



**STATE OF NORTH CAROLINA  
OFFICE OF STATE BUDGET AND MANAGEMENT**

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**CERTIFICATION**

**Quarter & Fiscal Year End Budget Reports**

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.

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**BUDGET REPORT REVIEW CHECKLIST**

**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)
- 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
- UNC Only: No appropriation in 1102 Summer School or 1103 Non-Credit Instruction

**BD 702 Report**

- Quarterly allotment totals reconcile between NCAS and IBIS
- Quarter-to-date requirements and appropriation do not exceed quarterly allotment
- Allotted and year-to-date actuals reconcile indicating proper non-cash reversions

I certify that the BD 701 & 702 Budget Reports are complete, accurate, and comply with OSBM's guidance.

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**Signature (Budget Director or CFO)**

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Agency/University**

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.