



STATE OF NORTH CAROLINA
CERTIFICATION
2021-22 Fiscal Year End Budget Reports

AGENCY / DIVISION / UNIVERSITY 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 fiscal year.

BUDGET REPORT REVIEW CHECKLIST

Note: Please attach documentation of OSBM approved exceptions, if applicable.

BD 701 Report

- Certified and authorized budgets reconcile between NCAS and IBIS at the four-digit account level (ex. 53 2100)
- No negative certified or authorized budgets at the four-digit NCAS account level
- No over-expended funds/centers
- No over-expended accounts: 4-digit level for 531X, 536X, 537X, 538X; 2-digit level for 532X-535X. Universities: No over-expended accounts at UNC pooled account level.
- Reserve accounts (53 71xx) are distributed (unless reverting or carried forward) (*year-end requirement*)
- No missing or incorrect account titles in NCAS
- Over-realized receipts were budgeted and approved by OSBM prior to expenditure of receipts
- No negative salary reserve balances at the fund/center and account level (n/a to universities).
- No negative cash balances in special funds
- Federal Funds: Receipt-supported expenditures and related receipts reconcile
- Federal Funds: Excess receipts in the General Fund are returned to 3XXXX federal budget code
- Carryforward is correctly recorded in NCAS and IBIS (*year-end requirement*)
- UNC Only: No appropriation in 1102 Summer School or 1103 Non-Credit Instruction unless approved by OSBM

BD 702 Report

- Quarterly allotment totals reconcile between NCAS and IBIS
- Quarter-to-date requirements and appropriation do not exceed quarterly allotment and available cash on hand
- Allotted and year-to-date actuals reconcile indicating proper non-cash reversions (*year-end requirement*)

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.