



STATE OF NORTH CAROLINA
OFFICE OF STATE BUDGET AND MANAGEMENT



Employment First State for Individuals with Disabilities

ROY COOPER
GOVERNOR

KRISTIN WALKER
STATE BUDGET DIRECTOR

December 19, 2024

TO: Chief Financial Officers, Department Budget Officers, Agency Helene POCs
All State Departments, Institutions, and Agencies

FROM: Kristin Walker *Kristin Walker*

SUBJECT: Hurricane Helene Accounting and Reporting Requirements

[SL 2024-53 \(SB 743\) § 3.1\(g\) and § 5.6](#) require OSBM to provide detailed reporting to the NCGA on how state and federal funds are used for Hurricane Helene response and recovery. The first report is due to the General Assembly on January 15, 2025, and then quarterly thereafter. OSBM is requesting answers to a few quick questions by **COB on Monday, December 23rd** to start preparing the first report (see questions below). Note, [S.L. 2024-53 §2.1.\(b\) and § 5.5](#) also require OSBM and state agencies to report all federal funds awarded for Helene activities.

The reporting requirements emphasize tracking what types of assistance the state provides to support victims of Hurricane Helene and what is accomplished with those funds. This will require both financial reporting and capturing additional data on outputs and outcomes. These reporting requirements are both more granular and broader in scope than in previous disasters.

Financial Tracking and Reporting

OSBM has collaborated with OSC to offer [guidance on tracking Helene activities](#) through the North Carolina Financial System (NCFS). This guidance aims to satisfy much of the *financial* reporting requirements, with the goal of reducing the need for manual quarterly financial reporting to the extent possible. The guidance provides:

- A structure for categorizing and tracking funds by the Helene recovery “Activity,”
- A method for tagging all existing and new state and federal funds used for Helene with statewide descriptive flex fields (DFFs),
- Guidance for identifying expenditures by activity and county, where possible, and
- A process for coordinating with OSBM on how you will code and track Helene-related activities in NCFS, and for reporting federal awards.

[Office hours](#) are available to work through questions about this [Guidance](#).

Reporting Recovery Progress and Accomplishments

Additional data will be needed that is not available through NCFS. OSBM requests your assistance in gathering data that helps describe what outputs and outcomes have been achieved with Helene funds to date:

1. **Outputs:** The products or services delivered with the funds. For example:
 - Number of people receiving financial assistance to rebuild their home
 - Number of damaged septic tanks repaired
 - Number of students provided supplemental nutrition assistance
2. **Outcomes:** The meaningful state of affairs achieved (or avoided) because of those products or services. For example:
 - Percent of aid recipients who have rebuilt their home
 - Percent of people with functioning septic systems
 - Percent of students self-reporting hunger vs no hunger

Determining the most relevant outputs and outcomes and how to effectively track them over time will be an evolving project. As an initial step, we are trying to determine what data might be readily available for use in the first report, due January 15th.

What we request from you: OSBM requests that agency Helene Points of Contact reply to heleneReporting@osbm.nc.gov by close of business **Monday, December 23rd** advising on the following, to the best of your knowledge:

1. Has your agency received any state or federal funding for Helene or do you have any Helene related activities? (Yes/No) [If “No”, no need to answer questions 2-4.]
2. Does your agency already track output and/or outcome data related to Helene activities funded by SL 2024-51, SL 2024-53, and SL 2024-57? [[Sec.10 of Guidance](#)] (Yes / No)
3. Does your agency have readily available data that *could* be analyzed to provide relevant output and outcome measures? (Yes/No)
4. Who within your agency should we include in further discussions about these data needs? (Ideally copy these individuals in your reply)

Have Questions?

OSBM and OSC are jointly offering office hours by appointment through Monday January 6. Three types of appointments are available to discuss questions about (1) the Helene NCFS guidance, (2) Helene activity output and outcome data, or (3) both. [Sign up here](#) to reserve a time slot for your team.

Contact OSBM at heleneReporting@osbm.nc.gov with any immediate questions.

Thank you for your timely collaboration on this matter, especially during such busy times and the approaching holiday season.