

TO: All Agencies

FROM: Legislative Budget Office

DATE: July 9, 2020

SUBJECT: Letter of Instruction for COVID-19 funding

1. This letter of instruction will provide guidance to complete the budget forms for submitting your agency's Fiscal Year 2022 budget request. Many agencies received COVID-19 funding (Coronavirus Aid, Relief, and Economic Security (CARES) Act, Families First Coronavirus Response Act (FFCRA) Funding, Coronavirus Preparedness and Response Supplemental Appropriations Act, Paycheck Protection Program and Health Care Enhancement Act, and other funds, in FY 2020 and FY 2021. To ensure that these funds are documented accurately, please use the instructions below to document these funds.
2. There are two ways to document the funds:
  - a. In some cases, agencies receive additional state supported special funds from sources other than the general fund. All agencies with state supported special funds are asked to identify those items on the appropriate line. In Section S. in the Special Funds Detail screen, the State Support Special Funds are:
    - 1) Budget Contingency Fund
    - 2) Education Enhancement Fund
    - 3) Health Care Expendable Fund
    - 4) Tobacco Control Fund
    - 5) Capital Expense Fund
    - 6) Working Cash Stabilization Reserve Fund
    - 7) BP Settlement Fund
    - 8) Gulf Coast Restoration Fund
    - 9) Back to Business Mississippi Grant Fund
    - 10) Mississippi COVID-19 Relief Payment Fund
    - 11) DFA CARES Act COVID-19 Fund
    - 12) Mississippi Tourism Recovery Fund
    - 13) Mississippi Nonprofit Museums Recovery Fund
    - 14) Equity in Distance Learning Fund
    - 15) Postsecondary Education COVID-19 Mitigation Relief Grant Fund
    - 16) Independent Schools' COVID-19 Assistance Grant Fund
    - 17) Mississippi Pandemic Response Broadband Availability Grant Program Fund
    - 18) Mississippi Emergency Management Agency COVID-19 Fund
    - 19) Mississippi Electric Cooperatives Broadband COVID-19 Grant Program Fund
    - 20) COVID-19 Broadband Provider Grant Program Fund

Include a complete explanation in the Narrative of Special Funds Detail and Treasury Fund/Bank Accounts screen.

- b. All other COVID-19 related funds will be documented in Section A. Federal Funds, in the Special Funds Detail Screen with a complete explanation on the Narrative of Special Funds Detail and Treasury Fund/Bank Accounts screen.
3. Please provide detailed information pertaining to the COVID-19 funding. Also, contact the budget analyst assigned to your agency, if you have any questions.

For example: Per HB 1791, 2020 RS, the Mississippi Tourism Recovery Fund is created for necessary expenditures related to COVID-19, the purpose of which is to publicize the resumption of tourism activities and steps taken to ensure a safe tourism experience. The funds were transferred from the Budget Contingency Fund to the MS Tourism Recovery Fund.

4. For those agencies that are receiving COVID-19 funds via transfer from another state agency, please use the following instructions:

For Example: Community Colleges will receive \$50M from the following fund: Postsecondary Education COVID-19 Mitigation Relief Grant Fund from DFA. DFA will administer the transfer and account for the initial funding in state support special funds. Community Colleges will account for the funding in special funds.

- a. For the agency that is administering the transfer, please track the COVID-19 funding through the **state support special funds** listed above.
- b. For the agency receiving the transfer or authority, please provide detailed information on the **special funds** screen with a detailed description.
- c. DFA will have a fund numbering scheme for all of the special funds
- d. For additional information, please refer to the COVID-19 bill associated with your agency to determine how the COVID-19 funds will be allocated.

Please contact your budget analyst if you have additional questions.