

STATE OF NORTH CAROLINA OFFICE OF STATE BUDGET AND MANAGEMENT



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March 20, 2025

TO: Chief Financial Officers, Budget Officers

All State Agencies, Departments, and Institutions

FROM: Kristin Walker fustur Waller

State Budget Director

SUBJECT: Certification Guidance for SL 2025-2

<u>Disaster Recovery Act of 2025 - Part I, SL 2025-2</u> became law on March 19, 2025, and includes appropriations requiring certification that affect multiple state agencies (See Appendix 1). If your agency is not listed in Appendix 1 but has items in SL 2025-2 that require certification, please contact your budget development analysts as soon as possible.

Agencies will use the Integrated Budget Information System (IBIS) and the North Carolina Financial System (NCFS) to complete the certification process. To enable transparent and accurate financial tracking of Helene recovery efforts as SL 2025-2 requires, agencies will need to set up new Child Project segments and request that the Office of the State Controller tag the projects with the appropriate Helene descriptive flex field (DFF). See the instructions for detailed guidance.

Please also share any Interfund segments needed for certification with your OSBM budget development analyst and work with them to determine if any additional segments are required – exchanging Interfund segments has been a source of delay in certification, so we strongly recommend that agencies prioritize creating and exchanging these accounts.

To provide these funds to the recovery efforts as quickly as possible, OSBM and agencies need to complete certification on an accelerated timeframe. Please submit certification entries to OSBM by close of business on Friday, March 28. OSBM will review these entries the following week with the goal of completing certification by Wednesday, April 9.

The step-by-step guide in the <u>certification instructions</u> available on the OSBM website will assist you and your staff in completing the certification process for SL 2025-2. Please contact your OSBM budget development analyst with any questions.

If additional bills affecting appropriations become law later in the fiscal year, OSBM will issue additional instructions.

Appendix 1: Agencies Requiring Certification per SL 2025-2

Department of Agriculture and Consumer Services
Department of Commerce
Department of Insurance – Office of the State Fire Marshal
Department of Public Instruction
Department of Public Safety
Office of State Budget & Management