



UNC Budget Revisions and Reports

First Friday Training Series
November 14, 2025

Integrity

Innovation

Teamwork

Excellence

Curiosity

Agenda

- **Type-14 Budget Revisions**
- **Navigating IBIS and NCFS**
- **Reports Deep Dive**
 - Foundational
 - Base Budget
 - Budget Set Up
 - Budget Execution
 - Allotments
 - Closeout
- **Resources**

Type-14 Budget Revisions



Budget Revision Types

	Revision Type		
	Type 11	Type 12	Type 14
Impacts	• Certified & Authorized	• Authorized Only	• Authorized Only
OSBM Approval	• Yes	• Yes	• No
Action	• Adjustments required by law or distributions from a reserve account	• Adjustments allowed by law but not delegated to universities	• Realignments other than transfers or reserves & budget receipts up to OSBM-delegated threshold.
Transfer Across Funds	• Yes	• Yes	• Yes
R/NR	• Both	• Both	• R - Realignments • NR – Receipts



Budget Revisions - Type 14 (Internal)

Revisions to Authorized Budget

G.S. 143C-6-4(g) and G.S. 116-30.2

- Budget revisions that agencies can approve internally are known as **Type 14** revisions.
- UNC Type 14 Authority based on **GS 116-30.2** and **State Budget Manual Section 3.6.6**.
 - Realignment within a budget code that do not impact 57xxxxxx (Reserve) or 58xxxxxx (Transfer) accounts (Recurring or Nonrecurring)
 - Position creation – All position actions not caused by a Type 11 or Type 12 revision (Recurring or Nonrecurring)
 - Budgeting receipts up to OSBM-delegated threshold (Nonrecurring only)



Type 14 Updated Guidance- Receipt Adjustments

Starting in FY26, OSBM increased the receipts threshold allowed on Type 14 revisions. The threshold is set **by budget code** based on the **BD 307 certified receipts budget** for that budget code:

- \$25K for budget codes with a certified receipts budget of less than \$100 million
- \$100K for budget codes with a certified receipts budget of equal to or greater than \$100 million

Resources:

- [OSBM Common Agency Requests](#)
- [Internal Budget Revision Receipt Adjustment Threshold](#)
- [State Budget Manual \(updated for FY 2026\)](#)
- [UNC Budget Revision Authority Guide](#)



Authorized Receipt Budget Limits

- G.S. 116-30.3A

§ 116-30.3A. Availability of excess receipts.

Notwithstanding the provisions of Chapter 143C of the General Statutes, receipts within The University of North Carolina realized in excess of budgeted levels shall be available, up to a maximum of ten percent (10%) above budgeted levels, for each Budget Code, in addition to appropriations to support the operations generating the receipts as approved by the Director of the Budget. (2006-203, s. 4; 2023-134, s. 4.10(d).)

- Calculated based on the **certified receipt budget**, for each budget code, cumulatively for the fiscal year
- The maximum allowable **authorized receipts** to budget on Type 12 or 14 is calculated as follows: 10% of certified receipts budget on the RK 325/BD 701 MINUS authorized receipts budgeted YTD on Type 12 and 14 revisions

Example:

Certified Receipts	Authorized Receipts	
\$1,000,000	\$1,075,000	
10% of Certified	Authorized Receipts Budgeted YTD	Receipt Authority Available to Budget
\$100,000	\$75,000	\$25,000

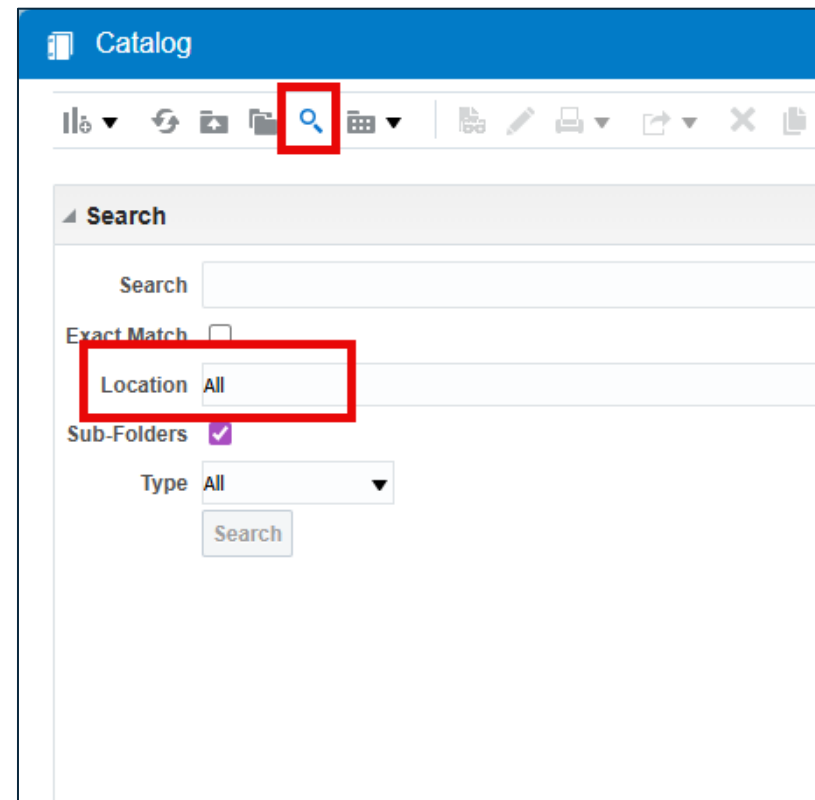
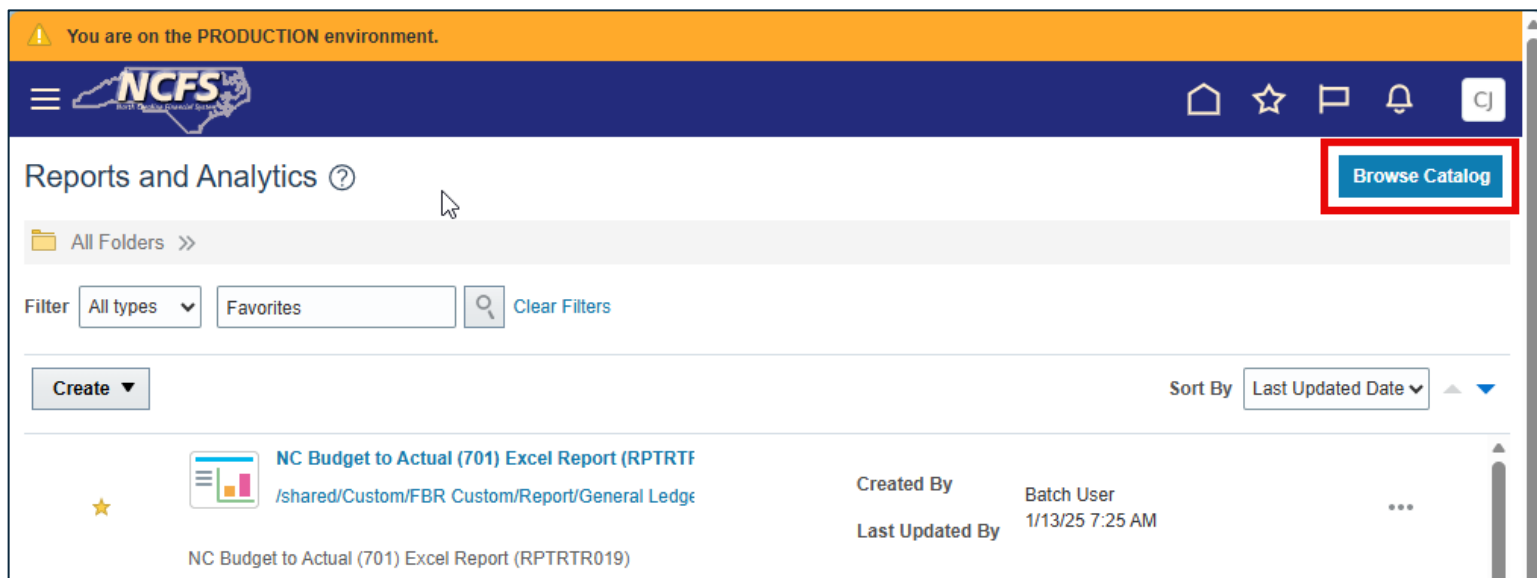


Navigating NCFS and IBIS



Navigating NCFS Reports – Searching

- You can search NCFS reports by name if you are looking for a specific report and don't recall the pathways to navigate directly to it





Navigating NCFS Reports – Favorites

- You can also “Favorite” NCFS reports that you use regularly
- These “Favorite Reports” will show on the Reports and Analytics page in NCFS

You are on the PRODUCTION environment.

NCFS

Reports and Analytics ? [Browse Catalog](#)

All Folders >>

Filter: All types Favorites Clear Filters

Create ▾ Sort By: Last Updated Date ▾

★	 NC Budget to Actual (701) Excel Report (RPTRTF /shared/Custom/FBR Custom/Report/General Ledger	Created By Batch User	Last Updated By 1/13/25 7:25 AM	...
NC Budget to Actual (701) Excel Report (RPTRTR019)				
★	 NC Chart of Accounts Combinations Report (RP /shared/Custom/FBR Custom/Report/General Ledger	Created By Batch User	Last Updated By 1/8/24 4:32 AM	...
NC Chart of Accounts Combinations Report (RPTRTR157)				

Properties more ▾

NC Budget to Actual (701) Excel Report (RPTRTR019)
NC Budget to Actual (701) Excel Report (RPTRTR019)
/Shared Folders/Custom/FBR Custom/Report/General Ledger
[Open](#) [More ▾](#)

- Edit
- Schedule
- History
- Jobs
- Delete
- Copy
- Rename
- Add to Favorites**
- Create Shortcut
- Archive
- Properties
- Permissions

Preview



Navigating NCFS Reports – Report Format

- To change the report format, select the icon for the current type and a drop down will let you select the different options for the report

The screenshot displays the 'NC Budget to Actual (701) Certified Report (RPTBE006)' interface. At the top, there is a navigation bar with links: Home, Catalog, Favorites, Dashboards, Create, and a partially visible 'O'. Below this, there are four filter dropdowns: 'Agency' (set to 'All'), 'Budget Code' (set to 'All'), 'Period' (set to 'Current Period'), and 'Report Mode' (set to 'All Sections'). An 'Apply' button is located to the right of the 'Report Mode' dropdown. Below the filters, the main report area is titled 'NC Budget to Actual (701)'. On the right side of this area, there is a toolbar with icons for refresh, list view, print, settings, and help. The print icon is active, and a dropdown menu is open, showing four options: 'HTML' (with a document icon), 'PDF' (with a document icon), 'Excel (*.xlsx)' (with an Excel icon), and 'CSV' (with a document icon). This dropdown menu is highlighted with a red rectangle.



Navigating NCFS Reports – Schedule Reports

NC Budget to Actual (701) Excel Report (RPTRTR019) Home Catalog Favorites Dashboards Create Open

Agency	0300-OFFICE OF THE GOVE	Budget Code	13005-OFF OF STATE BUDG	Budget Fund	All	Account	All
Agency Management Unit	All	Agency Program	All	Funding Source	All	Project	All
Inter Fund	All	Future 1	All	Future 2	All	Future 3	All

Period: Current Period Apply

NC Budget to Actual (70...

Export
Send
Schedule
Jobs
Job History
Republish from History
Share Report Link
Online Diagnostics

Overview

General Created by 02171735
Report Name /Custom/FBR Custom/Report/General Ledger/NC Budget to Actual (701) Excel Report (RPTRTR019)/NC Budget to Actual (701) Excel Report (RPTRTR019).xdo
Schedule Start on Nov 14, 2025 8:00:00 AM Recur Daily

Outputs Output1
Destination
Notification

Return Submit ?

General Output **Schedule** Notification

Define Schedule Time

Frequency **Daily**

Every **1** day(s)

Start Nov 14, 2025 8:00:00 AM (UTC-05:00) New York - Eastern Time (ET)

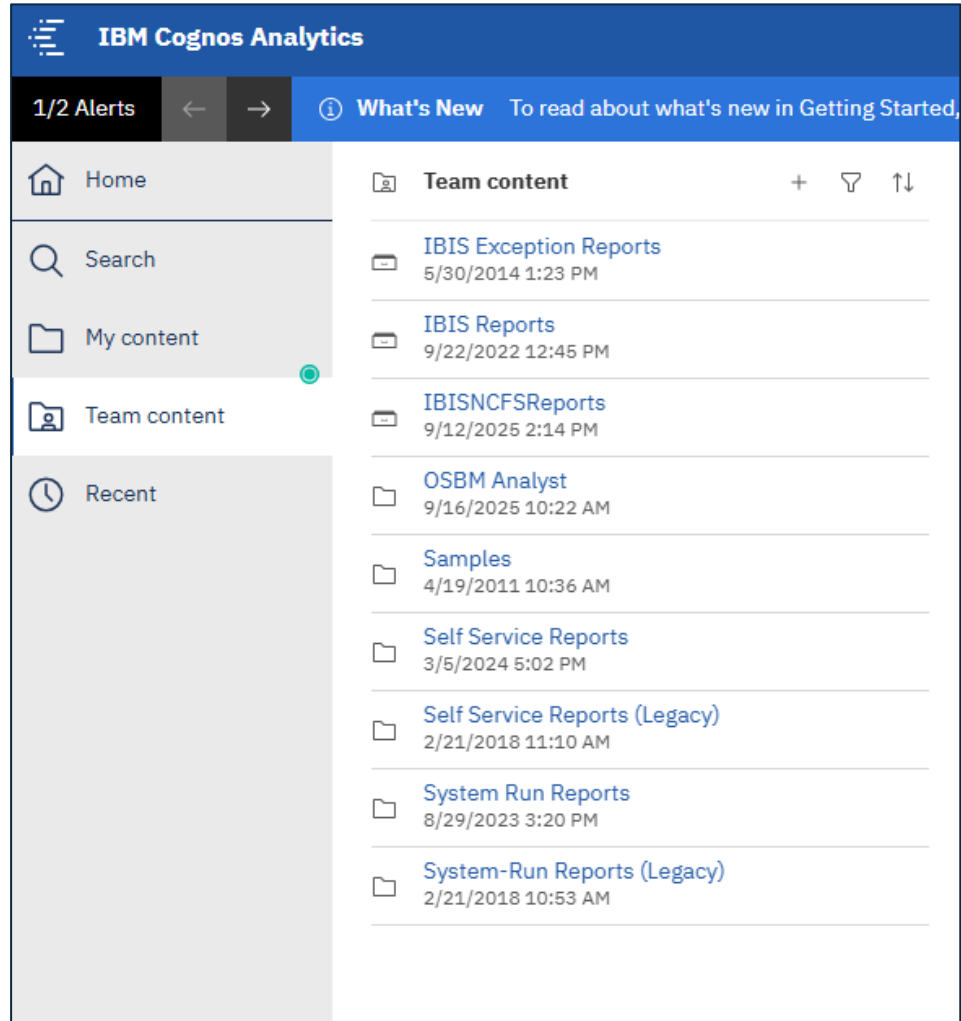
End Nov 14, 2026 8:00:00 AM (UTC-05:00) New York - Eastern Time (ET)

Define Schedule Trigger

☐ Use Trigger



IBIS Reports –Self Service v System Run; Legacy v Non-Legacy



- Self Service: report parameters must be populated
- System Run: default report parameters run overnight
- Legacy: Information as it relates to NCAS
- Non-Legacy: Information as it relates to NCFS



IBIS Reports - Searching

IBM Cognos Analytics

1/2 Alerts ← → ⓘ What's New To read about what's new in Getting Started, click M

Home Search My content Team content Recent

Search

RK 15

50 Results

- RK 15 Multi Purpose Report
Team content > Self Service Re ... Execution Reports
- RK 15 Multi Purpose Report
Team content > Self Service Re ... Execution Reports
- RK 326 Deviation Report
Team content > OSBM A ... RK 326 Deviation Report
- RK 349 Over-Expenditure Report
Team content > System- ... Over-Expenditure Report
- RK 326 Deviation Report
Team content > OSBM Analyst > Hold/Archive
- RK 349 Over-Expenditure Report
Team content > System-Run R ... Execution Reports

IBM Cognos Analytics

1/2 Alerts ← → ⓘ What's New To read about what's new in Getting Started, click More Info.

Home Search My content Team content Recent

Search

RK 15

50 Results

- RK 15 Multi Purpose Report
Team content > Self Service Re ... Execution Reports
- RK 15 Multi Purpose Report
Team content > Self Service Re ... Execution Reports
- RK 326 Deviation Report
Team content > OSBM A ... RK 326 Deviation Report
- RK 349 Over-Expenditure Report
Team content > System- ... Over-Expenditure Report
- RK 326 Deviation Report
Team content > OSBM Analyst > Hold/Archive
- RK 349 Over-Expenditure Report
Team content > System-Run R ... Execution Reports
- RK 402 Capital Report
Team content > OSBM Analyst ... Execution Reports

Last modified
10/27/2025, 11:12 AM

Run as
Edit report
Create report view
View versions
Share
Copy
Create shortcut
Properties



IBIS Reports – Select Report Format

➤ IBIS Reports

The screenshot shows the IBM Cognos Analytics interface. The left sidebar contains navigation options: Home, Search, My content, Team content, and Recent. The main area displays a list of reports under the heading "Budget ... Reports". The reports listed are:

- Allotment Tracker – BETA (7/11/2024 2:58 PM)
- BD 606 Budget Revision Report (10/20/2025 4:13 PM)
- RK 15 Multi Purpose Report (10/20/2025 3:14 PM)
- RK 312 Budget Revision Count Report (10/1/2025 3:27 PM)
- RK 314 Budget Revisions List Report (9/24/2025 2:32 PM)
- RK 315 Repeat Bu ... Revision List Report (9/24/2025 11:35 AM)
- RK 316 Count of Exter ... Year and Quarter (10/7/2025 3:07 PM)
- RK 317 Journal Entry Report (10/7/2025 3:07 PM)
- RK 318 Budget Revisions Re ... List Report (9/25/2025 8:16 AM)
- RK 323 Change in Budgeted Receipts

A context menu is open over the "RK 15 Multi Purpose Report", showing the following options:

- Run as
- Edit report
- Create report view
- View versions
- Share
- Copy
- Create shortcut
- Properties

Run as

Run in background ☐

☐ Excel

☐ Excel Data

☒ PDF

☐ HTML

☐ CSV

☐ XML

☒ Prompt me



RK 15 Multi Purpose Report

What's New To read about what's new in Reporting, click More Info.

Draw [Icons] | 1 of 10 | [Icons]

RK15 – Budget Revision Multipurpose List Report Revisions at Budget Code Level

					2025-26				2026-27				
Revision #	Status	Approval Dt	Actual Dt	Requirements	Receipts	Appropriation	Positions	Requirements	Receipts	Appropriation	Positions	Budget Revision Title	
	Approved			\$12,785,589	\$1,106,402	\$11,679,187	75.000	\$12,785,589	\$1,106,402	\$11,679,187	75.000	Original Appropriation Bill	
12-0001	Approved	09/19/2025	09/19/2025	\$0	\$0	\$0	0.000	\$0	\$0	\$0	0.000	RR Realign Salary reserve in 1	
12-0003	Approved	09/19/2025	09/19/2025	\$101,567	\$101,567	\$0	0.000	\$101,567	\$101,567	\$0	0.000	RR Budget Receipt support Posi	
12-0002	Approved	09/19/2025	09/19/2025	\$140,713	\$140,713	\$0	1.000	\$140,713	\$140,713	\$0	1.000	RR Change the funding Source f	
12-0009	Approved	09/30/2025	10/01/2025	\$0	\$0	\$0	0.000	\$0	\$0	\$0	0.000	Realign Salary Reserve in 1300	
11-0006	Approved	09/30/2025	10/06/2025	\$4,131	\$4,131	\$0	0.000	\$4,131	\$4,131	\$0	0.000	Budget Health Ins Increase Rec	
12-0007	Approved	09/30/2025	09/30/2025	\$252,530	\$252,530	\$0	2.000	\$252,530	\$252,530	\$0	2.000	Set up time limited Auditors P	
12-0010	Approved	09/30/2025	10/14/2025	(\$88,344)	(\$88,344)	\$0	(1.000)	(\$88,344)	(\$88,344)	\$0	(1.000)	Correct the salary control in	
11-0005	Approved	09/30/2025	10/07/2025	\$0	\$0	\$0	0.000	\$0	\$0	\$0	0.000	Budget Medical Insurance Incre	
11-0004	Approved	09/30/2025	10/07/2025	\$0	\$0	\$0	0.000	\$0	\$0	\$0	0.000	Budget Retirement Increase OSB	

Foundational Reports

➤ BD 307 Original Report

- IBIS Location: Team Content>Self Service Reports>Certification Reports>BD 307 Original Report

➤ RK 325 Certified and Authorized Budget Report

- IBIS Location: Team Content>Self Service Reports>Budget Execution Reports>RK 325 Certified and Authorized Budget Report

➤ BD701 NC Budget to Actual (701) Certified Report (RPTBE006)

- NCFS Location: Tools>Reports and Analytics>shared/Custom/FBR Custom/Report/Budget/NC Budget to Actual (701) Certified Report (RPTBE006)

➤ BD701 NC Budget to Actual (701) Detailed Report (RPTRTR152)

- NCFS Location: Tools>Reports and Analytics>shared/Custom/FBR Custom/Report/Budget/NC Budget to Actual (701) Detailed Report (RPTRTR152)

➤ BD701 NC Budget to Actual (701) Excel Report (RPTRTR019)

- NCFS Location: Tools>Reports and Analytics>shared/Custom/FBR Custom/Report/Budget/NC Budget to Actual (701) Excel Report (RPTRTR019)



Foundational Reports

➤ BD307 – Certified Budget Report

- Static report – once the budget is certified, this report will not change
- Signed BD 307 Reports can be found on OSBM's [website](#) following certification

Two versions:

- BD 307 Original or Revised Report
- BD 307 – All Segments

Original vs. Revised BD 307 Report

- Original reflects the budget as approved by the General Assembly in the first year of the biennium (even years)
- Revised reflects the budget as amended by the General Assembly in the second year of the biennium (odd years)



Foundational Reports

➤ BD 307 Original Report

- IBIS Location: Team Content>Self Service Reports>Certification Reports>BD 307 Original Report

Certified Budget - Original (BD307)

Choose Report

- * ☒ All Parts
- ☐ Cover Page
- ☐ Summary by Fund
- ☐ Summary by Account
- ☐ Detail by Fund

Biennium

* 2025-27 ▼

Budgetary Reporting Unit

- * 010-General Assembly
- 020-Administrative Office of the Courts
- 022-Indigent Defense Services
- 030-Office of the Governor
- 031-Office of State Budget and Management
- 040-Office of the Lieutenant Governor
- 050-Department of Secretary of State
- 060-Office of the State Auditor
- 070-Department of State Treasurer

[Select all](#) [Deselect all](#)

[Click Here For Budget Codes](#)

Budget Code

- * 13005-13005-OSBM - General
- 13006-13006-OSBM - Surveying and Mapping
- 13085-13085-OSBM - Reserve for General A
- 23005-23005-OSBM - Fines and Penalties
- 23006-23006-OSBM - Surveying and Mapping
- 23009-23009-OSBM - Disaster Relief Reser
- 23013-23013-COVID-19 Recovery Act
- 23014-23014-OSBM GF - Special Revenue
- 23017-23017-OSBM-IT PROJECTS

[Select all](#) [Deselect all](#)

Status

* Approved ▼

Status Options:

Draft: Forms not submitted to OSBM

OSBM: Forms submitted to OSBM

Approved: All forms approved by OSBM



Foundational Reports

➤ RK325 – Certified and Authorized Budget Report

- Reports current certified and authorized budget, as amended throughout the year via budget revisions
- Used to reconcile Banner/NCFS to IBIS budget
- Updates every hour

Certified And Authorized Budget Report (RK 325)

Report Type

* ☒ ALL
○ Summary By Fund (Dollars)
○ Summary By Account (Dollars)
○ Detail By Account (Dollars)
○ Summary By Fund (FTE)
○ Summary by Account (FTE)
○ Detail By Account (FTE)

Budgetary Reporting Unit

* 031-Office of State Budget and Managemen

Biennium

* 2025-27

Approval Date

* Sep 30, 2025

Budget Code

* 13005-OSBM - General
13006-OSBM - Surveying and Mapping - Ge
13085-OSBM - Reserve for General Assemb
23005-OSBM - Fines and Penalties

IBIS Location: Team Content>Self Service Reports>Budget Execution Reports>RK 325 Certified and Authorized Budget Report



Foundational Reports

➤ BD701 NC Budget to Actual (701) Certified Report (RPTBE006)

- NCFS Location: Tools>Reports and Analytics>shared/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)

10/21/2025 10:55:16 AM

Parameters

Agency	Budget Code	Period	Report Mode
0300-OFFICE OF THE GOVERNOR	All	Sep-25	All Sections

0300-OFFICE OF THE GOVERNOR	Certified Date
13005-OFF OF STATE BUDGET AND MANAGE	10/15/2025

*** Budget Code Recap ***

Account	Description	Budgeted		Actual		Unexpended/Unrealized		Encumbrances		Rate
		Certified	Authorized	Current-Month	Year-To-Date	Certified	Authorized	Obligations	Unpaid Invoices + Inventory Receipts	
	Expenditures	12,794,000.00	13,189,076.00	978,573.59	3,244,104.79	9,549,895.21	9,944,971.21	0.00	100,851.00	1.01
	Revenues	1,114,813.00	1,509,889.00	206,840.51	477,902.92	636,910.08	1,031,986.08	0.00	0.00	1.27
	Appropriations	11,679,187.00	11,679,187.00	771,733.08	2,766,201.87	8,912,985.13	8,912,985.13	0.00	100,851.00	0.98
Cash Analysis										
	Beginning Balance				0.00					
	+ Allotments				2,909,435.00					
	+ Cash Receipts				477,902.92					
	- Cash Disbursements				3,244,104.79					
	+ Assets				0.00					
	+ Liability				0.00					
	+ Equity				0.00					
	= Ending Balance				143,233.13					
Additional Assets										
	Total Availability				143,233.13					



RK325-Budget Approved as of 09/30/2025 Summary by Fund Biennium 2025-27

13005-State Budget and Management - General Fund

Budget Fund	Budget Fund Title	2025-26 Certified	2025-26 Authorized	2026-27 Certified	2026-27 Authorized
Requirements					
100276	GOV 1310 OFFICE OF STATE BUDGET BC 13005	\$12,794,000	\$13,189,076	\$12,794,000	\$13,189,076
Requirements		\$12,794,000	\$13,189,076	\$12,794,000	\$13,189,076
Receipts					
100276	GOV 1310 OFFICE OF STATE BUDGET BC 13005	\$1,114,813	\$1,509,889	\$1,114,813	\$1,509,889
Receipts		\$1,114,813	\$1,509,889	\$1,114,813	\$1,509,889
Net Appropriation		\$11,679,187	\$11,679,187	\$11,679,187	\$11,679,187



Foundational Reports

➤ BD701 NC Budget to Actual (701) Excel Report (RPTRTR019)

- NCFS Location: Tools>Reports and Analytics>shared/Custom/FBR Custom/Report/Budget/NC Budget to Actual (701) Excel Report (RPTRTR019)

		North Carolina Financial System Office of State Controller NC Budget to Actual (701) Excel Report (RPT-RTR-019) 10/21/2025 11:45:13 AM																															
Parameters																																	
Agency	000-OFFICE OF THE GOVERNOR			Funding Source	ALL																												
Budget Code	ALL			Project	ALL																												
Budget Fund	ALL			Inter Fund	ALL																												
Account	ALL			Fund 1	ALL																												
Agency Management Unit	ALL			Fund 2	ALL																												
Agency Program	ALL			Fund 3	ALL																												
Period	Sep-25																																
Period	Fiscal Year	Agency	Agency Description	Budget Code	Budget Code Description	Budget Fund	Budget Fund Description	Account Type	Account	Account Description	AMU	AMU Description	Agency Program	Agency Program Description	Funding Source	Funding Source Description	Project	Project Description	Inter Fund	Inter Fund Description	Fund 1	Fund 2	Fund 3	YTD Certified Budget	YTD Authorized Budget	Current Period Actuals	QTD Actuals	YTD Actuals	Certified Balance	Authorized Balance	LTD Commitments	LTD Obligations	LTD Unpaid Invoices + Inventory Receipts
3	2026	0000	OFFICE OF THE GOVERNOR	13000	OSBM-GOV' OFFICE-GENERAL	100201	GOV' 1110 ADMINISTRATION BC 13000	REVENUE	43400013	NC BUSINESS COUNCIL/TEE	0000000	DEFAULT AMU	0000000	DEFAULT AGENCY PROGRAM	0000	UNDESIGNATED	0000000000	DEFAULT PROJECT	000000	DEFAULT BUDGET FUND	0000	000000	00000	127,556.00	127,556.00	14,646.63	38,118.51	38,118.51	89,437.49	89,437.49	0.00	0.00	0.00
3	2026	0000	OFFICE OF THE GOVERNOR	13000	OSBM-GOV' OFFICE-GENERAL	100201	GOV' 1110 ADMINISTRATION BC 13000	REVENUE	44020000	SALE OF SURPLUS PROPERTY	0000000	DEFAULT AMU	0000000	DEFAULT AGENCY PROGRAM	0000	UNDESIGNATED	0000000000	DEFAULT PROJECT	000000	DEFAULT BUDGET FUND	0000	000000	00000	0.00	0.00	72.00	134.10	134.10	(134.10)	(134.10)	0.00	0.00	0.00
3	2026	0000	OFFICE OF THE	13000	OSBM-GOV' OFFICE-	100201	GOV' 1110	EXPENDITURES	51110000	EPA-REG SALARIES	0000000	DEFAULT AMU	0000000	DEFAULT AGENCY	1000	APPROPRIATIONS	0000000000	DEFAULT PROJECT	000000	DEFAULT BUDGET FUND	0000	000000	00000	3,459,912.00	3,479,912.00	262,792.87	788,438.49	788,438.49	2,662,473.51	2,687,473.51	0.00	0.00	0.00

Base Budget Reports

➤ WSI Reports

- IBIS Location: Team Content>Self Service Reports>Budget Development Reports>Worksheet I Reports>Worksheet I Report
- IBIS Location: Team Content>Self Service Reports>Budget Development Reports>Worksheet I Reports>Worksheet I Report-All Segments-Raw Data



Base Budget

- Worksheet I Report (aka Base Budget Document)– Provides expenditures, revenue, and position counts by account by budget fund.
 - Published with Governor's Recommended Budget on [OSBM's website](#)

- Worksheet I Report – All Segments – Raw Data
 - Provides Worksheet I data at a detail chart of account level.
 - This allows universities to review the budget as it will ultimately be transferred to NCFS.
 - This report is available in Excel.



Worksheet I Report



Recommended Base Budget (Worksheet I) Summary By Account Biennium : 2025-27 Status : Approved

030-Governor's Office - General Fund

13000-Governor's Office - General Fund

Requirements

PERSONAL SERVICES

Account Code	Account Title	Fund Source	Inter Fund	Actual 2023-24	Certified 2024-25	Authorized 2024-25	Incr/Decr 2025-26	Total 2025-26	Incr/Decr 2026-27	Total 2026-27
51110000	EPA-REG SALARIES	1XXX		\$3,642,415	\$3,825,677	\$3,825,677	\$0	\$3,825,677	\$0	\$3,825,677
51110000	EPA-REG SALARIES	2XXX		\$722,829	\$726,794	\$757,181	\$0	\$757,181	\$0	\$757,181
51140000	SEC/COUNCIL OF ST SAL	1XXX		\$198,120	\$208,026	\$208,026	\$0	\$208,026	\$0	\$208,026
51460000	EPA&SPA-LONGVTY PAY	1XXX		\$63,162	\$67,288	\$67,288	\$0	\$67,288	\$0	\$67,288
51460000	EPA&SPA-LONGVTY PAY	2XXX		\$6,004	\$4,912	\$8,562	\$0	\$8,562	\$0	\$8,562
51510000	SOCIAL SEC CONTRIB	1XXX		\$285,280	\$329,783	\$329,783	\$0	\$329,783	\$0	\$329,783
51510000	SOCIAL SEC CONTRIB	2XXX		\$52,475	\$52,454	\$58,580	\$0	\$58,580	\$0	\$58,580

Budget Set Up /Repeat Revisions Reports

- RK 340 Budget Revision Report Raw File
- RK 323 Change in Budgeted Receipts
- RK 317 Journal Entry Report
- RK 314 Budget Revisions List Report
- RK 315 Repeat Revision Report List

IBIS Location: Team Content > Self-Service Reports > Budget Execution Reports > RK 314 Budget Revisions List Report



RK 340 – Budget Revision Report Raw File

- The RK 340 can give you an Excel file with all the budgetary information from approved revisions for a selected biennium

BIENNIUM_TITLE	BUDGET_CODE	BUDGET_FUND	ACCOUNT_CATEGORY	ACCOUNT_CODE	ACCOUNT_TITLE	FUNDING_SOURCE_CODE	AMU_CODE	NCFS_PROGRAM_CODE	PROJECT_CODE	INTER_FUND_CODE	REVISION_NUMBER	REVISION_TYPE
2025-27	13005	100276	E	51560000	MED INS CONTRIB	2000	00000000	00000000	0000000000	0000000	11-0006	11
2025-27	13005	100276	R	58300026	REIMB-DEPT OF TRANSPORTATION	0000	00000000	00000000	0000000000	0000000	11-0006	11
2025-27	13005	100276	R	58300219	REIMB- OSBM	0000	00000000	00000000	0000000000	0000000	11-0006	11
2025-27	13005	100276	E	51560000	MED INS CONTRIB	1000	00000000	00000000	0000000000	0000000	11-0005	11
2025-27	13005	100276	E	57208000	RES-STATE HEALTH PLAN	0000	00000000	00000000	0000000000	0000000	11-0005	11
2025-27	13005	100276	E	51520000	REG RETIRE CONTRIB	1000	00000000	00000000	0000000000	0000000	11-0004	11
2025-27	13005	100276	E	57206000	RES-ST RETIREMENT SYS CON	0000	00000000	00000000	0000000000	0000000	11-0004	11
2025-27	13005	100276	E	51520000	REG RETIRE CONTRIB	2000	00000000	00000000	0000000000	0000000	11-0008	11
2025-27	13005	100276	R	58300026	REIMB-DEPT OF TRANSPORTATION	0000	00000000	00000000	0000000000	0000000	11-0008	11
2025-27	13005	100276	R	58300219	REIMB- OSBM	0000	00000000	00000000	0000000000	0000000	11-0008	11

REFERENCE_TITLE	REPORTING_STATUS	APPROVAL_DATE	EFFECTIVE_DATE	UPDATED_DATE	RECURRENCE_TYPE	MONTH	Quarter	CERTIFIED_REQUIREMENT_AMT_YR1	CERTIFIED_RECEIPT_AMT_YR1	CERTIFIED_REQUIREMENT_FTE_YR1
Budget Health Ins Increase Receipt Positions FY2	Approved	09/30/2025	07/01/2025	10/06/2025	R	9	QTR1	4,131	0	0
Budget Health Ins Increase Receipt Positions FY2	Approved	09/30/2025	07/01/2025	10/06/2025	R	9	QTR1	0	405	0
Budget Health Ins Increase Receipt Positions FY2	Approved	09/30/2025	07/01/2025	10/06/2025	R	9	QTR1	0	3,726	0
Budget Medical Insurance Increase - OSBM FY2026	Approved	09/30/2025	07/01/2025	10/07/2025	R	9	QTR1	27,054	0	0
Budget Medical Insurance Increase - OSBM FY2026	Approved	09/30/2025	07/01/2025	10/07/2025	R	9	QTR1	-27,054	0	0
Budget Retirement Increase OSBM Appropriations FY2	Approved	09/30/2025	07/01/2025	10/07/2025	R	9	QTR1	43,410	0	0
Budget Retirement Increase OSBM Appropriations FY2	Approved	09/30/2025	07/01/2025	10/07/2025	R	9	QTR1	-43,410	0	0
Budget Retirement Receipt Positions 100276	Approved	09/30/2025	07/01/2025	10/06/2025	R	9	QTR1	4,280	0	0

IBIS Location: Team Content > Self-Service Reports > Budget Execution Reports



RK 323 – Change in Budgeted Receipts

RK 323-Change in Budgeted Receipts Biennium: 2025-27						
Revision #	Approval Date	Description	2025-26 Change	2025-26 Balance	2026-27 Change	2026-27 Balance
		BD307 Amounts		\$4,009,217		\$4,009,217
11-0001	09/10/2025	Management Flex Carryforward FY25 to FY26	\$1,404,000	\$5,413,217 \$5,413,217	\$0	\$4,009,217 \$4,009,217

IBIS Location: Team Content > Self-Service Reports > Budget Execution Reports



RK 317 – Journal Entry Report

- Use the **RK 317 - JE/BC Balances Option** to see if a Journal Entry has been approved and to check total appropriation changes

Journal Entry/Budget Codes and Fund Code Balances

Report Type
* ☒ JE/BC Balances
☐ Change in Fund Code Balances

Biennium
* 2025-27

Volume
* 1-Education

Journal Entries and Budget Code Balances
Biennium 2025-27

U10-University of North Carolina
16011-UNC Board of Governors - Institutional Programs

Journal Entry #	Revision #	Approved Date	Transfer To/From	Description	2025-26 Change	2025-26 Authorized Balance Certified Balance	2026-2027 Change	2026-2027 Authorized Balance Certified Balance
G-0671	11-0049	10/24/2025	16088	FY26 Enrollment Change Budget ADJ	(\$1,282,173)	\$107,638,681	(\$1,282,173)	\$113,685,490
						\$107,638,681		\$113,685,490
G-0671	11-0049	10/24/2025	16090	FY26 Enrollment Change Budget ADJ	(\$2,420,503)	\$105,218,178	(\$2,420,503)	\$111,264,987
						\$105,218,178		\$111,264,987
G-0671	11-0049	10/24/2025	16092	FY26 Enrollment Change Budget ADJ	(\$474,313)	\$104,743,865	(\$474,313)	\$110,790,674
						\$104,743,865		\$110,790,674
G-0671	11-0049	10/24/2025	16094	FY26 Enrollment Change Budget ADJ	(\$47,702)	\$104,696,163	(\$47,702)	\$110,742,972
						\$104,696,163		\$110,742,972



RK 314 Budget Revisions List Report

RK314-Budget Revisions List Report

Biennium	Budget Reporting Unit	Budget Codes
* 2025-27 ▼	* 031-Office of State Budget and Management ▼	* 13005-OSBM - General 13006-OSBM - Surveying and M 13085-OSBM - Reserve for Gen 23005-OSBM - Fines and Penal 23006-OSBM - Surveying and M 23009-OSBM - Disaster Relief F 23013-COVID-19 Recovery Act 23014-OSBM GF - Special Rev 23017-OSBM-IT PROJECTS ▼ Select all Deselect all

IBIS Location: Team Content > Self-Service Reports > Budget Execution Reports



RK 314: Budget Revisions List Report



RK314-Budget Revisions List Report Revisions at Budget Code Level

13005.State Budget and Management - General Fund

Revision #	Status	Recurring	Is In Base Budget	Requirements	2025-26			Requirements	2026-27			Budget Revision Title
					Receipts	Appropriation	Positions		Receipts	Appropriation	Positions	
	Approved		No	\$12,785,589	\$1,106,402	\$11,679,187	75.000	\$12,785,589	\$1,106,402	\$11,679,187	75.000	Original Appropriation Bill
11-0004	Approved	R	No	\$0	\$0	\$0	0.000	\$0	\$0	\$0	0.000	Budget Retirement Increase OSB
11-0005	Approved	R	No	\$0	\$0	\$0	0.000	\$0	\$0	\$0	0.000	Budget Medical Insurance Incre
11-0006	Approved	R	No	\$4,131	\$4,131	\$0	0.000	\$4,131	\$4,131	\$0	0.000	Budget Health Ins Increase Rec
11-0008	Approved	R	No	\$4,280	\$4,280	\$0	0.000	\$4,280	\$4,280	\$0	0.000	Budget Retirement Receipt Posi
12-0001	Approved	R	No	\$0	\$0	\$0	0.000	\$0	\$0	\$0	0.000	RR Realign Salary reserve in 1
12-0002	Approved	R	No	\$140,713	\$140,713	\$0	1.000	\$140,713	\$140,713	\$0	1.000	RR Change the funding Source f
12-0003	Approved	R	No	\$101,567	\$101,567	\$0	0.000	\$101,567	\$101,567	\$0	0.000	RR Budget Receipt support Posi
12-0007	Approved	R	No	\$252,530	\$252,530	\$0	2.000	\$252,530	\$252,530	\$0	2.000	Set up time limited Auditors P



RK 315: Repeat Budget Revision List Report

- Populated each year after repeat revisions from previous year have been loaded into IBIS

RK 315 Repeat Budget Revision List Report Biennium 2025-27						
Biennium	BRU Code	BRU Title	Budget Code	Revision Current Yr	Status	Revision Previous Yr
2025-27	U10	University of North Carolina	16010	11-0026	Approved	11-0154
2025-27	U10	University of North Carolina	16010	12-0027	Approved	12-0168
2025-27	U10	University of North Carolina	16010	12-0028	Approved	12-0167
2025-27	U10	University of North Carolina	16010	12-0029	Approved	12-0164
2025-27	U10	University of North Carolina	16011	11-0075	Approved	11-0510
2025-27	U10	University of North Carolina	16011	11-0076	Approved	11-0480

IBIS Location: Team Content > Self-Service Reports > Budget Execution Reports

Budget Execution Reports

- NC Agency Chart of Account Values Report (RPTRTR135)
 - NCFS Location: Tools/Reports and Analytics/Browse Catalog/Shared Folders/Custom/FBR Custom/Report/General Ledger
- BD 606 Budget Revision Report
 - IBIS Location: Team Content > Self-Service Reports > Budget Execution Reports > BD 606 Budget Revision Report
- NC IBIS Budget Interface Reconciliation Report (RPTBE013)
 - NCFS Location: Tools/Reports and Analytics/Browse Catalog/Shared Folders/Custom/FBR Custom/Report/Budget
- RK 15 Multi Purpose Report
 - IBIS Location: Team Content > Self-Service Reports > Budget Execution Reports > RK 15 Multi Purpose Report



Budget Execution Report: NC Agency Chart of Account Values

- NC Agency Chart of Account Values Report (RPTRTR135)
 - NCFS Location: Tools/Reports and Analytics/Browse Catalog/Shared Folders/Custom/FBR Custom/Report/General Ledger

NC Agency Chart of Account Values Report (RPTRTR...

Home Catalog Favorites Dashboards Create Open

CoA Structure NC CASH
Agency 0300-OFFICE OF THE GOVE
Segments All
Fiscal Year 2026
Enable Flag Yes Apply

NC Agency Chart of Acco...

Refresh List View Export Settings Help



		North Carolina Financial System Office of State Controller NC Agency Chart of Account Values Report (RPT-RTR-135) 10/14/2025 11:30:44 AM																							
Parameters																									
CoA Structure	NC CASH																								
Agency	0300-OFFICE OF THE GOVERNOR																								
Segments	All																								
Fiscal Year	2026																								
Enable Flag	Yes																								
		Agency Mgmt Unit NC CASH																							
Level 9	Level 8	Level 7	Level 6	Level 5	Level 4	Level 3	Level 2	Level 1	Child	Description	Enabled Flag	Start Date	End Date	Sort Order	Summary	Allow Posting	Allow Budgeting								
					9999999					AGENCY MANAGEMENT UNIT	Y				Y	N	N								
					9999999	9999998				AGENCY MANAGEMENT UNIT SPECIFIC	Y				Y	N	N								
					9999999	9999998			0000000	DEFAULT AMU	Y				N	Y	Y								
					9999999	9999998	0399999			OFFICE OF THE GOVERNOR AMU	Y				Y	N	N								
					9999999	9999998	0399999		0300001	CAPE FEAR HFH PHASE I	Y				N	Y	Y								
					9999999	9999998	0399999		0300002	CAPE FEAR HFH PHASE II	Y				N	Y	Y								
					9999999	9999998	0399999		0300003	SCOTLAND HFH	Y				N	Y	Y								
					9999999	9999998	0399999		0300004	CRAVEN HFH	Y				N	Y	Y								
					9999999	9999998	0399999		0300005	SCOTLAND COUNTY ST RENTAL SERVICES	Y				N	Y	Y								
					9999999	9999998	0399999		0300006	FAYETTEVILLE HFH	Y				N	Y	Y								
					9999999	9999998	0399999		0300007	RELOCATION ASSISTANCE TO RENTERS	Y				N	Y	Y								
					9999999	9999998	0399999		0300008	RENTAL HOUSING ASSISTANCE	Y				N	Y	Y								
					9999999	9999998	0399999		0300009	INFRASTRUCTURE GRANTS-LOCAL GOVTS	Y				N	Y	Y								
					9999999	9999998	0399999		0300010	ONSLow COUNTY CPN GRANT	Y				N	Y	Y								
					9999999	9999998	0399999		0300011	LAND ACQUISITION CAPACITY BUILDING	Y				N	Y	Y								
					9999999	9999998	0399999		0300012	HOUSING COUNSELORS	Y				N	Y	Y								
					9999999	9999998	0399999		0300013	HOUSING RECOVERY COUNCIL	Y				N	Y	Y								
					9999999	9999998	0399999		0300014	LOANS TO SMALL/MID BUSINESSES	Y				N	Y	Y								
					9999999	9999998	0399999		0300015	INTEREST BUY-DOWNS	Y				N	Y									



Budget Execution Report: BD 606 Report

➤ BD 606 Budget Revision Report

- IBIS Location: Team Content > Self-Service Reports > Budget Execution Reports > BD 606 Budget Revision Report

Budget Revision Report

Biennium
* 2025-27

Budget Reporting Unit
* 031-Office of State Budget and Management

Budget Code
* 13005-OSBM - General

Reference Number

Keywords:
Type one or more keywords separated by spaces.
budget Search

Options
☐ Starts with any of these keywords
☐ Starts with the first keyword and contains all of the remaining keywords
☒ Contains any of these keywords
☐ Contains all of these keywords
☒ Case insensitive

Results:
11-0004 - Budget Retirement Incr
11-0005 - Budget Medical Insuran
11-0006 - Budget Health Ins Incre
11-0008 - Budget Retirement Rec
11-0011 - Budget Request for Hea
11-0012 - Budget Retirement Incr
12-0003 - RR Budget Receipt supp
14-0017 - Realign Budget to Cove

Insert
Remove

Choice:
12-0003 - RR Budget Receipt support

[Select all](#) [Deselect all](#)
[Select all](#) [Deselect all](#)



Budget Execution Report: BD 606 Report

➤ BD 606 Budget Revision Report

Office of State Budget and Management
Budget Revision for 2025-27

Budget Reporting Unit: 031-Office of State Budget and Management
Budget Code: 13005-OSBM - General
Reference No: 12-0003
Reference Title: RR Budget Receipt support Position Scientist Data

Effective Date: 07/01/2025
Submitted Date: 09/19/2025
Approval Date: 09/19/2025
Status: Approved
Recurrence Type: Recurring

10/14/202511:24:00 AM
Page 1 of 2

Office of State Budget and Management
Budget Revision for 2025-27

Budget Reporting Unit: 031-Office of State Budget and Management
Budget Code: 13005-OSBM - General
Reference No: 12-0003
Reference Title: RR Budget Receipt support Position Scientist Data

Effective Date: 07/01/2025
Submitted Date: 09/19/2025
Approval Date: 09/19/2025
Status: Approved
Recurrence Type: Recurring

Statutory: No
Carry Forward: No
Over-realized Dept Receipts: No
Realignment: NoSpecial Provision: No
New Grant: No
Program Restructure: NoLapsed Salary: No
Change to Existing Grant: No
One-Time Salary change: No
Other: YesJustification:
Per G.S. 143B-10(c) Authorizing the reorganization and changes within the organization, the revision is split funding Position 65019700. The position is split funded between appropriation and receipts that will come from UNC and other institution to fund the Data Scientist work in the Office of state Budget and Management. The data scientist position promotes and enables evidence informed decision making across state government. The existing appropriation funding in the position 65019700 is used to cover the appropriation side and the revision is budgeting the receipt side.

OSBM Remarks:

Audit Information

10/14/202511:24:00 AM
Page 2 of 2



Budget Execution Report: BD 606 Report

➤ BD 606 Budget Revision Report

BUDGET_ID	BRU_CODE	EFFECTIVE_DATE	BUD_BUDID	SUBMITTED_DATE	REVISION	REVISION	APPROVAL_DATE	REFERENCE	STATUS	RECURRING	ACCOUNT	Account C	Fund Cod	FUND_COI	ACCOUNT	ACCOUNT	FUNDING_	YEAR1_AI	YEAR2_AI	YEAR1_F1	YEAR2_F1	ANNUAL_SALARY
1991641	031-Office	Jul 1, 2025 12:00:00 AM	13005-OS	Sep 19, 2025 12:00:00 AM	12	0001	Sep 19, 2025 12:00:00 AM	RR Realign	Approved	Recurring	E	Requireme	100276	100276-G	51110000	EPA-REG	1000	600	600			600
1991641	031-Office	Jul 1, 2025 12:00:00 AM	13005-OS	Sep 19, 2025 12:00:00 AM	12	0001	Sep 19, 2025 12:00:00 AM	RR Realign	Approved	Recurring	E	Requireme	100276	100276-G	51210000	SPA-REG	1000	-600	-600			-600
1991666	031-Office	Jul 1, 2025 12:00:00 AM	13005-OS	Sep 19, 2025 12:00:00 AM	12	0002	Sep 19, 2025 12:00:00 AM	RR Change	Approved	Recurring	E	Requireme	100276	100276-G	51220000	SPA TIME	1000	106,852	106,852	1	1	106,852
1991666	031-Office	Jul 1, 2025 12:00:00 AM	13005-OS	Sep 19, 2025 12:00:00 AM	12	0002	Sep 19, 2025 12:00:00 AM	RR Change	Approved	Recurring	E	Requireme	100276	100276-G	51510000	SOCIAL ST	1000	8,174	8,174			0
1991666	031-Office	Jul 1, 2025 12:00:00 AM	13005-OS	Sep 19, 2025 12:00:00 AM	12	0002	Sep 19, 2025 12:00:00 AM	RR Change	Approved	Recurring	E	Requireme	100276	100276-G	51520000	REG RETI	1000	25,687	25,687			0
1991666	031-Office	Jul 1, 2025 12:00:00 AM	13005-OS	Sep 19, 2025 12:00:00 AM	12	0002	Sep 19, 2025 12:00:00 AM	RR Change	Approved	Recurring	R	Receipts	100276	100276-G	48100003	AGENCY	10000	140,713	140,713			0
1991712	031-Office	Jul 1, 2025 12:00:00 AM	13005-OS	Sep 19, 2025 12:00:00 AM	12	0003	Sep 19, 2025 12:00:00 AM	RR Budget	Approved	Recurring	E	Requireme	100276	100276-G	51210000	SPA-REG	1000		-0.4	-0.4		0
1991712	031-Office	Jul 1, 2025 12:00:00 AM	13005-OS	Sep 19, 2025 12:00:00 AM	12	0003	Sep 19, 2025 12:00:00 AM	RR Budget	Approved	Recurring	E	Requireme	100276	100276-G	51210000	SPA-REG	2000	77,126	77,126	0.4	0.4	77,126
1991712	031-Office	Jul 1, 2025 12:00:00 AM	13005-OS	Sep 19, 2025 12:00:00 AM	12	0003	Sep 19, 2025 12:00:00 AM	RR Budget	Approved	Recurring	E	Requireme	100276	100276-G	51510000	SOCIAL ST	2000	5,900	5,900			0
1991712	031-Office	Jul 1, 2025 12:00:00 AM	13005-OS	Sep 19, 2025 12:00:00 AM	12	0003	Sep 19, 2025 12:00:00 AM	RR Budget	Approved	Recurring	E	Requireme	100276	100276-G	51520000	REG RETI	2000	18,541	18,541			0
1991712	031-Office	Jul 1, 2025 12:00:00 AM	13005-OS	Sep 19, 2025 12:00:00 AM	12	0003	Sep 19, 2025 12:00:00 AM	RR Budget	Approved	Recurring	R	Receipts	100276	100276-G	47995000	OTHER M	10000	101,567	101,567			0
1997618	031-Office	Jul 1, 2025 12:00:00 PM	13005-OS	Oct 14, 2025 9:15:44 AM	12	0010	Sep 30, 2025 12:00:00 PM	Correct th	Approved	Recurring	E	Requireme	100276	100276-G	51220000	SPA TIME	2000		-1	-1		0
1997618	031-Office	Jul 1, 2025 12:00:00 PM	13005-OS	Oct 14, 2025 9:15:44 AM	12	0010	Sep 30, 2025 12:00:00 PM	Correct th	Approved	Recurring	E	Requireme	100276	100276-G	51220000	SPA TIME	1000	-88,344	-88,344			-88,344
1997618	031-Office	Jul 1, 2025 12:00:00 PM	13005-OS	Oct 14, 2025 9:15:44 AM	12	0010	Sep 30, 2025 12:00:00 PM	Correct th	Approved	Recurring	R	Receipts	100276	100276-G	48100003	AGENCY	10000	-88,344	-88,344			0



Identifying Budget Errors: RK 15

➤ RK 15 Multi Purpose Report

- IBIS Location: Team Content > Self-Service Reports > Budget Execution Reports > RK 15 Multi Purpose Report

RK15 – Budget Revision Multipurpose List Report

Report Type

* ☒ ALL
☐ Budget Code level
☐ Budget Code/Fund Code level
☐ Account level

Biennium

* 2025-27

Budget Code Type

* ☐ 0-Institutional Fund
☒ 1-General Fund
☐ 2-Capital Improvement Fund
☐ 2-Special Fund
☐ 3-Federal Fund
☐ 5-Enterprise Fund
☐ 6-Capital Improvement Fund
☐ 6-Trust Fund

[Select all](#) [Deselect all](#)

[Click here for Budget Codes](#)

Budget Codes

* 11000
12000
12001
13000
13001
13005
13006
13010
13050
13095

[Select all](#) [Deselect all](#)

[Click here for Budget Fund\(s\)](#)

Budget Fund

013000
100200
100201
100202
100203
100204
100205
100206
100207
100208

[Select all](#) [Deselect all](#)

Account Groups

41999999
42999999
43999999
44999999
45999999
46999999
47099999
48999999
49099999
50000000

[Select all](#) [Deselect all](#)

[Click here for Accounts](#)

Accounts

56100029
56100030
56100031
56100032
56100033
56100034
56100036
56100037
56100038
56100039

[Select all](#) [Deselect all](#)

Revision Type

* ALL
11
12
14

[Select all](#) [Deselect all](#)

Status

* ☒ Approved
☐ Draft
☐ OSBM



Identifying Budget Errors: RK 15

- Using the RK 15

YTD Certified Budget	YTD Authorized Budget	Current Period Actuals	QTD Actuals	YTD Actuals	Certified Balance	Authorized Balance
(310,000.00)	311,338.00	0.00	0.00	0.00	(310,000.00)	311,338.00



RK15 – Budget Revision Multipurpose List Report Revisions at Budget Code Level

Revision #	Status	Approval Dt	Actual Dt	Requirements	2023-24			Requirements	2024-25			Budget Revision Title
					Receipts	Appropriation	Positions		Receipts	Appropriation	Positions	
	Approved			\$621,338	\$0	\$621,338	0.000	\$621,338	\$0	\$621,338	0.000	Original Appropriation Bill
12-0165	Approved	03/31/2024	04/05/2024	\$0	\$0	\$0	0.000	\$0	\$0	\$0	0.000	SPSF PRC 055 AMU 08X0055 Align
12-0651	Approved	06/29/2024	08/05/2024	(\$621,338)	\$0	(\$621,338)	0.000	\$0	\$0	\$0	0.000	SPSF BF 101180 Year-End Adjust
11-0865	Approved	03/31/2025	03/31/2025	\$0	\$0	\$0	0.000	(\$310,000)	\$0	(\$310,000)	0.000	SFSF CIHS PRC 055 Transfer to
12-1454	Approved	06/29/2025	07/30/2025	\$0	\$0	\$0	0.000	\$50	\$0	\$50	0.000	101180 SPSF dollar allotment r



Identifying Budget Errors: Budget Interface Reconciliation

- NC IBIS Budget Interface Reconciliation Report (RPTBE013)
 - NCFS Location: Tools/Reports and Analytics/Browse Catalog/Shared Folders/Custom/FBR Custom/Report/Budget
 - Requires NCFS Journal Inquiry Role

The screenshot displays the web application interface for the NC IBIS Budget Interface Reconciliation Report (RPTBE013). The interface features a blue header bar with the report title and navigation links: Home, Catalog, Favorites, Dashboards, Create, and Open. Below the header, there are several input fields and a button for filtering the report data. The 'Budget Source' is set to 'All', and the 'Agency' is set to '0300-OFFICE OF THE GOV'. The 'Budget Creation - From Date' is empty, and the 'Budget Creation - To Date' is set to '10-14-2025'. An 'Apply' button is located next to the date field. Below the input fields, there is a tab labeled 'NC IBIS Budget Interfac...'. The main content area is currently empty, suggesting that the report data has not yet been displayed or filtered.



Identifying Budget Errors: Budget Interface Reconciliation

➤ NC IBIS Budget Interface Reconciliation Report (RPTBE013)

NCFS

North Carolina Financial System

North Carolina Financial System

Office of State Controller

NC IBIS Budget Interface Reconciliation Report (RPT-BE-013)

10/14/2025 11:17 AM

Parameters

Control Budget:

[NC Certified,NC Authorized]

Agency:

0300-OFFICE OF THE GOVERNOR

From Date:

10/10/2025

To Date:

10/14/2025

Source Application	Control Budget	Data Set	Import Mode	Status	Period	Currency	Batch Creation Date	Line Number	Amount	Context	Revision Type	Revision Number	Budget Code	Approval Date	File Name	Agency	Budget Fund	Account	Management Unit	Program	Funding Source	Project	Inter Fund	Future 1	Future 2	Future 3
Hyperion Planning	NC Authorized	FY2025-2027 TYPE REVISIONS - 0300 23000 14-0037 TIME 10 10 2025 - 08 31 38	Increment	COMPLETED	Sep-25	USD	10/10/2025	921	50.00	IBIS Details	14	0037	23000	09/01/2025	be0011-0300_os bm_bud get_revisions.csv. 20251010 080201.p	0300	201024	51576000	0301461	0000000	2000	0000000000	000000	0000	000000	00000
Hyperion Planning	NC Authorized	FY2025-2027 TYPE REVISIONS - 0300 23000 14-0037 TIME 10 10 2025 - 08 31 38	Increment	COMPLETED	Sep-25	USD	10/10/2025	565	-50.00	IBIS Details	14	0037	23000	09/01/2025	be0011-0300_os bm_bud get_revisions.csv. 20251010 080201.p	0300	201024	51160000	0301461	0000000	2000	0000000000	000000	0000	000000	00000

Allotment Reports

➤ RK 457 Allotments Summary Report

- IBIS Location: Team Content > Self-Service Reports > Budget Execution Reports > RK 457 Allotments Summary Report

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

- NCFS Location: Tools/Reports and Analytics/Browse Catalog/Shared Folders/Custom/FBR Custom/Report/Budget

➤ FBR IBIS Allotment Interface Reconciliation Report

- NCFS Location: Tools/Reports and Analytics/Browse Catalog/Shared Folders/Custom/FBR Custom/Report/Budget



Allotments

➤ RK 457 Allotments Summary Report

- IBIS Location: Team Content > Self-Service Reports > Budget Execution Reports > RK 457 Allotments Summary Report



Office of State Budget and Management

RK 457 Allotment Summary by Budget Code

Fiscal Year: 2025-2026



05/01

13005- State Budget and Management - General Fund

Description	Authorized Budget	First Quarter				Second Quarter				Third Quarter				Fourth Quarter				YTD Total	Reversion Allotment	YTD Total with Reversion Allotment	Gross Remaining From Authorized
		2025-2026	JULY	AUGUST	SEPTEMBER	Q1 TOTAL	OCTOBER	NOVEMBER	DECEMBER	Q2 TOTAL	JANUARY	FEBRUARY	MARCH	Q3 TOTAL	APRIL	MAY	JUNE				
Requirements	13,189,076	3,074,997	0	312,341	3,387,338	3,242,160	0	0	3,242,160	0	0	0	0	0	0	0	0	6,629,498	0	6,629,498	6,553,578
Receipts	1,509,889	260,000	0	217,903	477,903	342,245	0	0	342,245	0	0	0	0	0	0	0	0	820,148	0	820,148	689,741
Appropriation	11,679,187	2,814,997	0	94,438	2,909,435	2,899,915	0	0	2,899,915	0	0	0	0	0	0	0	0	5,809,350	0	5,809,350	5,869,837
Monthly % Alloted		24.10%	0.00%	0.81%	24.91%	24.83%	0.00%	0.00%	24.83%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	49.74%		49.74%	50.26%
Cummulative % Alloted					24.91%				49.74%				49.74%				49.74%				

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Allotments

- NC Allotments to Cash Availability (702) Report (RPT-BE-012)
 - NCFS Location: Tools/Reports and Analytics/Browse Catalog/Shared Folders/Custom/FBR Custom/Report/Budget

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

Home Catalog Favorites ▾ Dashboards ▾ Create ▾ Open ▾

Agency 0300-OFFICE OF THE GOVE ▾ Budget Code 13005-OFF OF STATE BUDC ▾ Budget Fund All ▾ Period Current Period ▾ Apply

NC Allotments to Cash A...

Refresh List View Export Settings Help



Allotments

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

		North Carolina Financial System Office of State Controller NC Allotments to Cash Availability (702) Report (RPT-BE-012) 10/15/2025 01:30:44 PM					
Parameters							
Agency	0300-OFFICE OF THE GOVERNOR						
Budget Code	13005-OFF OF STATE BUDGET AND MANAGE						
Budget Fund	All						
Period	Sep-25						
Budget Code	13005-OFF OF STATE BUDGET AND MANAGE						
Titles	Budget	Unallotted	Allotted	Current Month	Quarter To Date	Year To Date	Unexpended
Expenditures	13,189,076.00	9,801,738.00	3,387,338.00	978,573.59	3,244,104.79	3,244,104.79	9,944,971.21
Revenues	1,509,889.00	1,031,986.00	477,903.00	206,840.51	477,902.92	477,902.92	1,031,986.08
Excess of Expenditure - Over (Under) Revenues	11,679,187.00	8,769,752.00	2,909,435.00	771,733.08	2,766,201.87	2,766,201.87	8,912,985.13
Analysis of Cash							
	Beginning Balance			820,528.21	0.00	0.00	
Add:							
	(+) Allotments/Revisions			94,438.00	2,909,435.00	2,909,435.00	
Less:							
	(-) Reversions			0.00	0.00	0.00	
	(-) Excess per BD701			771,733.08	2,766,201.87	2,766,201.87	
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			143,233.13	143,233.13	143,233.13	
	Unexpended Appropriations						8,912,985.13
YTD Allotment Information							
			Allotted	Current Month	Quarter To Date	Year To Date	Unexpended YTD
Expenditures			3,387,338.00	978,573.59	3,244,104.79	3,244,104.79	143,233.21
Receipts			477,903.00	206,840.51	477,902.92	477,902.92	0.08
Assets/Liabilities/Equity				0.00	0.00	0.00	0.00
Net Allotment			2,909,435.00	771,733.08	2,766,201.87	2,766,201.87	143,233.13



Allotments

neIBIS

Office of State Budget and Management
RK 457 Allotment Summary by Budget Code
Fiscal Year: 2025-2026



13005- State Budget and Management - General Fund

Description	Authorized Budget	First Quarter				Second Quarter				Third Quarter				Fourth Quarter				YTD Total	Reversion Allotment	YTD Total with Reversion Allotment	Gross Remaining From Authorized
	2025-2026	JULY	AUGUST	SEPTEMBER	Q1 TOTAL	OCTOBER	NOVEMBER	DECEMBER	Q2 TOTAL	JANUARY	FEBRUARY	MARCH	Q3 TOTAL	APRIL	MAY	JUNE	Q4 TOTAL				
Requirements	13,189,076	3,074,997	0	312,341	3,387,338	3,242,160	0	0	3,242,160	0	0	0	0	0	0	0	0	6,629,498	0	6,629,498	6,559,578
Receipts	1,509,889	260,000	0	217,903	477,903	342,245	0	0	342,245	0	0	0	0	0	0	0	0	820,148	0	820,148	689,741
Appropriation	11,679,187	2,814,997	0	54,438	2,909,435	2,899,915	0	0	2,899,915	0	0	0	0	0	0	0	0	5,809,350	0	5,809,350	5,869,837
Monthly % Alloted		24.10%	0.00%	0.81%	24.91%	24.83%	0.00%	0.00%	24.83%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	49.74%		49.74%	50.26%
Cummulative % Alloted					24.91%				49.74%				49.74%				49.74%				

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Budget Code	13005-OFF OF STATE BUDGET AND MANAGE						
Titles	Budget	Unallotted	Allotted	Current Month	Quarter To Date	Year To Date	Unexpended
Expenditures	13,189,076.00	9,801,738.00	3,387,338.00	978,573.59	3,244,104.79	3,244,104.79	9,944,971.21
Revenues	1,509,889.00	1,031,986.00	477,903.00	206,840.51	477,902.92	477,902.92	1,031,986.08
Excess of Expenditure - Over (Under) Revenues	11,679,187.00	8,769,752.00	2,909,435.00	771,733.08	2,766,201.87	2,766,201.87	8,912,985.13



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Allotment Number All

Batch Creation - To Date 11-13-2025

Apply

Ledger	Journal Name	Source	Category	Period	Actual Flag	Currency	Batch Creation Date	Line	Context	Allotment Number	Revenue Amount	Expenditure Amount	Entered Debit	Entered Credit
NC CASH US	Allotment Imported AGENCY 20250930 10 15 2025 - 05 01 11 IBIS GF ALLOTMENT	IBIS Interface	IBIS GF ALLOTMENT	Sep-25	A	USD	10/15/2025	2	IBIS GENERA L FUND ALLOTM ENT	010218	217,903.00	217,903.00	0.00	0.00
		Budget Code	File Name	Agency	Budget Fund	Account	Mgmt Unit	Program	Funding Source	Project	Inter Fund	Future 1	Future 2	Future 3
			m_cmcs_allotment.csv.20251015020501.pgp_10 15 2025 - 05 01 11			11120000	00000000	00000000	0000	000000000000	000000	0000	000000	000000

Closeout Reports

UNC Budget Closeout Job Aid

UNC Budget Closeout Job Aid – Appendix (Page 14)

- State Budget System Links
- IBIS-NCFS Report Comparison
- IBIS Reports for Closeout
- NCFS Reports for Closeout
- Security Roles Needed for Closeout



Previous Month, Current Month, June of Previous FY Reports

- Three sets of reports: Previous Month, Current Month and Year-End for both:
 - Comparison of the BD 701 and RK325 (All Segments)
 - Negative Budgets
- Previous Month – Pulls data from prior fiscal period
 - IBIS Location: Team Content > System Run Reports > Budget Execution Reports
- Current Month – Pulls data from Current fiscal period
 - IBIS Location: Team Content > System Run Reports > Budget Execution Reports
- June of Previous FY – For use in August during year-end closeout, when previous month and current month reports no longer work look at June
 - IBIS Location: Team Content > System Run Reports > Year End Closing Previous Month Reports



Closeout Reports: IBIS-NCFS Reconciliation

➤ Previous Month Comparison of BD701 and RK325

- IBIS Location: Team Content > System Run Reports > Budget Execution Reports > Previous Month Comparison of BD701 and RK325 (NCFS Segments)

Previous Month Comparison of BD701 and RK325 for period 03 and Fiscal Year 2026							Report executed on : Oct 17, 2025 6:00:00 AM						
							10/16/2025			09/30/2025			
OSC Project Co	OSC Inter Fu	IBIS AMU Co	IBIS Program Co	IBIS Fund Sour	IBIS Fund Sour	IBIS Inter Fu	OSC Actual Amou	OSC Certified Amou	OSC Authorized Amou	RK325 Certified Amou	RK325 Authorized Amou	Certified Amount Differen	Authorized Amount Differen
0000000000	000000	1101113	1100LAD	1000	0000000000	000000	\$0.00	\$183,691.00	\$0.00	\$655,653.00	\$471,962.00	-471,962	(\$471,962.00)
0000000000	000000	1101113	1100LAD	1000	0000000000	000000	\$0.00	\$14,412.00	\$0.00	\$50,517.00	\$36,105.00	-36,105	(\$36,105.00)
0000000000	000000	1101113	1100LAD	1000	0000000000	000000	\$0.00	\$46,476.00	\$0.00	\$162,909.00	\$116,433.00	-116,433	(\$116,433.00)
0000000000	000000	1101113	1100LAD	1000	0000000000	000000	\$0.00	\$12,953.00	\$0.00	\$38,453.00	\$25,500.00	-25,500	(\$25,500.00)
0000000000	000000	0000000	0000000	2000	0000000000	000000	\$0.00	\$400,000.00	\$0.00	\$1,306,250.00	\$1,306,250.00	-906,250	(\$1,306,250.00)
0000000000	000000	0000000	0000000	2000	0000000000	000000	\$10,915.58	\$27,667.00	\$0.00	\$126,459.00	\$126,459.00	-98,792	(\$126,459.00)
0000000000	000000	0000000	0000000	2000	0000000000	000000	\$2,983,186.85	\$7,678,609.00	\$0.00	\$13,974,245.00	\$13,974,245.00	-6,295,636	(\$13,974,245.00)
0000000000	000000	0000000	0000000	2000	0000000000	000000	\$58,051.50	\$0.00	\$0.00	\$40,000.00	\$40,000.00	0	(\$40,000.00)
0000000000	000000	0000000	0000000	2000	0000000000	000000	\$0.00	\$31,318.00	\$0.00	\$12,688.00	\$12,688.00	18,630	(\$12,688.00)
0000000000	000000	0000000	0000000	2000	0000000000	000000	\$39.62	\$53,215.00	\$0.00	\$3.00	\$3.00	53,212	(\$3.00)
0000000000	000000	0000000	0000000	2000	0000000000	000000	\$364,897.06	\$947,913.00	\$0.00	\$1,774,161.00	\$1,774,161.00	-826,248	(\$1,774,161.00)
0000000000	000000	0000000	0000000	2000	0000000000	000000	\$5,624.96	\$21,000.00	\$0.00	\$80,000.00	\$80,000.00	-59,000	(\$80,000.00)
0000000000	000000	0000000	0000000	2000	0000000000	000000	\$23,737.01	\$36,500.00	\$0.00	\$75,000.00	\$75,000.00	-38,500	(\$75,000.00)
0000000000	000000	0000000	0000000	2000	0000000000	000000	\$260.83	\$0.00	\$0.00	\$20,000.00	\$20,000.00	-20,000	(\$20,000.00)
0000000000	000000	0000000	0000000	2000	0000000000	000000	\$1,055.00	\$14,004.00	\$0.00	\$7,628.00	\$7,628.00	6,376	(\$7,628.00)
0000000000	000000	0000000	0000000	2000	0000000000	000000	\$29,994.85	\$76,378.00	\$0.00	\$341,861.00	\$341,861.00	-265,483	(\$341,861.00)
0000000000	000000	0000000	0000000	2000	0000000000	000000	\$97,936.88	\$198,286.00	\$0.00	\$271,286.00	\$271,286.00	-73,000	(\$271,286.00)
0000000000	000000	0000000	0000000	2000	0000000000	000000	\$45,536.73	\$148,176.00	\$0.00	\$299,496.00	\$299,496.00	-151,320	(\$299,496.00)
0000000000	000000	0000000	0000000	2000	0000000000	000000	\$533.88	\$2,184.00	\$0.00	\$2,664.00	\$2,664.00	-480	(\$2,664.00)
0000000000	000000	0000000	0000000	2000	0000000000	000000	\$480.00	\$720.00	\$0.00	\$3,600.00	\$3,600.00	-2,880	(\$3,600.00)
0000000000	000000	0000000	0000000	2000	0000000000	000000	\$0.00	\$600.00	\$0.00	\$600.00	\$600.00	0	(\$600.00)
0000000000	000000	0000000	0000000	2000	0000000000	000000	\$6,255.00	\$0.00	\$0.00	\$25,020.00	\$25,020.00	-25,020	(\$25,020.00)
0000000000	000000	0000000	0000000	2000	0000000000	000000	\$0.00	\$2,500.00	\$0.00	\$70,000.00	\$70,000.00	-67,500	(\$70,000.00)
0000000000	000000	0000000	0000000	2000	0000000000	000000	\$50,362.17	\$165,000.00	\$0.00	\$185,090.00	\$185,090.00	-20,090	(\$185,090.00)
0000000000	000000	0000000	0000000	2000	0000000000	000000	\$0.00	\$190,000.00	\$0.00	\$220,000.00	\$220,000.00	-30,000	(\$220,000.00)
0000000000	000000	0000000	0000000	2000	0000000000	000000	\$0.00	\$3,000.00	\$0.00	\$2,500.00	\$2,500.00	500	(\$2,500.00)
0000000000	000000	0000000	0000000	2000	0000000000	000000	\$3,008.24	\$34,500.00	\$0.00	\$15,000.00	\$15,000.00	19,500	(\$15,000.00)
0000000000	000000	0000000	0000000	2000	0000000000	000000	\$279.28	\$0.00	\$0.00	\$1,500.00	\$1,500.00	-1,500	(\$1,500.00)
0000000000	000000	0000000	0000000	2000	0000000000	000000	\$15.21	\$0.00	\$0.00	\$500.00	\$500.00	-500	(\$500.00)
0000000000	000000	0000000	0000000	2000	0000000000	000000	\$159,969.48	\$402,896.00	\$0.00	\$675,685.00	\$675,685.00	-272,789	(\$675,685.00)
0000000000	000000	0000000	0000000	2000	0000000000	000000	\$999.07	\$4,000.00	\$0.00	\$7,500.00	\$7,500.00	-3,500	(\$7,500.00)
0000000000	000000	0000000	0000000	2000	0000000000	000000	\$1,407.76	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	0	(\$5,000.00)
0000000000	000000	0000000	0000000	2000	0000000000	000000	\$427.37	\$500.00	\$0.00	\$1,500.00	\$1,500.00	-1,000	(\$1,500.00)
0000000000	000000	0000000	0000000	2000	0000000000	000000	\$210.08	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	0	(\$2,500.00)
0000000000	000000	0000000	0000000	2000	0000000000	000000	\$23,366.41	\$73,500.00	\$0.00	\$140,000.00	\$140,000.00	-66,500	(\$140,000.00)
0000000000	000000	0000000	0000000	2000	0000000000	000000	\$77.36	\$1,500.00	\$0.00	\$0.00	\$0.00	1,500	\$0.00



Closeout Reports: Negative Budgets

➤ Previous Month Negative Budget

- IBIS Location: Team Content > System Run Reports > Budget Execution Reports > Previous Month Negative Budget (Cert/Auth)

Previous Month Negative Budget (Cert/Auth) for period 03 and Fiscal Year				10/16/2025		
Report executed on : Oct 17, 2025 6:32:00 AM				OSC Actual Amount	OSC Certified Amount	OSC Authorized Amount
BRU	Budget Code	Budget Fund	Account Code	Fund Source		
020-Administrative Office of the Courts	22001	200157	52199900		(\$17,030.00)	\$0.00 (\$16,494.00)
020-Administrative Office of the Courts	22006	200920	51160000	2XXX	\$796,507.20	\$297,392.00 (\$1,484,821.00)
031-Office of State Budget and Management	13005	100276	57206000		\$0.00	(\$452.00) (\$452.00)
031-Office of State Budget and Management	13005	100276	57208000		\$0.00	(\$243.00) (\$243.00)
050-Department of Secretary of State	13200	100601	57206000		\$0.00	(\$9,328.00) (\$9,328.00)
080-Department of Public Instruction	13510	101033	51664000	1XXX	\$360.00	(\$800.00) \$800.00
080-Department of Public Instruction	13510	101041	52170002		\$34,516.80	(\$15,523.00) (\$15,523.00)
080-Department of Public Instruction	13510	101180	56500142		\$1,207,234.68	(\$9,000,000,000.00) (\$9,000,000,000.00)
080-Department of Public Instruction	13510	101190	57100137		\$0.00	(\$1,848,573.00) (\$1,848,573.00)
090-Department of Justice	13600	101202	57100039		\$0.00	(\$3,042,126.00) (\$3,042,126.00)
120-Department of Insurance	63903	602340	52521000		\$27,655.75	\$0.00 (\$30,493.00)
150-Department of Transportation	84210	801052	57100005		\$0.00	(\$581,441.00) (\$581,441.00)
150-Department of Transportation	84210	801278	57100005		\$0.00	(\$633,935,874.48) (\$633,935,874.48)
150-Department of Transportation	84210	801310	57100005		\$0.00	(\$5,653,270.29) (\$5,653,270.29)
160-Department of Environmental Quality	14300	102176	52812000		\$10,662.12	\$0.00 (\$3,386.00)
160-Department of Environmental Quality	14300	102176	53120000		\$141.54	(\$4,032.00) (\$4,032.00)
160-Department of Environmental Quality	14300	102182	51420000	2XXX	\$0.00	(\$144.00) \$0.00
160-Department of Environmental Quality	14300	102182	51631000	2XXX	\$0.00	(\$262.00) \$0.00
160-Department of Environmental Quality	14300	102182	51639000	2XXX	\$0.00	(\$13.00) \$0.00
160-Department of Environmental Quality	14300	102182	52731000		\$767.00	(\$104.00) \$0.00
160-Department of Environmental Quality	14300	102182	52732000		\$1,632.86	(\$185.00) \$0.00
160-Department of Environmental Quality	14300	102186	52210000		\$0.00	(\$1,699.00) (\$1,699.00)
160-Department of Environmental Quality	14300	102186	52521000		\$0.00	(\$25,592.00) (\$25,592.00)



Closeout Reports: Check Fund Source and Program

➤ NC Budget to Actual (701) Excel Report (RPTRTR019)

Period	Fiscal Year	Agency	Agency Description	Budget Code	Budget Code Description	Budget Fund	Budget Fund Description	Account Type	Account	Account Description	AMU	AMU Description	Agency Program	Agency Program Description	Funding Source	Funding Source Description	YTD Certified Budget	YTD Authorized Budget	Current Period Actual	QTD Actuals	YTD Actuals
5	2026	U100	UNC SYSTEM	16010	UNC-GA	150003	141 PBSNC UNCSO BC	REVENUE	44190000	OTHER SALES &	00000000	DEFAULT AMU	U001141	UNC CPTV	0000	UNDESIGNATED	18,049.00	18,049.00	0.00	0.00	0.00
5	2026	U100	UNC SYSTEM	16010	UNC-GA	150003	141 PBSNC UNCSO BC	REVENUE	44321000	SALE OF SURP	00000000	DEFAULT AMU	U001141	UNC CPTV	0000	UNDESIGNATED	21,000.00	21,000.00	0.00	0.00	0.00



Closeout Reports: Type 14 Revisions

Use of 57xxxxxx and 58xxxxxx Accounts

- Run the **IBIS RK 15 report** for 57xxxxxx and 58xxxxxx accounts for the university's General Fund budget code.
- Recommend the RK 15 in batches for the 57xxxxxx and 58xxxxxx accounts separately to speed up processing in IBIS.

Budgeting Receipts/Revenue up to Type 14 Receipt Thresholds

- Use the **Type 14 Revisions Audit Report** to confirm that receipts have been budgeted up to no more than the OSBM-delegated threshold for Type 14 Internal Revisions

IBIS Location: Team Content > Self Service Reports > Budget Execution Reports



Closeout Report: Use the RK 325 to reconcile FTE

Use the **RK 325 Certified and Authorized Budget Report (RK 325)**
– **Select the Detail by Account (FTE) Report Type** to check
certified and authorized FTE for closeout reconciliation

Certified And Authorized Budget Report (RK 325)

Report Type	Biennium	Approval Date
* ☐ ALL ☐ Summary By Fund (Dollars) ☐ Summary By Account (Dollars) ☐ Detail By Account (Dollars) ☐ Summary By Fund (FTE) ☐ Summary by Account (FTE) ☒ Detail By Account (FTE)	* 2025-27	* Nov 10, 2025
Budgetary Reporting Unit	Budget Code	
* BRU	*	



RK 317 Journal Entry Report

For OSC Closeout, use the **RK 317 Journal Entry Report – JE/BC Balances Option** to check that all budget revisions with journal entries have been approved, including the journal entry portion.

Journal Entry/Budget Codes and Fund Code Balances

Report Type

- * ☒ JE/BC Balances
* ☐ Change in Fund Code Balances

Biennium

* 2025-27

Volume

* 1-Education

This column will show a number once the journal entry is approved

Journal Entries and Budget Code Balances Biennium 2025-27

UNC-University of North Carolina

16011-UNC Board of Governors - Institutional Programs

Journal Entry #	Revision #	Approved Date	Transfer To/From	Description	2025-26 Change	2025-26 Authorized Balance Certified Balance	2026-2027 Change	2026-2027 Authorized Balance Certified Balance
G-0671	11-0049	10/24/2025	16088	FY26 Enrollment Change Budget ADJ	(\$1,282,173)	\$107,638,681	(\$1,282,173)	\$113,685,490
						\$107,638,681		\$113,685,490
G-0671	11-0049	10/24/2025	16090	FY26 Enrollment Change Budget ADJ	(\$2,420,503)	\$105,218,178	(\$2,420,503)	\$111,264,987
						\$105,218,178		\$111,264,987
G-0671	11-0049	10/24/2025	16092	FY26 Enrollment Change Budget ADJ	(\$474,313)	\$104,743,865	(\$474,313)	\$110,790,674
						\$104,743,865		\$110,790,674

Resources

Type 14 Revisions

- [Internal Budget Revision Receipt Adjustment Threshold](#)
- [State Budget Manual \(updated for FY 2026\)](#)
- [UNC Budget Revision Authority Guide](#)

Reports

- [UNC Closeout Job Aid – Appendix \(Page 14\)](#)

First Friday Trainings

[OSBM First Friday Training Page](#)

- UNC Revisions and Reporting (materials and recording soon)
- Appropriations Act 101
- UNC System Capital Budgeting
- UNC Budget Revisions 101
- UNC Carryforward and Closeout

Upcoming: Allotments and Cash Management

- OSBM and OSC, in person at NCSU Conference



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