

STATE OF NORTH CAROLINA OFFICE OF STATE BUDGET AND MANAGEMENT



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October 24, 2025

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

Agencies

FROM: Kristin Walker Kustur Waller

SUBJECT: Certification Guidance for SL 2025-97

This memo contains information regarding the budget certification process for <u>SL 2025-97</u>. Appendix 1 lists agencies receiving appropriations in this session. If your agency is not listed in Appendix 1 but has items in SL 2025-97 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 Friday, October 31, 2025. OSBM plans to certify all entries by Friday, November 7.

Agencies will use the Integrated Budget Information System (IBIS) to prepare certification entries for all appropriations in SL 2025-97. After approval by OSBM, certification entries will interface with NCFS. OSBM will provide additional guidance if further budget bills become law later in the fiscal year.

<u>Certification instructions</u> 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 2025-97

- Administrative Office of the Courts
- Department of Agriculture and Consumer Services
- Department of Environmental Quality
- Department of Transportation
- General Assembly
- Office of State Budget and Management
- Office of State Human Resources
- Office of the State Fire Mashal in the Department of Insurance
- State Bureau of Investigation
- State Highway Patrol