



STATE OF NORTH CAROLINA
OFFICE OF STATE BUDGET AND MANAGEMENT



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October 8, 2025

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

FROM: Kristin Walker *Kristin Walker*

SUBJECT: Certification Guidance for SL 2025-91, SL 2025-92, and SL 2025-93

This memo contains information regarding the budget certification process for [SL 2025-91](#), [SL 2025-92](#), and [SL 2025-93](#). Appendix 1 lists agencies receiving appropriations in either one of these session laws. If your agency is not listed in Appendix 1 but has items in these session laws which require certification, please contact your Budget Development analysts as soon as possible.

Please submit certification entries to OSBM for review by close of business on Wednesday, October 15, 2025. OSBM plans to certify all entries by Tuesday, October 21.

Agencies and the UNC System Office will use the Integrated Budget Information System (IBIS) to prepare certification entries for all appropriations in SL 2025-91, SL 2025-92, and SL 2025-93. After approval by OSBM, 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 further budget bills become law later in the fiscal year.

SL 2025-92 includes appropriations in Subpart I-B for eligible disasters, including Tropical Storm Chantal and Hurricane Helene. It also extends the reporting requirements of [Section 4.1\(g\) of SL 2025-2](#) - which mandate detailed financial tracking of Helene recovery efforts – to Chantal funding.

Appendix 2 includes specific guidance for agencies about setting up the budget structure for Helene appropriations – this follows the same approach used in previous guidance. Appendix 2 **does not** apply to the University of North Carolina System or the Department of Transportation, who should follow existing guidance. Please reach out to Veronica Butcher at GROW NC (veronica.butcher@nc.gov) for Helene tracking and coding questions.

Additional guidance on the appropriate budget structure to support reporting on Chantal recovery efforts will be provided later this week for recipients of relevant appropriations (the Departments of Public Safety and Transportation).

[Certification instructions](#) for state agencies, universities, and capital projects are available on OSBM's website. Other tools, including a certification guide on the website and the Certification Bulk Upload Template in IBIS, are also available to assist you and your staff.

If you have specific questions or concerns, please speak to your Budget Development analyst. Thank you for your continued partnership in ensuring effective stewardship of our state's resources.

Appendix 1: Agencies Requiring Certification per SL 2025-91, SL 2025-92, and SL 2025-93

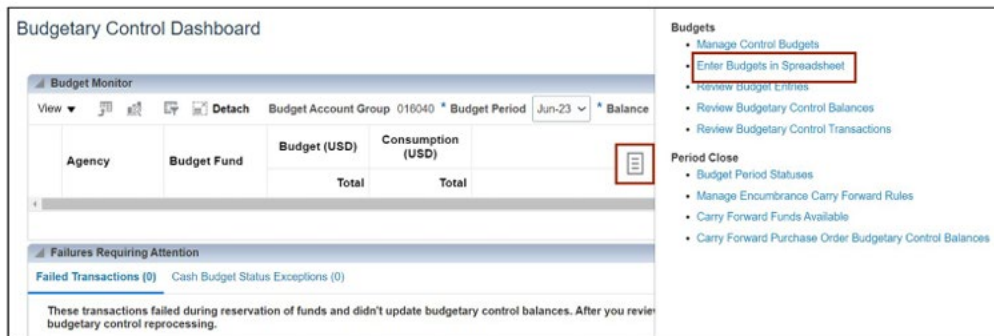
- Administrative Office of the Courts
- Department of Commerce
- Department of Information Technology
- Department of Labor
- Department of Public Instruction
- Department of Public Safety
- Department of Transportation
- Eastern North Carolina School for the Deaf
- Governor Morehead School for the Blind
- North Carolina School for the Deaf
- Office of State Budget and Management
- Office of the State Auditor
- State Bureau of Investigation
- State Highway Patrol
- University of North Carolina

Appendix 2: NCFS Structure for Helene Funding in SL 2025-92

Create unique Child Project segments, tagged with the appropriate Helene Descriptive Flex Field (DFF), to track new funds for Helene recovery by purpose. Enter the total appropriation amount via the NCFS Budgetary Control app to populate the total available funds in the Project Life to Date report (RPTRTR003).

- a. In line with GROW NC's [6/9 Helene Coding Memo](#), please take the following actions any time the agency receives new state or federal funds for Helene recovery. This accounting structure will help enable transparent and accurate statewide Helene financial tracking. The goal is to leverage NCFS for automated reporting and minimize agency staff time needed to comply with ongoing manual reporting requests.
 1. *(optional)* Create a unique Budget Fund that corresponds to the purpose of the appropriation.
 2. Create one or more unique Child Project(s) for each specific Helene recovery activity.
 - i. Use project descriptions that clearly reflect the purpose of the appropriation (e.g., the money item header in the Conference Committee Report or description from session law section).
 - ii. You are encouraged to create more than one child project for funds that support broad programs covering multiple activities.
 - iii. You may NOT use a generic "Helene" child project.
 - iv. Project codes should begin with the agency number followed by H, with the remaining seven digits up to the agency discretion (example: 14H0000024).
 - v. Ensure all revenues, expenditures, and reimbursements are coded to these projects.
 3. Ask OSC to tag the new child projects with the appropriate Helene DFF.
 - i. **HLN APP ###S:** *New* supplemental state and federal funds appropriated for Helene activities or reallocations directed in session law, showing the state funding share with ###S.
 - a. **Examples:**
 - i. HLN APP 0S: 100% federal funding
 - ii. HLN APP 50S: Combination of state and federal dollars with 50% state share
 - iii. HLN APP 100S: 100% state funding
 - ii. **HLN NO APP ###S:** *Existing* state and federal funds agencies choose to use to cover Helene activities, showing the state funding share with ###S.
 - a. **Examples:**
 - i. HLN NO APP 0S: 100% federal funding

- ii. HLN NO APP 25S: Combination of operational funds and federal dollars with 25% state share
 - iii. HLN NO APP 100S: 100% state funding
 - b. **Reimbursement:** When federal reimbursements or insurance payments are received for Helene expenses, code the revenue to the same Child Project that the agency used for the expenditures. Do not change the DFF assigned to the Child Project. For example, if the agency first recorded initial state funds expenditures in a Child Project with DFF HLN NO APP 100S, then later received full or partial FEMA reimbursement of those costs, the federal revenues should be captured in this same Project and DFF. The Project history will then show the total and net state costs for the specific activity over time.
4. All Helene entries for an agency transfer-in using account 48100001 must use an interfund. While in some cases an interfund may not be required from an accounting perspective, it is required for Helene reporting.
 5. Populate the budget field within the Project Life to Date report (RPTRTR003) with the entire amount of the appropriation for each project. This is not an IBIS action. See OSC's [reference guide](#) for step-by-step instructions on completing the "Enter Budgets in Spreadsheet" task within the NCFS Budgetary Control App. Please contact OSC and copy Veronica Butcher at GROW NC (veronica.butcher@nc.gov) if you need a waiver of Budget Manager permissions to access the budget spreadsheet.



- b. Reach out to GROW NC analyst Veronica Butcher (veronica.butcher@nc.gov) with any questions about NCFS setup.