



# ***UNC Closeout Training***

***December 2023***

Integrity

Innovation

Teamwork

Excellence

# UNC Closeout Training

- Introduction
- Updates for NCFS
- Key Reports



## Introduction

- Reflects changes due to the transition to the new NCFS system
- Breaks out the UNC Job Aid as a separate guidance that applies to all universities except for NCSSM (which only uses IBIS/NCFS)
- Consists of two documents – Checklist and Job Aid
- Should be used for quarter and year-end closeout
- Can be found on the OSBM website under Budget > Budget Instructions > Job Aids > Closeout and Carryforward Job Aids

[Job Aids | NC OSBM](#)



# Checklist



STATE OF NORTH CAROLINA

CERTIFICATION

2023-24 Quarterly & Fiscal Year-End Budget Reports

UNIVERSITY NAME: \_\_\_\_\_

This certification should be completed and provided to your OSBM analyst at the time of pre-certification of budget reports with the Office of the State Controller at the end of each quarter and fiscal year.

**BUDGET REPORT REVIEW CHECKLIST**

*Note: Please attach documentation of OSBM-approved exceptions, if applicable.*

**BD 701 Report**

- 1. Certified and authorized budgets reconcile between NCFS, IBIS, and University ERP Budget System at detailed account level
- 2. No negative certified or authorized budgets at detailed account level
- 3. No over-expended Budget Funds
- 4. No over-expended accounts at the pooled account level
- 5. Reserve accounts (5 7XXX) are distributed (unless reverting or carried forward) (*year-end requirement*)
- 6. Over-realized receipts were budgeted and approved by OSBM prior to expenditure of receipts
- 7. No appropriation in Budget Funds for Non-Credit Instruction / Program Code U001103.
- 8. No negative cash balances in special funds (*UNC System Office only*)
- 9. FTE counts reconcile between IBIS and University ERP Budget System. Internal salary control systems are in balance and do not contain any negative salary reserves.
- 10. Carryforward is correctly recorded in NCFS and IBIS (*year-end requirement*)

**BD 702 Report**

- 11. Quarterly and/or monthly allotment totals reconcile between NCFS, IBIS, and University ERP Budget Systems
- 12. Year-to-date requirements and appropriation do not exceed total allotment and available cash on hand
- 13. Allotted and year-to-date actuals reconcile indicating proper non-cash reversions (*year-end requirement*)

I certify that the BD 701 & 702 Budget Reports are complete, accurate, and comply with OSBM's guidance.

\_\_\_\_\_  
Signature (Budget Director or CFO)

\_\_\_\_\_  
Date

If any requirements outlined above are not checked, please explain to your OSBM Analyst why the step was not completed via a memorandum or email.

- Covers the required items at high level
- Two main sections, BD 701 and BD 702
- Form should be signed and returned to OSBM with any exceptions noted



# Job Aid

## UNC Closeout Job Aid

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### Preface

This document is intended to be a job aid used by the University of North Carolina (UNC) system, excluding the North Carolina School of Science and Mathematics (NCSSM) during the quarterly and year-end closeout process. Agencies and NCSSM should use the [Agency Closeout Job Aid found on OSBM's website](#). This document details (1) why each check is an important part of budget maintenance, (2) a step-by-step process for completing each check, and (3) at what level of detail the university or OSBM is responsible for performing the check. Performing these checks and correcting any problems identified should be done prior to signing and submitting the closeout certification form to the Office of State Budget and Management (OSBM).

- Job aid walks you through the steps needed to complete checklist items
- Item numbers correspond to the checklist numbers
- Each step describes:
  1. the purpose
  2. the level of detail the university and OSBM are responsible for performing the check
  3. steps for performing the check (with report names!)
- Includes Appendices with Lists of all IBIS and NCFS Reports required for Closeout

# Major Updates for NCFS



## University ERP Reconciliation

- Universities on University ERP Budget Systems (i.e. Banner or PeopleSoft) no longer interface their budget information directly.
  - Budgets in NCFS are driven by an interface with IBIS.
- To ensure that all systems reconcile (IBIS, NCFS, and the University ERP Budget System), there are now two steps:
  - (1) Confirm that IBIS and NCFS reconcile
  - (2) Ensure that IBIS, NCFS, and the University ERP Budget System reconcile
- Requires that universities send OSBM BD 701 and BD 702 reports from University ERP Budget System to confirm reconciliation.



# NCFS Pooled Accounts

Account Group Name	Budget Level	NCFS Account Ranges
<b>1. Personal Services</b>	<b>All Personal Services accounts are at detail level except 2 pools of SPA Premium and Holiday Pay and Worker's Compensation.</b>	
		51110000-51414000
		51450000-51629000
Personal Services	Detail	51640000-51999000
SPA Premium and Holiday Pay	Pool	51420000-51449000
Workers Compensation	Pool	51630000-51639000
<b>2. Purchased Services</b>	<b>Broken up into pools of purchased contractual services, utilities, and purchased services, with academic services required to be budgeted at the detail level.</b>	
Purchased Contractual Services	Pool	52100000-52149000
Academic Services	Detail	52150000
Utilities	Pool	522XXXXX
Purchased Services	Pool	523XXXXX-529XXXXX
<b>3. Supplies</b>	<b>All Supplies accounts can be pooled.</b>	
Supplies	Pool	53XXXXXX
<b>4. Property, Plant &amp; Equipment</b>	<b>All Property, Plant &amp; Equipment accounts can be pooled except for Art, Library, Learning Resources must be pooled separately.</b>	
Property, Plant & Equipment	Pool	54XXXXXX-5479XXXX (excluding 546XXXX)
Art, Library, Learning Resources	Pool	546XXXXX
<b>5. Other Expenses &amp; Adjustments</b>	<b>All Other Expenses &amp; Adjustments accounts can be pooled.</b>	
Other Expenses & Adjustments	Pool	55XXXXXX
<b>6. Grants, State Aid &amp; Public Assistance</b>	<b>All Grants, State Aid &amp; Public Assistance accounts must be budgeted at detail level.</b>	
Grants, State Aid & Public Assistance	Detail	56XXXXXX
<b>7. Reserves</b>	<b>All Reserves accounts must be budgeted at detail level.</b>	
Reserves	Detail	57XXXXXX
<b>8. Intragovernmental Transactions</b>	<b>All Intragovernmental Transactions accounts must be budgeted at detail level.</b>	
Intragovernmental Transactions	Detail	58XXXXXX

- Pooled accounts allow for a budget in a single account line, with expenditures recorded in several other accounts.
- All expenditures must be captured at detailed level
- Pooled accounts cannot be used for receipts accounts.





# Pooled Account Example – Purchased Services

Can use pooled account budgeting when checking for over-expended accounts

*BD701 – Summary by Account*

*** Summary by Account ***												
Account	Funding Source	Inter Fund	Description	Budgeted		Actual		Unexpended/Unrealized		Encumbrances		Rate
				Certified	Authorized	Current-Month	Year-To-Date	Certified	Authorized	Obligations	Unpaid Invoices + Inventory Receipts	
52109999			PURCHASED CONTRACTUAL SERVICES	3,515,134.00	10,957,404.00	3,278,190.67	10,983,516.58	(7,468,382.58)	(26,112.58)	0.00	0.00	1.00
52209999			UTILITY/ENERGY SERVICES	13,758,969.00	13,559,782.00	1,074,377.83	13,538,047.79	220,921.21	21,734.21	0.00	0.00	1.00
52309999			REPAIR SERVICES	27,072,112.00	35,667,544.00	3,630,540.91	10,664,597.32	16,407,514.68	25,002,946.68	0.00	0.00	0.30
52409999			MAINTENANCE AGREEMENTS	0.00	0.00	1,340,845.81	3,466,858.94	(3,466,858.94)	(3,466,858.94)	0.00	0.00	0.00
52509999			RENTALS/LEASES	0.00	0.00	216,664.51	1,710,350.92	(1,710,350.92)	(1,710,350.92)	0.00	0.00	0.00
52709999			TRAVEL & OTHER EMPLOYEE EXPENSE	0.00	0.00	549,917.23	2,926,395.55	(2,926,395.55)	(2,926,395.55)	0.00	0.00	0.00
52809999			COMMUNICATION AND IT SERVICES	0.00	0.00	2,121,701.96	8,297,453.11	(8,297,453.11)	(8,297,453.11)	0.00	0.00	0.00
52909999			OTHER SERVICES	371,989.00	1,416,147.00	305,151.24	3,714,950.17	(3,342,961.17)	(2,298,803.17)	0.00	0.00	2.62
52099999			<b>PURCHASED SERVICES</b>	<b>44,718,204.00</b>	<b>61,600,877.00</b>	<b>12,517,390.16</b>	<b>55,302,170.38</b>	<b>(10,583,966.38)</b>	<b>6,298,706.62</b>	<b>0.00</b>	<b>0.00</b>	<b>0.90</b>

**The BD 701 report above shows some over-expended accounts. However, this group of accounts is not over-expended at the pooled account level per the chart on Page 2 of this job aid.**



# Summer/Non-Credit Instruction

- Guidance has been updated to recognize that there are now appropriations in your Summer Instruction Budget Funds (Program Code UU001102).
- Ensure that there is no budgeted appropriation in the Non-Credit Instruction Budget Fund (Program Code UU001103)

University BD 701 at the Detailed Account Level for Non-Credit Instruction Budget Fund

*** Detail Report by Fund ***							
Account	Funding Source	Inter Fund	Description	Budgeted		Actual	
				Certified	Authorized	Current-Month	Year-To-Date
<b>Expenditures-Budget and Actual</b>							
51150000	4000		EPA-TEACH SALARIES-UNIVERSITIES	47,209.00	0.00	0.00	0.00
51210000	4000		SPA-REG SALARIES-UNIVERSITIES	32,000.00	0.00	0.00	0.00
51310000	4000		REG(N S) TEMP WAGES-UNIVERSITIES	34,950.00	0.00	0.00	0.00
51510000	4000		SOCIAL SEC CONTRIB-UNIVERSITIES	5,128.00	0.00	0.00	0.00
51520000	4000		REG RETIRE CONTRIB-UNIVERSITIES	5,482.00	0.00	0.00	0.00
51560000	4000		MED INS CONTRIB-UNIVERSITIES	10,014.00	0.00	0.00	0.00
51099999			<b>PERSONAL SERVICES</b>	<b>134,783.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
52309999			REPAIR SERVICES	249,767.00	0.00	0.00	0.00
52099999			<b>PURCHASED SERVICES</b>	<b>249,767.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
53099999			SUPPLIES	1,520.00	0.00	0.00	0.00
54099999			<b>PROPERTY, PLANT &amp; EQUIPMENT</b>	<b>2,400.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
56890000			OTHER EDUCATIONAL AWARDS	26,530.00	0.00	0.00	0.00
56099999			<b>AID AND PUBLIC ASSISTANCE</b>	<b>26,530.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
			<b>Expenditures</b>	<b>415,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
			<b>Total Cash Expenditures</b>	<b>415,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Revenues-Estimated and Actual</b>							
44190000			OTHER SALES & SERVICES	54,430.00	0.00	0.00	0.00
45831000			EXTENSION INSTRUCTION FEE	360,570.00	0.00	0.00	0.00
			<b>Revenues</b>	<b>415,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
			<b>Total Cash Revenues</b>	<b>415,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
			<b>Appropriations</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

This campus has no budgeted appropriation in the Non-Credit Instruction Budget Fund / Program Code UU001103.

# Key Reports



# NC IBIS vs. Legacy IBIS

**NC IBIS:** <http://ibis.nc.gov/ibis-webapp>

**Legacy IBIS:**  
<http://legacy.ibis.nc.gov/ibis-webapp>

- Legacy IBIS provides read-only access to a copy of IBIS as of Oct 4th, 2023 with data in the NCAS-based chart of accounts.
- All Reports (both current NCFS-based and legacy NCAS-based) can be found in current IBIS version.

The screenshot displays the IBM Cognos Analytics interface. On the left is a navigation sidebar with options: Home, Search, My content, Team content (highlighted), and Recent. The main content area shows a list of reports under the heading 'Team content'. The reports listed are: IBIS Exception Reports (5/30/2014 1:23 PM), IBIS Reports (9/22/2022 12:45 PM), IBISNCFSReports (10/8/2023 3:45 PM), OSBM Analyst (10/20/2020 2:08 PM), Samples (4/19/2011 10:36 AM), Self Service Reports (8/22/2023 4:50 PM), Self Service Reports (Legacy) (2/21/2018 11:10 AM), System Run Reports (8/29/2023 3:20 PM), and System-Run Reports (Legacy) (2/21/2018 10:53 AM).

IBIS Reports are in “Self Service Reports” and “System Run Reports”.  
Legacy IBIS Reports are in “Self Service Reports (Legacy)” and “System-Run Reports (Legacy)”



# Key IBIS Reports for Closeout

- RK 325 Certified and Authorized Budget Report
- Previous Month Comparison of BD 701 and RK 325
- RK 457 Allotment Summary Report

## RK 325 Certified and Authorized Budget Report

The screenshot displays the IBM Cognos Analytics interface. The top navigation bar is blue with the text 'IBM Cognos Analytics'. Below it is a sidebar menu with options: Home, Search, My content, Team content (highlighted with a green dot), and Recent. The main content area shows a breadcrumb trail: 'Self Service Reports > Budget Execution Reports'. A list of reports is displayed, each with a document icon, title, and timestamp. The reports listed are: Allotment Tracker – BETA (10/10/2023 11:43 AM), BD 606 Budget Revision Report (10/10/2023 11:44 AM), RK 15 Multi Purpose Report (10/10/2023 11:45 AM), RK 312 Budget Revision Count Report (10/10/2023 11:47 AM), RK 314 Budget Revisions List Report (10/10/2023 11:48 AM), RK 315 Repeat Budget Revision List Report (10/23/2023 8:25 AM), RK 316 Count of External Budget Revisi ... by Fiscal Year and Quarter (10/10/2023 11:49 AM), RK 317 Journal Entry Report (10/10/2023 11:50 AM), RK 318 Budget Revisions Returned List Report (10/10/2023 11:50 AM), RK 323 Change in Budgeted Receipts (10/10/2023 11:51 AM), and RK 325 Certified and Authorized Budget Report (10/10/2023 11:52 AM). The last report has a three-dot menu icon to its right.



# Key NCFS Reports for Closeout

- NC Budget to Actual (701) Detailed Report (RPT-RTR-152)
- NC Budget to Actual (701) Excel Report (RPT-RTR-019)
- NC Allotments to Cash Availability (702) Report (RPT-BE-012)

## NCAS to NCFS Report Crosswalk



NCAS Report Name	NCFS Report Name (RICE ID)	Output formats
BD701 Certified	NC Budget to Actual (701) Certified Report (RPTBE006)	PDF, Excel, CSV, HTML
BD701 Excel	NC Budget to Actual (701) Excel Report (RPTRTR019)	Excel, CSV
BD725	NC Capital Improvements (725) Report (RPTRTR137)	PDF, Excel, CSV, HTML
BD704	NC Cash Receipts Disbursements and Balance by Budget Fund (704) Report (RPTRTR015)	PDF, Excel, CSV
BD710F	NC Life to Date Data for Grants Report (BD701F) (RPTGM011)	PDF, Excel, CSV
Master Table	NC Master Report for Budget Fund Hierarchies (RPTRTR153)	PDF, Excel
BC Det Trial Balance, BC Sum Trial Balance, GASB Det Trial Balance, GASB Sum Trial Balance	NC Trial Balance by Agency and GASB Fund or Budget Code Report (RPTRTR011)	PDF, Excel, CSV
NEW	NC GL Project Summary Report (RPTGM013)	PDF, Excel, CSV

# *Stay in touch!*

**For questions on Closeout, please contact your  
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