

Date: July 16, 2024

To: Agency CFOs, Agency Budget Directors, Agency Accounting Directors

From: Adrienne Schmidt, SWIFT System Support Director
Bryan Dahl, Financial Planning Director

Subject: Accounting Instructions for Recent Federal Funding

This memo provides instructions to agencies to assist Minnesota Management and Budget (MMB) in identifying fiscal information related to the Infrastructure Investment and Jobs Act (IIJA), Inflation Reduction Act (IRA), and Creating Helpful Incentives to Produce Semiconductors (CHIPS) Act funding in SWIFT. These reporting attributes will facilitate enterprise reporting on the funding available from these specific federal resources, and the uses of that funding.

A consistent budget and accounting structure across state government will allow greater access and transparency for the public and allow the Governor and Legislature to make informed decisions about the resources available.

These instructions apply to any AppropID accounts that include federal funds from the above sources (IIJA, IRA, and CHIPS Acts), including those that extend or expand previous federal appropriations, such as block grant funding. Where possible, MMB has provided known AppropIDs along with these instructions.

This memo also provides instructions for AppropID accounts that include other (non-IIJA, IRA, or CHIPS) federal funds or state funds that are commingled in these AppropIDs. For these AppropID accounts, MMB plans to note these commingled funds in any reporting to stakeholders and may request follow-up reporting from agencies in the future.

Budget and Accounting Instructions

Existing and new AppropID accounts should add the legal citation 3 attribute to denote those AppropIDs using federal funds under the IIJA, IRA, and CHIPS Acts. Legal citation 3 codes should follow the following structure:

- Infrastructure Investment and Jobs Act – IIJA01
- Inflation Reduction Act – IRA01
- CHIPS – CHIP01

For AppropIDs with commingled funds (those with non-IIJA, IRA, or CHIPS funding and these specific funding sources), agencies should use the following structure:

- Infrastructure Investment and Jobs Act – IIJA01c
- Inflation Reduction Act – IRA01c
- CHIPS – CHIP01c

Example Legal Citation 3

Federal Source				ALL	
I	I	J	A	0	1

Example Legal Citation 3 for AppropIDs with commingled funds

Federal Source				ALL	Commingled	
I	I	J	A	0	1	c

Currently agencies are not required to establish separate AppropID accounts in SWIFT for federally funded projects. However, future federal compliance requirements may require separate AppropID accounts. Instructions on these potential compliance requirements will be sent when they are known.

To establish a new appropriation ID or modify an existing appropriation in SWIFT, agencies must use the Appropriation Maintenance Application (AMA). See the [AMA User Guide](#) and [Glossary](#) for instructions about entering appropriation requests into AMA.

Agencies can direct questions to their Executive Budget Officer and Matthew Dobratz, Executive Budget Officer for Federal Funds at Matthew.Dobratz@state.mn.us.