



STATE OF NORTH CAROLINA
OFFICE OF STATE BUDGET AND MANAGEMENT



Employment First State for Individuals with Disabilities

ROY COOPER
GOVERNOR

KRISTIN WALKER
STATE BUDGET DIRECTOR

October 3, 2023

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

FROM: Kristin Walker *Kristin Walker*

SUBJECT: Certification Guidance for FY 2023-25

This memorandum contains information regarding the budget certification process for the 2023-25 biennium. There are two laws that require certification this biennium: [S.L. 2023-14](#) and [S.L. 2023-134](#).

Please submit certification entries to OSBM for review by close of business on Monday, October 30, 2023. All budget codes should be certified prior to the closing of the November accounting records.

Agencies and universities will use the Integrated Budget Information System (IBIS) to prepare certification entries for all appropriations in S.L. 2023-14 and S.L. 2023-134. IBIS has been updated to reflect the new North Carolina Financial System (NCFS) Chart of Accounts, and certification entries will interface with NCFS. Agencies and universities will establish capital projects included in the State Capital and Infrastructure Fund (SCIF) via Type 11 budget revisions following certification. OSBM will provide additional guidance if a technical corrections bill becomes law.

[Certification instructions](#) for state agencies, universities, and capital projects are available on OSBM's website. Other tools, including a certification template and an IBIS certification entry upload template, are also available to assist you and your staff.

Please hold the dates and information for the following certification trainings. OSBM will offer the training in-person at 116 W. Jones Street-Room 5068 and virtually:

Agency Certification Training: Thursday, October 5 10:00am-11:00am
Virtual Meeting Link: [Join Here](#)

University Certification Training: Thursday, October 5 1:00pm-2:00pm
Virtual Meeting Link: [Join Here](#)

Please contact your OSBM budget development analyst with any questions. Thank you for your continued partnership in ensuring effective stewardship of our state's resources.