



MICHAEL  
HEFFERNAN  
SECRETARY

Commonwealth of Massachusetts  
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June 30, 2022

Michael D. Hurley  
Senate Clerk  
State House, Room 335  
Boston, MA 02133

Steven T. James  
House Clerk  
State House, Room 145  
Boston, MA 02133

Michael Rodrigues, Chair  
Senate Committee on Ways & Means  
State House, Room 212  
Boston, MA 02133

Aaron Michlewitz, Chair  
House Committee on Ways & Means  
State House, Room 243  
Boston, MA 02133

Honorable Clerk of the House, Clerk of the Senate, Senate Ways and Means Committee Chair and members, and House Ways and Means Committee Chair and members,

Pursuant to Section 81 of Chapter 102 of the Acts of 2021, *An Act Relative to Immediate COVID-19 Recovery Needs* ("Chapter 102"), I write to provide a status report detailing the planned source of revenue matched to each item in Chapter 102 as of the quarter ending June 30, 2022.

As you know, the funding sources for appropriations in Chapter 102 are quite different from other legislation. The Commonwealth received \$5.286 billion from the federal Coronavirus State Fiscal Recovery Fund (CSFRF), which was created by the American Rescue Plan Act of 2021, Pub. L. 117-2 (March 11, 2021) (ARPA). Chapter 102 provides authority to spend up to \$2.55 billion from the CSFRF. It also authorizes expenditure of \$1.45 billion from the Transitional Escrow Fund, made up of state fiscal year 2021 surplus dollars.

The Commonwealth aims to maximize the federal revenue available to respond to and recover from the public health emergency caused by COVID-19 and minimize the compliance risks associated with federal funds.

The Executive Office for Administration & Finance ("A&F") engages in a robust dialogue with state agencies and other stakeholders to evaluate programs for compliance with federal rules and regulations, including but not limited to the US Treasury's Final Rule (31 CFR Part 35), the federal Uniform Guidance (2 CFR Part 200), and other applicable regulations.

Please find the table that assigns a funding source to each item included in Chapter 102 labelled Attachment A. Note that this assignment is subject to change as A&F evaluates the programs and projects to be supported with these funds.

Sincerely,

A handwritten signature in black ink, appearing to read 'Michael J. Heffernan', with a long horizontal stroke extending to the right.

Michael J. Heffernan  
Secretary  
Executive Office for Administration and Finance