

# UNC Allotment and Cash Projections

December 2025

*Office of the State Controller  
Office of State Budget & Management*

Integrity

Innovation

Teamwork

Excellence

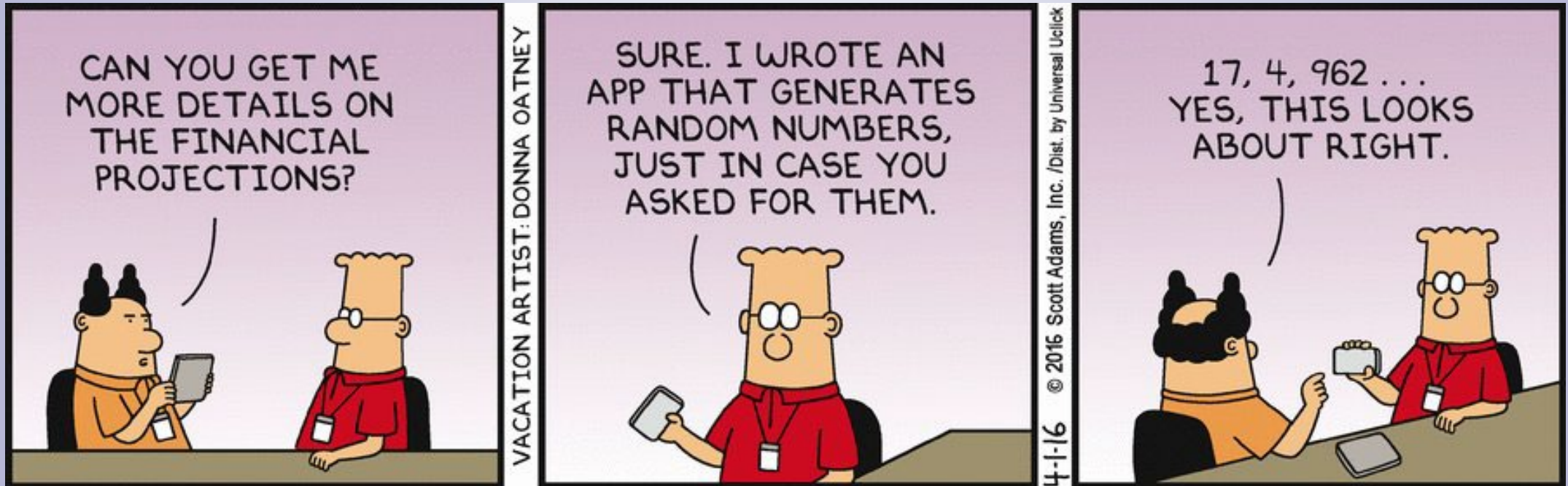
Curiosity

# CASH PROJECTIONS

Why are they important?



# Good Money Management



# Big Picture and Statewide Impact

Beware of little expenses; a small leak will sink a great ship. – Benjamin Franklin

One of the greatest pieces of economic wisdom is to know what you do not know. – John Kenneth Galbraith



# Evaluation of General Fund Balance

## General Fund Cash Watch

**\$8.9 Billion**

**Beginning cash**

Friday, November 14, 2025

**\$9.4 Billion**

**Ending cash**

Friday, November 21, 2025

**\$1.9 Billion**

**Unreserved Cash Balance**

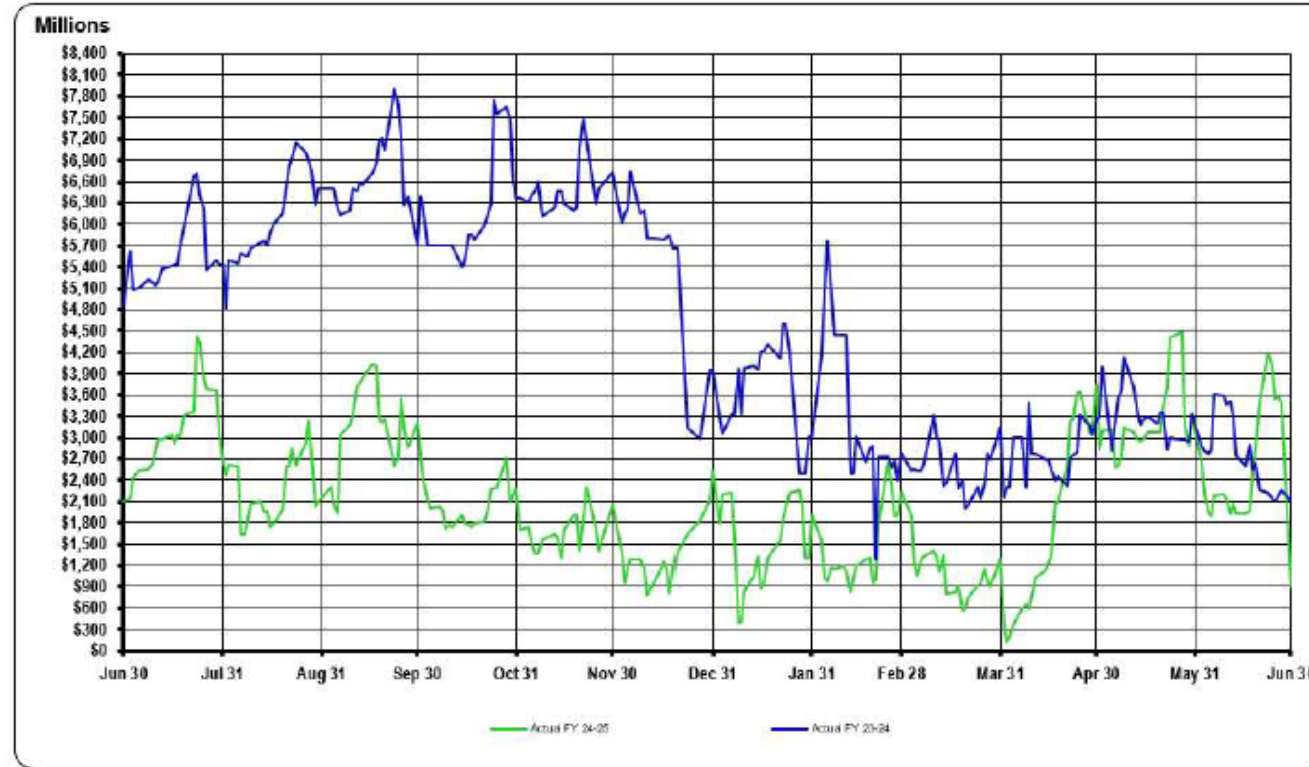
Friday, November 21, 2025

[Report](#) | [Glossary](#)



# Evaluation of General Fund Balance – FYE June 24 and 25

**GENERAL FUND – REVERTING  
UNRESERVED FUND BALANCE**  
FISCAL YEAR TO DATE JUNE 30, 2025 AND FISCAL YEAR ENDED JUNE 30, 2024



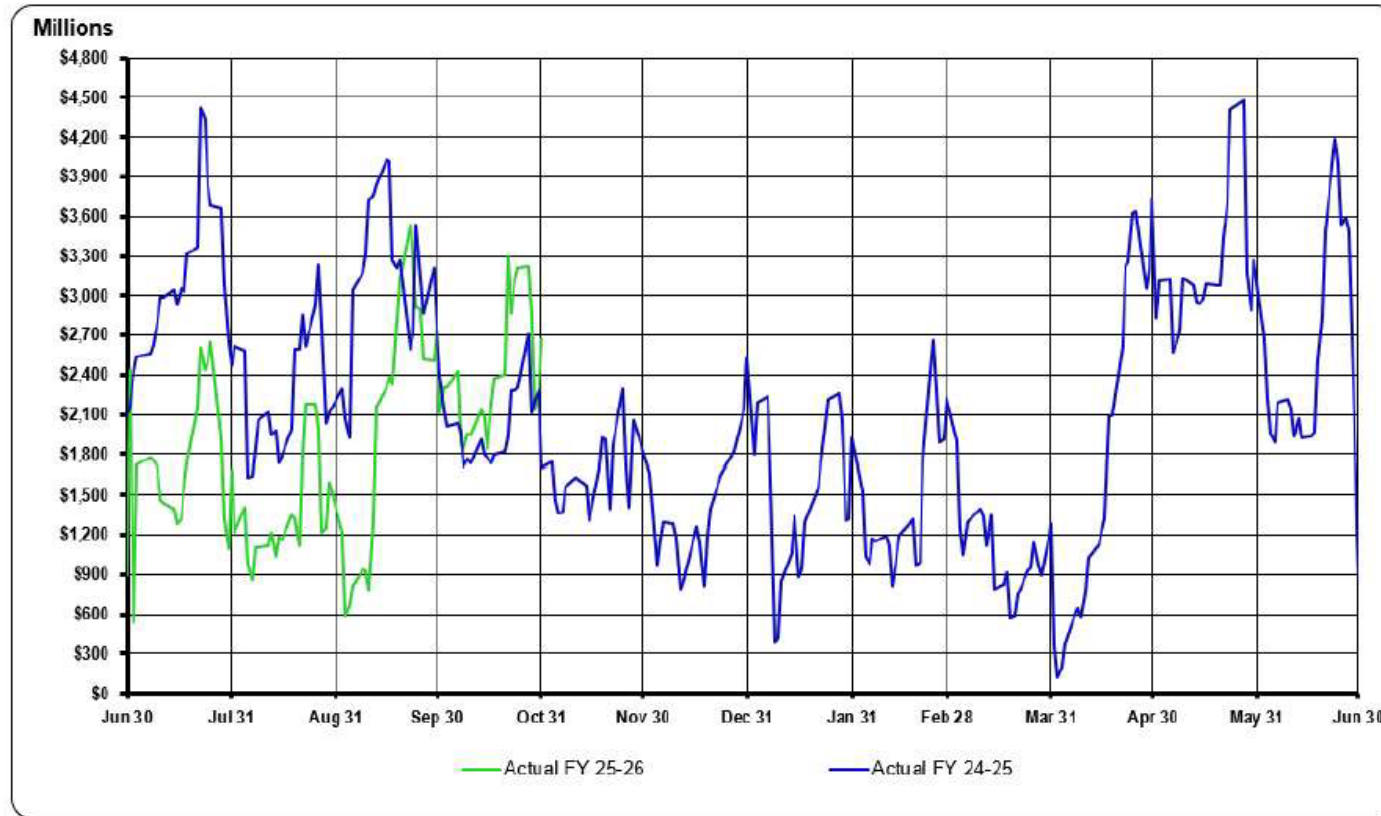
*Expressed in Millions*



# Evaluation of General Fund Balance – FY 26

## GENERAL FUND – REVERTING UNRESERVED FUND BALANCE

FISCAL YEAR TO DATE OCTOBER 31, 2025 AND FISCAL YEAR ENDED JUNE 30, 2025



*Expressed in Millions*



# Cash Projections Template

**OFFICE OF THE STATE CONTROLLER  
GENERAL FUND CASH FLOW REQUIREMENTS  
FOR WEEK ENDING  
October 4, 2024**

		FY2025			Keep a copy of this form. Change the date in Cell A4 to modify the date for each week. E-Mail this form to <a href="mailto:cash.projections@ncosc.gov">cash.projections@ncosc.gov</a> by 11:00 AM on the Wednesday before the projected week. If you choose to submit multiple weeks at once, copy this sheet to another worksheet and label the tab with the respective week.							
Budget Code:												
BC Name:												
DATE	DAY	PAYROLL	STATE AID	WELFARE & PROVIDER	STUDENT FEES & REFUNDS	TRANSFERS OUT	GENERAL EXPENDITURES	DEBT SERVICE	TAX REFUNDS	TOTAL EXPENDITURES	ESTIMATED TRANSFERS IN	ESTIMATED DEPOSITS
9/30/24	Monday	-	-	-	-	-	-	-	-	-	-	-
10/1/24	Tuesday	-	-	-	-	-	-	-	-	-	-	-
10/2/24	Wednesday	-	-	-	-	-	-	-	-	-	-	-
10/3/24	Thursday	-	-	-	-	-	-	-	-	-	-	-
10/4/24	Friday	-	-	-	-	-	-	-	-	-	-	-
	<b>TOTALS</b>	-	-	-	-	-	-	-	-	-	-	-





## Who This Training Applies To

- Just General Fund: (1XXXX Budget Codes)
- Does Not Apply to Capital (4XXXX) and Transportation (8XXXX)
- Other Budget Code (2XXXX-7XXXX) do not receive allotments

# Allotments: Big Picture



## What is An Allotment

- G.S. 143C-6-3 (State Budget Act):

“A State agency shall submit to the Director, at intervals and in a format prescribed by the Director, a request for an allotment of the amount estimated to be required for the agency's operating costs during the ensuing fiscal period. The Director shall approve or modify the allotment requests, and the State Controller shall implement the allotments as approved or modified by the Director.”



## What is An Allotment – Practically Speaking

- An Allotment is a form of cash management to assist the State to comply with
  - Article III, Section 5 of the NC Constitution (Balanced Budget)
  - G.S. 143C-6-2 (State Budget Act: methods to avoid deficit)



# Statewide Cash Management (Why Allotments Matter)

## 2023 General Availability

### Net General Fund Availability

	FY 2023-24	FY 2024-25
1 Unappropriated Balance Remaining FY 2022-23	818,331,123	1,564,437,931
2 Actual/Anticipated Reversions	1,021,600,829	300,000,000
3 Actual FY 2022-23 Overcollections	3,025,504,013	-
4 S.L. 2023-11, 2022 Budget Technical Corrections	(26,207,523)	-
5 Tech. Adj., FY 2022-23 Unfunded Liability Solvency Reserve	10,000,000	-
6 Total, Prior Year-End Fund Balance	4,849,228,442	1,864,437,931
7		
8 Revised Consensus Revenue Forecast		
9 Tax Revenue	32,115,800,000	32,395,200,000
10 Non-Tax Revenue	1,723,100,000	1,480,100,000
11 Total, Tax and Non-Tax Revenue	33,838,900,000	33,875,300,000
12		
13 Revenue Adjustments		
14 Adjustments to Tax Revenue	(193,077,000)	(606,540,000)
15 Adjustments to Non-Tax Revenue	(3,379,984)	(1,931,189)
16 S.L. 2023-7, Access to Healthcare Options	79,775,000	67,674,000
17 S.L. 2023-42, Sport Wagering/Horse Racing Wagering	8,500,000	36,100,000
18 S.L. 2023-93, Treasury Administrative Changes Act	(5,056,718)	(5,056,718)
19 Total, Revenue Adjustments	(113,238,702)	(509,753,907)
20		
21 Reservations of Revenue, Statutory* and Discretionary		
22 State Capital and Infrastructure Fund (SCIF)*	(1,412,592,500)	(1,461,333,238)
23 Additional Transfer to SCIF	(1,050,000,000)	(700,000,000)
24 Savings Reserve	-	(125,000,000)
25 Clean Water and Drinking Water Reserve	(1,000,000,000)	(1,000,000,000)
26 Regional Economic Development Reserve	(1,250,000,000)	-
27 Economic Development Project Reserve	(630,000,000)	(100,000,000)
28 Medicaid Contingency Reserve	(400,000,000)	(250,000,000)
29 Medicaid Transformation Reserve	(5,000,000)	-
30 State Emergency Response and Disaster Relief Fund	(75,000,000)	(75,000,000)
31 Information Technology Reserve	(450,000,000)	-
32 Federal Infrastructure Match Reserve	(50,000,000)	-
33 Housing Reserve	(45,000,000)	(45,000,000)
34 Retiree Supplement Reserve	(145,600,000)	-
35 Transportation Reserve	(450,000,000)	(100,000,000)
36 NCInnovation Reserve	(250,000,000)	(250,000,000)
37 Tech. Adj., Unfunded Liability Solvency Reserve	(10,000,000)	-
38 Total, All Reservations of Revenue	(7,223,192,500)	(4,106,333,238)
39		
40 Revised Total General Fund Availability	31,351,697,240	31,123,650,786
41		
42 General Fund Net Appropriations		
43 S.L. 2023-14, Care for Women, Children, and Families Act	(80,136,285)	(79,336,285)
44 H.B. 259, 2023 Appropriations Act	(29,707,123,024)	(30,823,313,998)
45 Total, General Fund Net Appropriations	(29,787,259,309)	(30,902,650,283)
46		
47 Unappropriated Balance Remaining	1,564,437,931	221,000,503



## 2014 General Availability

### General Fund Availability Statement

	FY 2014-15
1 Unappropriated Balance Remaining from FY 2013-14	323,693,704
2 Anticipated Undercollections from FY 2013-14	(452,600,000)
3 Anticipated Reversions from FY 2013-14	396,275,923
4	
5 Less Earmarkings of Year End Fund Balance	
6 Savings Reserve	0
7 Repairs and Renovations	0
8 Beginning Unreserved Fund Balance	267,369,627
9	
10 Revenues Based on Existing Tax Structure	19,972,100,000
11	
12 Non-tax Revenues	
13 Investment Income	11,300,000
14 Judicial Fees	244,500,000
15 Disproportionate Share	109,000,000
16 Master Settlement Agreement	137,500,000
17 Other Non-Tax Revenues	195,500,000
18 Insurance	77,000,000
19 Highway Fund Transfer	215,900,000
20 Subtotal Non-tax Revenues	990,700,000
21	
22 Total General Fund Availability	21,230,169,627
23	
24 Adjustments to Availability: 2014 Session	
25 Transfer to Medicaid Contingency Reserve	(186,372,673)
26 Transfer from Cash Balances from Department of Agriculture and Consumer Services Special Funds	1,449,680
27 Transfer from IDF Utility Account	5,000,000
28 Transfer of Interest from Department of Environment and Natural Resources (DENR) Special Funds	793,095
29 Diversion of Funds from DENR Inspection and Maintenance Control Special Fund	3,300,000
30 Diversion of Funds from DENR Water and Air Account Special Fund	1,000,000
31 Transfer from Federal Insurance Contribution Act (FICA) Fund Cash Balance	5,255,000
32 Transfer from Government Data Analytics Center (GDAC) Cash Balance	1,500,000
33 Transfer from Blount Street Properties Fund Cash Balance	5,456,787
34 Transfer from E-Commerce Fund Cash Balance	2,130,000
35 Adjustment of Transfer from Insurance Regulatory Fund	(291,302)
36 Adjustment of Transfer from Treasurer's Office	2,659,931
37 Increase from ABC Permit Fees	9,600,000
38 Four-year Phaseout of Provision of Medicaid Hold Harmless Law Guaranteeing Counties \$500,000 Benefit	5,990,000
39 Redirection of Funds from Gross Premiums Tax on Property Coverage Contracts to General Fund (S.L. 2014-64)	1,600,000
40 Sales Tax on Manufactured and Modular Homes	(4,700,000)
41 Piped Natural Gas Sales Tax Phase-in (S.L. 2014-39)	(2,430,000)
42	
43 Subtotal Adjustments to Availability: 2014 Session	(148,059,482)
44	
45 Revised General Fund Availability	21,082,110,145
46	
47 Less: General Fund Appropriations	(21,082,110,145)
48	
49 Unappropriated Balance Remaining	0





# Statewide Cash Management (Why Allotments Matter)

	Wednesday, November 12, 2025
	Ending Balances
Cash and Investments	9,156,753,170.69
Prior Day Adjustments	
Net Cash and Investments	
Reserve for Sales & Use Tax	980,828,303.95
Est. Amount To Be Reserved Sales & Use	17,937,551.54
<b>Sub-Total Reserves</b>	<b>998,765,855.49</b>
Beverage Tax	20,372,791.01
Scrap Tire Disposal Tax	7,927,368.45
Solid Waste Disposal Tax	5,868,621.94
White Goods Tax	1,433,793.97
<b>Sub-Total Liabilities</b>	<b>35,602,575.37</b>
<b>Total Reserves and Liabilities</b>	<b>1,034,368,430.86</b>
<b>Sub-Total Reserve Fund Balances</b>	<b>6,660,283,597.80</b>
<b>Unreserved Fund Balance</b>	<b>1,462,101,142.03</b>

- FY 2026 Appropriation Level is:
  - \$31.9 Billion
- Largest State Budget Reporting Unit is: \$11.9 Billion

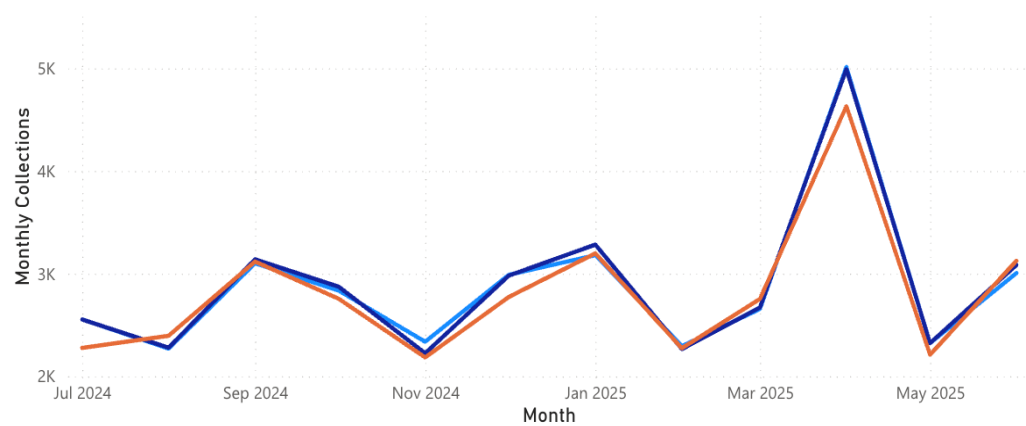


# Statewide Cash Management (Why Allotments Matter)

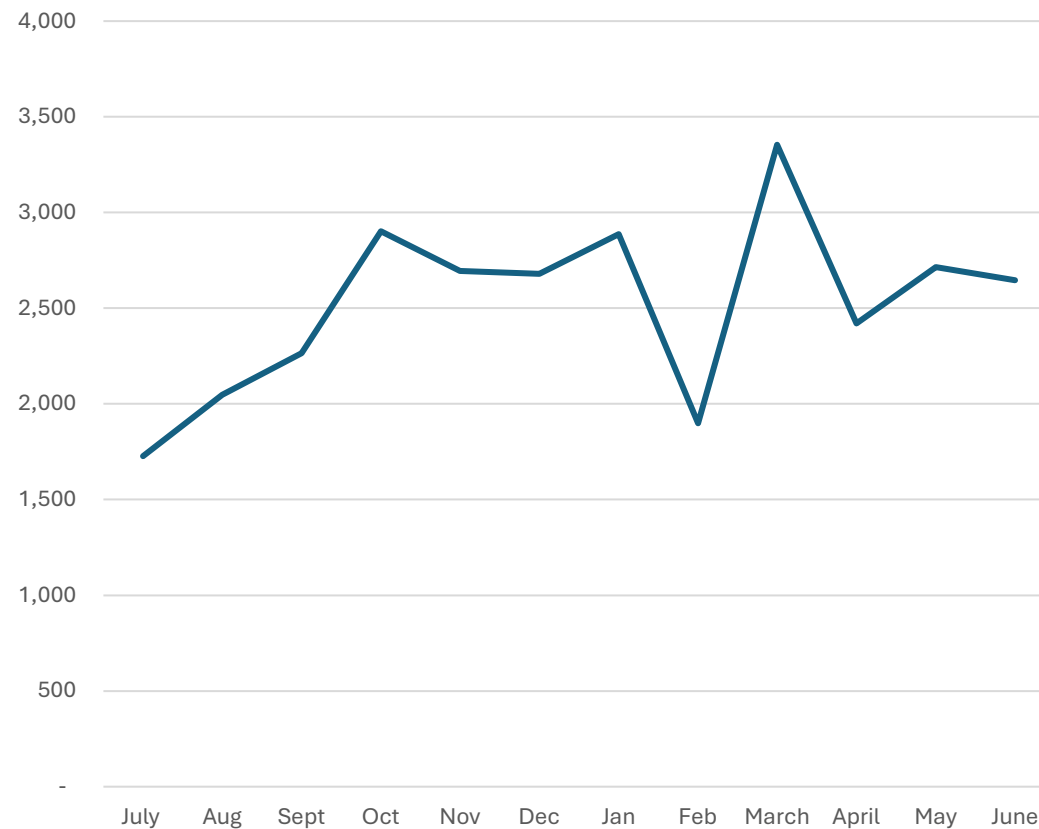
## Monthly Revenue

Monthly Collections Compared to Budget & Previous Year (in Millions)

● Month Actual ● Month Budget ● PY Month Actual



## Monthly Expenditure





## Allotment: Receipts vs. General Fund Cash

- General Fund:
  - Office of State Controller maintains General Fund Cash
- Receipts:
  - Agencies/Campuses collect various Receipts (fees, tuition, grants, etc)
  - Transfers from Statewide Reserves are requested to be transferred later
  - G.S. 143C-6-1(b) requires that departmental receipts appropriated to a program be expended prior to General Fund appropriations to the program

# Allotment: Interface



## Allotment Interface

- Allotments Interface from IBIS to NCFS once per night.
  
- Allotments that are backdated (needed for the previous month) should be dated with the last date of the preceding month.



Allotment: Starting Point



# Determining Your Allotment

- Allotments are capped by agency budget codes, as appropriated by the General Assembly:
- General Fund amounts **cannot change** from General Assembly appropriation, unless authorized in law (distribution of statewide reserves, other statute, etc)



GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2023

SESSION LAW 2023-134  
HOUSE BILL 259

AN ACT TO MAKE BASE BUDGET APPROPRIATIONS FOR CURRENT OPERATIONS OF STATE AGENCIES, DEPARTMENTS, AND INSTITUTIONS.

The General Assembly of North Carolina enacts:

**PART I. TITLE AND INTRODUCTION**

**TITLE OF ACT**

**SECTION 1.1.** This act shall be known as the "Current Operations Appropriations Act of 2023."

**INTRODUCTION**

**SECTION 1.2.** The appropriations made in this act are for maximum amounts necessary to provide the services and accomplish the purposes described in the budget in accordance with the State Budget Act. Savings shall be effected where the total amounts appropriated are not required to perform these services and accomplish these purposes, and the savings shall revert to the appropriate fund at the end of each fiscal year, except as otherwise provided by law.

**PART II. CURRENT OPERATIONS AND EXPANSION/GENERAL FUND**

**GENERAL FUND APPROPRIATIONS**

**SECTION 2.1.(a)** Appropriations from the General Fund for the budgets of the State departments, institutions, and agencies, and for other purposes as enumerated, are made for each year of the 2023-2025 fiscal biennium, according to the following schedule:

Current Operations - General Fund	FY 2023-2024	FY 2024-2025
<b>EDUCATION</b>		
North Carolina Community College System		
Requirements	1,877,925,960	1,902,511,556
Less: Receipts	403,685,353	388,408,799
<b>Net Appropriation</b>	<b>1,474,240,607</b>	<b>1,514,102,757</b>



## Continuing Resolution Allotment: First Year of the Biennium

- G.S. 143C-5-4: "Director of the Budget may continue to allocate funds from all funds for expenditure by State departments, institutions, and agencies at a level not to exceed the level of those funds in the recurring certified budget for the prior fiscal year"
- Agencies can utilize reports in IBIS to calculate an allotment:
  - Worksheet 1: Summary of Base Budget (General Fund):
  - Previous Fiscal Year Authorized Budget
  - Remove Non-Recurring Funding from Previous Year
  - Do not Include any Authorized Adjustments to the Base Budget (Lease Increases, Annualizations, etc)



# Continuing Resolution Allotment: First Year of the Biennium

**OFFICE OF STATE BUDGET AND MANAGEMENT  
SUMMARY OF BASE BUDGET (GENERAL FUND) 2025-27  
Prepared by OSBM**

BRU: 022-Indigent Defense Services  
Budget Code: 12001

Description	2023-24 Actual	2024-25 Authorized Budget	2025-26 Incr/Decr Recommended	2025-26		2026-27 Incr/Decr Recommended	2026-27	
				Total Amt Recommended & % Chg over 2024-25	Total Amt Recommended & % Chg over 2024-25			
TOTAL REQUIREMENTS		\$181,693,563	(\$6,740,650)	\$174,952,913	(3.71)%	(\$6,722,276)	\$174,971,287	(3.7)%
LESS RECEIPTS	\$25,086,150	\$13,994,851	\$0	\$13,994,851	0%	\$0	\$13,994,851	0%
<b>NET GENERAL FUND APPROPRIATION</b>	<b>\$150,609,380</b>	<b>\$167,698,712</b>	<b>(\$6,740,650)</b>	<b>\$160,958,062</b>	<b>(4.02)%</b>	<b>(\$6,722,276)</b>	<b>\$160,976,436</b>	<b>(4.01)%</b>
NO. OF EMPLOYEE POSITIONS	721.000	733.000	0.000	733.000	0%	0.000	733.000	0%

Actual Expenditure Data Source OSC BD 701, Year End Financial Report

Authorized Budget as reported in OSBM Worksheet I

**EXPLANATIONS OF BASE BUDGET CHANGES BY CATEGORY**

	2025-26 Adjustments				2026-27 Adjustments			
	Total Requirements	Total Receipts	Appropriation	FTEs	Total Requirements	Total Receipts	Appropriation	FTEs
<b>Existing Lease Rate Adjustments</b>								
Existing Lease Rate Increases- Biennium 2025-27	\$17,749.00	-	\$17,749.00	0.000	\$36,123.00	-	\$36,123.00	0.000
<b>Sub Total Existing Lease Rate Adjustments</b>	<b>\$17,749.00</b>	<b>-</b>	<b>\$17,749.00</b>	<b>0.000</b>	<b>\$36,123.00</b>	<b>-</b>	<b>\$36,123.00</b>	<b>0.000</b>
<b>No Adjustment Type</b>								
No Adjustment Type	\$0.00	\$0.00	\$0.00	0.000	\$0.00	\$0.00	\$0.00	0.000
<b>Sub Total No Adjustment Type</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.000</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.000</b>
<b>Reconciliation of salary-related employer contributions</b>								
IDS Salary Benefit Reconciliation - Base budget	\$1,441,601.00	-	\$1,441,601.00	0.000	\$1,441,601.00	-	\$1,441,601.00	0.000
<b>Sub Total Reconciliation of salary-related employer contributions</b>	<b>\$1,441,601.00</b>	<b>-</b>	<b>\$1,441,601.00</b>	<b>0.000</b>	<b>\$1,441,601.00</b>	<b>-</b>	<b>\$1,441,601.00</b>	<b>0.000</b>
<b>Removal of Non-Recurring Items</b>								
Non Recurrent Funds SL2024-57	(\$8,200,000.00)	-	(\$8,200,000.00)	0.000	(\$8,200,000.00)	-	(\$8,200,000.00)	0.000
<b>Sub Total Removal of Non-Recurring Items</b>	<b>(\$8,200,000.00)</b>	<b>-</b>	<b>(\$8,200,000.00)</b>	<b>0.000</b>	<b>(\$8,200,000.00)</b>	<b>-</b>	<b>(\$8,200,000.00)</b>	<b>0.000</b>
<b>GRAND TOTAL ALL CHANGES</b>	<b>(\$6,740,650.00)</b>	<b>\$0.00</b>	<b>(\$6,740,650.00)</b>	<b>0.000</b>	<b>(\$6,722,276.00)</b>	<b>\$0.00</b>	<b>(\$6,722,276.00)</b>	<b>0.000</b>



## Certified Budget: First Allotment

- Agencies may access their adjusted budget, as passed by the General Assembly once a budget is certified in IBIS and interfaced into NCFS
- Certified Budget reflects changes made by the General Assembly and can be found on the BD 307 and 701.
- Additional Bills passed can be allotted after they are certified



# Certified Budget: First Allotment

FORM BD 307



CURRENT OPERATIONS  
APPROPRIATION

**STATE OF NORTH CAROLINA  
OFFICE OF STATE BUDGET AND MANAGEMENT**

The General Assembly of 2025 appropriated for Current Operations under S.L. 2025-26, S.L. 2025-89, S.L. 2025-91, S.L. 2025-92, S.L. 2025-93, and S.L. 2025-97 for the fiscal years 2025-27, July 1, 2025 to June 30, 2027, for the use of

**CAMPUS/AGENCY NAME: State Budget and Management - General Fund Code: 13005**

and available only by monthly or quarterly allotments under Section 6-3 and only for the Purposes and/or Objects herein enumerated as under Sections 6-1 and 6-4 of the State Budget Act, Chapter 143C of the General Statutes of North Carolina.

	<b>2025-2026</b>	<b>2026-2027</b>
TOTAL REQUIREMENTS	\$12,785,589	\$12,785,589
LESS ESTIMATED RECEIPTS	\$1,106,402	\$1,106,402
<b>NET APPROPRIATION</b>	<b>\$11,679,187</b>	<b>\$11,679,187</b>

*Kristen Walker*

Approved - November 10, 2025



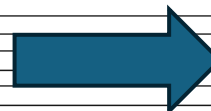
North Carolina Financial System  
Office of State Controller  
NC Budget to Actual (701) Certified Report (RPT-BE-0)  
11/26/2025 12:49:55 PM

Parameters

Agency	Budget Code	Period	Report Mode
0300-OFFICE OF THE GOVERNOR	13005-OFF OF STATE BUDGET AND MANAGE	Jul-25	All Sections

Agency	Certified Date
0300-OFFICE OF THE GOVERNOR 13005-OFF OF STATE BUDGET AND MANAGE	08/19/2025

*** Budget Code Recap ***					
Account	Description	Budgeted		Actual	
		Certified	Authorized	Current-Month	Year-To-Date
	Expenditures	12,785,589.00	12,785,589.00	1,257,205.33	1,257,205.33
	Revenues	1,106,402.00	1,106,402.00	217,394.54	217,394.54
	<b>Appropriations</b>	<b>11,679,187.00</b>	<b>11,679,187.00</b>	<b>1,039,810.79</b>	<b>1,039,810.79</b>
<b>Cash Analysis</b>					
	Beginning Balance				0.00
	+ Allotments				2,814,997.00
	+ Cash Receipts				217,394.54
	- Cash Disbursements				1,257,205.33
	+ Assets				0.00
	+ Liability				0.00
	+ Equity				0.00
	= Ending Balance				1,775,186.21
<b>Additional Assets</b>					
	Total Availability				1,775,186.21





# Generating Allotment Request

- Create New Budget Allotment (Operating) Form

## Cash Balance [?](#)

Estimated Prior Quarter Cash Balances \$0

## Requirements

Account	Allotment Amount
1XXXXXX-Personal Services	\$0.00
2XXXXXX-Purchased Services	\$0.00
3XXXXXX-Supplies	\$0.00
4XXXXXX-Property, Plant and Equipment	\$0.00
5XXXXXX-Other Expenses and Adjustments	\$0.00
6XXXXXX-Aid and Public Assistance	\$0.00
7XXXXXX-Agency Reserve	\$0.00
8XXXXXX-Intergovernmental Transactions	\$0.00
<b>Planned Requirements</b>	<b>\$0.00</b>

## Receipts

Account	Allotment Amount
Federal Receipts	\$0.00
Local Receipts	\$0.00
Highway Receipts	\$0.00
Other	\$0.00
<b>Estimated Receipts</b>	<b>\$0.00</b>

**Requested Appropriation \$0.00**

## Budget Code Gross Allotment Summary [?](#)

	Authorized Budget	Gross Allotments	Pending Allotments	Available for Allotments	Percent Allotted
<b>Requirements</b>	\$81,471,331	\$39,820,904	\$0	\$41,650,427	48.88%
51099999 - PERSONAL S	\$40,705,870	\$0	\$0	\$40,705,870	0.00%
52099999 - PURCHASEC	\$24,097,478	\$0	\$0	\$24,097,478	0.00%
53099999 - SUPPLIES	\$1,469,625	\$0	\$0	\$1,469,625	0.00%
54099999 - PROPERTY, I	\$298,495	\$0	\$0	\$298,495	0.00%
55099999 - OTHER EXPE	\$122,421	\$0	\$0	\$122,421	0.00%
56099999 - AID AND PUE	\$12,721,379	\$0	\$0	\$12,721,379	0.00%
57999999 - RESERVES	\$1,849,803	\$0	\$0	\$1,849,803	0.00%
58099999 - INTRAGOVEI	\$206,260	\$0	\$0	\$206,260	0.00%
<b>Receipts</b>	\$13,779,015	\$6,021,540	\$0	\$7,757,475	43.70%
<b>Appropriation</b>	\$67,692,316	\$33,799,364	\$0	\$33,892,952	49.93%



# Generating Allotment Request (continued)

## CASH BALANCE

	\$5,349,436.00
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## REQUIREMENTS

Account	Allotment Amount
1XXXXX-Personal Services	\$10,005,342.00
2XXXXX-Purchased Services	\$5,658,062.00
3XXXXX-Supplies	\$344,385.00
4XXXXX-Property, Plant and Equipment	\$62,749.00
5XXXXX-Other Expenses and Adjustments	\$28,846.00
6XXXXX-Aid and Public Assistance	\$3,537,243.00
7XXXXX-Agency Reserve	\$0.00
8XXXXX-Intergovernmental Transactions	\$51,565.00
<b>Planned Requirements</b>	<b>\$19,688,192.00</b>

## RECEIPTS

Account	Allotment Amount
Federal Receipts	\$0.00
Local Receipts	\$0.00
Highway Receipts	\$0.00
Other	\$2,741,679.00
<b>Estimated Receipts</b>	<b>\$2,741,679.00</b>

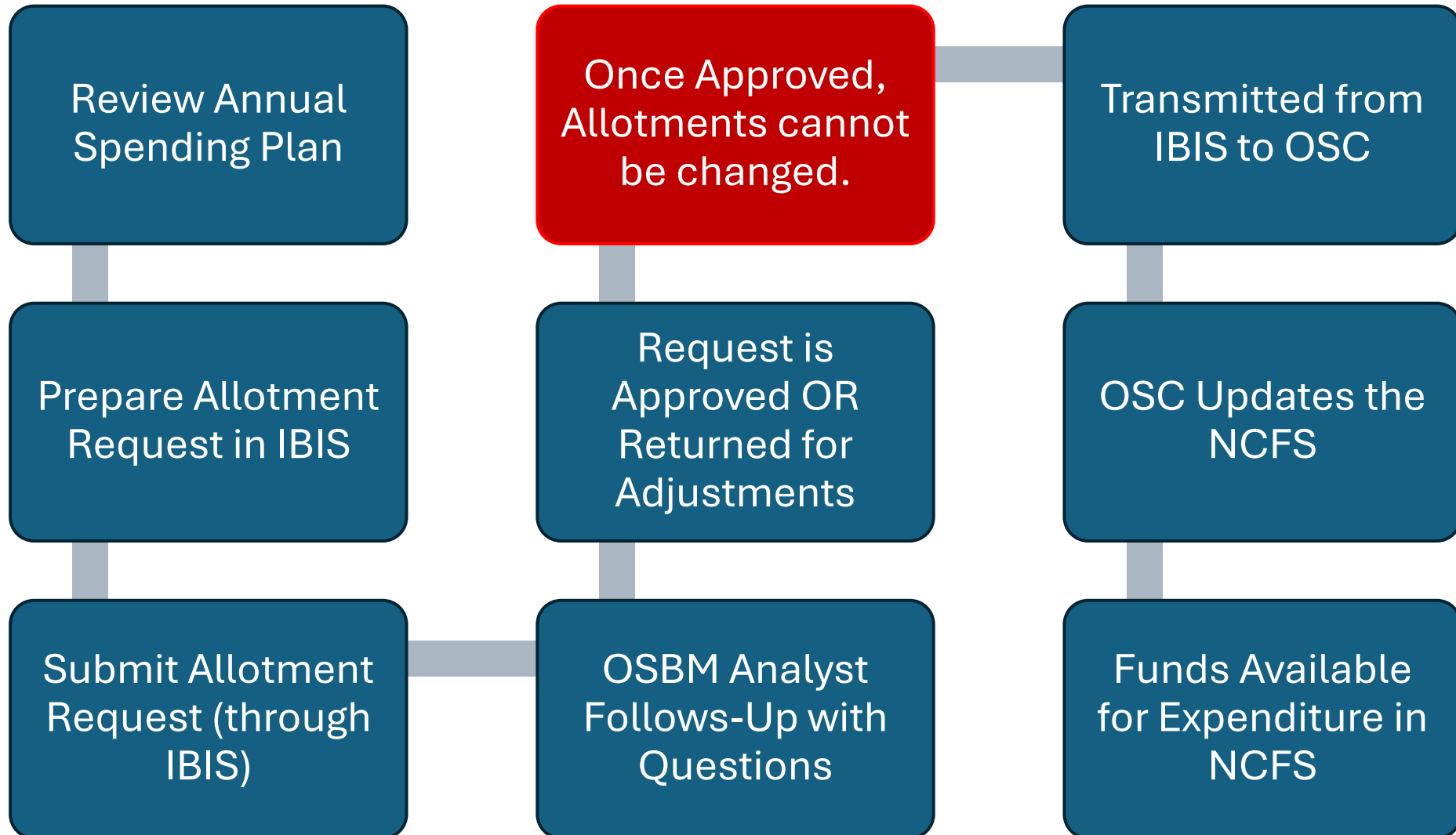
## BUDGET CODE GROSS ALLOTMENT SUMMARY

	Authorized Budget	Gross Allotments	Pending Allotments	Available for Allotments	Percent Alloted
<b>Requirements</b>	<b>\$81,471,331.00</b>	<b>\$39,820,904.00</b>	<b>\$0.00</b>	<b>\$41,650,427.00</b>	<b>48.88%</b>
51099999 - PERSONAL SERVICES	\$40,705,870.00	\$0.00	\$0.00	\$40,705,870.00	0.00%
52099999 - PURCHASED SERVICES	\$24,097,478.00	\$0.00	\$0.00	\$24,097,478.00	0.00%
53099999 - SUPPLIES	\$1,469,625.00	\$0.00	\$0.00	\$1,469,625.00	0.00%
54099999 - PROPERTY, PLANT & EQUIPMENT	\$298,495.00	\$0.00	\$0.00	\$298,495.00	0.00%
55099999 - OTHER EXPENSES AND ADJUSTMENTS	\$122,421.00	\$0.00	\$0.00	\$122,421.00	0.00%
56099999 - AID AND PUBLIC ASSISTANCE	\$12,721,379.00	\$0.00	\$0.00	\$12,721,379.00	0.00%
57999999 - RESERVES	\$1,849,803.00	\$0.00	\$0.00	\$1,849,803.00	0.00%
58099999 - INTRAGOVERNMENTAL TRANSACTIONS	\$206,260.00	\$0.00	\$0.00	\$206,260.00	0.00%
<b>Receipts</b>	<b>\$13,779,015.00</b>	<b>\$6,021,540.00</b>	<b>\$0.00</b>	<b>\$7,757,475.00</b>	<b>43.70%</b>
<b>Appropriation</b>	<b>\$67,692,316.00</b>	<b>\$33,799,364.00</b>	<b>\$0.00</b>	<b>\$33,892,952.00</b>	<b>49.93%</b>





# Budget Execution – Operating Allotments





## 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
- NC Cash Availability Report (RPTCM003)
  - NCFS Location: Tools/Reports and Analytics/Browse Catalog/Shared Folders/Custom/FBR Custom/Report/General Ledger
- 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

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	6,559,578	
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%	
Cummulative % Allotted					24.91%				49.74%				49.74%					49.74%				



# 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					
<b>Parameters</b>							
Agency	0300-OFFICE OF THE GOVERNOR						
Budget Code	13005-OFF OF STATE BUDGET AND MANAGE						
Budget Fund	All						
Period	Sep-25						
<b>Budget Code</b>							
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
<b>Analysis of Cash</b>							
	<b>Beginning Balance</b>			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
	<b>Net Assets/Liabilities/Equity</b>			0.00	0.00	0.00	0.00
	<b>Ending Balance</b>			143,233.13	143,233.13	143,233.13	
	<b>Unexpended Appropriations</b>						8,912,985.13
<b>YTD Allotment Information</b>							
			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



Allotment: Middle of the Year



## Allotments: Subsequent Allotments

- The Director of the Budget authorizes Allotment Periods
- Allotment periods are generally Monthly or Quarterly for each Budget Reporting Unit
- Allotment Periods are decided by:
  - Statewide economic conditions
  - Agency specific operations
  - Impact of agency expenditures on Statewide availability



# Allotments: Subsequent Allotments



## OPERATING ALLOTMENT - ALLOTMENT FOR THE 2ND QUARTER

Status: Approved



Biennium: 2025-27  
 Fiscal Year: 2025-2026  
 Quarter: 2  
 Department: Office of State Budget and Management  
 BRU: Office of State Budget and Management  
 Budget Code: 13005 - State Budget and Management - General Fund  
 Year End Revision Allotment: Operating Allotment

Effective Date: 10/01/2025  
 Reference Number: AR-16Q2P  
 Request Type: Operating Allotment  
 Title: Allotment for the 2nd Quarter  
 Ibis ID: 16Q2R  
 Allotment Number: OA-0135

Justification/Description: Request allotment for the 2nd quarter to support operation in General fund 13005. The funds will support the operation for October to December 2025.

CASH BALANCE \$0.00

Account	Allotment Amount
1XXXXXX-Personal Services	\$2,747,296.00
2XXXXXX-Purchased Services	\$400,000.00
3XXXXXX-Supplies	\$4,500.00
4XXXXXX-Property, Plant and Equipment	\$4,500.00
5XXXXXX-Other Expenses and Adjustments	\$85,865.00
6XXXXXX-Aid and Public Assistance	\$0.00
7XXXXXX-Agency Reserve	\$0.00
8XXXXXX-Intergovernmental Transactions	\$0.00
<b>Planned Requirements</b>	<b>\$3,242,160.00</b>

Account	Allotment Amount
Federal Receipts	\$0.00
Local Receipts	\$0.00
Highway Receipts	\$0.00
Other	\$342,245.00
<b>Estimated Receipts</b>	<b>\$342,245.00</b>

REQUESTED APPROPRIATION \$2,899,915.00

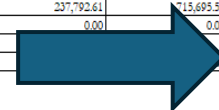
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13005-OFF OF STATE BUDGET AND MANAGE

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Parameters								
Agency	0300-OFFICE OF THE GOVERNOR							
Budget Code	13005-OFF OF STATE BUDGET AND MANAGE							
Budget Fund	All							
Period	Nov-25							
Budget Code	Titles	Budget	Unallotted	Allotted	Current Month	Quarter To Date	Year To Date	Unexpended
	Expenditures	13,226,118.00	6,596,620.00	6,629,498.00	1,003,402.50	2,081,668.95	5,325,773.74	7,900,344.26
	Revenues	1,546,931.00	726,783.00	820,148.00	42,769.88	237,792.61	715,695.53	831,235.47
	Excess of Expenditure - Over (Under) Revenues	11,679,187.00	5,869,837.00	5,809,350.00	960,632.62	1,843,876.34	4,610,078.21	7,069,108.79
Analysis of Cash					Current Month	Quarter To Date	Year To Date	
	Beginning Balance				2,159,904.41	143,233.13	0.00	
Add:	(+) Allotments/Revisions				0.00	2,899,915.00	5,809,350.00	
Less:	(-) Reversions				0.00	0.00	0.00	
	(-) Excess per BD701				960,632.62	1,843,876.34	4,610,078.21	
Changes In Assets/Liability/Owners Equity Direct from Cash Accounts:								
					0.00	0.00	0.00	0.00
	Net Assets/Liabilities/Equity				0.00	0.00	0.00	0.00
	Ending Balance				1,199,271.79	1,199,271.79	1,199,271.79	
	Unexpended Appropriations							7,069,108.79
YTD Allotment Information		Allotted	Current Month	Quarter To Date	Year To Date	Unexpended YTD		
	Expenditures	6,629,498.00	1,003,402.50	2,081,668.95	5,325,773.74	1,303,724.26		
	Receipts	820,148.00	42,769.88	237,792.61	715,695.53	104,452.47		
	Assets/Liabilities/Equity		0.00	0.00	0.00	0.00		
	Net Allotment	5,809,350.00	960,632.62		1,199,271.79			





## Allotments: Subsequent Allotments

- Campuses are required to provide estimated **allotted** General Fund balance in the allotment form:
  - Relatively large allotment balances should be explained
  - Allotment balances should be deducted from allotment requests, unless Agencies can provide a reason why they should not be (expenditure has not hit, etc.)



## Calculating Allotment Balance: Campuses

- Compare the NCFS 701 and 702 Report to evaluate Expenditures versus Allotments for available Allotment Balance and compare against Campus internal financial systems
- Review NC General Fund Appropriations Expenditures and Balances Report (RPT-CM-031) for Receipts and Expenditures to ensure timely movement of funds due to Campus Trust Funds
- Provide estimate of available General Fund allotment balances, with explanations of any large balances of receipts



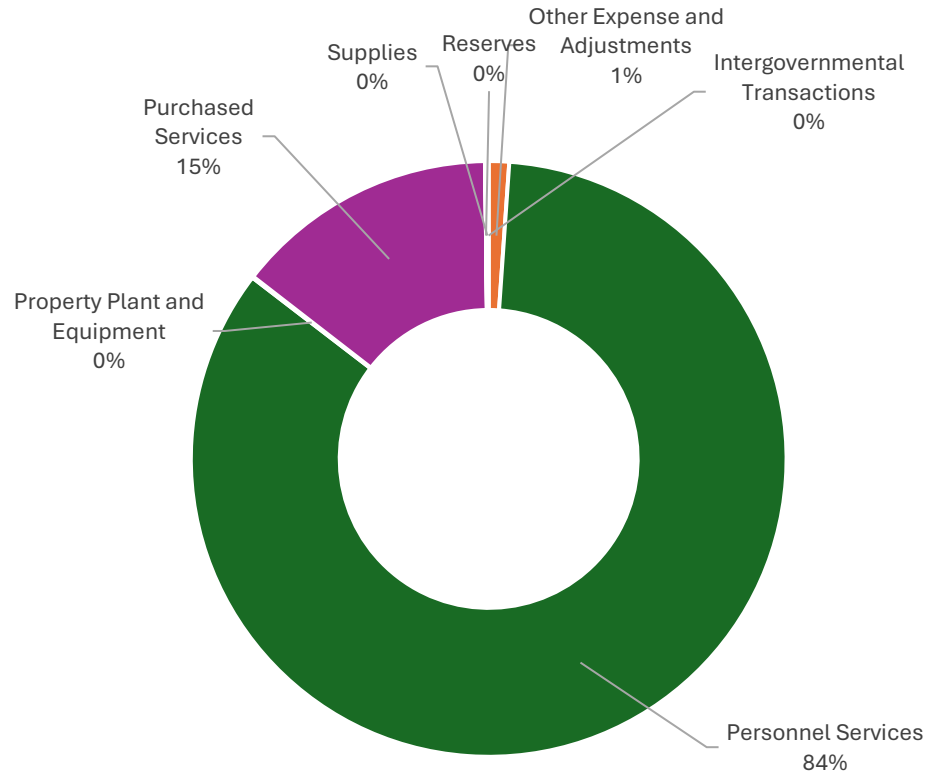
## Forecasting Expenditures

- Allotments should generally **not** be one-twelfth or one-fourth of an agencies budget
- Allotments should be based on **expected expenditures** during the requested period
- Ask questions about what expenditures will be made during the period
- Review historical spending patterns

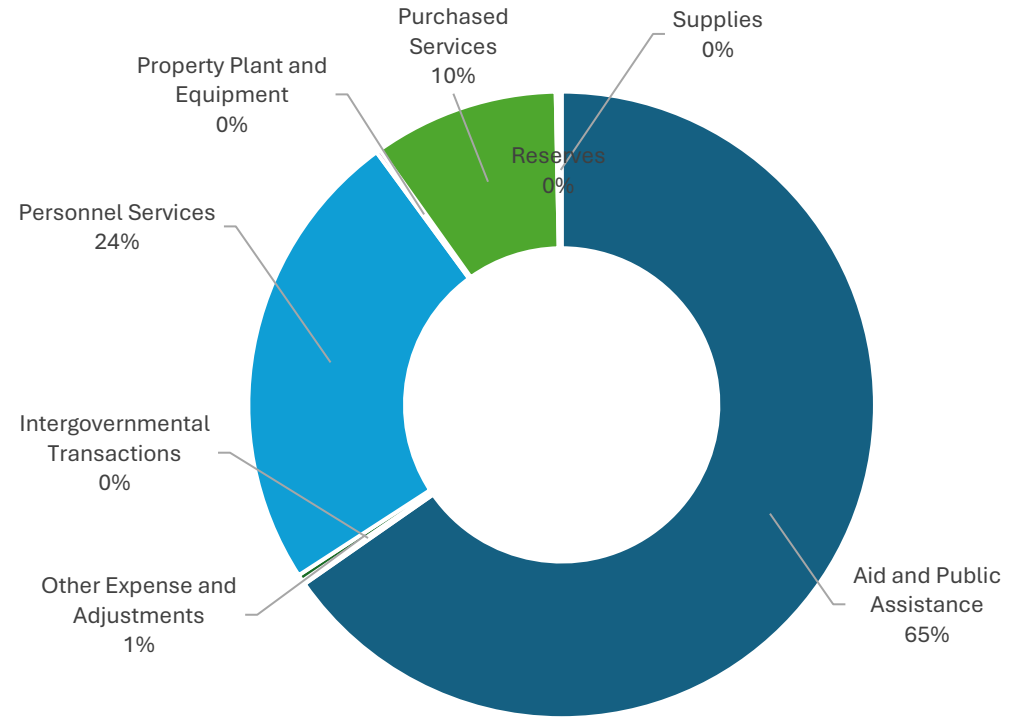


# Forecasting Expenditures: Two Examples

## Agency One



## Agency Two





## Forecasting Expenditures

- Agency One:
  - Extremely Personnel Driven:
    - Personnel are paid each month, which would lend itself to an expenditure of one twelfth to one fourth of authorized budget
- Agency Two:
  - Expenditure categories of Aid and Public Assistance is large
    - Expenditures here may be altered by when these transactions need to be processed (for example awards are made once a year or twice a year)



## Forecasting Expenditures: Receipts

- Allotments should be adjusted due to collection of receipts
- G.S. 143C-6-1(b) requires that receipts that support a program, for which also receives a State Appropriation, be spent first
- Timing of receipts will impact General Fund appropriation requests



## Supplemental Allotment

- A supplemental allotment may always be requested at any time
  - Up to budgeted expenditures
- Supplemental allotments should provide additional justification about why it is needed
- Provide additional steps to reduce expenditures to close within budget – if necessary



# Adjusting Budget



## Adjusting Budget: Revisions

- Agency General Fund Budgets may change for the following reasons:
  - Additional appropriations from the NCGA via Certification
  - Changes in requirements and receipts to the Authorized budget due to budget revisions
- In this case, an agency may need to request a subsequent allotment after the revision
- Requirements and receipts may change but **General Fund net appropriations** amounts should not change unless through certification or budget revisions with journal entries

# Handling Special Reserve Appropriations



## Handling Special Appropriations

- General Assembly appropriates many funds through General Fund Reserves:
  - Savings Reserve
  - State Emergency Relief and Disaster Response Fund
  - State Capital and Infrastructure Fund
  - Information Technology Reserve
  - Economic Development Reserve
  - Local Economic Development Reserve
  - Federal Infrastructure Match Reserve
  - Stabilization and Inflation Reserve
  - Etc.



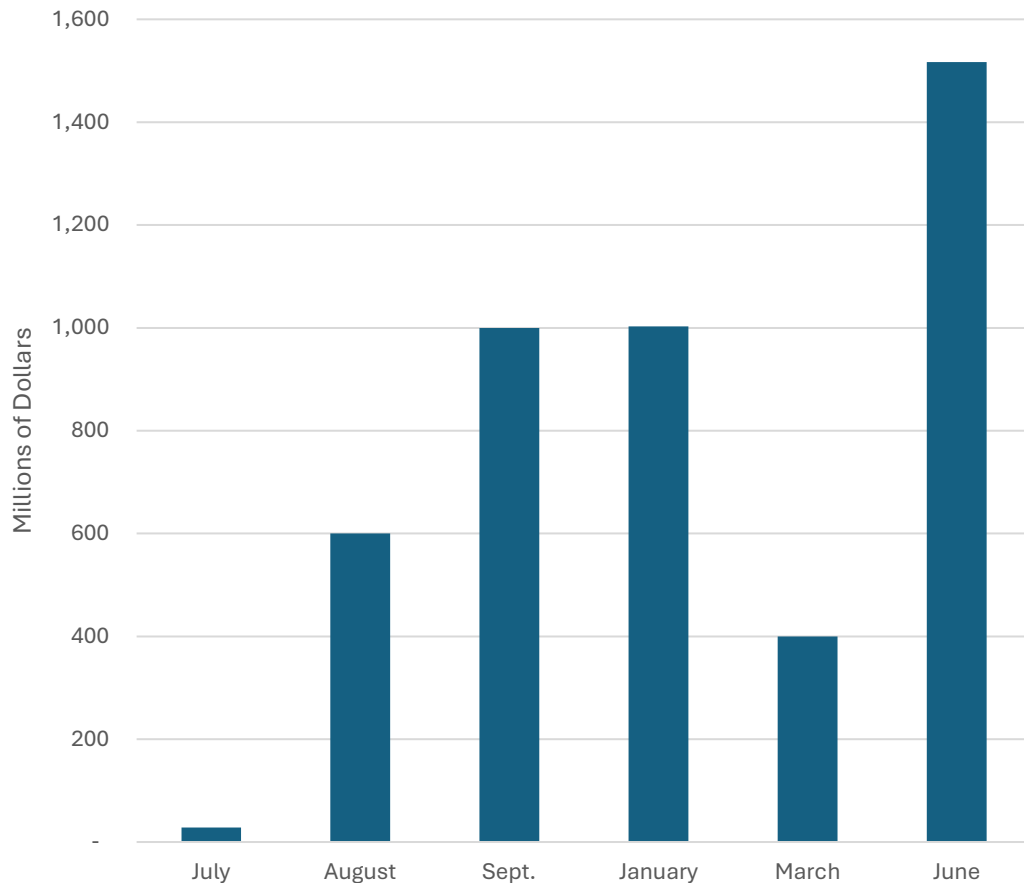
# Handling Special Appropriations

- These reserves must be allotted as a **receipt**
- The allotment of these receipts **will not move cash** to the agency
- Agencies must contact OSBM who will request a transfer from OSC to the Agency
- Reserves must be transferred as appropriated in the Session Law

	FY 2023-24	FY 2024-25
<b>Technology Solutions</b> Fund Code: 1200	Requirements \$ 13,084,612	\$ 13,084,612
	Less: Receipts \$ -	\$ -
	<b>Net Appropriation \$ 13,084,612</b>	<b>\$ 13,084,612</b>
	FTE 68.000	68.000
<b>13 Information Technology Rates</b> Fund Code: 1200	Requirements \$ (209,270)R	\$ (209,270)R
	Less: Receipts \$ -	\$ -
	<b>Net Appropriation \$ (209,270)</b>	<b>\$ (209,270)</b>
	FTE -	-
<b>14 Rural Broadband Initiative</b> Fund Code: 1200	Requirements \$ 14,200,000NR	\$ -
	Less: Receipts \$ 14,200,000NR	\$ -
	<b>Net Appropriation \$ -</b>	<b>\$ -</b>
	FTE -	-
NC Community College System - General Fund		B 7



# Transfers Into Various Reserves



## Transfers into and out of General Fund Reserves are on a cash flow basis



STATE OF NORTH CAROLINA  
OFFICE OF STATE BUDGET AND MANAGEMENT



Employment First State for Individuals with Disabilities

ROY COOPER  
GOVERNOR

KRISTIN WALKER  
STATE BUDGET DIRECTOR

November 17, 2025

To: Jacob Tatiague  
Statewide Programs Manager  
Office of State Controller

From: Mark Bondo  
Assistant State Budget Officer  
Office of State Budget and Management

Please transfer funds from the General Fund Reserve: State Emergency Response and Disaster Relief to the University of North Carolina. This transfer is authorized pursuant to S.L. 2025-92, Sec. 1B.1(a)(5).

Transfer To:		Agency	Amount
Budget Code	Interfund	University of North Carolina	1,000,000
16011	NA		
Transfer From:		Agency	Amount
Budget Code	Interfund	SERDF	1,000,000
19930	199300		



Allotment: Close Out



# UNC Closeout Checks

## BUDGET REPORT REVIEW CHECKLIST

### BD 702 Report

- 14. Year-to-date allotment totals reconcile between NCFS, IBIS, and University ERP Budget Systems
- 15. Year-to-date requirements and appropriation:
  - Do not exceed total allotment and available cash on hand (*quarter-end requirement*); OR
  - Equals total allotment with no available cash on hand (*year-end requirement*)
- 16. Unexpended appropriation indicates proper cash reversions (*year-end requirement*)

UNC institutions need to submit the University ERP BD 702 report equivalent to verify the three-way reconciliation.



# Allotments: IBIS RK 457, NCFS BD 702, and ERP 702 Equivalent



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
		2025-2026	JULY	AUGUST	SEPTEMBER	Q1 TOTAL	OCTOBER	NOVEMBER	DECEMBER	Q2 TOTAL	JANUARY	FEBRUARY	MARCH	Q3 TOTAL	APRIL	MAY	JUNE			
Requirements	13,226,118	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
Receipts	1,546,931	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
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
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%
Cummulative % Alloted					24.91%				49.74%				49.74%							

<b>Agency</b>	0300-OFFICE OF THE GOVERNOR
<b>Budget Code</b>	13005-OFF OF STATE BUDGET AND MANAGE
<b>Budget Fund</b>	All
<b>Period</b>	Sep-25


<b>Budget Code</b>	13005-OFF OF STATE BUDGET AND MANAGE
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Titles	Budget	Unallotted	Allotted	Current Month	Quarter To Date	Year To Date	Unexpended
<b>Expenditures</b>	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
<b>Revenues</b>	1,509,889.00	1,031,986.00	477,903.00	206,840.51	477,902.92	477,902.92	1,031,986.08
<b>Excess of Expenditure - Over (Under) Revenues</b>	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



# Allotments – Close Out

- Review BD 702 (RPT-BE-012)
- Ensure year-do-date expenditures do not exceed Allotted amount

		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					
<b>Parameters</b>							
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
<b>Analysis of Cash</b>							
	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
<b>YTD Allotment Information</b>							
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

# Year End Reversion Allotment



# General Fund Reversions: Year-End Reversion Allotments

- Last step in June close out is the annual reversion - Revert Unexpended allotment amounts reflected on 702 report

YTD Allotment Information			Allotted	Current Month	Quarter To Date	Year To Date	Unexpended YTD
Expenditures			69,713,788.00	5,204,827.31	10,044,873.20	65,138,506.07	4,575,281.93
Receipts			17,100,000.00	748,196.72	(962,722.55)	19,137,523.34	(2,037,523.34)
Assets/Liabilities/Equity				0.00	0.00	0.00	0.00
Net Allotment			52,613,788.00	4,456,630.59	11,007,595.75	46,000,982.73	6,612,805.27

- As of FY 2024-25, OSBM now facilitates the General Fund reversion process in IBIS via the Allotment Form at year-end
- **This process is required for all UNC institutions.**



## UNC Year-End Reversion Allotment Process

1. UNC institutions should finalize all transactions that impact cash, including the carryforward revision and check.
2. Enter in the Year-End Reversion Allotment in IBIS **BEFORE** interfacing to NCFS. Allotments interface overnight once approved.
3. Ensure that the allotment is fully processed in NCFS and is recorded in the ERP before completing university interface.
4. Process the ERP interface to NCFS. These won't reconcile until **AFTER** the interface is done and the 4x/5x clearing accounts have been zeroed out on Interface Agency Reconciliation Report.
5. After OSC approves the interface, then the NCFS BD 702 Report, IBIS RK 457 Report, and the University ERP BD 702 Equivalent should all reconcile. Ensure that:
  - YTD allotments (requirements, receipts and net appropriation) and YTD actuals reconcile between IBIS, NCFS, AND the ERP.
  - Assets/Liabilities/Equity lines are zeroed out.



# NCFS BD 702 – Year-End Reversion Reflected

Budget Code	1XXXX-AGENCY NAME-GENERAL						
Titles	Budget	Unallotted	Allotted	Current Month	Quarter To Date	Year To Date	Unexpended
Expenditures	14,000,000.00	531,624.18	13,468,375.82	1,122,364.65	3,367,093.96	13,468,375.82	531,624.18
Revenues	2,000,000.00	123,376.05	1,876,623.95	156,385.33	469,155.99	1,876,623.95	123,376.05
Excess of Expenditure - Over (Under) Revenues	12,000,000.00	408,248.13	11,591,751.87	965,979.32	2,897,937.97	11,591,751.87	408,248.13
<b>Analysis of Cash</b>							
	<b>Beginning Balance</b>			1,374,227.45	306,186.10	0.00	
Add:							
	<b>(+) Allotments/Revisions</b>			(408,248.13)	2,591,751.87	11,591,751.87	
Less:							
	<b>(-) Reversions</b>			0.00	0.00	0.00	
	<b>(-) Excess per BD701</b>			0.00	0.00	0.00	
<b>Changes In Assets/Liability/Owners Equity Direct from Cash Accounts:</b>							
32119800 RESV BAL-MONTHLY ACCRUALS				0.00	0.00	0.00	0.00
11112000 CSH/BNK-NON INT BEAR CHK				0.00	0.00	0.00	0.00
	<b>Net Assets/Liabilities/Equity</b>			0.00	0.00	0.00	0.00
	<b>Ending Balance</b>			0.00	0.00	0.00	
	<b>Unexpended Appropriations</b>						408,248.13
<b>YTD Allotment Information</b>							
			Allotted	Current Month	Quarter To Date	Year To Date	Unexpended YTD
Expenditures			13,468,375.82	1,122,364.65	3,367,093.96	13,468,375.82	0.00
Receipts			1,876,623.95	156,385.33	469,155.99	1,876,623.95	0.00
Assets/Liabilities/Equity				0.00	0.00	0.00	0.00
Net Allotment			11,591,751.87	965,979.32	2,897,937.97	11,591,751.87	0.00



# Stay in Touch

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