



# Office of the State Controller

## OFFICIAL MEMORANDUM

**To:** Chief Financial Officers  
**From:** Anne Godwin, Deputy State Controller  
**Date:** January 22, 2021  
**Subject:** NCAS Chart of Accounts Cleanup

OSC is providing the following clarification regarding the FBR project team's request for NCAS Chart of Accounts cleanup. The intent of the process is to identify budget funds that are no longer being used by your agency and will not need to be established in NCFS.

To simplify and streamline the cleanup process, below are the steps that agencies and universities need to follow:

1. Review your NCAS master table and budget fund trial balance to identify any budget funds that are no longer being used or needed. These funds should not have any account balances showing on the trial balance.
2. Complete the attached spreadsheet and forward to OSC Support Services for inactivation. All fields must be completed on spreadsheet.
3. OSC will review the spreadsheet to ensure all account balances are zero. If balances are found, we will return the spreadsheet along with the account balances you need to zero out.
4. To zero out balances in funds that need to be inactivated, either move these balances to another fund within the same budget code/GASB or net them out within the fund.
5. Once the above process is completed, you should resubmit the spreadsheet to OSC Support Services for inactivation.

If an entire Budget Code needs to be inactivated, please send the request to OSBM for approval. Once OSBM has approved, those funds may be included on the spreadsheet.

If you have questions or require assistance, please contact OSC Support Services at (919) 707-0795 or [osc.support.services@osc.nc.gov](mailto:osc.support.services@osc.nc.gov).

Thank you.

Attachment  
SA 21-19