



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 (ex. Agency-Budget Code-Budget Fund-Account-AMU-Agency Program-Funding Source-Project-Interfund)
- 2. No negative certified or authorized budgets:
 - At the NCFS Natural Account AND Funding Source group for accounts 51XXXXXX
 - At the NCFS Natural Account level for accounts 52XXXXXX through 58XXXXXX;
- 3. No over-expended NCFS Budget Funds (Note: agencies that elect to budget at the AMU/Agency Program/Project level should ensure no over expenditures at the level at which they budget)
- 4. No over-expended accounts:
 - At the NCFS Natural Account AND Funding Source group for accounts 51XXXXXX
 - At the NCFS parent account level 1 for accounts 520XXXXX through 550XXXX
 - At the NCFS Natural Account level for accounts 56XXXXXX through 58XXXXXX;
- 5. Over-realized receipts were budgeted and approved by OSBM prior to expenditure of receipts
- 6. No negative salary reserve balances at the Budget Fund/Natural Account/Fund Source level (Note: agencies that elect to budget at the AMU/Agency Program/Project level should ensure no negative salary reserve at the level at which they budget)
- 7. No negative cash balances in special Budget Funds
- 8. Federal Funds: Receipt-supported expenditures and related receipts reconcile
- 9. Federal Funds: Excess receipts in the General Fund are returned to 3XXXX federal budget code
- 10. Reserve accounts (57XXXXXX) are distributed (unless reverting or carried forward) (year-end requirement)
- 11. Clearing budget funds and accounts are not budgeted and all expenses have been correctly categorized (year-end requirement)
- 12. Carryforward is correctly recorded in NCFS and IBIS (year-end requirement)

BD 702 Report

- 13. Year-to-date allotment totals reconcile between NCFS and IBIS
- 14. Year-to-date requirements and appropriation:
 - Do not exceed total allotment and available cash on hand (quarter-end requirement); OR
 - Equals total allotment with no available cash on hand (year-end requirement)
- 15. Unexpended appropriation indicates proper 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.