



STATE OF NORTH CAROLINA
CERTIFICATION

2024-25 Fiscal Year End Budget Reports
(and Subsequent Quarterly/Fiscal Year End)

AGENCY / DIVISION NAME:

This certification should be completed and provided to your OSBM analyst at the time of pre-certification 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 for the complete NCFS chart of account combination...
2. No negative certified or authorized budgets:
3. No over-expended NCFS Budget Funds...
4. No over-expended accounts:
5. Over-realized receipts were budgeted and approved by OSBM...
6. No negative salary reserve balances...
7. No negative cash balances in special Budget Funds
8. Federal Funds: Receipt-supported expenditures...
9. Federal Funds: Excess receipts...
10. Reserve accounts...
11. Clearing budget funds...
12. Carryforward is correctly recorded...

BD 702 Report

- 13. Year-to-date allotment totals reconcile between NCFS and IBIS
14. Year-to-date requirements and appropriation:
15. Unexpended appropriation indicates proper cash reversions

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.