



STATE OF NORTH CAROLINA

CERTIFICATION

2024-25 Quarterly & Fiscal Year End Budget Reports

AGENCY / DIVISION 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 and IBIS at the four-digit account level (ex. 5 2100)
- 2. No negative certified or authorized budgets at the four-digit NCFS account level
- 3. No over-expended Budget Funds/AMU/Programs/Projects
- 4. No over-expended accounts: 4-digit level for 5 1XXX, 5 6XXX, 5 7XXX, 5 8XXX; 2-digit level for 5 2X-5 5X.
- 5. Reserve accounts (5 71XX) 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 negative salary reserve balances at the Budget Fund/AMU/Project/Program and account level
- 8. No negative cash balances in special Budget Funds
- 9. Federal Funds: Receipt-supported expenditures and related receipts reconcile
- 10. Federal Funds: Excess receipts in the General Fund are returned to 3XXXX federal budget code
- 11. Carryforward is correctly recorded in NCFS and IBIS (*year-end requirement*)

BD 702 Report

- 12. Quarterly allotment totals reconcile between NCFS and IBIS
- 13. Year-to-date requirements and appropriation do not exceed total allotment and available cash on hand
- 14. Allotted and year-to-date actuals reconcile indicating proper non-cash reversions (*year-end Requirement only*)

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.