



STATE OF NORTH CAROLINA  
OFFICE OF STATE BUDGET AND MANAGEMENT



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GOVERNOR

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August 13, 2025

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

FROM: Kristin Walker *Kristin Walker*

SUBJECT: Certification Guidance for SL 2025-89

This memo contains information regarding the budget certification process for [SL 2025-89](#).

**Please submit certification entries to OSBM for review by close of business on Monday, August 25, 2025. OSBM plans to certify all budget codes prior to close of the August accounting records.**

Please note two changes from the usual Long Session certification process:

1. SL 2025-89 appropriates the base budget. OSBM will load the base budget prior to approving certification entries; however, agencies are still able and encouraged to submit their entries to OSBM during this time.
2. The UNC items in SL 2025-89 are appropriated to the UNC Board of Governors. The UNC System Office will be certifying all UNC items, and individual campuses do not need to submit certification entries for any items in SL 2025-89.

Agencies and the UNC System Office will use the Integrated Budget Information System (IBIS) to prepare certification entries for all appropriations in SL 2025-89. 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 additional budget bills become law later in the fiscal year.

[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. In addition, we are offering dedicated office hours on the following dates / times:

**Tuesday, August 19, 10:00am-11:00am** Virtual Meeting Link: [Join Here](#)

**Wednesday, August 20, 1:00pm-2:00pm** Virtual Meeting Link: [Join Here](#)

Thank you for your continued partnership in ensuring effective stewardship of our state's resources.