

Agency Certification Instructions – SL 2024-57 (Disaster Recovery Act of 2024 – Part III)

Preface

These instructions are designed for agencies that need to certify budget changes made in [SL 2024-57](#) (see table 1). This document does not include a comprehensive list of actions usually associated with the annual budget certification process, but instead focuses on those areas that are relevant to SL 2024-57.

Table 1: Agencies that Need to Certify Budget Changes Made in SL 2024-57

Administrative Office of the Courts
Department of Agriculture & Consumer Services
Department of Health and Human Services - Division of Child Development & Early Education
Department of Insurance / Office of State Fire Marshall
Department of Public Instruction
Department of Transportation
Indigent Defense Services
North Carolina Community Colleges System
Office of State Budget & Management
State Bureau of Investigation
Statewide
University of North Carolina

This document provides:

1. A high-level overview of the certification process;
2. Step-by-step instructions for certification for changes in [SL 2024-57](#); and
3. A checklist for each task in the certification process.

Following these instructions closely will help to expedite the budget certification process and minimize the need to revisit tasks and/or revise entries.

Process Overview

Following the passage of appropriations bills, agencies work with their OSBM budget development analyst to certify budget adjustments. Budget certification is done in IBIS and will interface with the North Carolina Financial System (NCFS). Agencies submit **certification entries**, which reflect adjustments (+/-) that appropriation bills made to the existing certified budget. OSBM budget development analysts review entries to ensure they are correct. When all entries have been approved and interfaced with NCFS, OSBM analysts generate a **BD 307**, which is the official certification report and reflect changes as enacted by the General Assembly.

Timeline

December 16	Certification Instructions issued to applicable agencies.
December 20	Deadline for Agencies to complete all items on the Agency Certification Checklist.
January 3	OSBM Analysts to complete their review of Agency Certification entries and approve all entries

Step by Step Guide for Budget Certification:

- 1) **IBIS.** Agencies and OSBM will use IBIS to certify [SL 2024-57](#). The direct link to the IBIS system is <http://ibis.nc.gov/ibis-webapp/IBIS.html>. If you have system access issues, email the IBIS Help Desk at NCIBIS-Help@osbm.nc.gov.
 - a. For detailed instructions on how to use IBIS certification forms, see the [Operating Certification user guide](#) in the Job Aids section on OSBM’s website (under the ‘Certification’ tab).

- 2) **Enacted Legislation.** Work with your OSBM budget development analyst to review [SL 2024-57](#), to ensure the agency is certifying all items; balancing appropriation and allocation totals; and that items are certified in the correct Budget Codes and Budget Funds.

- 3) **NCFS Chart of Accounts.** Agencies will enter all certification items using the NCFS Chart of Accounts (COA).
 - a. Agencies can run the NCFS Chart of Accounts Combination Report (RTR157 – Available in: Shared Folders>Custom>FBRCustom>General Ledger) to confirm existing and valid chart segments.
 - b. Per the OSBM memo of 10/01/2024 on Tracking Hurricane Helene Related Expenditures, agencies should use the Project segment as follows to enable tracking of expenditures related to Hurricane Helene:
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 - Per the [OSBM memo of 10/01/2024 on Tracking Hurricane Helene Related Expenditures](#), agencies should use the Project segment as follows to enable tracking of expenditures related to Hurricane Helene:
 - Each agency needing to track expenditures related to Helene disaster recovery should submit a request for a new PROJECT in NCFS following the instructions on OSC's webpage.
 - The project should begin with the agency number followed by H, with the remaining 7 digits up to the agency’s discretion (example: 14H0000024).
 - Agencies should request that OSC assign a Helene “Descriptive Flex Field (DFF)” when requesting a new Helene-related Project. **For items funded by appropriations in SL 2024-51, agencies should use the DFF SL 2024-51.**
 - c.

- 4) **New Chart of Account Requests.**
 - a. **Important:** Identify any Chart of Account **Interfund** segments needed and move forward with establishing new ones as soon as possible – many agencies have experienced delays

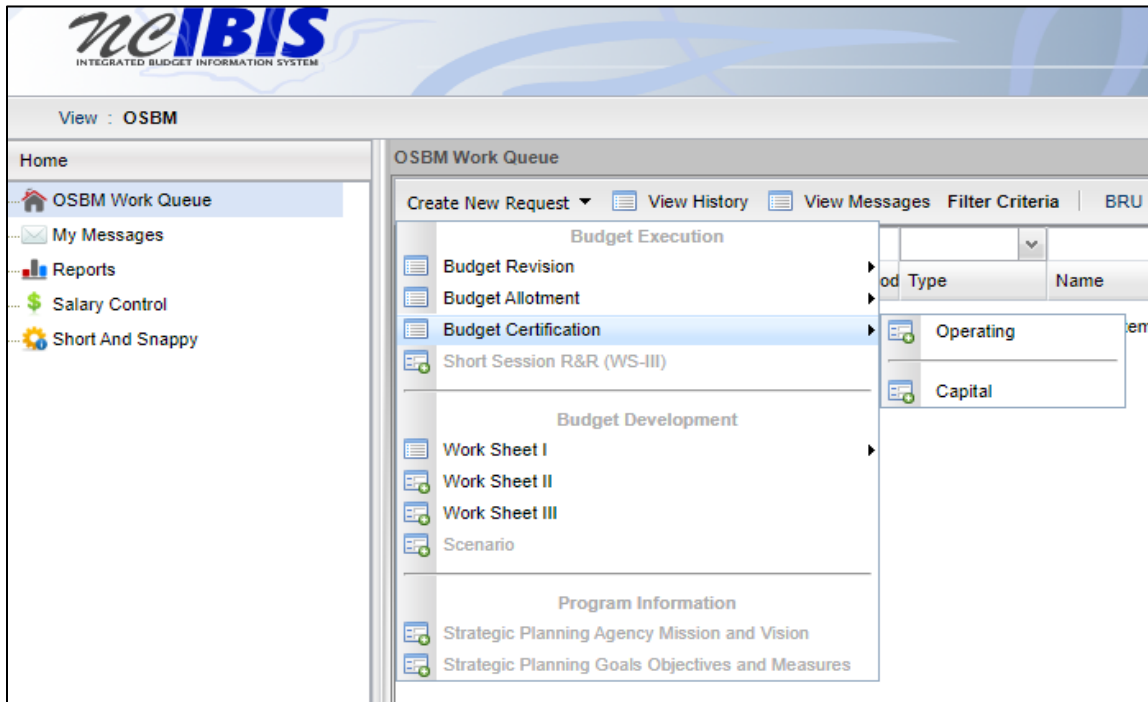
- related to this during their certification processes. Please share and/or request interfund segments needed for certification with your budget development analyst as early in the process as possible.
- b. **OSBM leads the process for creating new Budget Codes and Budget Funds.** Identify any new Budget Codes and Budget Funds needed and submit these requests to **OSBM** for approval via IBIS.
 - a. If your agency needs more than 10 new Budget Codes or Budget Funds, you should complete the bulk Budget Code / Fund request template, which is available in the [Job Aids section](#) on the OSBM website, under the Budget Certification [tab](#).
 - c. Agencies will also need to identify any **new chart of account segments** needed outside of Budget Codes and Funds required for certification. **OSC leads this process:**
 - a. Agencies will need to submit a spreadsheet template to OSC for changes to Agency Management Unit, Agency Program, and Project that are not currently being used.
 - b. The template can be found here: [NCFS COA Maintenance | NC OSC](#)
 - c. New NCFS Account requests are submitted via [this form](#) and follow the standard review process with the OSC Financial Reporting team and COA Committee.
 - d. For new accounting combinations, OSC has provided an [accounting combination template](#) to assist agencies with creating valid accounting combinations in both NCFS and IBIS.
 - e. After OSC approves and successfully uploads changes to NCFS, the new COA segments will interface with IBIS overnight.
 - d. Agencies should consult with OSBM and work with OSC to create statewide accounts if needed.
- 5) **Certifying Allocations and Cash Balance Transfers.** The enacted bill may appropriate funds to an agency to be allocated to other state agencies and non-state entities. In these cases, the appropriation and subsequent allocations are certified.
- a. The certification entry for an agency receiving state appropriation to be transferred should include the transfers out to other entities receiving the allocations in the agency's expenditure accounts.
 - b. A state agency receiving an allocation must also submit a certification entry certifying this allocation in its receipt accounts.
 - c. This same principle applies to cash balance transfers —one agency must certify the transfer out of the cash balance in its expenditure accounts and the receiving entity must certify the transfer in of these funds in its receipt accounts.
 - d. All transfers in NCFS require the Inter-Fund segment. Agencies should work with your OSBM development analyst to verify the correct reciprocal Budget Fund needed.
- 6) **Statewide and OSBM Reserves** – There are no statewide reserve items in SL 2024-57 that impact Salaries and Benefits. However, there are some items related to other statewide and OSBM

reserves. Generally, agencies should use the statewide account number **48100001** – Agency Operating Transfer for all transfers received from new statewide reserves.

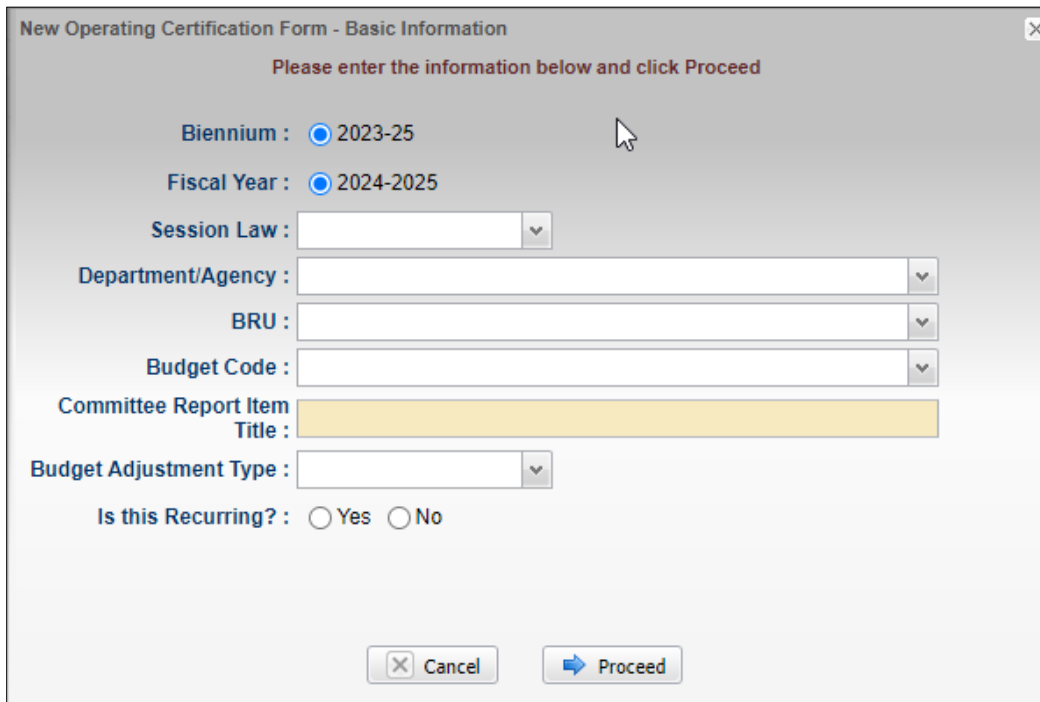
An interfund number is required for transfers from these Reserves. These usually start with a zero, followed by the Budget Code. For example, the SERDRF Inter-Fund is 019930, while it is 019810 for the Federal Infrastructure Match Reserve. A list of interfund numbers for statewide reserves is below:

Reserve Name	Interfund
State Emergency Response and Disaster Relief Fund	019930
State Fiscal Recovery Fund Reserve (Interest)	019941
Information Technology Reserve	019801
Economic Development Project Reserve	019804
Regional Economic Development Project Reserve	019815
NC Innovation Reserve	019817
World University Games	019807
Housing Reserve	019808
Federal Infrastructure Match	019810
Retiree Supplement Reserve	019811
Need Based Capital Reserve	019812
Clean Drinking Water Reserve	019813
Transportation Reserve	019816
Opioid Abatement	019805
Sports Wagering	019914
Funds in Agencies with Transfers	Interfund
OSBM State Capital and Infrastructure Fund (Recurring Position Funding and Debt Service)	201350
OSBM State Capital and Infrastructure Fund FY 2024 Funding	201356
OSBM State Capital and Infrastructure Fund FY 2025 Funding	201357
OSBM ARP – State & Local Fiscal Recovery Fund	214100
OSBM – Helene Fund	201273
OSBM – Debbie/PTC8 Fund	201274
HHS Opioid Abatement Fund	231005
HHS ARPA Temporary Savings	230518

- 7) **Certification Forms.** Agencies create new certification forms in IBIS for all items.
 - a. Once you have logged into IBIS, from the Work Queue page, click on ‘Create New Request’, selecting the ‘Budget Certification’ and then the ‘Operating’ options.



- 8) **New Certification Form – Popup.** When you create a new certification request, IBIS will bring up a popup screen, as shown below. The Biennium and Fiscal Year are already recorded, but you will need to complete the other parts. Choose the appropriate option from the dropdown menus for Session Law, Department, BRU, and Budget Code. For Committee Report Item Title, as there is no committee report this year, the naming conventions are different from usual practice and from those provided in the Operating Certification user guide. Please enter the section title from the bill associated with the item, followed by R or NR, depending on whether the item is recurring or non-recurring. (Example: for funds appropriated to the Office of Administrative Hearings in Section 2E.2 of SL 2024-57 this would be ‘Appropriation for RRC Litigation Expenses - NR’.) Choose the appropriate Budget Adjustment Type from the dropdown menu, and finally, click Yes or No to answer the question about whether the item is recurring.
- a. **If an item has both recurring and non-recurring adjustments, prepare a separate certification entry for each.**



New Operating Certification Form - Basic Information

 Please enter the information below and click Proceed

 Biennium : 2023-25 2024-2025

 Fiscal Year : 2024-2025

 Session Law :

 Department/Agency :

 BRU :

 Budget Code :

 Committee Report Item Title :

 Budget Adjustment Type :

 Is this Recurring? : Yes No

 [Cancel] [Proceed]

- 9) **Basic Information Tab.** (Note: some of this information may be carried forward from the popup screen – please check each line to ensure it is correct.) Fill out the Basic Information tab of the certification form, including Biennium, Fiscal Year, Session Law, Department/Agency, BRU, Budget Code, Committee Report Item Title, Budget Adjustment Type, and whether the item is recurring or non-recurring.
- a. For the Committee Report Item Title, the naming conventions are different from usual practice and from those provided in the Operating Certification user guide, as there is no Committee Report. Enter the section title associated with the item, followed by ‘R’ for recurring or ‘NR’ for non-recurring. (Example: as noted above, for funds allocated to the Department of Commerce in [Section 8.1 of SL 2024-55](#), this would be ‘Funding for Water and Sewer Projects in Chatham County - NR’.)
 - b. For the Committee Report Item Number, enter the Session Law number and Section Number. (Continuing the Commerce example above, since this change was in SL 2024-55, the Committee Report Item Number would be ‘55-S.8.1’.)

Certification-Operating (Title: Title BRU:Office of State Budget and Management Budget Code:13005-State Budget and Management - General Fund)

Status: OSBM Draft Unlock Form

Basic Information | Positions | Budget Detail | Budget Overview | Attachments

Fiscal Year: 2024-2025
 Session Law: S.L. 2023-134
 Department/Agency: Office of State Budget and Management
 BRU: Office of State Budget and Management
 Budget Code: 13005-State Budget and Management - General Fund
 Is this Recurring?: Yes No

Certification Type: Operating Certification
 Committee Report Item Number:
 Committee Report Item Title: Title
 Budget Adjustment Type: Expansion

Screen ID: BC-0
 IBIS ID: 14TFL

Committee Report Item Narrative

B / U

Export PDF | Save Draft | Save & Close | Validate | Return To BRU | Delete Request

10) **Position Tab.** Enter new and abolished positions on the Positions Tab of the certification form.

The Fiori HR/Payroll System assigns position numbers for new positions when the agency initiates a workflow action (Position Change Request or PCR). **Agency budget and HR personnel should coordinate when establishing new positions to ensure their PCR entries match their respective certification entries.** Specifically, note that position number, position name, effective date (12/11/2024 in most cases), and annual salary need to match. Please **work with your HR Directors to ensure all new positions have an effective date of 12/11/2024** unless otherwise stated in legislation. If your HR department will not be able to provide position numbers in time to complete certification, consult your OSBM development analyst.

Use the **FY 2024-25 retirement and health plan rates**, provided below, when establishing new positions.

Per S.L. 2023-134 and S.L. 2024-55, combined retirement and other contribution rates for **FY 2024-25** are:

Retirement Rates:

Retirement Rates for New Positions					
	TSERS	LEO	ORP	CJRS	LRS
FY 2024-25 Total Contribution Rate	24.04%	29.04%	13.96%	42.95%	26.31%
Recurring	24.04%	29.04%	13.96%	42.95%	26.31%
Non-recurring	0%	0%	0%	0%	0%

State Health Plan rates:

	FY 2024-25
Active	\$8,095
Retirees	\$5,405

11) **Budget Detail tab.** Fill in the Budget Detail as needed. The form will automatically fill in zeros for Chart of Account segments that are not needed. Please refer to Appendix A for guidance on the use of Fund Source.

Certification: Operating (Title:TEST for Legislative Increase: DRU:University of North Carolina at Chapel Hill Budget Code:16020-University of North Carolina at Chapel Hill - Academic Affairs)

Status: OSEM Draft

Screen ID: EC-7
IBIS ID: 14409

Basic Information | Positions | Budget Detail | Budget Overview | Attachments

Excel Processing

Requirements

Budget Fund	Account#	Account Number	AMU#	Account Description	Program#	Fnd Src#	Program	Fund Src	Project	Inter Fund	Y1 Amt	Y2 Amt	Add
150210	51110000			EPA-REG SALARIES		0000000	U001151	4000	0000000000	000000		Amount (2023-24)	Amount (2024-25)
150210	52142000			VIDEO TRANSMISSN SUPPORT		0000000	U001151	0000	0000000000	000000		\$0.00	\$25,000.00
												\$0.00	\$10,000.00

Receipts

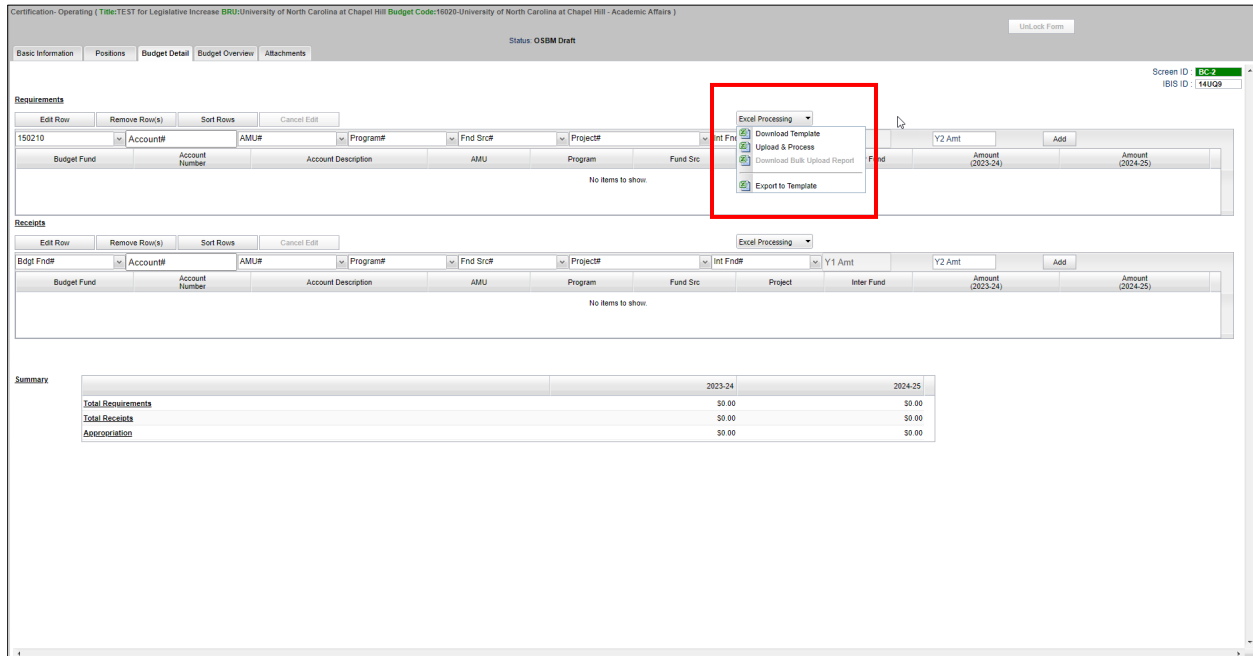
No items to show.

Summary

	2023-24	2024-25
Total Requirements	\$0.00	\$35,000.00
Total Receipts	\$0.00	\$0.00
Accooperation	\$0.00	\$35,000.00

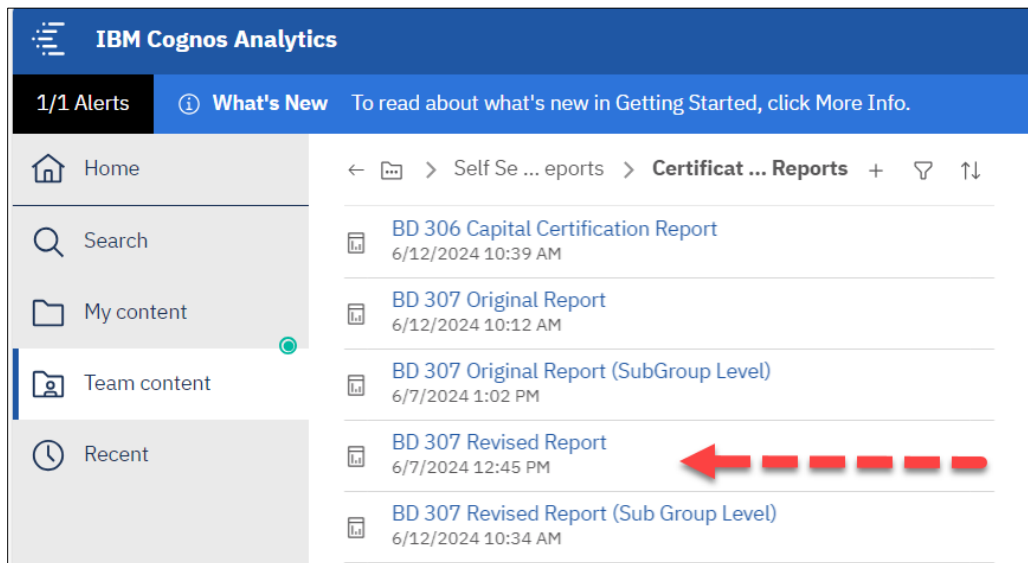
12) **Budget Detail Upload.** Agencies may use the upload template for IBIS certification forms to speed up certification entry in IBIS. This form is available in IBIS and allows agencies to enter multiple lines for a single certification entry into an Excel spreadsheet. Agencies can then upload the Excel sheets into IBIS after completing the Basic Information Tab. Using this form may streamline entering complex entries into IBIS.

For the Budget Detail tab, select 'Excel Processing' and then 'Upload & Process' (as shown below). Make sure that all Chart of Account segments are filled out to allow the form to process correctly, including the appropriate number of zeros for Chart of Account segments that are not used.



13) **BD 307 Reports.** Once certification forms are entered, agencies can generate a BD 307: IBIS>Reports>Self Service Reports>Certification Reports>.

a. There are two BD 307 options: BD 307 Original Report and BD 307 Revised Report. In the Short Session, agencies should run **the BD 307 Revised Report.**



b. Agencies can run a BD 307 to include forms in **draft** status (includes any forms not submitted to OSBM), **OSBM** status (includes any form submitted to OSBM but not approved), or in an **approved** status (includes any forms approved by OSBM). This allows agencies to create and review a BD 307 before all certification entries have been approved.

- c. Agencies should review all accounts in their BD 307 to identify any negative accounts and work with OSBM analyst to address them.

14) **OSBM Notification.** Notify your OSBM budget development analyst once your entries are ready for review. When OSBM has completed its review, IBIS will interface with NCFS. Your OSBM analyst will notify you when the certification interface is complete.

15) **IBIS/NCFS Reconciliation.** Once your OSBM budget development analyst has notified you that IBIS has interfaced with NCFS, the next step is to verify that the budget information in NCFS matches that in IBIS. To do this, you will need **to run a BD 701 Report in NCFS and compare it to the IBIS-generated BD 307**, using the **December 2024** report in NCFS (SL 2024-57 is effective December 11, 2024).

If you have processed any budget revisions that affect the certified budget, the BD 307 and the BD 701 may not match. In that case, to reconcile IBIS and NCFS, it may be necessary to run:

- An RK 325 report, which shows the authorized budget (which includes both the certified budget and subsequent revisions); and / or
- An RK 314 report, which lists certification entries and subsequent revisions by type, allowing the user to understand variations from the original certified budget and ensure its accuracy.

Please work with your OSBM budget development and execution analysts to work through this process.

If the BD 701 and BD 307 do not match for any other reason, the agency will need to work with OSBM to reconcile and correct any differences.

This step guarantees that the correct budget was loaded into NCFS and matches the official budget contained in IBIS. It will also give you a point-in-time snapshot of the budget before new budget revisions are approved and loaded into NCFS.

- a. OSBM has created a quick reference guide on how to run a BD 701 in NCFS, which can be found here: [How to run a BD 701 \(nc.gov\)](#)

Responsibilities for Reconciliation Check: OSBM checks that all systems reconcile at the Budget Code and Budget Fund levels. Agencies should ensure certification entries are correct at the detailed account level when reconciling between the BD 307 and the BD 701.

16) **Official Certification Copy.** The budget is considered certified once it is signed by the State Budget Director. Your OSBM budget development analyst will send an electronic copy of your signed BD 307 to complete the certification process.

Agency Certification Checklist

- 1. Re-review SL 2024-55. Consider whether any Interfund segments are needed and set process in train to establish any new ones that are needed.
- 2. Submit any new Budget Code and Budget Fund requests in IBIS to OSBM. Submit any new NCFS chart of account requests to OSC.
- 3. Create certification entries in IBIS.
- 4. If applicable, review all transfers and confirm that the interfund is both entered and correct.
- 5. Notify your OSBM development analyst that your entries are ready for review. When OSBM has completed its review, IBIS will interface with NCFS. Your OSBM analyst will notify you when the certification interface is complete.
- 6. Review the BD701 in NCFS against the BD 307 in IBIS to ensure IBIS and NCFS match.
- 7. If IBIS and NCFS do not match, work with your OSBM budget development and execution analysts, if applicable using RK 325 and / or RK 314 reports to match with certified budgets adjusted by Type 11 revisions, and / or identify and correct any errors.
- 8. Notify your OSBM budget development analyst that IBIS and NCFS match. Your OSBM budget development analyst will send you an official signed copy of your BD 307.

Appendix A: Fund Source

Check for appropriate and consistent use of Fund Source for all certification entries, particularly those including new positions. Funding sources to be used with payroll and benefit expenditure accounts are 1, 2 and 3 types and will be derived from the internal order in BEACON. Funding source will identify the year of funding from the grantor. This means the same parent/child project numbers can be used from year to year should the agency determine this meets their grant tracking and reporting needs. For grants that are split funded or require a match, agencies may use the funding source beginning with a 6 if they prefer with the exclusion of payroll and benefit expenditure accounts.

Funding Source **MUST** be used on all the accounts listed below. It is optional on others such as operating accounts.

- **Allowable values are: (XX = YEAR)**

NCFS FUNDING SOURCE	DESCRIPTION
10XX	APPROPRIATION
20XX	RECEIPT
30XX	FEDERAL
40XX	UNIVERSITY
60XX	SPLIT FUNDED (ONLY NON-PAYROLL EXPENDITURES)
00XX	UNDESIGNATED (DHHS ONLY?)

- The Federal Funds Fund Source (30XX) is rarely used in certification. Agencies should include it ONLY when federal funds are being drawn down by the agency directly, not when the funds come from statewide reserves that hold federal funds.
- Agencies cannot use the Fund Source 6000 for split-funded positions. They must break them down into separate lines in the positions tab in IBIS and use the appropriate funding for each. For example, positions with half federal funding would include a 0.5 FTE position with federal funding and a 0.5 FTE position with General Fund appropriations.

On Other Accounts – If an agency chooses to use funding source on non “required” lines such as operating account lines, the agency should be CONSISTENT on using the field within the AMU/Project/Program. For example, if a revision for a specific budget fund has 1000 for appropriations on 52199900 of Miscellaneous Contractual Services, but not on another account number such as 54521000 Office Equipment, the funding source should be consistently applied.