



STATE OF NORTH CAROLINA
OFFICE OF STATE BUDGET AND MANAGEMENT



Employment First State for Individuals with Disabilities

ROY COOPER
GOVERNOR

CHARLES PERUSSE
STATE BUDGET DIRECTOR

November 29, 2021

MEMORANDUM

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

FROM: Charles Perusse *Charles Perusse*

SUBJECT: Certification Guidance for FY 2021-23

This memorandum contains information regarding the budget certification process for the 2021-23 fiscal biennium.

On November 18, 2021, Governor Cooper signed into law the Current Operations Appropriations Act of 2021 ([S.L. 2021-180](#)). The bill appropriates both state and federal monies, including American Rescue Plan Act funds which are held in the State Fiscal Recovery Reserve. Pursuant to [S.L. 2021-25](#), the State Fiscal Recovery Fund is maintained and administered by the Office of State Budget and Management (OSBM) to carry out allocations from the State Fiscal Recovery Reserve in the Current Operations Appropriations Act of 2021.

Agencies will use the Integrated Budget Information System (IBIS) to prepare certification entries for all appropriations in S.L. 2021-180. If a technical corrections bill becomes law, affected agencies will certify any budget changes via Type 11 revision after completing certification of S.L. 2021-180.

If your agency received direct funding allocations from the State Fiscal Recovery Fund, it should follow the additional budget procedures detailed in the memorandum "[Budgeting American Rescue Plan Act State Fiscal Recovery Funds](#)" issued by OSBM on November 19, 2021.

Please submit certification entries to OSBM for review by close of business on **December 15, 2021**. All budget codes should be certified prior to close of the December accounting records.

[Certification instructions](#) for both state agencies and universities are available on the OSBM website to assist you and your staff in completing the certification process. Please contact your OSBM Development Analyst if you have any questions.

Thank you.