



# 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

## Impacts

- Certified & Authorized

## OSBM Approval

- Yes

## Action

- Adjustments required by law or distributions from a reserve account

## Transfer Across Funds

- Yes

## R/NR

- Both

## Revision Type

### Type 11

### Type 12

### Type 14

- Authorized Only

- Yes

- Adjustments allowed by law but not delegated to universities

- Yes

- Both

- Authorized Only

- No

- Realignments other than transfers or reserves & budget receipts up to OSBM-delegated threshold.

- Yes

- 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.**
  - Realignments 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

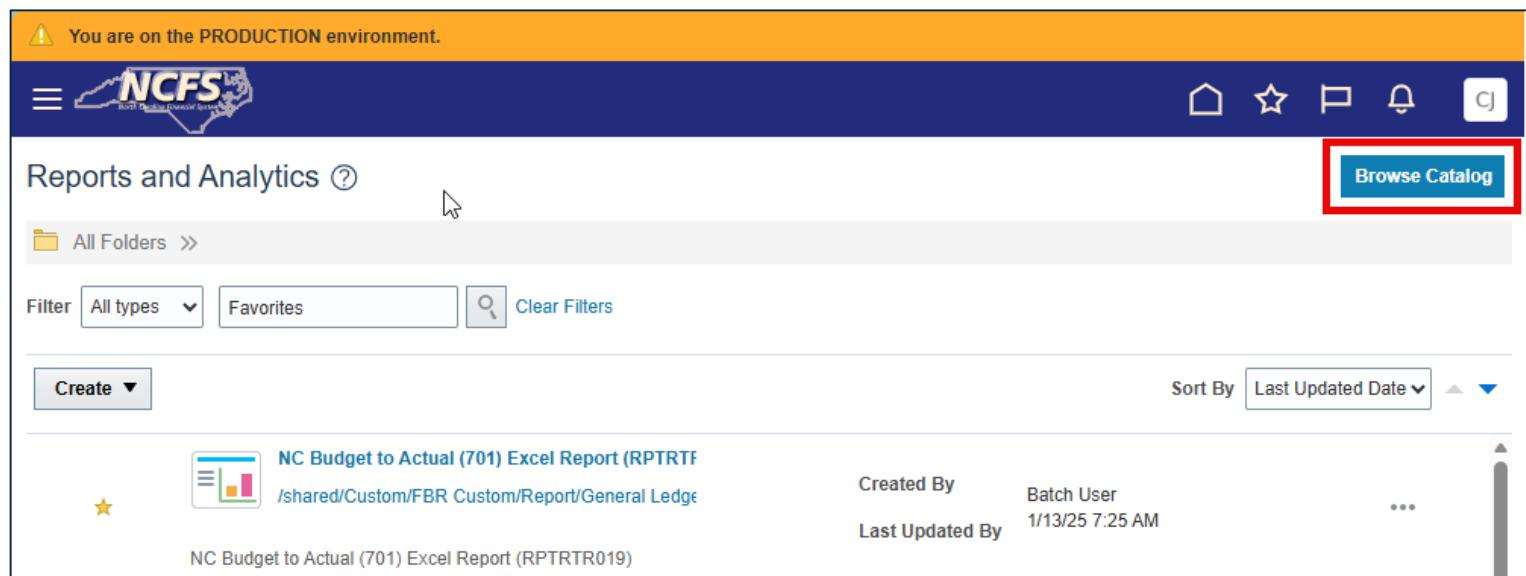


## Navigating NCFS and IBIS



## 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



You are on the PRODUCTION environment.

NCFS

Reports and Analytics

Browse Catalog

All Folders

Filter All types Favorites Clear Filters

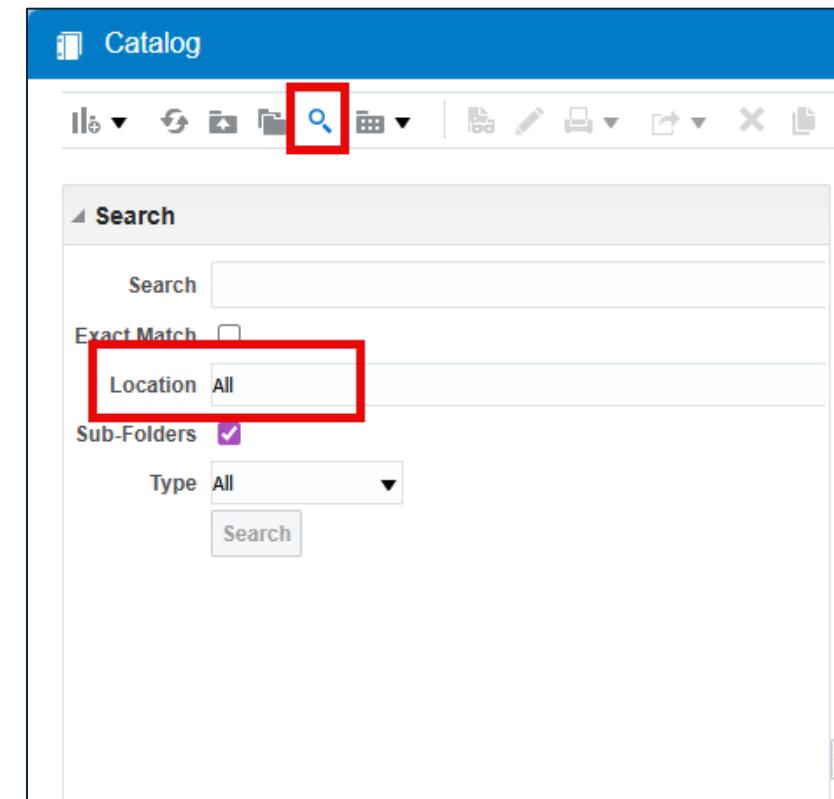
Create

Sort By Last Updated Date

NC Budget to Actual (701) Excel Report (RPTRTF)  
/shared/Custom/FBR Custom/Report/General Ledge

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

Created By Last Updated By Batch User 1/13/25 7:25 AM ...



Catalog

Search

Exact Match

Location All

Sub-Folders

Type All

Search



## 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.

Reports and Analytics

All Folders >> Favorites Clear Filters

Create ▾

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

Properties More ▾

NC Budget to Actual (701) Excel Report (RPTRTF  
NC Budget to Actual (701) Excel Report (RPTRTR019  
/Shared Folders/Custom/FBR Custom/Report/General Ledge

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 shows the 'NC Budget to Actual (701) Certified Report (RPTBE006)' interface. At the top, there are filters for 'Agency' (All), 'Budget Code' (All), 'Period' (Current Period), and 'Report Mode' (All Sections). Below these is an 'Apply' button. The main content area is titled 'NC Budget to Actual (70...)' and contains a large, empty table area. In the top right corner of the content area, there is a toolbar with icons for refresh, print, and other options. To the right of the toolbar, a dropdown menu is open, showing four options: 'HTML' (with a blue icon), 'PDF' (with a red icon), 'Excel (\*.xlsx)' (with a green icon), and 'CSV' (with a grey icon). The 'Excel (\*.xlsx)' option is highlighted with a red box.



# 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 ▾  
Agency Management Unit: All ▾  
Inter Fund: All ▾  
Budget Code: 13005-OFF OF STATE BUDC ▾  
Agency Program: All ▾  
Future 1: All ▾  
Budget Fund: All ▾  
Funding Source: All ▾  
Future 2: All ▾  
Account: All ▾  
Project: All ▾  
Future 3: All ▾  
Period: Current Period ▾

NC Budget to Actual (70...)

**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).ndo  
Schedule Start on Nov 14, 2025 8:00:00 AM Recur Daily

**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

Outputs: Output1  
Destination  
Notification



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

The screenshot shows the IBM Cognos Analytics interface. The top navigation bar includes a 'What's New' section and a 'Team content' section. The 'Team content' section lists various reports with their names and last modified dates:

- IBIS Exception Reports (5/30/2014 1:23 PM)
- IBIS Reports (9/22/2022 12:45 PM)
- IBISNCFSReports (9/12/2025 2:14 PM)
- OSBM Analyst (9/16/2025 10:22 AM)
- Samples (4/19/2011 10:36 AM)
- Self Service Reports (3/5/2024 5:02 PM)
- Self Service Reports (Legacy) (2/21/2018 11:10 AM)
- System Run Reports (8/29/2023 3:20 PM)
- System-Run Reports (Legacy) (2/21/2018 10:53 AM)

- 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 More Info.

Home Search

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

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

More Options

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



## IBIS Reports – Select Report Format

# ➤ IBIS Reports

Run as

---

Run in background

---

Excel

Excel Data

PDF

HTML

CSV

XML

---

Prompt me



# IBIS Reports – Change report format after pulling report

RK 15 Multi Purpose Report

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

Run HTML

Run PDF

Run Excel

Run Excel data

Run CSV

Run XML

Draw

1 of 10

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

State Budget and Management - General Fund

	Revision #	Status	Approval Dt	Actual Dt	2025-26			2026-27			Budget Revision Title		
					Requirements	Receipts	Appropriation	Positions	Requirements	Receipts		Appropriation	Positions
		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**  
\*

**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 Reserves  
23013-23013-COVID-19 Recovery Act  
23014-23014-OSBM GF - Special Revenue  
23017-23017-OSRM-IT PROJECTS

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

**Status**  
\*

**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)**

<b>Report Type</b> * <input checked="" type="radio"/> ALL <input type="radio"/> Summary By Fund (Dollars) <input type="radio"/> Summary By Account (Dollars) <input type="radio"/> Detail By Account (Dollars) <input type="radio"/> Summary By Fund (FTE) <input type="radio"/> Summary by Account (FTE) <input type="radio"/> Detail By Account (FTE)	<b>Biennium</b> * 2025-27	<b>Approval Date</b> * Sep 30, 2025
<b>Budgetary Reporting Unit</b> * 031-Office of State Budget and Management	<b>Budget Code</b> * 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-OFFICE OF STATE BUDGET AND MANAGE	10/15/2025														
*** Budget Code Recap ***															
Account	Description	Budgeted	Actual	Unexpended/Unrealized	Encumbrances										
		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						
	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						
	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						
<b>Cash Analysis</b>															
	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										
<b>Additional Assets</b>															
	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		2025-26	2025-26	2026-27
Budget Fund	Budget Fund Title	Certified	Authorized	Certified
<b>Requirements</b>				
100276	GOV 1310 OFFICE OF STATE BUDGET BC 13005	\$12,794,000	\$13,189,076	\$12,794,000
<b>Receipts</b>				
100276	GOV 1310 OFFICE OF STATE BUDGET BC 13005	\$1,114,813	\$1,509,889	\$1,114,813
<b>Receipts</b>				
		\$1,114,813	\$1,509,889	\$1,114,813
<b>Net Appropriation</b>				
		\$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	030-OFFICE OF THE GOVERNOR	Funding Source	All
Budget Code	All	Project	All
Budget Fund	All	Inter Fund	All
Account	All	Future 1	All
Agency Management Unit	All	Future 2	All
Agency Program	All	Future 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      Future 1      Future 2      Future 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

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	Future 1	Future 2	Future 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	0300	OFFICE OF THE GOVERNOR	13000	0301-GOV. OFFICE-GENERAL	100201	GOV'110 ADMINISTRATION BC 13000	REVENUE	40400015	NC BUSINESS COMMITTEE	0000000	DEFAULT AMU	0000000	DEFAULT AGENCY PROGRAM	0000	UNDESIGNATED	000000000	DEFAULT PROJECT	00000	DEFAULT BUDGET FUND	0000	00000	00000	127,556.00	127,556.00	14,946.63	36,118.51	36,118.51	89,437.49	89,437.49	0.00	0.00	0.00
3	2026	0300	OFFICE OF THE GOVERNOR	13000	0301-GOV. OFFICE-GENERAL	100201	GOV'110 ADMINISTRATION BC 13000	REVENUE	44200000	SALE OF SURPLUS PROPERTY	0000000	DEFAULT AMU	0000000	DEFAULT AGENCY PROGRAM	0000	UNDESIGNATED	000000000	DEFAULT PROJECT	00000	DEFAULT BUDGET FUND	0000	00000	00000	0.00	0.00	72.00	154.10	154.10	(134.40)	(134.40)	0.00	0.00	0.00
3	2026	0300	OFFICE OF THE	13000	0301-GOV. OFFICE-	100201	GOV'110 EXPENDITURES	3110000	0301-REG SALARIES	0000000	DEFAULT AMU	0000000	DEFAULT AGENCY	1000	APPROPRIATIONS	000000000	DEFAULT PROJECT	00000	DEFAULT BUDGET FUND	0000	00000	00000	3,650,912.00	3,675,912.00	262,792.87	788,438.49	788,438.49	2,862,473.51	2,867,473.51	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



- 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

BIENNIAL_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	0000000	0000000	00000000000	000000	11-0006	11
2025-27	13005	100276	R	58300026	REIMB-DEPT OF TRANSPORTATION	0000	0000000	0000000	00000000000	000000	11-0006	11
2025-27	13005	100276	R	58300219	REIMB- OSBM	0000	0000000	0000000	00000000000	000000	11-0006	11
2025-27	13005	100276	E	51560000	MED INS CONTRIB	1000	0000000	0000000	00000000000	000000	11-0005	11
2025-27	13005	100276	E	57208000	RES-STATE HEALTH PLAN	0000	0000000	0000000	00000000000	000000	11-0005	11
2025-27	13005	100276	E	51520000	REG RETIRE CONTRIB	1000	0000000	0000000	00000000000	000000	11-0004	11
2025-27	13005	100276	E	57206000	RES-ST RETIREMENT SYS CON	0000	0000000	0000000	00000000000	000000	11-0004	11
2025-27	13005	100276	E	51520000	REG RETIRE CONTRIB	2000	0000000	0000000	00000000000	000000	11-0008	11
2025-27	13005	100276	R	58300026	REIMB-DEPT OF TRANSPORTATION	0000	0000000	0000000	00000000000	000000	11-0008	11
2025-27	13005	100276	R	58300219	REIMB- OSBM	0000	0000000	0000000	00000000000	000000	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	0
Budget Health Ins Increase Receipt Positions FY2	Approved	09/30/2025	07/01/2025	10/06/2025	R	9	QTR1	0	405	0	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	0
Budget Medical Insurance Increase - OSBM FY2026	Approved	09/30/2025	07/01/2025	10/07/2025	R	9	QTR1	27,054	0	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	0
Budget Retirement Increase OSBM Appropriations FY2	Approved	09/30/2025	07/01/2025	10/07/2025	R	9	QTR1	43,410	0	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	0
Budget Retirement Receipt Positions 100276	Approved	09/30/2025	07/01/2025	10/06/2025	R	9	QTR1	4,280	0	0	0



## 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	\$0	\$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	Biennium	Volume
* <input checked="" type="radio"/> JE/BC Balances <input type="radio"/> Change in Fund Code Balances	* 2025-27	* 1-Education

**Journal Entries and Budget Code Balances**  
Biennium 2025-27



Journal Entry #	Revision #	Approved Date	Transfer To/From	Description	2025-26 Change	2025-26 Authorized Balance	2026-27 Change	2026-2027 Authorized Balance
						Certified 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
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
G-0671	11-0049	10/24/2025	16092	FY26 Enrollment Change Budget ADJ	(\$474,313)	\$104,743,865	(\$474,313)	\$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**

<b>Biennium</b>	<b>Budget Reporting Unit</b>	<b>Budget Codes</b>
* <input type="text" value="2025-27"/>	* <input type="text" value="031-Office of State Budget and Management"/>	<ul style="list-style-type: none"><li>* 13005-OSBM - General</li><li>13006-OSBM - Surveying and M</li><li>13085-OSBM - Reserve for Gen</li><li>23005-OSBM - Fines and Penal</li><li>23006-OSBM - Surveying and M</li><li>23009-OSBM - Disaster Relief F</li><li>23013-COVID-19 Recovery Act</li><li>23014-OSBM GF - Special Rev</li><li>23017-OSBM-IT PROJECTS</li></ul>

[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				2026-27				Budget Revision Title
					Receipts	Appropriation	Positions	Requirements	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 GOV  
Segments All  
Enable Flag Yes

Fiscal Year 2026

NC Agency Chart of Acco...



# Budget Execution Report: NC Agency Chart of Account Values

## ➤ NC Agency Chart of Account Values Report (RPTRTR135)

**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 PHASEI	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	Y
				9999999	9999998	0399999		0300016		AGRICULTURE STRUCTURE/EQUIP LOSSES	Y				N	Y	Y
				9999999	9999998	0399999		0300017		CROP LOSS ASSISTANCE	Y				N	Y	Y
				9999999	9999998	0399999		0300018		DUPLIN COUNTY MODEL SPECS	Y				N	Y	Y

< > Agency NC CASH | Budget Fund NC CASH | Account NC CASH | **Agency Mgmt Unit NC CASH** | Agency Program NC CASH | Funding Source ... + : ⏪



# 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**

<b>Biennium</b> * 2025-27	<b>Budget Reporting Unit</b> * 031-Office of State Budget and Management	<b>Budget Code</b> * 13005-OSBM - General
<b>Reference Number</b> <b>Keywords:</b> Type one or more keywords separated by spaces. budget <input type="button" value="Search"/>		
<b>Options</b> <input type="radio"/> Starts with any of these keywords <input type="radio"/> Starts with the first keyword and contains all of the remaining keywords <input checked="" type="radio"/> Contains any of these keywords <input type="radio"/> Contains all of these keywords <input checked="" type="checkbox"/> Case insensitive		
<b>Results:</b> 11-0004 - Budget Retirement Incr 11-0005 - Budget Medical Insuran 11-0006 - Budget Health Ins Incre 11-0008 - Budget Retirement Rece 11-0011 - Budget Request for Hea 11-0012 - Budget Retirement Incr <b>12-0003 - RR Budget Receipt supp</b> 14-0017 - Realign Budget to Cover  <input type="button" value="Insert"/> <input type="button" value="Remove"/> Choice: 12-0003 - RR Budget Receipt support  <input type="button" value="Select all"/> <input type="button" value="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	Effective Date:	07/01/2025
Budget Code:	<b>13005-OSBM - General</b>	Submitted Date:	09/19/2025
Reference No:	<b>12-0003</b>	Approval Date:	09/19/2025
Reference Title:	RR Budget Receipt support Position Scientist Data	Status:	Approved
Statutory:	No	Special Provision:	No
Carry Forward:	No	New Grant:	No
Over-realized Dept Receipts:	No	Program Restructure:	No
Realignment:	No	Lapsed Salary:	No
		Change to Existing Grant:	No
		One-Time Salary change:	No
		Other:	Yes
<b>Justification:</b>			
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.			
<b>OSBM Remarks:</b>			
<b>Audit Information</b>			



# Budget Execution Report: BD 606 Report

## ➤ BD 606 Budget Revision Report

BUDGET_ID	BRU_CODE	EFFECTIVE_DATE	BUD_BUDI	SUBMITTED_DATE	REVISION	REVISION	APPROVAL_DATE	REFERENCE	STATUS	RECURRENT	ACCOUNT	Account_C	Fund_C	Code	FUND_COI	ACCOUNT	ACCOUNT	FUNDING_YEAR1_A1	YEAR2_A1	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	Requirement	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	Requirement	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	Requirement	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	Requirement	100276	100276-G	51510000	SOCIAL SF	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	Requirement	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	Requirement	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	Requirement	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	Requirement	100276	100276-G	51510000	SOCIAL SF	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	Requirement	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 MJ	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	Requirement	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	Requirement	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**

<b>Report Type</b> <input checked="" type="radio"/> ALL <input type="radio"/> Budget Code level <input type="radio"/> Budget Code/Fund Code level <input type="radio"/> Account level	<b>Biennium</b> * 2025-27	<b>Budget Code Type</b> <input type="checkbox"/> 0-Institutional Fund <input checked="" type="checkbox"/> 1-General Fund <input type="checkbox"/> 2-Capital Improvement Fund <input type="checkbox"/> 2-Special Fund <input type="checkbox"/> 3-Federal Fund <input type="checkbox"/> 5-Enterprise Fund <input type="checkbox"/> 6-Capital Improvement Fund <input type="checkbox"/> 6-Trust Fund	<b>Budget Codes</b> * 11000 12000 12001 13000 13001 13005 13006 13010 13050 12005 12006 12007 12008 12009 12010 12011 12012 12013 12014 12015 12016 12017 12018 12019 12020 12021 12022 12023 12024 12025 12026 12027 12028 12029 12030 12031 12032 12033 12034 12035 12036 12037 12038 12039 12040 12041 12042 12043 12044 12045 12046 12047 12048 12049 12050 12051 12052 12053 12054 12055 12056 12057 12058 12059 12060 12061 12062 12063 12064 12065 12066 12067 12068 12069 12070 12071 12072 12073 12074 12075 12076 12077 12078 12079 12080 12081 12082 12083 12084 12085 12086 12087 12088 12089 12090 12091 12092 12093 12094 12095 12096 12097 12098 12099 120100 120101 120102 120103 120104 120105 120106 120107 120108 120109 120110 120111 120112 120113 120114 120115 120116 120117 120118 120119 120120 120121 120122 120123 120124 120125 120126 120127 120128 120129 120130 120131 120132 120133 120134 120135 120136 120137 120138 120139 120140 120141 120142 120143 120144 120145 120146 120147 120148 120149 120150 120151 120152 120153 120154 120155 120156 120157 120158 120159 120160 120161 120162 120163 120164 120165 120166 120167 120168 120169 120170 120171 120172 120173 120174 120175 120176 120177 120178 120179 120180 120181 120182 120183 120184 120185 120186 120187 120188 120189 120190 120191 120192 120193 120194 120195 120196 120197 120198 120199 1201000 1201001 1201002 1201003 1201004 1201005 1201006 1201007 1201008 1201009 12010010 12010011 12010012 12010013 12010014 12010015 12010016 12010017 12010018 12010019 12010020 12010021 12010022 12010023 12010024 12010025 12010026 12010027 12010028 12010029 12010030 12010031 12010032 12010033 12010034 12010035 12010036 12010037 12010038 12010039 12010040 12010041 12010042 12010043 12010044 12010045 12010046 12010047 12010048 12010049 12010050 12010051 12010052 12010053 12010054 12010055 12010056 12010057 12010058 12010059 12010060 12010061 12010062 12010063 12010064 12010065 12010066 12010067 12010068 12010069 12010070 12010071 12010072 12010073 12010074 12010075 12010076 12010077 12010078 12010079 12010080 12010081 12010082 12010083 12010084 12010085 12010086 12010087 12010088 12010089 12010090 12010091 12010092 12010093 12010094 12010095 12010096 12010097 12010098 12010099 120100100 120100101 120100102 120100103 120100104 120100105 120100106 120100107 120100108 120100109 120100110 120100111 120100112 120100113 120100114 120100115 120100116 120100117 120100118 120100119 120100120 120100121 120100122 120100123 120100124 120100125 120100126 120100127 120100128 120100129 120100130 120100131 120100132 120100133 120100134 120100135 120100136 120100137 120100138 120100139 120100140 120100141 120100142 120100143 120100144 120100145 120100146 120100147 120100148 120100149 120100150 120100151 120100152 120100153 120100154 120100155 120100156 120100157 120100158 120100159 120100160 120100161 120100162 120100163 120100164 120100165 120100166 120100167 120100168 120100169 120100170 120100171 120100172 120100173 120100174 120100175 120100176 120100177 120100178 120100179 120100180 120100181 120100182 120100183 120100184 120100185 120100186 120100187 120100188 120100189 120100190 120100191 120100192 120100193 120100194 120100195 120100196 120100197 120100198 120100199 1201001000 1201001001 1201001002 1201001003 1201001004 1201001005 1201001006 1201001007 1201001008 1201001009 1201001010 1201001011 1201001012 1201001013 1201001014 1201001015 1201001016 1201001017 1201001018 1201001019 1201001020 1201001021 1201001022 1201001023 1201001024 1201001025 1201001026 1201001027 1201001028 1201001029 1201001030 1201001031 1201001032 1201001033 1201001034 1201001035 1201001036 1201001037 1201001038 1201001039 1201001040 1201001041 1201001042 1201001043 1201001044 1201001045 1201001046 1201001047 1201001048 1201001049 1201001050 1201001051 1201001052 1201001053 1201001054 1201001055 1201001056 1201001057 1201001058 1201001059 1201001060 1201001061 1201001062 1201001063 1201001064 1201001065 1201001066 1201001067 1201001068 1201001069 1201001070 1201001071 1201001072 1201001073 1201001074 1201001075 1201001076 1201001077 1201001078 1201001079 1201001080 1201001081 1201001082 1201001083 1201001084 1201001085 1201001086 1201001087 1201001088 1201001089 1201001090 1201001091 1201001092 1201001093 1201001094 1201001095 1201001096 1201001097 1201001098 1201001099 1201001100 1201001101 1201001102 1201001103 1201001104 1201001105 1201001106 1201001107 1201001108 1201001109 1201001110 1201001111 1201001112 1201001113 1201001114 1201001115 1201001116 1201001117 1201001118 1201001119 1201001120 1201001121 1201001122 1201001123 1201001124 1201001125 1201001126 1201001127 1201001128 1201001129 1201001130 1201001131 1201001132 1201001133 1201001134 1201001135 1201001136 1201001137 1201001138 1201001139 1201001140 1201001141 1201001142 1201001143 1201001144 1201001145 1201001146 1201001147 1201001148 1201001149 1201001150 1201001151 1201001152 1201001153 1201001154 1201001155 1201001156 1201001157 1201001158 1201001159 1201001160 1201001161 1201001162 1201001163 1201001164 1201001165 1201001166 1201001167 1201001168 1201001169 1201001170 1201001171 1201001172 1201001173 1201001174 1201001175 1201001176 1201001177 1201001178 1201001179 1201001180 1201001181 1201001182 1201001183 1201001184 1201001185 1201001186 1201001187 1201001188 1201001189 1201001190 1201001191 1201001192 1201001193 1201001194 1201001195 1201001196 1201001197 1201001198 1201001199 1201001200 1201001201 1201001202 1201001203 1201001204 1201001205 1201001206 1201001207 1201001208 1201001209 1201001210 1201001211 1201001212 1201001213 1201001214 1201001215 1201001216 1201001217 1201001218 1201001219 1201001220 1201001221 1201001222 1201001223 1201001224 1201001225 1201001226 1201001227 1201001228 1201001229 1201001230 1201001231 1201001232 1201001233 1201001234 1201001235 1201001236 1201001237 1201001238 1201001239 1201001240 1201001241 1201001242 1201001243 1201001244 1201001245 1201001246 1201001247 1201001248 1201001249 1201001250 1201001251 1201001252 1201001253 1201001254 1201001255 1201001256 1201001257 1201001258 1201001259 1201001260 1201001261 1201001262 1201001263 1201001264 1201001265 1201001266 1201001267 1201001268 1201001269 1201001270 1201001271 1201001272 1201001273 1201001274 1201001275 1201001276 1201001277 1201001278 1201001279 1201001280 1201001281 1201001282 1201001283 1201001284 1201001285 1201001286 1201001287 1201001288 1201001289 1201001290 1201001291 1201001292 1201001293 1201001294 1201001295 1201001296 1201001297 1201001298 1201001299 1201001300 1201001301 1201001302 1201001303 1201001304 1201001305 1201001306 1201001307 1201001308 1201001309 1201001310 1201001311 1201001312 1201001313 1201001314 1201001315 1201001316 1201001317 1201001318 1201001319 1201001320 1201001321 1201001322 1201001323 1201001324 1201001325 1201001326 1201001327 1201001328 1201001329 1201001330 1201001331 1201001332 1201001333 1201001334 1201001335 1201001336 1201001337 1201001338 1201001339 1201001340 1201001341 1201001342 1201001343 1201001344 1201001345 1201001346 1201001347 1201001348 1201001349 1201001350 1201001351 1201001352 1201001353 1201001354 1201001355 1201001356 1201001357 1201001358 1201001359 1201001360 1201001361 1201001362 1201001363 1201001364 1201001365 1201001366 1201001367 1201001368 1201001369 1201001370 1201001371 1201001372 1201001373 1201001374 1201001375 1201001376 1201001377 1201001378 1201001379 1201001380 1201001381 1201001382 1201001383 1201001384 1201001385 1201001386 1201001387 1201001388 1201001389 1201001390 1201001391 1201001392 1201001393 1201001394 1201001395 1201001396 1201001397 1201001398 1201001399 1201001400 1201001401 1201001402 1201001403 1201001404 1201001405 1201001406 1201001407 1201001408 1201001409 1201001410 1201001411 1201001412 1201001413 1201001414 1201001415 1201001416 1201001417 1201001418 1201001419 1201001420 1201001421 1201001422 1201001423 1201001424 1201001425 1201001426 1201001427 1201001428 1201001429 1201001430 1201001431 1201001432 1201001433 1201001434 1201001435 1201001436 1201001437 1201001438 1201001439 1201001440 1201001441 1201001442 1201001443 1201001444 1201001445 1201001446 1201001447 1201001448 1201001449 1201001450 1201001451 1201001452 1201001453 1201001454 1201001455 1201001456 1201001457 1201001458 1201001459 1201001460 1201001461 1201001462 1201001463 1201001464 1201001465 1201001466 1201001467 1201001468 1201001469 1201001470 1201001471 1201001472 1201001473 1201001474 1201001475 1201001476 1201001477 1201001478 1201001479 1201001480 1201001481 1201001482 1201001483 1201001484 1201001485 1201001486 1201001487 1201001488 1201001489 1201001490 1201001491 1201001492 1201001493 1201001494 1201001495 1201001496 1201001497 1201001498 1201001499 1201001500 1201001501 1201001502 1201001503 1201001504 1201001505 1201001506 1201001507 1201001508 1201001509 1201001510 1201001511 1201001512 1201001513 1201001514 1201001515 1201001516 1201001517 1201001518 1201001519 1201001520 1201001521 1201001522 1201001523 1201001524 1201001525 1201001526 1201001527 1201001528 1201001529 1201001530 1201001531 1201001532 1201001533 1201001534 1201001535 1201001536 1201001537 1201001538 1201001539 1201001540 1201001541 1201001542 1201001543 1201001544 1201001545 1201001546 1201001547 1201001548 1201001549 1201001550 1201001551 1201001552 1201001553 1201001554 1201001555 1201001556 1201001557 1201001558 1201001559 1201001560 1201001561 1201001562 1201001563 1201001564 1201001565 1201001566 1201001567 1201001568 1201001569 1201001570 1201001571 1201001572 1201001573 1201001574 1201001575 1201001576 1201001577 1201001578 1201001579 1201001580 1201001581 1201001582 1201001583 1201001584 1201001585 
---	------------------------------	---	---



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

NC IBIS Budget Interface Reconciliation Report (RPT...)

Budget Source: All

Agency: 0300-OFFICE OF THE GOV

Budget Creation - From Date: 10-14-2025

Budget Creation - To Date: 10-14-2025

Apply

NC IBIS Budget Interfac...

Home Catalog Favorites Dashboards Create Open



# Identifying Budget Errors: Budget Interface Reconciliation

## ➤ NC IBIS Budget Interface Reconciliation Report (RPTBE013)

**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**

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	be001i-0300_os_bm_budget_revisions.csv.20251010_080201.p	0300	201024	51576000	0301461	0000000	2000	0000000000	000000	000000	000000	
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	be001i-0300_os_bm_budget_revisions.csv.20251010_080201.p	0300	201024	51160000	0301461	0000000	2000	0000000000	000000	000000	000000	

# 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

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	13,183,076	3,074,397	0	312,341	3,387,338	3,242,160	0	0	0	3,242,160	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	0	342,245	0	0	0	0	0	0	0	820,148	0	820,148	689,741
Appropriation	11,679,187	2,814,397	0	94,438	2,909,435	2,899,915	0	0	0	2,899,915	0	0	0	0	0	0	0	5,809,350	0	5,809,350	5,863,837
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%	49.74%	50.26%
Cumulative % Alloted					24.91%					49.74%				49.74%				49.74%			

10/14/2025 11:05:31 AM



## 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



## 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							
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

NCBIS

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



OSBM

## 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	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 % Allotted	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%
Cumulative % Allotted					24.91%				49.74%									49.74%		49.74%	

10/14/2025 11:05:31 AM

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



# Allotment Interface Reconciliation Report

FBR IBIS Allotment Interface Reconciliation Report

Home Catalog Favorites ▾ Dashboards ▾ Create ▾ Open ▾

Favorites ▾

sites ▾ Dashboard

boards  Create 

Open ▾

1

\* Journal Source IBIS Interface

Allotment Number All

Batch Creation - From Date

Batch Creation - To Date 11-13-2025

# 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

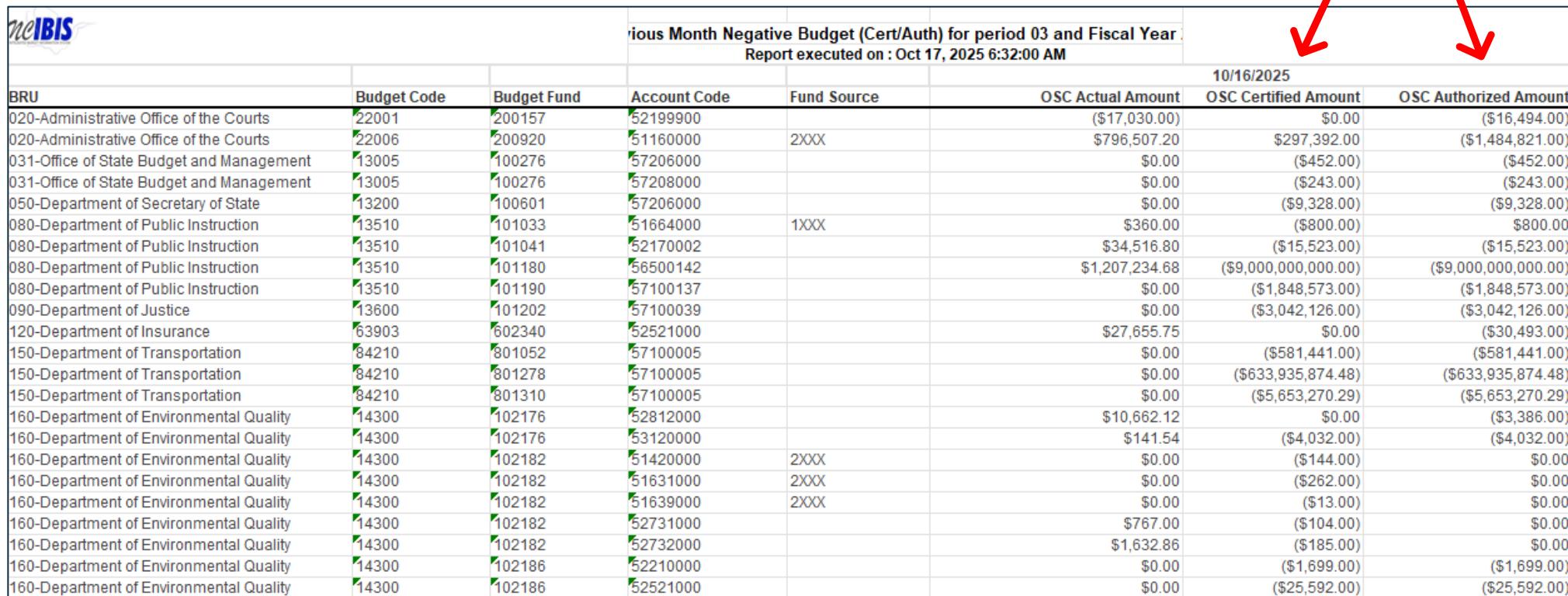
OSC Project Cod	OSC Inter Fu	IBIS AMU Cod	IBIS Program Cod	IBIS Fund Sour	IBIS Fund Sour	IBIS Inter Fu	OSC Actual Amou	OSC Certified Amou	OSC Authorized Amou	10/16/2025		09/30/2025		Certified Amount Differen	Authorized Amount Differen
										RK325 Certified Amou	RK325 Authorized Amou	RK325 Certified Amou	RK325 Authorized Amou		
0000000000	000000	1101113	1100LAD	1000	0000000000	000000	\$0.00	\$183,691.00	\$0.00	\$655,653.00	\$471,962.00	\$471,962.00	\$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	\$36,105.00	\$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	\$116,433.00	\$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	\$25,500.00	\$25,500.00	-25,500	(\$25,500.00)
0000000000	000000	1101113	1100LAD	2000	0000000000	000000	\$0.00	\$400,000.00	\$0.00	\$1,306,250.00	\$1,306,250.00	\$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	\$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	\$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	\$40,000.00	\$0.00	\$40,000.00	\$40,000.00	\$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	\$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	\$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	\$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	\$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	\$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	\$20,000.00	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$25,020.00	\$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	\$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	\$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	\$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	\$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	\$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	\$1,500.00	\$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	\$500.00	\$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	\$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	\$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	\$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	\$1,500.00	\$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	\$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	\$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	\$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)



BRU	Budget Code	Budget Fund	Account Code	Fund Source	10/16/2025		
					OSC Actual Amount	OSC Certified Amount	OSC Authorized Amount
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 &	0000000	DEFAULT AMU	U001141	UNC CPTV	0000	UNDESIGNED	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	0000000	DEFAULT AMU	U001141	UNC CPTV	0000	UNDESIGNED	21,000.00	21,000.00	0.00	0.00	0.00



### 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)**

<b>Report Type</b> <input checked="" type="radio"/> ALL <input type="radio"/> Summary By Fund (Dollars) <input type="radio"/> Summary By Account (Dollars) <input type="radio"/> Detail By Account (Dollars) <input type="radio"/> Summary By Fund (FTE) <input type="radio"/> Summary by Account (FTE) <input checked="" type="radio"/> Detail By Account (FTE)	<b>Biennium</b> <input checked="" type="radio"/> 2025-27	<b>Approval Date</b> <input checked="" type="radio"/> Nov 10, 2025
<b>Budgetary Reporting Unit</b> <input checked="" type="radio"/> BRU	<b>Budget Code</b> <input checked="" type="radio"/>	



## 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	Biennium	Volume																																													
<input checked="" type="radio"/> JE/BC Balances <input type="radio"/> Change in Fund Code Balances	* 2025-27	* 1-Education																																													
<p>This column will show a number once the journal entry is approved</p> <p><b>Journal Entries and Budget Code Balances</b> <b>Biennium 2025-27</b></p> <p>University of North Carolina 16011-UNC Board of Governors - Institutional Programs</p> <table border="1"><thead><tr><th>Journal Entry #</th><th>Revision #</th><th>Approved Date</th><th>Transfer To/From</th><th>Description</th><th>2025-26 Change</th><th>2025-26 Authorized Balance Certified Balance</th><th>2026-2027 Change</th><th>2026-2027 Authorized Balance Certified Balance</th></tr></thead><tbody><tr><td>G-0671</td><td>11-0049</td><td>10/24/2025</td><td>16088</td><td>FY26 Enrollment Change Budget ADJ</td><td>(\$1,282,173)</td><td>\$107,638,681</td><td>(\$1,282,173)</td><td>\$113,685,490</td></tr><tr><td>G-0671</td><td>11-0049</td><td>10/24/2025</td><td>16090</td><td>FY26 Enrollment Change Budget ADJ</td><td>(\$2,420,503)</td><td>\$105,218,178</td><td>(\$2,420,503)</td><td>\$111,264,987</td></tr><tr><td>G-0671</td><td>11-0049</td><td>10/24/2025</td><td>16092</td><td>FY26 Enrollment Change Budget ADJ</td><td>(\$474,313)</td><td>\$104,743,865</td><td>(\$474,313)</td><td>\$110,790,674</td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td>\$104,743,865</td><td></td><td>\$110,790,674</td></tr></tbody></table>			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	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	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
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																																							
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																																							
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

# Stay in Touch

**Phone:**  
984-236-0600

**Website:** [www.osbm.nc.gov](http://www.osbm.nc.gov)

**Follow us:**

-  @ NC Office of State Budget & Management
-  @ NCDemographer
-  @ NC Office of State Budget & Management