



# STATE OF NORTH CAROLINA

## CERTIFICATION

### 2023-24 Quarterly & 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 of budget reports 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 at the four-digit account level (ex. 5 2100)
- 2. No negative certified or authorized budgets at the four-digit NCFS account level
- 3. No over-expended Budget Funds/AMU/Programs/Projects
- 4. No over-expended accounts: 4-digit level for 5 1XXX, 5 6XXX, 5 7XXX, 5 8XXX; 2-digit level for 5 2X-5 5X.
- 5. Reserve accounts (5 71XX) are distributed (unless reverting or carried forward) (*year-end requirement*)
- 6. Over-realized receipts were budgeted and approved by OSBM prior to expenditure of receipts
- 7. No negative salary reserve balances at the Budget Fund/AMU/Project/Program and account level
- 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
- 11. Carryforward is correctly recorded in NCFS and IBIS (*year-end requirement*)

#### BD 702 Report

- 12. Quarterly allotment totals reconcile between NCFS and IBIS
- 13. Year-to-date requirements and appropriation do not exceed total allotment and available cash on hand
- 14. Allotted and year-to-date actuals reconcile indicating proper non-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.