



STATE OF NORTH CAROLINA
OFFICE OF STATE BUDGET AND MANAGEMENT



Employment First State for Individuals with Disabilities

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TO: Chief Financial Officers, Budget Officers
All State Agencies, Departments, and Institutions

FROM: Kristin Walker *Kristin Walker*
State Budget Director

SUBJECT: Certification Guidance for SL 2024-57

[Disaster Relief-3/Budget/Various Law Changes, SL 2024-57](#) became law on December 11, 2024, 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 2024-57 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 properly manage expenditures, agencies may need to set up new Chart of Account (CoA) segments, including new Interfund segments. Please 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.

Given that we are currently engaged in the base budget process, OSBM and agencies need to complete certification on an accelerated timeframe. **Please submit certification entries to OSBM by close of business on Friday, December 20.** OSBM will review these entries the following week with the goal of completing certification by Friday, January 3.

The step-by-step guide in the [Certification instructions](#) available on the OSBM website will assist you and your staff in completing the certification process for SL 2024-57. 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 2024-57

Administrative Office of the Courts
Department of Agriculture and Consumer Services
Department of Health and Human Services – Division of Child Development and Early Education
Department of Insurance
Department of Public Instruction
Department of Transportation
Indigent Defense Services
Office of Administrative Hearings
Office of State Budget & Management
State Bureau of Investigation
Statewide Reserves
University of North Carolina