



***FY 2023-25
University Budget
Certification Training***

Integrity

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Teamwork



FY 2023-25 Certification Overview

Objectives

1. Review certification timeline, process, and guidelines.
2. Highlight new elements of this year's process.
3. Review resources universities will use for certification.

Key Links

[Budget Certification | NC OSBM](#)

[IBIS Login Page](#)

[State Agency Resources | NC OSC](#)

[NCFS Chart of Accounts | NC OSC](#)



FY 2023-25 Budget Certification Key Dates



FY 2023-25 Budget Certification Key Dates/Deadlines	
Date	Action
October 3, 2023	Long Session Budget Certification Instructions shared
October 11, 2023	First Day for Certification Entry After IBIS Updates
October 30, 2023	Certification Entries in IBIS due (universities can submit earlier than this date)
November Closeout	Certification of all budget codes completed



What is Certification?

- **Process to set up the certified budget as of July 1 in all of North Carolina's financial systems.**
 - Integrated Budget Information System (IBIS)
 - North Carolina Financial System (NCFS)
 - Also reconcile with other state financial systems (e.g. universities)
- In long sessions (like the 2023-25 biennium), certification sets up the two-year budget.
- The BD 307 reflects the certified budget as of July 1 before any revisions.
 - See [OSBM's website for past reports](#).



Why does OSBM certify?

G.S. 143C-6-1(c)

Certification of the Budget. - The Director of the Budget shall certify to each State agency the amount appropriated to it for each program and each object from all funds included in the budget as defined in G.S. 143C-3-5(d). The certified budget for each State agency shall reflect the total of all appropriations enacted for each State agency by the General Assembly in the Current Operations Appropriations Act and any other act affecting the State budget. The certified budget for each State agency shall follow the format of the Budget Support Document as modified to reflect changes enacted by the General Assembly.

G.S. 143C1-1(d)(7)

Certified budget. - The budget as enacted by the General Assembly including adjustments made for (i) distributions to State agencies from statewide reserves appropriated by the General Assembly, (ii) distributions of reserves appropriated to a specific agency by the General Assembly, and (iii) organizational or budget changes mandated by the General Assembly.



University Certification Process

Prior to certification, universities should review [S.L. 2023-134](#) and [S.L. 2023-134's Committee Report](#) to ensure the agency is correctly balancing appropriation totals and that items are certified in the correct Budget Code and Budget Fund.

- The Committee Report is the primary document used to certify the budget. It includes:
 - Base budget - starting appropriation;
 - Individual adjustments to requirements, receipts, net appropriation and/or FTE counts;
 - Total Legislative Changes - a summary of their budget/FTE adjustments;
 - Net appropriation summary.
- OSBM will issue additional guidance if a Technical Corrections bill is passed.



IBIS-NCFS Certification Process

- Certification will take place in IBIS. The forms have been updated to reflect the new NCFS Chart of Accounts.
- Universities should notify their OSBM development analyst when all their certification entries have been submitted.
 - Please send your analyst a copy of your certification spreadsheet and the latest NCAS/NCFS crosswalk.
- OSBM will review and approve certification entries in IBIS.
- OSBM analysts will notify your university when IBIS files are being interfaced to NCFS.
 - OSBM and the university work together to make sure both systems reconcile.



IBIS-NCFS Reconciliation with Banner/PeopleSoft

- Once the IBIS certification entries have correctly posted in NCFS and repeat revisions have been interfaced, universities will need to verify that all three systems – IBIS, NCFS, and the University System (Banner or Peoplesoft) – match.
- Please send your OSBM analyst a report of your university certified budget at the Budget Fund level with an effective date of July 1, 2023 that reconciles your university's certified budget with the BD 701 and RK 325 after IBIS/NCFS and repeat revisions have correctly interfaced.
 - Banner: "701 Summary by Purpose" Report
 - PeopleSoft: "NCFS Expenditures & Revenues by Budget Fund" Report
- The budget is considered certified once it is signed by the State Budget Director.
 - Your OSBM analyst will send you an electronic copy of your signed BD 307.



Capital Certification

- OSBM will certify State Capital & Infrastructure Fund (SCIF) funding in the SCIF budget code (24001) only.
- Work with your OSBM Capital Analyst to establish individual projects via Type 11 budget revision **after** certification.
 - Agencies and campuses must submit a new Budget Fund for each new project.
 - Projects should be set up in the 423XX capital Budget Code unless OSBM has granted an exemption. Projects will be given the next available Budget Fund in NCFS.
 - Write the Interscope item number in the revision's justification box to match projects in both systems.

Key Changes



NCFS Chart of Accounts

- Universities will need to enter all certification items using the NCFS Chart of Accounts (COA) instead of the more familiar NCAS COA.
- You can use OSBM's [certification template](#) to help organize certification entries and to crosswalk between NCAS and NCFS account segments.
- Please share a spreadsheet of your draft certification entries and your NCFS crosswalk file with your OSBM development analyst.



NCFS Chart of Account Maintenance

- Please consult with the UNC System Office to ensure that the NCFS Chart of Accounts is used consistently across all universities.
- The UNC System Office will issue a memo on Chart of Account maintenance.
- New Chart of Account requests will be processed after NCFS and the updated IBIS go live.



Certifying Positions

- Universities should use the **FY 2022-23** contribution rates for new **FY 2023-24** positions:

	Retirement Rates for New Positions				
	TSERS	LEO	ORP	CJRS	LRS
FY 2022-23 Total Contribution Rate	24.50%	29.50%	13.83%	46.84%	31.80%

- Universities should also use the FY 2022-23 State Health Plan amounts:

FY 2022-23 State Health Plan Amounts	
Active	\$7,397
Retirees	\$5,118



Certifying Positions

- University budget and HR personnel should coordinate on position-related entries, to ensure new positions and abolished positions are established or eliminated in both the IBIS and university HR/Payroll systems.
- This should be done during certification.



Salary and Benefit Reserves

- Information on funds appropriated into reserves for Salaries and Benefits can be found in Part 39 of S.L. 2023-134.
- For universities, legislative increases are distributed via budget revisions following certification.
 - OSBM has released a separate memorandum and job aid with instructions on distributing salary and benefit reserves.
 - Funds will be distributed from Budget Code 16011 - UNC Board of Governors to individual campuses.



Statewide Reserves

Information on Statewide Reserves can be found in Section 2.2 of S.L. 2023-134.

- OSBM & OSC are working to determine which reserves need statewide receipt accounts and to establish these accounts.
- OSBM will notify CFOs of impacted agencies and universities once these accounts are established.



Tools & Resources

- [Budget Certification | NC OSBM](#)
 - [Agency Certification Instructions](#)
 - [University Certification Instructions](#)
 - [Capital Agency/University Certification Instructions](#)
- [State Agency Resources | NC OSC](#)
- [Past Certified Budget Reports](#)
- [NCFS Chart of Accounts | NC OSC](#)
- [NCFS Power BI COA Mapping Tool](#)
- IBIS Certification Entry Upload Template

QUESTIONS?



Stay in touch!

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