

# LicSal: Understanding Days Allocated vs Days Employed Used Report

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**Prepared By:** School Business

**Version Date:** October 14, 2025

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## Purpose

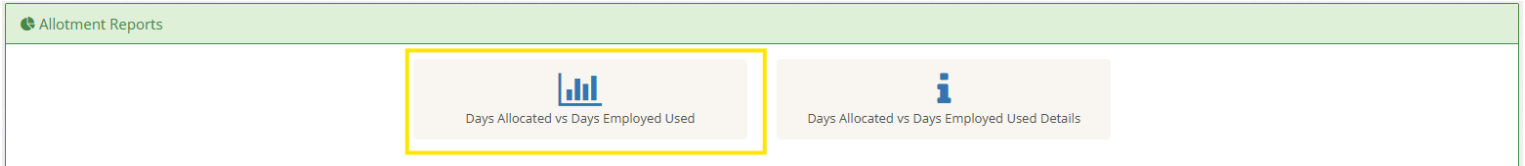
The document is to provide LEAs with a tool to help with understanding Days Allocated vs Days Employed Used Report. This will also provide the PSU and the Vendors with information related to how DPI is managing this aspect of budget/allotment compliance and monitoring.

It is the expectation of NCDPI that your financial software packages provide you with sufficient tools, edits, resources to effectively manage your payroll for your districts. The software should provide your business operations and payroll staff with sufficient reporting, reconciliation tools, etc. to ensure that the UERS required data files submitted to NCDPI are accurate and complete. This includes your payroll detail records, the payroll summary file records, the general expense records and the monthly financial report records.

# Days Allocated vs Days Employed Used Report Overview

The Days Allocated vs Days Employed Used Report lists the Days Allotted and YTD Days Employed Used per pay period.

The report can be found in the LICSAL Platform and under Allotment Reports.



This report is created for the following categories:

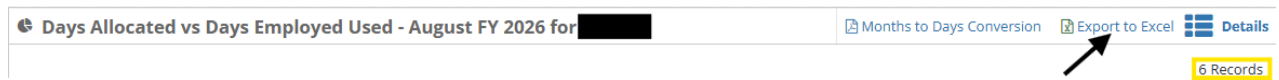
- Position Allotments
  - Classroom Teachers (PRC 0001)
  - Program Enhancements Teachers (PRC 0004)
  - School Health Personnel (PRC 0006)
  - Instructional Support (PRC 0007)
  - Family Support Nurses (PRC 0042)
  - Special Position Allotment (PRC 0096)
- Months Allotments
  - Career Technical Education Months of Employment (PRC 0013)
  - School Bldg. Administration (PRC 0005)

The report is displayed in table format for each category, with the following column headers:

- LEA
- PRC
- Category
- Days Allotted
- Days Employed Used
- Days Allotted Remaining
- Percent Used
- Percent Remaining

PSU	PRC	Category	Days Allotted	Days Employed Used	Days Allotted Remaining	Percent Used	Percent Remaining
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This report can be exported to an excel sheet by clicking the Export to Excel link. The report also displays the number of records reflected in the report.



See Appendix A for Months/Positions to DAYS Conversion PDF.

# Days Allocated vs Days Employed Used Report Columns Explained

## LEA

Local Education Agency number.

## PRC

Program Report Code.

## Category

Allotment system description for PRC. See [Chart of Accounts | NC DPI](#) for PRC descriptions and other chart related documentation.

## Days Allotted

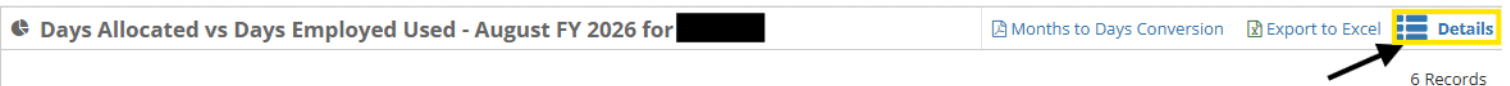
The Day column on the State Allotment - 101c. YTD Allocations by Year, PRC, incl days allocated report in the Allotment system. That data is exported from the Allotment System into the LICSAL System. If there are questions about that amount, you must reach out to the Allotments Team in School Business Services. ([Schoolfinancialreporting@dpi.nc.gov](mailto:Schoolfinancialreporting@dpi.nc.gov)) See Appendix B for screenshot.

## Days Employed Used

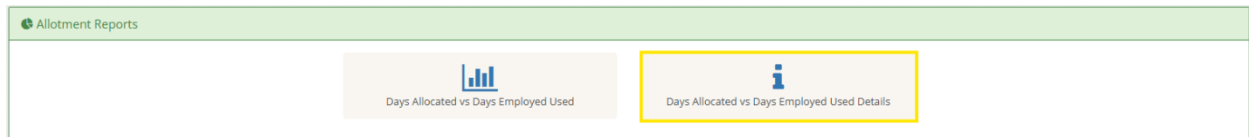
The number of days used Year-to-Date (YTD) based on the latest payroll summary file processed.

The Days Employed Used comes from the YTD Days Employed field on the payroll summary file.

For details on how DAYS were used, please click the Detail link on the Summary report or as a separate report from the main menu – see below.







The Days Allocated vs Days Employed Used Details report can also be found on the main menu under Allotment Reports.



## Days Allotted Remaining

Days Allotted – Days Employed Used

- When in the negative means the LEA is overspent in this category.
- Reminder should the district be overspent in the Days Used they will have to refund the days at the average daily rate based on their district's average budgeted salary and funds. These are the state resources and budget that DPI is expected to manage.

Days Allocated vs Days Employed Used - August FY 2026 for LEA [REDACTED]						Months to Days Conversion	Export to Excel	Details
PSU	PRC	Category	Days Allotted	Days Employed Used	Days Allotted Remaining	Percent Used	Percent Remaining	
23000	001	Classroom Teachers	135,864.95	11,816.00	124,048.95			
23000	004	Program Enhancement Teachers	7,095.00	800.50	6,294.50			

Example:

Days Allotted	Minus	Days Employed Used	Equals	Days Allotted Remaining
7095.00	-	800.50	=	6294.50

### Percent Used

Percentage of the Days Allotted that have been used.

- The LEA should review to ensure this aligns with how the district anticipated using the budgeted positions during the year.

### Percent Remaining

Percentage of the Days Allotted available to be used.

- This will remain green until the district goes over the allotment, then will convert to RED and show the % over.
- Reminder should the district be overspent in the Days Used they will have to refund the days at the average daily rate based on their district's average budgeted salary and funds. These are the state resources and budget that DPI is expected to manage.

## Days Overspent (overused) on June 30<sup>th</sup>.

SBS Data Team will create a report for the SBS DART Platform that will show the potential funds that would be owed should the PSU end the year with any "days" overused/overspent.

Reminder this would be calculated at the average salary and subsequent daily rate budgeted for the PSU for each category. That is the state funds at risk and those are the funds that DPI must manage.

Target for completion is MARCH 2026 or sooner.

## Appendix A: Guaranteed Position Allotments- Conversion

### Guaranteed Position Allotments- Conversion to Days

The following are the formulas used to convert the current allocations of the "position allotment PRCs" into "Days" for the purposes of tracking the "spend" by the LEAs.

The data coming from the LEAs is keyed off of "DAYS EMPLOYED" by employee and this conversion will enable the LIC/SAL systems and the LEA Payroll Summary file data to best align with the allocation of these "positions" for accounting and compliance purposes.

PRC	Personnel	Current Months	Days for 1 position	Legal authority
0001	Classroom Teacher <sup>1</sup>	10	215	<a href="#">G.S. 115C-84.2</a> School Calendar – States that the school calendar will consist of 215 days, including 185 instructional days, 10 annual vacation leave days, the legal holidays that fall within the school calendar as defined by OSHR, and teacher work days. <a href="#">G.S. 115C-302.1</a> Salary – "The daily rate of pay for teachers shall equal midway between one twenty-first and one twenty-second of the monthly rate of pay."
0004	Program Enhancement Teachers	10	215	<a href="#">G.S. 115C-84.2</a> School Calendar <a href="#">G.S. 115C-302.1</a> Salary (same as teachers above)
0005	Principals	12	260	<a href="#">G.S. 115C-285</a> Salary – Principals will have the same legal holidays as State employees (OSHR). State Human Resource Manual – "normal workday schedule is five days per week."
0005	Assistant Principals	Varies	1 month = 21.5 days	<a href="#">G.S. 115C-285</a> – "An assistant principal shall be paid, on a monthly basis, at least as much as he or she would earn as a teacher employed by that local school administrative unit."

<sup>1</sup> Formula means that New Teacher Orientation (NTO) will now be paid at 1 day = 1/215<sup>th</sup> of a position or 0.0046512 positions. This is a change from the previous policy of 1 day of NTO = 0.005 positions.



**Guaranteed Position Allotments- Conversion to Days**

0006	School Health Personnel	10	215	<a href="#">G.S. 115C-325</a> defines an instructional support personnel as a "teacher," so the same rules need to apply.
0007	Instructional Support	10	215	<a href="#">G.S. 115C-325</a> defines an instructional support personnel as a "teacher," so the same rules need to apply.
0013	CTE Months of Employment	Varies	1 month = 21.5 days	<a href="#">G.S. 115C-302.1</a> specifically states that teacher days apply to career and technical education teachers.
0042	Child and Family Support Teams – Nurses	10	215	<a href="#">G.S. 115C-325</a> defines an instructional support personnel as a "teacher," so the same rules need to apply.

## Appendix B: 101C Screen - SAMPLE

### State Allotment - 101c. YTD Allocations by Year, PRC, incl days allocated

▶ How to build your own customized report.

1. Primary Report
Rows 15
Actions

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Fiscal Year ↓	PRC	PRC Description	LEA	LEA Name	Position	Month	Day	Amount
2025-26	001	Classroom Teachers	010	Alamance-Burlington	1,002.27		215,488.05	76,990,922.00
2025-26	001	Classroom Teachers	020	Alexander County	189.06		40,647.90	15,090,710.00
2025-26	001	Classroom Teachers	030	Alleghany County	58.86		12,654.90	4,744,565.00
2025-26	001	Classroom Teachers	040	Anson County	132.67		28,524.05	10,004,733.00
2025-26	001	Classroom Teachers	050	Ashe County	115.61		24,856.15	9,473,109.00
2025-26	001	Classroom Teachers	060	Avery County	77.83		16,733.45	6,314,953.00
2025-26	001	Classroom Teachers	070	Beaufort County	245.61		52,806.15	19,348,562.00
2025-26	001	Classroom Teachers	080	Bertie County	73.77		15,860.55	5,767,276.00
2025-26	001	Classroom Teachers	090	Bladen County	169.93		36,534.95	13,348,654.00
2025-26	001	Classroom Teachers	100	Brunswick County	604.66		130,001.90	47,291,479.00
2025-26	001	Classroom Teachers	110	Buncombe County	954.58		205,234.70	77,807,950.00
2025-26	001	Classroom Teachers	111	Asheville City	172.26		37,035.90	14,028,758.00
2025-26	001	Classroom Teachers	120	Burke County	493.59		106,121.85	38,812,600.00
2025-26	001	Classroom Teachers	130	Cabarrus County	1,570.01		337,552.15	124,617,440.00
2025-26	001	Classroom Teachers	132	Kannapolis City	230.45		49,546.75	17,443,586.00

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