

University Certification Instructions – Long Session FY 23-25

Preface

These University Certification Instructions are for the UNC System Office and Universities, excluding the North Carolina School of Science and Math, which should follow the [Agency Certification Instructions](#). To certify capital projects included in the State Capital and Infrastructure Fund (SCIF), see the [Capital Instructions Job Aid](#).

This document provides:

1. A high-level overview of the certification process
2. Step-by-step instructions for budget certification, and
3. A checklist to ensure that each required task is completed.

Following these instructions closely will help expedite the budget certification process and minimize the need to revisit tasks / revise entries.

Universities will be certifying in North Carolina Financial System (NCFS) this year using the updated Integrated Budget Information System (IBIS) system. **Certification entries should be completed in IBIS after the Release 3 of NCFS in October.**

Process Overview

After the budget becomes law, universities work with their OSBM development analyst to certify the official budget. Budget certification is done in IBIS and will interface with the new NCFS. Universities submit **certification entries**, which reflect adjustments (+/-) that appropriation bills have made to the existing approved budget. OSBM analysts review entries to ensure they reflect the Appropriations Act and associated laws. When all entries have been approved, OSBM analysts generate a **BD 307**, which is the official certification report and reflects the budget as enacted by the General Assembly.

Universities should review [S.L. 2023-134](#) and the [Joint Conference Committee Report on the Current Operations Appropriations Act of 2023 \(the Committee Report\)](#).

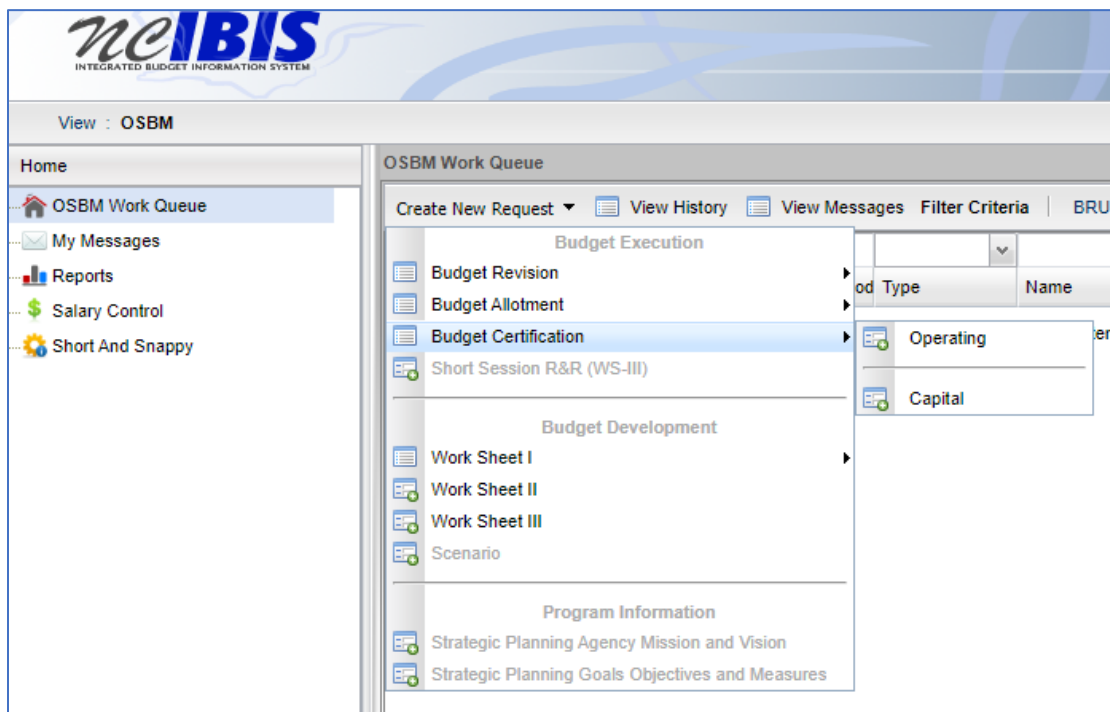
- The Committee Report is the primary document used to certify the budget. Each impacted Budget Code is listed with their starting appropriation (base budget), a summary of their budget/FTE adjustments (total legislative changes), and a summary of their revised budget.
- If the North Carolina General Assembly (NCGA) makes technical corrections to these bills, OSBM will issue additional guidance to ensure any necessary adjustments are properly certified.

Step by Step Guide for Budget Certification:

- 1) **IBIS.** Universities and OSBM will use the new IBIS system to certify the 2023-25 budget.

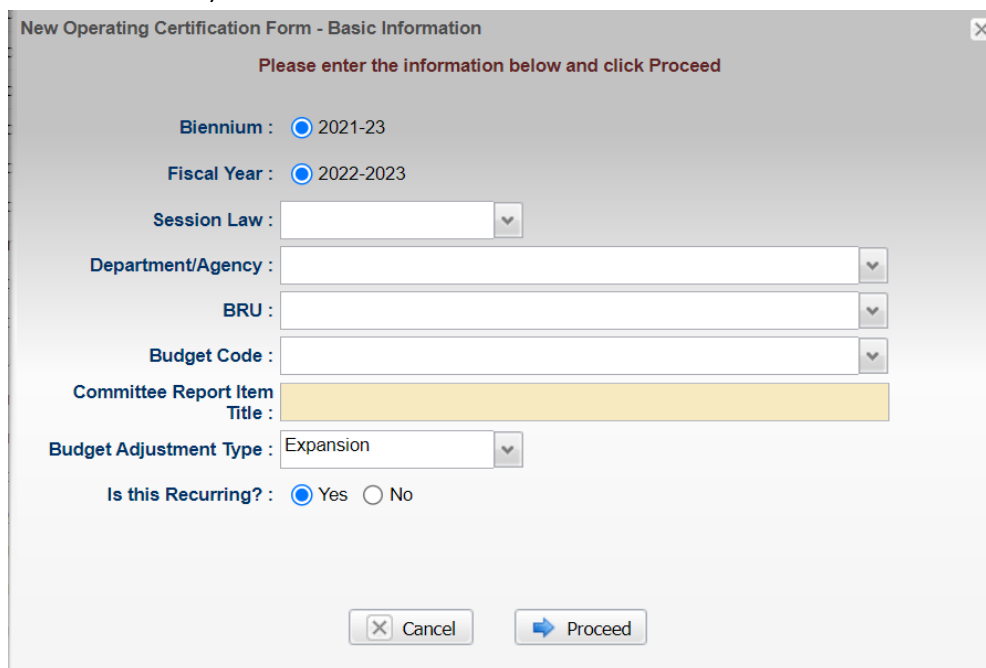
- a. **Certification entries should be uploaded in the updated IBIS system after the NCFS Phase 3 launch in October.**
 - b. The direct link to the IBIS system is <http://ibis.nc.gov/ibis-webapp/IBIS.html>.
 - c. If you have system access issues, email the IBIS Help Desk at NCIBIS-Help@osbm.nc.gov.
 - d. For detailed instructions on how to use IBIS certification forms, see the Operating Certification user guide: <https://www.osbm.nc.gov/documents/files/ibistraining-certification-operating/download>. This guide will be edited to reflect changes to IBIS due to the transition to NCFS.
- 2) **Enacted Legislation.** Work with your OSBM development analyst to review the enacted bill and the Committee Report to ensure that the university is certifying all items; balancing appropriation and allocation totals; and that items are certified in the correct Budget Codes and Budget Funds. If the NCGA makes technical corrections to these bills, OSBM will issue additional guidance to ensure any necessary adjustments are properly certified.
- 3) **NCFS Chart of Accounts.** Universities will need to enter all certification items using the NCFS Chart of Accounts (COA), not the more familiar NCAS COA.
 - a. You can use OSBM's [certification template](#) to help organize certification entries and to crosswalk between NCAS and NCFS.
 - b. Please share a spreadsheet of your draft certification entries and the NCFS crosswalk file you are using with your OSBM development analyst.
 - c. OSC has a helpful Power BI tool to map your previous NCAS COA to your new NCFS COA: [Microsoft Power BI \(powerbigov.us\)](https://powerbigov.us)
- 4) **New Chart of Account Requests.**
 - a. Please consult with the UNC System Office to ensure that the NCFS Chart of Accounts is used consistently across all universities.
 - b. Identify any new Budget Codes and Budget Funds needed and submit these requests for approval via IBIS.
 - c. OSBM has a bulk upload template for Budget Fund requests for universities with more than 10 new Budget Funds. Contact your OSBM analyst if you need this template before go live for IBIS updates.
 - d. Universities will also need to identify any new chart of account segments needed outside of Budget Codes and Budget Funds required for certification. OSC leads this process.
 - i. Universities will need to submit a spreadsheet template to OSC for changes to Agency Management Unit, Agency Program and Project.
 - ii. The template can be found on OSC's website: [NCFS COA Maintenance | NC OSC](#)
 - iii. New NCFS Account requests are submitted via form and follow the standard review process with the OSC Financial Reporting team and COA Committee.

- iv. After being approved and successfully uploaded by OSC to NCFS, the new COA segments will interface with IBIS overnight. No action in IBIS is needed to create COA segments outside of Budget Codes and Budget Funds.
 - e. As needed, universities should consult with OSBM and work with OSC to create state aid accounts within the 42XXXXXX grants account group as needed for items appropriated from statewide reserves.
 - f. New Chart of Account requests will be processed after NCFS and IBIS go live in October.
- 5) **Certification Forms.** Universities create new certification forms in IBIS for expansion, reduction, and technical items.
- a. Although there are new fields in IBIS to reflect the new field options in NCFS, the IBIS interface and certification forms look very similar to those used in prior years and the process for accessing and completing certification forms remains the same.
 - b. Once you have logged into IBIS, from the Work Queue page, click on 'Create New Request', selecting the 'Budget Certification' and then the 'Operating' option.



- 6) **Basic Information Tab.** Fill out the Basic Information tab of the certification form, including Biennium, Fiscal Year, Session Law, Department/University, BRU, Budget Code, Committee Report Item Title, Budget Adjustment Type, and whether the item is recurring or nonrecurring.
- a. **If an item has both recurring and non-recurring adjustments, prepare a separate certification entry for each.**

- b. For the Committee Report Item Title, enter the short title of the enacted bill item followed by 'R' for recurring or 'NR' for non-recurring. (Examples: Compensation Increase Reserve – R; Building Reserve – NR).
- c. For the Committee Report Item Number, enter the university's section letter and item number [Section Letter–Item Number] followed by a 'R' for recurring or a 'NR' for non-recurring. (Example for funds provided to the Secretary of State for Information Technology Rates: F-1144 R).



New Operating Certification Form - Basic Information

Please enter the information below and click Proceed

Biennium : ☒ 2021-23

Fiscal Year : ☒ 2022-2023

Session Law :

Department/Agency :

BRU :

Budget Code :

Committee Report Item Title :

Budget Adjustment Type :

Is this Recurring? : ☒ Yes ☐ No

- 7) **Statewide Reserves.** Information on Statewide Reserves and funds appropriated into reserves for Salaries and Benefits can be found in Section 2.2 and Part 39 of S.L. 2023-134, respectively. For Salaries and Benefits Reserves, the entire UNC system allocation will be certified to Budget Code 16011 – UNC Board of Governors. Funds will be distributed from Budget Code 16011 - UNC Board of Governors to individual campuses via budget revisions after certification.

For the UNC System Office only:

Statewide NCFS Expenditure Accounts:

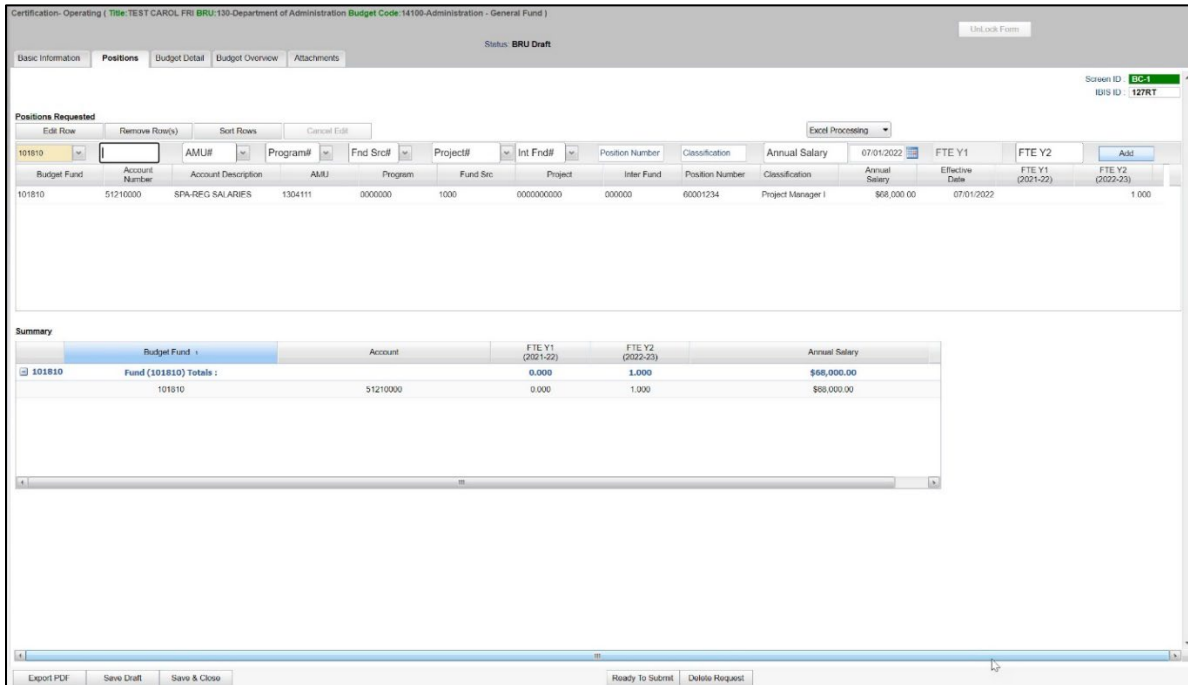
- **57204000 Reserve** – Legislative Increase Compensation Reserve (Regular LI and other recurring salary adjustments)
- **57206000 Reserve** – State Retirement System Contributions (For state retirement contributions)
- **57208000 Reserve** – State Health Plan

Statewide NCFS Transfer In Accounts:

- **42910000** – State Aid - Retiree Supplement Reserve

Funds received into 42910000 should be budgeted as expenditures from the 57206000 Reserve.

- 8) **Position Tab.** Enter adjustments for new and abolished positions on the Positions Tab of the certification form. Budget personnel should ensure new positions and abolished positions are established or eliminated in both the IBIS and university HR/Payroll systems.



Use the **FY 2022-23 retirement and health plan rates**, provided below, when establishing new positions, and not the new rates found in S.L. 2023-134. After Certification, universities will use the Reserves for Benefits to increase contributions for all positions, including new positions, to FY 2023-24 contribution rates via budget revision following certification.

Per S.L. 2022-74, the retirement rates for FY 2022-23 are:

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

The State Health Plan amount per S.L. 2022-74 is:

	FY 2022-23 (use this for FY 2023-24 new positions)
Active	\$7,397
Retirees	\$5,118

****For informational purposes only****

Retirement and health plan rates for the **2023-25** biennium are:

Retirement Rates per S.L. 2023-134:

Retirement Rates for New Positions					
	TSERS	LEO	ORP	CJRS	LRS
FY 2023-24 Total Contribution Rate	25.02%	30.02%	13.96%	42.42%	27.79%
Recurring	23.82%	28.82%	13.96%	39.98%	25.75%
Non-recurring	1.20%	1.20%	.13%	2.44%	2.04%
FY 2024-25 Total Contribution Rate	24.04%	29.04%	13.96%	43.99%	28.99%
Recurring	24.04%	29.04%	13.96%	43.99%	28.99%
Non-recurring	0%	0%	0%	0%	0%

The State Health Plan amount per S.L. 2023-134:

	FY 2023-24	FY 2024-25
Active	\$7,557	\$8,095
Retirees	\$5,525	\$5,405

- 9) **Budget Detail tab.** Fill in the Budget Detail as needed. The form will automatically fill in zeros for Chart of Account segments that are not needed.

Certification - Operating (Title: TEST for Legislative Increase BRU-University of North Carolina at Chapel Hill Budget Code: 16025-University of North Carolina at Chapel Hill - Academic Affairs)

UNLOCK FORM

Basic Information Positions **Budget Detail** Budget Overview Attachments Status: BRU Draft

Screen ID: BIC-2 IDIS ID: 127RR

Requirements

Edit Row Remove Row(s) Sort Rows Cancel Edit Excel Processing

Budget Fund	Account Number	Account Description	AMU	Program	Fund Src	Project	Inter Fund	Y1 Amt	Y2 Amt	Add
150210	51110000	EPA-REG SALARIES	0000000	U001151	4000	0000000000	000000			
								Amount (2021-22)	Amount (2022-23)	
								\$0.00	\$25,000.00	
150210	52142000	VIDEO TRANSMISSION SUPPORT	0000000	U001151	0000	0000000000	000000			
								Amount (2021-22)	Amount (2022-23)	
								\$0.00	\$10,000.00	

Receipts

Edit Row Remove Row(s) Sort Rows Cancel Edit Excel Processing

Fund#	Account#	AMU#	Program#	Fund Src#	Project#	Inter Fund#	Y1 Amt	Y2 Amt	Add
Budget Fund	Account Number	Account Description	AMU	Program	Fund Src	Project	Inter Fund	Amount (2021-22)	Amount (2022-23)
No items to show									

Summary

	2021-22	2022-23
Total Requirements	\$0.00	\$35,000.00
Total Receipts	\$0.00	\$0.00
Appropriation	\$0.00	\$35,000.00

Export PDF Save Draft Save & Close Ready To Submit Delete Request

- 10) **Budget Detail Upload.** Universities may use the upload template for IBIS certification forms to speed up certification entry in IBIS. This form will be available in IBIS and on [OSBM's website](#). The form allows universities to enter multiple lines for a single certification entry into an Excel spreadsheet. Universities can then upload the Excel sheets into IBIS after completing the Basic Information Tab. This form will allow universities to prepare IBIS certification entries during the blackout period for IBIS updates due to the Release 3 of NCFS and may be easier than entering complex entries directly into IBIS.

For the Budget Detail tab, select 'Excel Processing' and then 'Upload & Process' (as shown below). Make sure that all Chart of Account segments are filled out to allow the form to process correctly, including the appropriate number of zeros for Chart of Account segments that are not used.

Summary

	2021-22	2022-23
Total Requirements	\$0.00	\$0.00
Total Receipts	\$0.00	\$0.00
Amortization	\$0.00	\$0.00

- 11) **BD 307 Reports.** Once certification forms are entered, universities can generate a BD 307: IBIS>Reports>Self Service Reports>Certification Reports>.

IBM Cognos Analytics

Welcome

Home Search My content Team content Recent

Team content > Self Service Reports > Certification Reports

- BD 306 Capital Certification Report
7/21/2023 4:14 PM
- BD 307 Original Report
8/22/2023 12:13 PM
- BD 307 Original Report (6 Digit Account Level)
9/6/2023 12:01 PM
- BD 307 Original Report (Sub Group Level)
10/5/2022 12:38 PM

- a. There are two BD 307 options: BD 307 Original Report and BD 307 Revised Report. **For long session budget certification, run the BD 307 Original Report.**
- b. Universities can run a BD 307 to include forms in **draft** status (includes any forms not submitted to OSBM), **OSBM** status (includes any form submitted to OSBM but not approved), or in an **approved** status (includes any forms approved by OSBM). This allows universities to create and review a BD 307 before all certification entries have been approved.
- c. Universities should review all accounts in their BD 307 to identify any negative accounts and work with OSBM analyst to address them.

12) **OSBM Notification.** Universities should notify their OSBM development analyst when all their certification entries have been submitted and are ready for review. Make sure to send your analyst a copy of your certification tracking spreadsheet and the latest NCAS/NCFS crosswalk. OSBM will then review, verify, and approve certification entries in IBIS. Once OSBM has completed this process, your analyst will email you when your university's certification IBIS files have been interfaced with NCFS. Certification entries will interface overnight.

13) **IBIS/NCFS Reconciliation.** Once your OSBM development analyst has notified you that the IBIS has interfaced with NCFS, the next step is to verify that the budget information in NCFS matches that in IBIS. To do this, you will need to run a BD 701 Report in NCFS and compare it to the IBIS-generated BD 307. If the BD 701 and BD 307 do not match, the university will need to work with OSBM to reconcile and correct any differences.

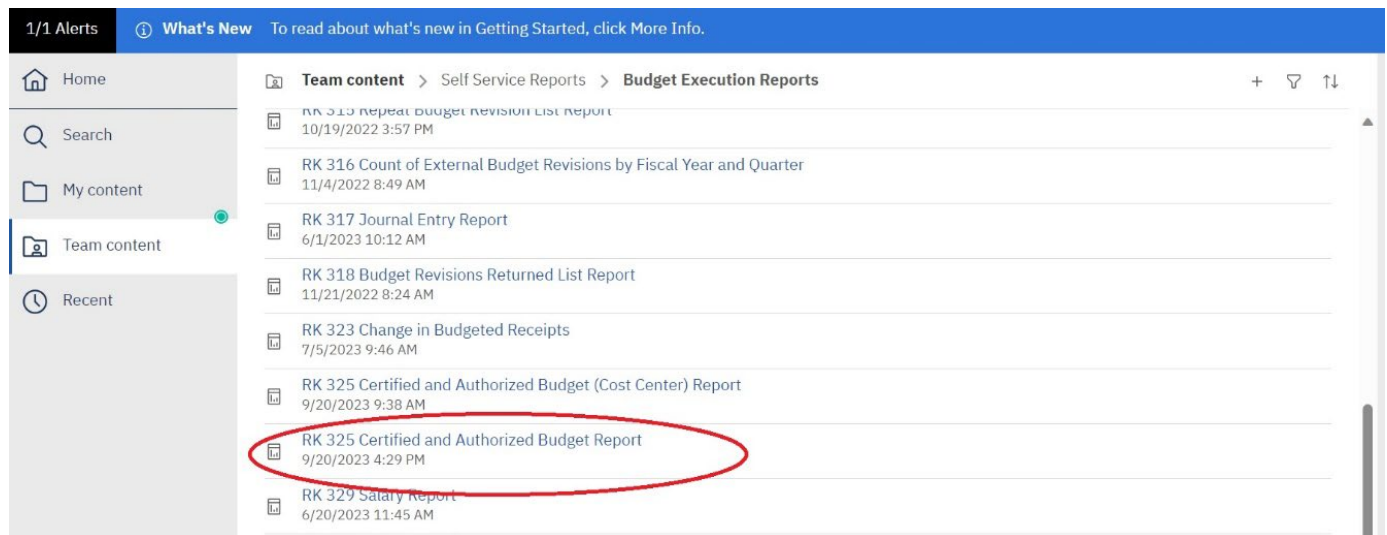
- a. OSBM has created a quick reference guide on how to run a BD 701 in NCFS, which can be found here: [How to run a BD 701](#)

Responsibilities for Reconciliation Check: OSBM checks all systems reconcile at the Budget Code and Budget Fund levels. Universities should also ensure that systems reconcile in IBIS/NCFS at the pooled account level.

14) **Repeat Revisions.** After the certified budget reconciles in IBIS and NCFS for your university, your OSBM analysts will work with OSBM's technical team to ensure all revisions approved since the Base Budget are transmitted to NCFS. This will need to happen **before** conducting the checks in 15), below, to ensure that the numbers in IBIS match those in NCFS and your University ERP System (Banner or PeopleSoft). Please confirm with your OSBM analysts that this has happened before reconciling the certified budget numbers in your University ERP System.

15) **IBIS / NCFS / University ERP System Reconciliation.** 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 ERP System (Banner or Peoplesoft) – match.

- a. Please send a report of your university certified budget **at the Budget Fund level** that reconciles your university's certified budget with the BD 701 and RK 325 after IBIS/NCFS and repeat revisions have correctly interfaced.
 - i. For Banner, send the "701 Summary by Purpose" Report with an effective date of July 31, 2023.
 - ii. For PeopleSoft, send the query "NCFS Expenditures & Revenues by Budget Fund" Report with an effective date of **July 1, 2023.**
- b. If you find incorrect information, contact your OSBM development analyst to discuss the best option for fixing the problem.



Responsibilities for Reconciliation Check: OSBM checks all systems reconcile at the Budget Code and Budget Fund levels. Universities are responsible for reconciliation in Banner/Peoplesoft at the pooled account level.

- 16) **Official Certification Copy.** The budget is considered certified once it is signed by the State Budget Director. Your OSBM development analyst will send an electronic copy of your signed BD 307 to complete the certification process.
- 17) **FY 2023-24 Budget Revisions.** Once a university's certification process is complete, OSBM will begin approving FY 2023-24 budget revisions in IBIS.

University Certification Checklist

- ☐ 1. Review S.L. 2023-134, the Conference Report, and any technical corrections for your university's appropriations and allocations.
- ☐ 2. Submit any new Budget Code and Budget Fund requests in IBIS to OSBM. Submit any new NCFS chart of account requests to OSC.
- ☐ 3. Complete certification spreadsheet. Please share that spreadsheet and the latest NCAS/NCFS crosswalk with your OSBM analyst. Consider using OSBM's [certification template](#).
- ☐ 4. Create certification entries for any appropriations and allocations in IBIS after the NCFS launch in October.
- ☐ 5. Review accounts in your university's BD307 to identify any negative accounts and work with your OSBM development analyst to resolve.
- ☐ 6. Notify your OSBM development analyst that your entries are ready for review. When OSBM has completed its review, IBIS will interface with NCFS. Your OSBM analyst will notify you when the certification interface is complete.
- ☐ 7. Review the BD701 in NCFS against the BD307 in IBIS to ensure IBIS and NCFS match. If they do not, contact your OSBM development analyst. After IBIS and NCFS match, OSBM will load repeat revisions into IBIS and NCFS.
- ☐ 8. After the university's BD701 and BD 307 match **and** repeat revisions have been interfaced, email your OSBM development analyst a report of your certified budget **at the Budget Fund level** from your University ERP System (Banner or PeopleSoft) with an effective date of July 1, 2023. The certified budget in the university budget system, the RK 325 in IBIS, and BD 701 in NCFS should all match.
- ☐ 9. Notify your OSBM development analyst that IBIS, NCFS, and your University ERP System match. Your OSBM development analyst will send you an official signed copy of your BD 307. FY 2023-24 revisions can be processed after certification is complete.