

## Directed Funding Quick Check Compliance Matrix

	NCAIP FY22	NCAIP FY23	NCAIP FY24	GAL	SCIF FY22	SCIF FY23	TRDF
Authoritative Legislation	<a href="#">SL 2021-180</a> <a href="#">SL 2023-134</a> (ext)	<a href="#">SL 2022-74</a>	<a href="#">SL 2023-134</a>	<a href="#">SL 2019-231</a> <a href="#">SL 2022-74</a> (ext)	<a href="#">SL 2021-180</a>	<a href="#">SL 2022-74</a>	<a href="#">SL 2023-134</a>
Encumbrance Deadline	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 new construction or rehabilitation of existing facilities, and repairs and renovations over \$100,000 in value on property currently owned by the airport	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 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 Allowable	Not Allowable	Not Allowable	Not Allowable	Not Allowable	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	Not 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	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

*\*TRDF expenditure deadline is 10/3/2025. All others listed are encumbrance deadlines. For TRDF per Section 5.3.(b)(4) of NC SL 2023-134: Notwithstanding any provision of G.S. 143C-1-2(b) to the contrary, nonrecurring funds appropriated in this act for the 2023-2024 fiscal year as directed grants shall not revert until two years after this act becomes law, which is October 3, 2025.*

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