



Pete Ricketts, Governor

MEMORANDUM

DATE: March 24, 2020

TO: All Agencies, Boards and Commissions
Attention: Agency Finance Officers

FROM: Gerry A. Oligmueller, State Budget Administrator and Phil Olsen, State Accounting Administrator *BAO* *PO*

RE: COVID-19 Federal Funding Guidance

On March 18, 2020, the U.S. Senate passed the H.R. 6201 – The Families First Coronavirus Response Act (FFCRA), which has now been signed into law by the President. Congress is also considering additional legislation that may provide further financial resources to the State of Nebraska. These funds have been or will be provided to state and local governments that are responding in various ways to COVID-19.

The State already has an accounting system in place that can account for these new resources provided by the federal government related to COVID-19. We must take steps to properly identify and account for federal funding related to COVID-19 and strive to meet the high standard of transparency and accountability that is expected of us as these funds flow through our existing processes.

Gerry Oligmueller, Administrator

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If your agency is awarded additional COVID-19 related financial resources, please take the following steps to separately account for the use of these funds:

- Create a Business Unit that incorporates the value 'COVID19' in Category Code 21 (*now identified as COVID19 in the column heading*). No COVID19 activity should be co-mingled in an existing business unit
- Notify State Accounting that a new business unit activation request involves COVID19 funding when requesting activation so we can ensure that category code 21 is properly entered
- Notify your assigned State Budget Division analyst of additional funding received related to COVID-19 by filling out the attached form. Indicate if there is the need for additional federal fund expenditure authority and Personal Service Limitation (PSL)

Please review this information in light of your knowledge of the funds flowing through your agency. We invite you to contact the persons listed below for additional information on how to code these revenues and expenditures in the accounting system.

Thank you for your dedication and cooperation in meeting the important goals of transparency and accountability for our use of federal stimulus funding.

State Accounting contacts

Phil Olsen 402-471-0600

Ron Carlson 402-471-0619

