



STATE OF NORTH CAROLINA
CERTIFICATION

2025-26 Quarter and 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 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. Type 14 revisions follow OSBM guidelines...
7. No negative salary reserve balances...
8. No negative cash balances in special Budget Funds
9. Federal Funds: Receipt-supported expenditures...
10. Federal Funds: Excess receipts in the General Fund...
11. Reserve accounts (57XXXXXX) are distributed...
12. Clearing budget funds and accounts are not budgeted...
13. Carryforward is correctly recorded in NCFS and IBIS

BD 702 Report

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

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

*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.

Signature (Budget Director or CFO)

Date