEMBLY-GENERAL							
Titles	Budget	Unallotted	Allotted	Current Month	Quarter To Date	Year To Date	Unexpended	
Expenditures	161,730,342.00	161,730,342.00	0.00	8,784,796.98	21,657,574.06	80,864,848.26	80,865,493.74	
Revenues	2,679,000.00	2,679,000.00	0.00	(937,135.24)	(866,365.92)	1,339,495.37	1,339,504.63	
Excess of Expenditure - Over (Under) Revenues	159,051,342.00	159,051,342.00	0.00	9,721,934.22	22,523,939.98	79,525,352.89	79,525,989.11	
<b>Analysis of Cash</b>				<b>Current Month</b>	<b>Quarter To Date</b>	<b>Year To Date</b>		
	<b>Beginning Balance</b>			9,722,252.33	1,151,948.09	0.00		
Add:								
	(+) Allotments/Revisions			0.00	21,372,310.00	79,525,671.00		
Less:								
	(-) Reversion for REVERSIONS			0.00	0.00	0.00		
	(-) Excess per BD701			9,721,934.22	22,523,939.98	79,525,352.89		
Changes In Assets/Liability/Owners Equity Direct from Cash				0.00	0.00	0.00	0.00	
	<b>Net Assets/Liabilities/Equity</b>			0.00	0.00	0.00	0.00	
	<b>Ending Balance</b>			318.11	318.11	318.11		
	<b>Unexpended Appropriations</b>						79,525,989.11	
<b>YTD Allotment Information</b>				<b>Allotted</b>	<b>Current Month</b>	<b>Quarter To Date</b>	<b>Year To Date</b>	<b>Unexpended YTD</b>
Expenditures			0.00	8,784,796.98	21,657,574.06	80,864,848.26	(80,864,848.26)	
Receipts			0.00	(937,135.24)	(866,365.92)	1,339,495.37	(1,339,495.37)	
Assets/Liabilities/Equity				0.00	0.00	0.00	0.00	
<b>Net Allotment</b>			0.00	9,721,934.22	22,523,939.98	79,525,352.89	(79,525,352.89)	

# 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