

Directed Funding Quick Check Compliance Matrix

	NCAIP FY22	NCAIP FY23	NCAIP FY24	GAL	SCIF FY22	SCIF FY23	TRDF
Authoritative Legislation	SL 2021-180 SL 2023-134 (ext)	SL 2022-74	SL 2023-134	SL 2019-231 SL 2022-74 (ext)	SL 2021-180	SL 2022-74	SL 2023-134
Expenditure Eligibility Period	7/1/2021–9/30/2023	7/1/2022–9/30/2024	7/1/2023–9/30/2025	7/1/2019–6/30/2024	7/1/2021–Expended	7/1/2022–Expended	7/1/2023–10/3/2025
Capital Improvements Definition	Capital improvement projects include real property acquisition, new construction or rehabilitation of existing facilities, and repairs and renovations over \$100,000 in value	Capital improvement projects include real property acquisition, new construction or rehabilitation of existing facilities, and repairs and renovations over \$100,000 in value	Capital improvement projects include real property acquisition, new construction or rehabilitation of existing facilities, and repairs and renovations over \$100,000 in value	Capital improvement projects include real property acquisition, new construction or rehabilitation of existing facilities, and repairs and renovations over \$100,000 in value	Capital improvement projects include real property acquisition, new construction or rehabilitation of existing facilities, and repairs and renovations over \$100,000 in value	Capital improvement projects include real property acquisition, new construction or rehabilitation of existing facilities, and repairs and renovations over \$100,000 in value	Capital improvement projects include real property acquisition, new construction or rehabilitation of existing facilities, and repairs and renovations
Independent Fee Estimates	Required	Required	Required	Required	Required	Required	Required
Interest Tracking Required (earned and expended)	Tracking not required; Interest must be expended on projects within scope	Tracking Required; Interest must be expended on projects within scope	Tracking Required; Interest must be expended on projects within scope	Tracking not required; Interest must be expended on projects within scope	Tracking Required; Interest must be expended on projects within scope	Tracking Required; Interest must be expended on projects within scope	Tracking Required; Interest must be expended on projects within scope
Debt Service Allowed	Allowable	Allowable	Allowable	Allowable	Not Allowable	Not Allowable	Not Allowable
Equipment Purchases Allowable	Not Allowed	Not Allowed	Not Allowed	Not Allowed	Not Allowed	Fixed, non-movable equipment over \$5,000 with a useful life of 2+ years allowed	Fixed, non-movable equipment over \$5,000 with a useful life of 2+ years allowed
Land Purchases Allowable	Allowable	Allowable	Allowable	Allowable	Allowable	Allowable	Allowable
Yellow Book Audit Required	Required for funding >\$500k	Required for funding >\$500k	Required for funding >\$500k	Required for funding >\$500k	Required for funding >\$500k	Required for funding >\$500k	Required for funding >\$500k

KEY:

NCAIP – NC Airport Improvement Program
SCIF – State Capital Infrastructure Funds

GAL – General Aviation Legislative Directed Funds
TRDF – Transportation Reserve Directed Funds