Capital Project Budget Certification Instructions – FY 2026-27

Agencies and universities will establish individual project certified budgets via Type 11 budget revision **after** OSBM certifies all State Capital and Infrastructure Fund (SCIF) projects to Budget Code 24001.

Step by Step Guide for Capital Project Budgeting:

1) **Review Enacted Legislation**. Agencies need to review SL 2026-41. Make sure to review both the bill language (Part XLII) and Committee Report (beginning on page H1) as either may list projects receiving funding under the State Capital and Infrastructure Fund (SCIF).

2) **Use IBIS to submit a request for a new Budget Fund for each new project funded in FY 2026-27 in SL 2026-41.** OSBM will approve the next available Budget Fund in NCFS. Agencies should set up projects in the 426XX capital Budget Code unless OSBM has granted an exemption. Universities should make sure to update the Interscope item number with the assigned Budget Fund number so that OSBM can match projects in both systems.

3) **Create a specific receipt account combination with Funding Source (and Inter Fund when applicable) for each funding year of the SCIF.**

   The receipt accounts for Agencies and Universities are as follows:

	AGENCIES			UNIVERSITIES	
	Account	Funding Source	Inter Fund	Account	Funding Source
SCIF FY 2019-20	48S00001	2020	201351	42S00020	2020
SCIF FY 2020-21	48S00001	2021	201352	42S00021	2021
SCIF FY 2021-22	48S00001	2022	201353	42S00022	2022
SCIF FY 2022-23	48S00001	2023	201354	42S00023	2023
SCIF FY 2023-24	48S00001	2024	201356	42S00024	2024
SCIF FY 2024-25	48S00001	2025	201257	42S00025	2025
SCIF FY 2025-26	48S00001	2026	201358	42S00026	2026
SCIF FY 2026-27	48S00001	2027	201359	42S00027	2027
SCIF FY 2027-28	48S00001	2028	024001	42S00028	2028
SCIF FY 2028-29	48S00001	2029	024001	42S00029	2029
SCIF FY 2029-30	48S00001	2030	024001	42S00030	2030
SCIF FY 2030-31	48S00001	2031	024001	42S00031	2031
SCIF FY 2031-32	48S00001	2032	024001	42S00032	2032

i. A project that has a total authorization that extends beyond the current fiscal year is required to set up the full project budget, as specified in Sec. 42.1(b) and Sec. 42.2 of SL 2026-41. The requirements will reflect the total authorization and intended allocation schedules. The receipt accounts will reflect appropriated receipts and, in the case of SCIF appropriations, the SCIF Natural Account with Funding Source to designate the specific year of SCIF funds.

4) **Submit a Type 11 budget revision for each project receiving funding.** The revision should include budgeted requirements and receipts so that the net appropriation is zero. The receipt appropriation source should include SCIF and any other appropriated sources.

5) Agencies and Universities can also consult the following OSBM webpage for the Agency SCIF Job Aid for NCFS and University SCIF Job Aid for NCFS: Job Aids | NC OSBM.

6) Contact your Budget Development capital analysts (chris.medley@osbm.nc.gov or oreyane.tate@osbm.nc.gov) or Budget Execution capital analysts (sam.chaudhary@osbm.nc.gov, abbie.britt@osbm.nc.gov, or sherese.bonner@osbm.nc.gov) via email with questions about the capital project budgeting process.