

Directed Funding Quick Check Compliance Matrix

	NCAIP FY24	NCAIP FY25	NCAIP FY26	GAL	SCIF FY22	SCIF FY23*	TRDF
Authoritative Legislation	SL 2023-134	SL 2023-134	SL 2023-134	SL 2019-231 SL 2022-74 (ext)	SL 2021-180	SL 2022-74	SL 2023-134
Encumbrance Deadline	N/A	7/1/2024-9/30/2026	7/1/2025-9/30/2027	N/A	N/A	N/A	N/A
Expenditure Deadline	7/1/2023–Expended	N/A	N/A	7/1/2019–Expended	7/1/2021–Expended	7/1/2022–Expended	7/1/2023–Expended
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 equipment acquisition (see ‘equipment purchases allowable’ row below), real property acquisition, new construction or rehabilitation of existing facilities, and repairs and renovations over \$100,000 in value	Capital improvement projects include equipment acquisition (see ‘equipment purchases allowable’ row below), 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	Not Required	Not Required	Not Required	Not Required	Not Required	Not Required	Not Required
Interest Tracking Required (earned and expended)	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	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	Over \$100,000 with a useful life of 2+ years allowed	Over \$100,000 with a useful life of 2+ years allowed	Over \$100,000 with a useful life of 2+ years allowed	Over \$100,000 with a useful life of 2+ years 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	Fixed, non-movable equipment over \$5,000 with a useful life of 2+ years allowed
Land Purchases Allowable	Allowable	Allowable	Allowable	Allowable	Allowable	Not Allowable	Allowable
Matching Ability	Funds can be utilized as a match for federal and state funds.	Funds can be utilized as a match for federal and state funds.	Funds can be utilized as a match for federal and state funds.	Funds can be utilized as a match for federal and state funds.	Funds cannot be utilized as a match.	Funds cannot be utilized as a match.	Funds can be utilized as a match for federal and state funds.
Yellow Book Audit Required	Level II subrecipients in 09 NCAC 03M.0205 (thresholds defined in 2 CFR 200.501 (a))	Level II subrecipients in 09 NCAC 03M.0205 (thresholds defined in 2 CFR 200.501 (a))	Level II subrecipients in 09 NCAC 03M.0205 (thresholds defined in 2 CFR 200.501 (a))	Level II subrecipients in 09 NCAC 03M.0205 (thresholds defined in 2 CFR 200.501 (a))	Level II subrecipients in 09 NCAC 03M.0205 (thresholds defined in 2 CFR 200.501 (a))	Level II subrecipients in 09 NCAC 03M.0205 (thresholds defined in 2 CFR 200.501 (a))	Level II subrecipients in 09 NCAC 03M.0205 (thresholds defined in 2 CFR 200.501 (a))
DBE/MBE/WBE	Must meet M/WBE goals for use of directed funds or DBE goals if federal funds are combined	Must meet M/WBE goals for use of directed funds or DBE goals if federal funds are combined	Must meet M/WBE goals for use of directed funds or DBE goals if federal funds are combined	Must meet M/WBE goals for use of directed funds or DBE goals if federal funds are combined	Must meet M/WBE goals for use of directed funds or DBE goals if federal funds are combined	Must meet M/WBE goals for use of directed funds or DBE goals if federal funds are combined	Must meet M/WBE goals for use of directed funds or DBE goals if federal funds are combined
Design/Studies	Allowable	Allowable	Allowable	Not Allowable	Allowable	Allowable	Allowable

*SCIF FY26 from SL 2025-89 will follow same rules as SCIF FY23.

The Division of Aviation works with the Office of State Budget and Management (OSBM) to get clarification on eligibility determinations. If you have a situation not addressed above, please work with your Airport Project Manager (APM) to determine eligibility.

KEY:

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

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

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