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.