

Closeout Job Aid

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Preface

This document is intended to be a job aid used by state agencies and the North Carolina School of Science and Math (NCSSM) during the quarterly and year-end closeout processes. The document details (1) why each check is an important part of budget maintenance, (2) agency responsibility for performing each check, and (3) 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 Excel Template. Performing these checks and correcting any problems identified should be done prior to signing and submitting the agency closeout certification form to the Office of State Budget and Management (OSBM), which is included in the Closeout Memo on OSBM’s website.

Closeout Overview

OSBM requires agencies and NCSSM to close out each quarter using the instructions in this job aid. It is required that the process outlined in this job aid and corresponding excel review job aid be completed and the Excel workbook with check list be returned via email to the assigned OSBM analyst.

At the end of each fiscal year, agencies receive closeout instructions in the form of an OSBM memo. Agencies and NCSSM should use this job aid, along with the OSBM closeout memo, to ensure closeout is completed accurately. All universities (excluding NCSSM) will be provided with a separate job-aid by the

end of December. These job aids should also be used during the quarterly closeout but given special emphasis during year-end closeout.

NCFS Account Levels

Throughout this document there are references to 4-digit, 2-digit, and detailed account levels. Using account 5 2150000 as an example: the 4-digit level refers to 2150 and does not include the 5 prefix; the 2-digit account level refers to 5 21xx, which pools all 4-digit accounts between 5 2100 and 5 2199; the detailed account level refers to 5 2150000.

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 intended 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). In the case of state agencies, discrepancies most frequently arise when accounts used in IBIS have not been validated in NCFS, which is known as a "validation error." In this case, an IBIS revision will fail to crosswalk to NCFS, creating the discrepancy.

Utilizing the IBIS RK15 report to identify all IBIS budget revisions approved for a specific account number in the Budget Fund can be helpful in identifying the budget revision that may not be reflected on the NCFS reports.

Responsibility for Reconciliation Check: Agencies and NCSSM at the detailed account level; and OSBM at the budget code and budget fund levels.

To perform the check:

NCFS Agencies and NCSSM ONLY

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: *Previous Month Comparison of BD701 and RK325 Location*



Team Content > System-Run Reports > Budget Execution Reports > Previous Month Comparison of BD 701 and RK 325).

2. Check for any differences between IBIS and NCFS at the budget code, budget fund, and detailed account levels. If discrepancies exist, the report will list them.

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)

*Please note: This report can also be run in the "Legacy System." **Do NOT** run the legacy report for this checklist, unless it is for historical data purposes. Only the current IBIS check is needed.*

3. The cause of any discrepancies will need to be identified and corrected before closeout.

NCFS Interface Agencies

1. Retrieve copies of the agency BD 701 and IBIS RK 325 reports. The RK 325 Report can be found in the IBIS report folder (IBIS Location: Team Content > Self Service Reports > Budget Execution Reports > RK 325 Certified and Authorized Budget Report).
2. Compare IBIS certified and authorized budgets at the budget fund level to NCFS certified and authorized budgets at the budget fund level. Check each individual budget fund code.

 RK325-Budget Approved as of 11/22/202
Summary by Fund
Biennium 2023-25

15010-Adult Correction - General Fund

Budget Fund	Fund Title	2023-24 Certified	2023-24 Authorized
Requirements			
108001	DAC 1100 DIVISION OF ADMINISTRATION BC 15010	\$160,888,386	\$160,888,386
108002	DAC 1115 VICTIMS' SERVICES BC 15010	\$2,555,965	\$2,555,965
108020	DAC 1255 DAC CRV FACILITY BC 15010	\$15,421,712	\$15,421,712
108021	DAC 1260 DCC MANAGEMENT BC 15010	\$3,358,172	\$3,358,172
108025	DAC 1265 DCC-INTERSTATE COMPACT BC 15010	\$825,232	\$825,232
108026	DAC 1270 DCC REGULAR PROBATION BC 15010	\$229,148,123	\$229,148,123
108027	DAC 1275 DCC COMMUNITY SUPERVISION PROGRAMS BC 15010	\$12,789,201	\$12,789,201

Perform this same check at the detailed account level. Interface agencies are responsible for the accuracy of this check. Your OSBM analyst will not perform this check.



North Carolina Financial System
Office of State Controller
NC Budget to Actual (701) Certified Report (RPT-BE-006)
11/22/2023 12:52:39 PM

Parameters

Agency		Budget Code		Period	
5200-DEPARTMENT OF ADULT CORRECTION		15010-DAC- GENERAL FUND		Nov-23	

5200-DEPARTMENT OF ADULT CORRECTION

15010-DAC- GENERAL FUND

108001-DAC 1100 DIVISION OF ADMINISTRATION BC 15010

*** Detail Report by Fund ***

Account	Funding Source	Inter Fund	Description	Budgeted		Actual	
				Certified	Authorized	Current-Month	Year-To-Date
52309999			REPAIR SERVICES	117,398.00	117,398.00	10,308.37	81,752.95
52409999			MAINTENANCE AGREEMENTS	1,769,188.00	1,769,188.00	175,755.29	319,956.62
52509999			RENTALS/LEASES	1,492,420.00	1,492,420.00	139,158.96	976,890.00
52709999			TRAVEL & OTHER EMPLOYEE EXPENSE	65,646.00	65,646.00	14,426.40	204,472.93
52809999			COMMUNICATION AND IT SERVICES	5,134,912.00	5,134,912.00	6,548,628.10	9,654,118.28
52909999			OTHER SERVICES	83,673.00	83,673.00	228.65	16,337.65
52999999			PURCHASED SERVICES	25,113,529.00	25,113,529.00	7,269,124.67	20,128,320.53
53099999			SUPPLIES	525,296.00	525,296.00	53,821.50	597,451.31
54099999			PROPERTY, PLANT & EQUIPMENT	479,396.00	479,396.00	2,019,459.79	11,302,176.10
55099999			OTHER EXPENSES AND ADJUSTMENTS	56,572.00	56,572.00	17,093.74	296,485.44
56000468			CAMPBELL PRISON EDUC	1,000,000.00	1,000,000.00	0.00	0.00
56099999			AID AND PUBLIC ASSISTANCE	1,000,000.00	1,000,000.00	0.00	0.00
57100046			GRANT RESERVE	2,400,000.00	2,400,000.00	0.00	0.00
57100139			RES FOR SECURITY ITEMS	2,661,398.00	2,661,398.00	0.00	0.00
57204000			RES-LEGIS INCR COMPENSATN	60,004,810.00	60,004,810.00	0.00	0.00
57206000			RES-ST RETIREMENT SYS CON	20,026,089.00	20,026,089.00	0.00	0.00
57208000			RES-STATE HEALTH PLAN	3,310,192.00	3,310,192.00	0.00	0.00
57209000			RES-LABOR MARKET ADJUST	11,312,986.00	11,312,986.00	0.00	0.00
57999999			RESERVES	99,515,475.00	99,515,475.00	0.00	0.00
			Expenditures	160,888,386.00	160,888,386.00	9,561,196.23	47,376,781.91

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

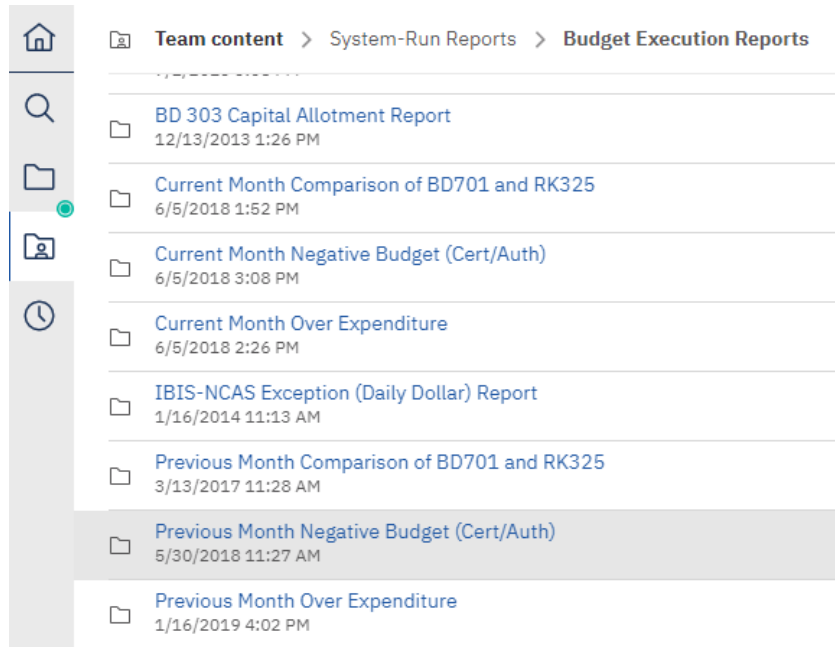
Reviewing for negative budgets is a simple, but important process. The budget should reflect what an agency is authorized to spend. Negative budgets increase the risk of spending more than your budgeted authority. For example, if a negative budget occurs in the supplies line item, the unspent budget 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. There may be special circumstances in which negative budgets are authorized, such as negative reserves enacted by the General Assembly.

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

To perform the check:

NCFS Agencies and NCSSM Only

1. 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)).



2. Filter the report by budget code and review budget for negatives. If negative budgets exist, they will be listed in the report.

Previous Month Negative Budget Report

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

Please note: This report can also be run in the "Legacy System." Do NOT run the legacy report for this checklist, unless it is for historical data purposes. Only the current IBIS check is needed.

3. Any negative budgets that are not in a negative reserve account will require a budget revision to correct them.

NCFS Interface Agencies

1. Review the BD 701 at the detailed account level to identify any negative budgets.
2. Ensure that any negative budgets are budgeted to negative reserve accounts.

*** Detail Report					
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

- If there are negative budgets, a budget realignment will be necessary to correct them prior to closeout.

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

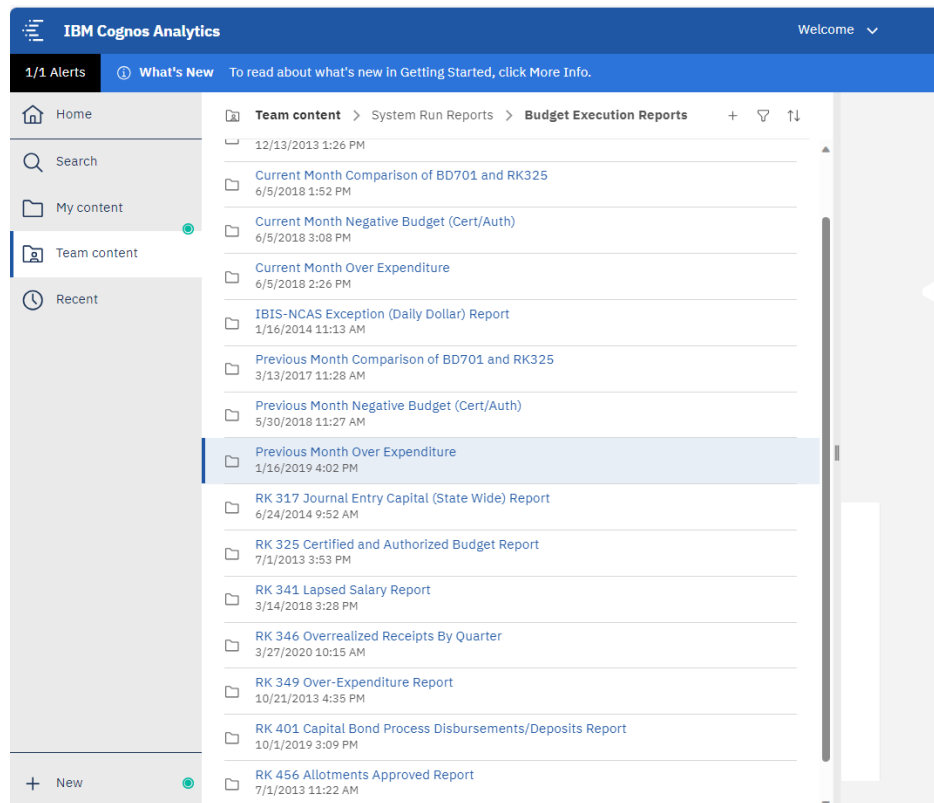
Agencies and NCSSM should ensure that no unauthorized over-expenditures have occurred. The budgeted line items are the maximum amount of spending authorized by the General Assembly. Over-expenditures need to be corrected either by fixing expenditures that were coded to the wrong line item or through 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: Agencies and NCSSM at the 4-digit account level for 5 1XXX, 5 6XXX, 5 7XXX, and 5 8XXX, and at the 2-digit account level for the 5 2X through 5 5X range; and OSBM at the budget code and budget fund level.

To perform the check:

NCFS Agencies and NCSSM Only

- Retrieve the Previous Month Over-Expenditure report from IBIS (IBIS Location: Team Content > System-Run Reports > Budget Execution Reports > Previous Month Over-Expenditure). Check for any differences between IBIS and NCFS at the budget code, budget fund, and detail account levels.



2. If there are any over-expended funds or accounts, a budget revision will be necessary before quarterly or year-end closeout. If there are over-expenditures, the report below will list them. It 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 Excel Export from IBIS

Previous Month Over Expenditure						
Budget Fund	Account Code	OSC Actual Amount	OSC Certified Amount	OSC Authorized Amount	OSC Over Expenditure	
100002	51110000	\$1,430,843.64	\$0.00	\$0.00	(\$1,430,843.64)	
100002	51310000	\$331,562.04	\$0.00	\$0.00	(\$331,562.04)	
100002	51460000	\$76,578.86	\$0.00	\$0.00	(\$76,578.86)	
100002	51510000	\$147,792.63	\$0.00	\$0.00	(\$147,792.63)	
100002	51520000	\$428,065.16	\$0.00	\$0.00	(\$428,065.16)	
100002	51560000	\$207,970.76	\$0.00	\$0.00	(\$207,970.76)	

*Please note: This report can also be run in the "Legacy System." **Do NOT** run the legacy report for this checklist, unless it is for historical data purposes. Only the current IBIS check is needed.*

NCFS Interface Agencies

1. 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).

Agency BD701 – Summary by Account



North Carolina Financial System
Office of State Controller
NC Budget to Actual (701) Certified Report (RPT-BE-006)
11/08/2023 11:32:49 AM

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Parameters

Agency	Budget Code	Period
0300-OFFICE OF THE GOVERNOR	13005-OFF OF STATE BUDGET AND MANAGE	Aug-23

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		Rate
				Certified	Authorized	Current-Month	Year-To-Date	Certified	Authorized	Obligations	Unpaid Invoices + Inventory Receipts	
Expenditures-Budget and Actual												
51110000	1000		EPA-REG SALARIES-APPROPRIATIONS	0.00	0.00	73,577.43	148,365.18	(148,365.18)	(148,365.18)	0.00	0.00	0.00
51210000	1000		SPA-REG SALARIES-APPROPRIATIONS	0.00	0.00	411,999.48	828,619.27	(828,619.27)	(828,619.27)	0.00	0.00	0.00
51210000	2000		SPA-REG SALARIES-RECEIPTS	0.00	0.00	49,001.03	95,502.06	(95,502.06)	(95,502.06)	0.00	0.00	0.00
51460000	1000		EPA&SPA-LONGVTY PAY-APPROPRIATIONS	0.00	0.00	0.00	7,376.00	(7,376.00)	(7,376.00)	0.00	0.00	0.00
51510000	1000		SOCIAL SEC CONTRIB-APPROPRIATIONS	0.00	0.00	35,545.33	72,134.98	(72,134.98)	(72,134.98)	0.00	0.00	0.00
51510000	2000		SOCIAL SEC CONTRIB-RECEIPTS	0.00	0.00	3,520.34	6,857.92	(6,857.92)	(6,857.92)	0.00	0.00	0.00
51520000	1000		REG RETIRE CONTRIB-APPROPRIATIONS	0.00	0.00	103,610.24	225,812.22	(225,812.22)	(225,812.22)	0.00	0.00	0.00
51520000	2000		REG RETIRE CONTRIB-RECEIPTS	0.00	0.00	10,515.39	21,908.16	(21,908.16)	(21,908.16)	0.00	0.00	0.00
51560000	1000		MED INS CONTRIB-APPROPRIATIONS	0.00	0.00	35,214.59	70,429.18	(70,429.18)	(70,429.18)	0.00	0.00	0.00
51560000	2000		MED INS CONTRIB-RECEIPTS	0.00	0.00	3,977.73	7,955.46	(7,955.46)	(7,955.46)	0.00	0.00	0.00
51576000	0000		FLEXIBLE SPENDING SVG ACCT-UNDESIGNATED	0.00	0.00	1,019.68	1,993.77	(1,993.77)	(1,993.77)	0.00	0.00	0.00
51099999			PERSONAL SERVICES	0.00	0.00	727,981.24	1,486,954.20	(1,486,954.20)	(1,486,954.20)	0.00	0.00	0.00
52109999			PURCHASED CONTRACTUAL SERVICES	0.00	0.00	321,728.81	437,580.29	(437,580.29)	(437,580.29)	0.00	0.00	0.00
52409999			MAINTENANCE AGREEMENTS	0.00	0.00	2,858.11	3,168.25	(3,168.25)	(3,168.25)	0.00	0.00	0.00
57000000			RESERVE ACCOUNTS	0.00	0.00	681.60	1,363.20	(1,363.20)	(1,363.20)	0.00	0.00	0.00

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.
- If there are any over-expended funds or accounts, a budget revision will be necessary before end-of-year closeout.

5. Reserve Accounts

Reserve accounts (5 7XXX) 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 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:

- Review the BD 701 Summary by Account for any 5 7XXX 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)
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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	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 5 7XXX 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. If so, and the agency cannot spend funds prior to the end of the fiscal year, the OSBM analyst should be contacted to determine if funds may be carried forward.

6. Over-Realized Receipts

Agencies and NCSSM are required to budget receipts prior to expenditure of those receipts. Any expenditure of over-realized receipts are considered unauthorized prior to OSBM approval of a budget revision budgeting the excess receipts. Agencies and NCSSM should review the BD 701 for any over-realized receipts prior to closeout. Agencies may choose not to budget up some receipts if funds are not needed to cover current year expenditures. Funds will revert at year-end if they are in a General Fund budget code. If funds are in a 2-type, they will become part of next year's beginning balance.

Responsibility for Over-Realized Receipts Check: Agencies and NCSSM 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. In the case of Special Funds, over-realized receipts that are unspent will not revert and will be added to the fund balance.

Agency BD701 Summary Report 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
56600002			DIRECT GRANTS TO GOV ORG	500,000.00	500,000.00	0.00	500,000.00	0.00	0.00	0.00	0.00
56099999			AID AND PUBLIC ASSISTANCE	500,000.00	500,000.00	0.00	500,000.00	0.00	0.00	0.00	0.00
58000000		000000	ENCUMBRNC CARRYWD-DEFAULT BUDGET FUND	0.00	140,000.00	140,000.00	140,000.00	(140,000.00)	0.00	0.00	0.00
58099999			INTRAGOVERNMENTAL TRANSACTIONS	0.00	140,000.00	140,000.00	140,000.00	(140,000.00)	0.00	0.00	0.00
			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
			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
Revenues-Estimated and Actual											
44320000			SALE OF SURPLUS PROPERTY	0.00	0.00	(54.28)	0.00	0.00	0.00	0.00	0.00
48000000		000000	ENCUMBRNC CARRYWD-DEFAULT BUDGET FUND	0.00	250,000.00	0.00	250,000.00	(250,000.00)	0.00	0.00	0.00
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
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
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
48100001		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
58220000			REIMBURSEMENT-DUAL EMPLOY	0.00	4,306.00	0.00	4,306.00	(4,306.00)	0.00	0.00	0.00
58300017			REIMB-STATE AUDITOR'S OFFICE	0.00	0.00	0.00	6,825.00	(6,825.00)	0.00	0.00	0.00
58300025			REIMB-STATE CONTROLLER'S OFFICE	150,859.00	277,470.00	33,737.88	323,915.70	(173,056.70)	46,445.70	0.00	0.00
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
58300045			REIMB-DEPARTMENT OF COMMERCE	0.00	23,717.00	0.00	23,716.16	(23,716.16)	0.84	0.00	0.00
58300077			REIMB-DEPT OF HEALTH&HUMAN RESOURCES	0.00	0.00	0.00	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
			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

7. Salary Reserve Balances

Agencies and NCSSM should ensure that no negative salary reserve balances exist in salary control in IBIS. 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 must also be resolved for year-end closeout.

Responsibility for Salary Reserve Balance Check: Agencies at the detailed account level.

To perform the check:

1. 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). *Run as Excel data and select all budget codes for the agency BRU
2. To research any items identified click on the Salary Control tab in IBIS. An agency can also run the IBIS Salary Control Summary Report in Excel if preferred.
3. From the dropdown menus, click on the agency, biennium, and year, and then click “refresh.”
4. Click on each budget fund and check the detailed view by account for any accounts that show a negative salary reserve balance. This report compares the IBIS Budgeted salary with the actual salary amount reflected in Beacon.
5. If there are any negative reserves, first verify FTEs reconcile between IBIS and NC Payroll system. If there is still an issue, contact your OSBM analyst about submitting a budget revision that fixes the negative reserve balance.

Agency Salary Control Output in IBIS

Detailed View : <input checked="" type="radio"/> Auto <input type="radio"/> Budget Code <input type="radio"/> Fund Code <input type="radio"/> Account <input type="radio"/> Transaction									
Code	Title	IBIS FTE	Beacon FTE	IBIS Budget	Beacon Salary	Salary Reserve	Note #		
531111	EPA-REG SALARIES-APPRO	0.000	0.000	\$0.00	\$0.00	\$0.00	0		
531141	SEC/COUNCIL OF ST SAL-APP	1.000	1.000	\$127,561.00	\$127,561.00	\$0.00	0		
531211	SPA-REG SALARIES-APPRO	41.843	46.500	\$2,889,190.00	\$3,396,495.00	\$(507,305.00)	0		
531212	SPA-REG SALARIES-RECPT	13.997	14.000	\$728,480.00	\$806,950.00	\$(78,460.00)	0		
531221	SPA TIME LIMITED SAL-APP	2.000	1.000	\$250,506.00	\$115,973.00	\$134,533.00	0		
531222	SPA TIME LIMITED SAL-REC	2.000	2.000	\$166,652.00	\$166,652.00	\$0.00	0		
531351	STU TEMP WAGES - APPRO	0.000	0.000	\$0.00	\$0.00	\$0.00	0		
537121	RES - PENDING LEGISLATION	0.000	0.000	\$0.00	\$0.00	\$0.00	0		
537162	RESERVE - ED & WKFORCE	0.000	0.000	\$0.00	\$0.00	\$0.00	0		

This agency is showing a negative salary reserve in two accounts. These accounts showing negative salary reserve should be fixed with a budget revision.

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 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: Agencies, NCSSM and OSBM at budget fund level.

To perform the check:

1. Retrieve the BD-704 (RPT-RTR-015) for any special funds.
2. Check that the “ending balance” is not negative. (Tip: NCFS 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	DHHS/MENHLTH 2250 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	DHHS/MENHLTH 2250 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	DHHS/MENHLTH 2290 LHM 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	DHHS/MENHLTH 2290 LHM 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	DHHS/MENHLTH 2295 LOTTERY - GAMBLING PREVENTION BC 24460	PTD	754,210.88	0.00	83,300.00	7,811.62	0.00	829,699.26	829,699.26	0.00
231007	DHHS/MENHLTH 2295 LOTTERY - GAMBLING PREVENTION BC 24460	YTD	871,320.70	0.00	416,900.00	458,521.44	0.00	829,699.26	829,699.26	0.00
231008	DHHS/MENHLTH 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	DHHS/MENHLTH 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	DHHS/MENHLTH 2297 LHMSTUF 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	DHHS/MENHLTH 2297 LHMSTUF 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	DHHS-DMH/DD/SAS-SPECIAL	PTD	58,408,621.64	0.00	83,300.00	158,196.11	0.00	58,333,725.53	58,333,725.53	0.00
24460	DHHS-DMH/DD/SAS-SPECIAL	YTD	59,941,045.35	0.00	436,263.70	2,043,583.52	0.00	58,333,725.53	58,333,725.53	0.00

No problem here!

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. Retrieve the BD 701 (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 the General Fund operating funds, return to the federal fund budget code ("3-Type") for your agency.

11. Carry Forward

Responsibility for Special Funds 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 are budgeted as approved by OSBM and transferred to the agency by OSC.
3. (Year-End ONLY) - The closeout memo provides a detailed job aid for the carry forward process and is available on the [OSBM website](#). Please refer to the memo and carry forward job aid if you have questions related to this part of the year-end closeout process.

12 & 13. Allotments

Agencies and NCSSM may not spend beyond the current total funds allotted. Allotments give the authority to spend funds. Therefore, when an agency spends more requirements than was allotted, that agency has spent beyond its authority. An agency may collect more receipts than allotted. These over-realized receipts may not be spent before being budgeted.

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

To perform the check:

1. Retrieve the NC Allotments to Cash Availability (702) Report (RPT-BE-012) report from NCF5 (Tools/Reports and Analytics/Browse Catalog/Shared Folders/Custom/FBR Custom/Report/Budget)
2. Compare the year-to-date expenditures and receipts with the allotted expenditures and receipts on the BD 702.
3. If year-to-date expenditures exceed allotted expenditures, the agency/NCSSM will need to submit an additional allotment request before year-end closeout.
4. Agencies and NCSSM should also ensure that allotment totals match IBIS allotment totals.

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	136,682,685.38
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	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!

To perform the check:

1. 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).
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	

13700-Agriculture and Consumer Services - General Fund

Description	Authorized Budget	First Quarter				Second Quarter				Third Quarter	
	2022-2023	JULY	AUGUST	SEPTEMBER	Q1 TOTAL	OCTOBER	NOVEMBER	DECEMBER	Q2 TOTAL	JANUARY	FEBRUARY
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%	
Cumulative % Allotted					22.74%				45.16%		
									137,910,471		
									58,130,964		
									79,779,507		

14. Reversions – Year-End Only

With the implementation of NCFS, agencies and NCSSM are required to revert unexpended allotted funds ONLY at fiscal year-end, rather than at the end of each quarter. Therefore, allotted funds that have not been expended will remain with the agency and be available for use. When looking at year-end reports in NCFS, agencies should remember that cash balances may not reflect these unspent, allotted funds. In NCFS, an automated process will cause all year-end cash balances to revert for General Fund budget codes.

Responsibility for Allotment Check: At year-end, agencies and NCSSM enter reversions 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. Agencies and NCSSM should ensure year-end reversion entry is correct by comparing year-to-date allotment and year-to-date expenditures on the BD 702.

RMSIDU92 CERTIFIED ON 08/09/2017		STATE OF NORTH CAROLINA GENERAL LEDGER SYSTEM				PAGE: 3	
BD702-01		MONTHLY REPORT ON APPROPRIATIONS AND ALLOTMENTS				C-GL-BD702-REPORT-CV1-UNIV	
		FOR THE PERIOD ENDING JUNE 29, 2017				RUN DATE: 08/09/2017	
	BUDGET	UNALLOTTED	ALLOTTED	QUARTER TO DATE	YEAR TO DATE	UNEXPENDED	
EXPENDITURES	48,454,611.00	917,169.33-	49,371,780.33	12,829,076.33	48,072,278.96	382,332.04	
REVENUES	17,451,056.00	917,169.33-	18,368,225.33	3,193,225.33	17,068,723.96	382,332.04	
EXCESS OF EXPENDITURES							
OVER (UNDER) REVENUE PER BD701	31,003,555.00	.00	31,003,555.00	9,635,851.00	31,003,555.00	.00	
ANALYSIS OF CASH							
BEGINNING CASH IN BUDGET CODE				.00	.00		
ADD:							
ALLOTMENT/REVISIONS				9,635,851.00	31,003,555.00		
LESS:							
EXCESS PER BD701				9,635,851.00	31,003,555.00		
INCREASE/DECREASE IN ASSETS/LIABILITIES/EQUITY:							
NET ASSETS/LIABILITIES/EQUITY				.00	.00		
ENDING CASH IN BUDGET CODE				.00	.00		
UNEXPENDED APPROPRIATION							
QUARTERLY INFORMATION:							
	ALLOTMENT	CURRENT MONTH	QUARTER TO DATE	UNEXPENDED QTD	ENCUMBRANCES	UNENCUMBERED	
EXPENDITURES	12,829,077.00	5,139,022.35	12,829,076.33	.67	.00	.67	
RECEIPTS	3,193,226.00	48,761.62-	3,193,225.33	.67	.00	.67	

In this example, the non-cash reversion in NCFS was not completed. The result is an artificially high allotted total, giving the appearance that allotted expenditures exceeded the budget.

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.