



Date: April 9, 2021

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

From: Bryan Dahl, Financial Planning Director; Ron Mavetz, SWIFT System Support Director

RE: Budget and accounting guidance for federal *Consolidated Appropriations Act, 2021* and *American Rescue Plan* funding

This memo instructs agencies how to implement a budget and accounting structure for the *Consolidated Appropriations Act, 2021* and the *American Rescue Plan (ARP)* funding agencies receive directly from the federal government. The structure facilitates enterprise reporting on the available funding and its uses.

Decision-makers expect daily reporting on expenditures and remaining available resources. A consistent budget and accounting structure across state government provides transparency and allows the Governor and Legislature to make informed decisions about resources available for responding to and recovering from the pandemic. The structure continues to use the Statewide Cost code C19 for all COVID-19 related expenditures, or specific payroll earnings codes for COVID-19 leave and time worked.

This document provides guidance for only those Consolidated Appropriations and ARP funds received directly by agencies. Additional guidance for agencies on budgeting and accounting for State Fiscal Recovery Fund (SWIFT Fund 3015) and ARP-funded capital projects will be released later.

Budget and accounting instructions

Agencies must establish separate AppropID accounts in SWIFT for all Consolidated Appropriations and ARP funding sources. New AppropID accounts should use the legal citation 3 attribute to denote the funding source:

- Enter COV in the first three characters
- Enter 05 or 06 to note the funding source
 - 05 – *Consolidated Appropriations Act, 2021*
 - 06 – *American Rescue Plan (ARP)*

Example Legal Citation 3

ALL			Funding Source	
C	O	V	0	5

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

Financial reporting and federal SEFA reporting

Agencies must use the SWIFT grants module to account for Consolidated Appropriations and ARP funds separately from other federal funds. All Consolidated Appropriations and ARP funds received need to be reported separately in the federal Single Audit.

When will agencies need to request a CFDA number be added to SWIFT?

- If the funds received create a new program
- If the funds received supplement an existing program

The request must include the letter “C” after the new CFDA number and the prefix “C19” in the new program title. Example: CFDA number: 20.106C and Program Name: C19 Airport Improvement Program.

Submit requests for new CFDA numbers to Kenneth Jackson Kenneth.jackson@state.mn.us, Josie Shrum Josie.shrum@state.mn.us, or Gao Xiong Gaosong.xiong@state.mn.us.