Job Aid — Section 42.10 Compliance Template (State Agencies & Universities)

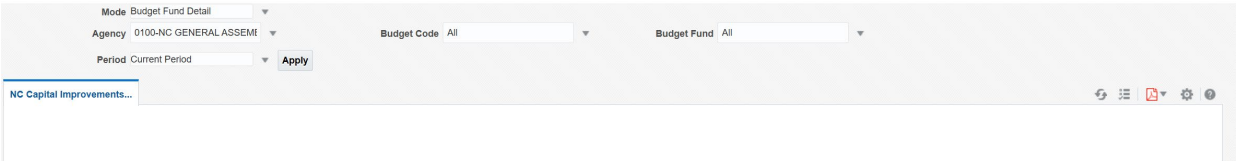
SL 2026-41, Section 42.10 requires OSBM to identify capital project accounts established on or before June 30, 2021, that have an unencumbered, unobligated cash balance as of July 1, 2026. Use this job aid to complete the compliance template and provide required documentation to OSBM.

Step 1 — Pull the NCFS 725 Report and Export to CSV

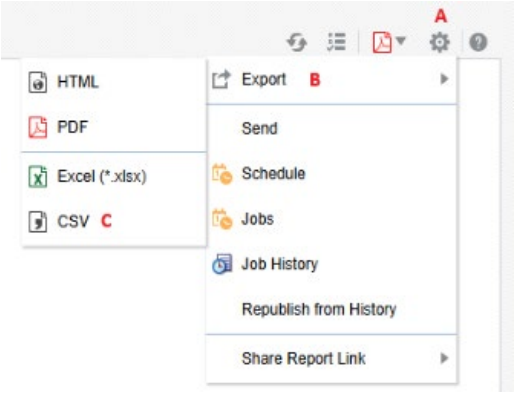
- Use the NCFS reporting page to run the NC Capital Improvements (725) Report (RPTRTR137).



- Apply filters for your BRU/Agency, current period, and include ‘All’ funds where applicable.



- Select the report, then use the toolbar: **A.** click the gear icon → **B.** hover over ‘Export’ → **C.** select ‘CSV’.



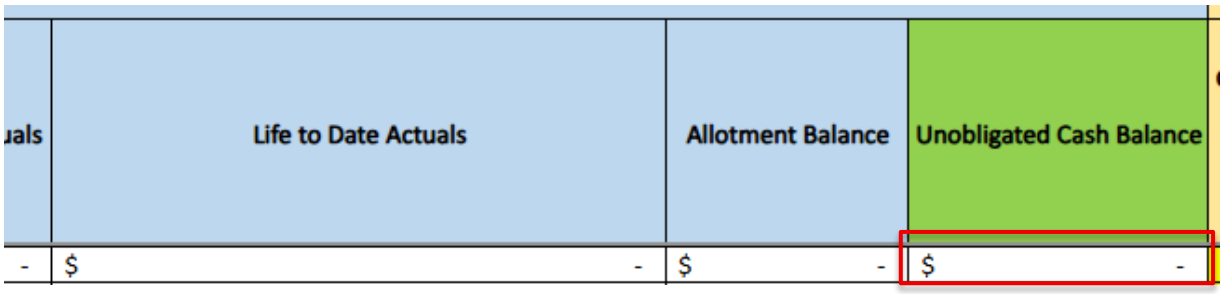
- Save the CSV file locally.

Step 2 — Load CSV into the Template

- Open the downloaded CSV. If prompted, choose ‘Don’t Convert’ (preserve raw data).
- Copy and paste the entire dataset (columns A through AJ) into the template’s tab named ‘NCFS 725 CSV Raw Data’.
- Verify that the ‘Capital Project Accounts’ tab auto-populates (row 10 downward) with Account Identification and Account Funds info.

Step 3 — Filtering the Template

- If Column L shows **no** unobligated cash balance, filter those rows out. Continue working only with rows that display a balance.



Step 4 — Identify Exemptions to Request and Provide Documentation

- Please only fill in cells that are highlighted in **yellow.** The Excel worksheet will fill in information based off your responses in these highlighted cells.
- Mark ‘Yes’ if the Budget Fund includes non-General Fund or non-SCIF sources (e.g., federal, private grant, bond funds). Provide a note in the Notes field.
- Mark ‘Yes’ if the Budget Fund carries an encumbrance. Attach supporting documentation to your submission to OSBM via email (e.g., purchase orders, contracts, MOUs, invoices, grant agreements).
    - **Please avoid using shared links and attach zip folders if submitting large sets of documentation.**
- Mark ‘No’ if the Budget Fund does not have non-GF/SCIF sources and/or encumbrances.

Step 5 — Document Access NC Funds

- Indicate whether the Budget Fund contains unspent Access NC funds by marking ‘Yes’ and enter the amount.
- Record whether any Access NC amount is encumbered and enter relevant details.
- Mark ‘No’ if the unobligated cash balance is not connected to Access NC.

Step 6 — Review and Include N/A in the Relevant Rows

- Filter for columns with **no** unobligated cash value in column L.
- For any rows with no unobligated cash balance, review these lines and insert ‘N/A’ into the relevant cells under the Exemptions and Access NC sections of the template.

Step 7 — Submit Excel Workbook and Supporting Documentation to your OSBM Capital Budget Execution Analyst

- **Before submission, clear all filters so your capital analyst can see all data entry information**.
- Please save this workbook in your files.
- Send a copy of this workbook to your OSBM Capital Budget Execution Analyst via email.
- Attach supporting documentation to your submission to OSBM via email.
    - **Please avoid using shared links and attach zip folders if submitting large sets of documentation.**

Template Tabs — What Goes Where

Template Tab	Your Action
NCFS 725 CSV Raw Data	Paste CSV columns A–AJ; keep raw data unchanged.
Capital Project Accounts	Review auto-populated accounts (established on/before 6/30/2021)
Capital Project Accounts — Exemptions	Select exception flags if applicable (non-General Fund/SCIF sources; encumbrance requests) and add notes; provide documentation via email.
Capital Project Accounts — Access NC	Enter unspent Access NC amounts; indicate encumbrance status and add notes; provide documentation via email.

Tips & Troubleshooting

- If formulas don’t populate, confirm the ‘Raw Data’ tab starts at column A and includes through column AJ.
- Ensure you’re working from row 10 downward on ‘Capital Project Accounts’ as noted in the instructions.