



STATE OF NORTH CAROLINA
OFFICE OF STATE BUDGET AND MANAGEMENT



Employment First State for Individuals with Disabilities

ROY COOPER
GOVERNOR

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STATE BUDGET DIRECTOR

November 1, 2024

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

FROM: Anca Grozav, Chief Deputy State Budget Director

SUBJECT: Certification Guidance for SL 2024-53

The Disaster Recovery Act of 2024 – Part II, [SL 2024-53](#), appropriates \$604 million to the Hurricane Helene Disaster Recovery Fund and \$40 million to the OSBM Disaster Relief Reserve and establishes rigorous reporting requirements for the state and federal funds appropriated in this Act.

To simplify the certification process, only OSBM will complete certification entries for SL 2024-53. Agencies will budget their distributions from the Hurricane Helene Disaster Recovery Fund and the OSBM Disaster Relief Reserve via Type 11 revisions. Once OSBM has completed its certification process, OSBM's Budget Execution team will provide additional guidance on the Type 11 revision(s) needed to distribute the funds as scheduled in [Section 2.1.\(a\) and 2.1.\(a1\)](#). In those budget revisions, agencies should use interfund 201273 for the incoming transfer from OSBM.

[Section 2.1.\(b\)](#) appropriates funds received from federal disaster assistance programs for Hurricane Helene, PTC8, and Tropical Storm Debby in the amounts provided in the notifications of award. Agencies must report the amount, purpose, and duration of each award to the Joint Legislative Commission on Governmental Operations and the Fiscal Research Division within 30 days of notification. Given the new reporting outlined below, OSBM asks agencies to notify us of all these awards at the same time they are reported to the General Assembly.

In addition to reporting federal award notifications, [Section 3.1](#) requires OSBM to submit detailed quarterly reports on the use of both state and federal funds appropriated in SL 2024-53. Note that OSBM must include the information requested “regardless of which State agency, federal agency, or non-State entity administers the funds.” OSBM will provide instructions on submitting the information required in Section 3.1 in the coming weeks.

To meet these reporting requirements and to properly manage expenditures, agencies may need to set up new segments, including new budget funds, in the Chart of Accounts to track Hurricane Helene-related funds. Please note you will need to be able to track expenditures by county. Please work with your OSBM Budget Execution analyst to determine the appropriate budget structure to meet the reporting requirements and other agency needs.

If additional bills affecting appropriations become law later in the fiscal year, OSBM will issue additional instructions. If you have questions about this memo, please contact [Lanier McRee](#) or [Darryl Childers](#).