



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

December 8, 2021

MEMORANDUM

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

FROM: Charles Perusse *Charles Perusse*

SUBJECT: Addendum to Certification Guidance for FY 2021-23 issued November 29, 2021

---

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

1. On December 6, 2021, Governor Cooper signed into law S.L. 2021-189, Budget Technical Corrections, which makes technical, clarifying, and other modifications to S.L. 2021-180. Notwithstanding the guidance provided in OSBM's November 29, 2021 [memorandum](#), agencies must certify changes enacted in the technical corrections bill. Agencies will continue to use the Integrated Budget Information System (IBIS) to prepare certification entries for all appropriations in S.L. 2021-180 and S.L. 2021-189.
2. The Office of State Budget and Management (OSBM) is working with the Office of the State Controller (OSC) to establish budget codes for certain statewide reserves. OSBM Budget Development analysts will notify agencies when this process is complete and provide the information needed to certify transfers from these reserves.
3. OSBM is also working with OSC to establish American Rescue Plan Act State Fiscal Recovery Fund (SFRF) fund codes. SFRF premium pay bonuses will be certified pursuant to certification instructions using the amounts in the committee report, allocated across the three premium pay bonus accounts, and based on estimates of an agency's FTE funding sources. OSBM will notify agencies when their new SFRF fund code has been established.
4. As noted in the original certification memo, agencies will certify legislative increases (LI) based on the amounts in the committee report. Additional guidance on the allocation of these reserves is forthcoming from OSBM's Budget Execution section and will be communicated via email. This allocation will take place after certification. Moreover, because the LI is not effective until January 1, 2022, the annual salary survey will take place in early 2022, not in December as is typical.

5. Finally, OSBM will host office hours on Monday, December 13, 2021, from 11:00am to 12:00pm and again from 3:00pm to 4:00pm for agency staff to ask questions related to certification. A link to each event is available on OSBM's Website under [Upcoming Events](#). OSBM encourages agencies to share questions beforehand using this [form](#). Please submit questions by 12:00pm on Friday, December 10. However, please feel free to join us and ask questions even if you did not submit them in advance.

Please submit certification entries to OSBM for review by close of business on Wednesday, **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.