STATE OF NORTH CAROLINA
CERTIFICATION

2026-27 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 level (full 8-digit) AND Funding Source group for accounts 51XXXXXX
  - At the NCFS parent account level 1 (rolled up to the 3rd digit) for accounts 520XXXXX through 550XXXXX
  - At the NCFS Natural Account level (full 8-digit) for accounts 56XXXXXX through 58XXXXXX;
- ☐ 5. Over-realized receipts were budgeted and approved by OSBM prior to expenditure of receipts
- ☐ 6. Type 14 revisions follow OSBM guidelines. Type 14 revisions conform with Budget Manual Sec. 3.8.6 requirements; all Type-14 revenue changes are below the agency type-14 receipt adjustment threshold.
- ☐ 7. 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). FTEs should match between IBIS and FIORI.
- ☐ 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 (*year-end requirement)*
- ☐ 11. Reserve accounts (57XXXXXX) are distributed (unless reverting or carried forward) (*year-end requirement*)
- ☐ 12. Clearing budget funds and accounts are not budgeted and all expenses have been correctly categorized (*year-end requirement*)
- ☐ 13. Carryforward is correctly recorded in NCFS and IBIS (*year-end requirement*)

BD 702 Report

- ☐ 14. Year-to-date allotment totals reconcile between NCFS and IBIS
- ☐ 15. 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*)
- ☐ 16. 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.

****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** _____