



95.10 Federal Assistance Reporting Policies and Procedures

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95.10.10 Purpose of the policies

June 1, 2016

Chapter 95 establishes the federal reporting policies and procedures governing the accumulation of accounting data for preparation of the state of Washington’s *Statewide Single Audit Report*.

The Federal Single Audit Act of 1984, most recently amended in 1996, establishes uniform requirements for audits of federal assistance and promotes the efficient and effective use of audit resources. In addition, the federal Office of Management and Budget (OMB) has published the Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance). The Uniform Guidance, which replaced the OMB A-133 Circular effective December 26, 2014, further delineates requirements for single audits of federal assistance. Under the provisions of the Act and Uniform Guidance, Washington has exercised the option to obtain a statewide Single Audit to satisfy the single audit requirements for federal assistance received and administered by all agencies of the State.

The Office of Financial Management (OFM) utilizes Chapter 95 to compile the Schedule of Expenditures of Federal Awards and the Data Collection Form in accordance with OMB Uniform Guidance requirements.

95.10.15 Authority for these policies

June 1, 2022

The authority for these policies is [RCW 43.88.160 \(1\)](#).

The Uniform Guidance, [§200.510](#) Financial statements, requires the state to report the total federal awards expended to be reported on the Schedule of Expenditures of Federal Awards.



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Federal awards expended are determined in accordance with [§200.502](#) of the Uniform Guidance.

Federal awards, as defined in [§200.101](#) of the Uniform Guidance, include Federal financial assistance that a non-Federal entity receives directly from a Federal awarding agency or indirectly from a pass-through entity, or cost-reimbursement contracts under the Federal Acquisition Regulations that a non-Federal entity receives directly from a Federal awarding agency or indirectly from a pass-through entity.

Federal financial assistance is defined in [§200.1](#) of the Uniform Guidance.

95.10.20 Applicability of these policies

June 1, 2016

This chapter is applicable to all agencies of the state of Washington as defined in [RCW 43.88.020](#) unless otherwise exempted by statute or rule.

95.10.30 Federal revenues

June 1, 2022

95.10.30.a

Federal revenues are recorded in the Agency Financial Reporting System (AFRS) as follows:

- Revenue Source Codes 0301 through 0353 and 0357 through 0399 identify reportable direct federal assistance activity.
- Revenue Source Code 0546 identifies federal assistance received from other state and local governments or private entities.
- Revenue Source Code 0355 identifies federal revenue that is not classified as federal assistance.
- Revenue Source Code 03DS identifies the distribution of certain federal revenues by the State Treasurer.

With the exception of Revenue Source Code 0355, all federal revenues (Revenue Source Codes 0301-0399 plus 0546) are to be reported on the federal disclosure forms.

Revenue Source Code 0355 - Federal Revenue - Non-Assistance includes receipts from a federal agency when a state agency provides vendor services and the related expenditures are charged to a federal expenditure authority code, or other receipts from federal agencies that are not classified as federal assistance, even though the related expenditures are charged to federal expenditure authority codes. Revenue Source Code 0355 facilitates the matching of federal revenues and expenditures for budget purposes.

As for **Revenue Source Code 03DS - Federal Revenue Distributions**, distributions of reportable federal revenues need to be reported as expenditures of those program revenues on the applicable federal



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disclosure form. Revenue Source Code 03DS distributions applicable to revenues coded to Revenue Source Code 0355 should not be reported.

95.10.30.b

Accounting for federal assistance activity between state agencies

When one state agency makes a subaward of federal assistance to another state agency, the originating state agency records and reports the federal revenue and corresponding expenditure/expense using Object N "Grants, Benefits, and Client Services" for the amount paid to the subrecipient agency.

The subrecipient state agency records program expenditures offset by an interagency reimbursement (Object S) for the moneys received from the original agency. This results in no net revenue or expenditure/expense to the subrecipient agency.

95.10.30.c **AFRS changes made after the disclosure forms are closed**

For federal reporting purposes, if adjustments to federal revenues or expenditures are posted to AFRS subsequent to closure of federal disclosure forms, the agency is required to correct the applicable disclosure forms. Contact your assigned OFM Accounting Consultant to have the disclosure forms reopened if corrections are needed.

95.10.30.d **Immaterial prior period adjustments and corrections**

Refer to [Subsection 90.20.15.e](#). If a write-off of receivables involves federal revenues, agencies should contact their assigned OFM Accounting Consultant.



95.10.40 Federal clusters

June 1, 2023

95.10.40.a

Designation of clusters:

- 01 - Programs Not Clustered
- 02 - Research and Development
- 03 - Student Financial Assistance
- 04 - SNAP
- 05 - Food Distribution
- 06 - Child Nutrition
- 08 - Section 8 Project-Based
- 09 - Fish and Wildlife
- 10 - Employment Service
- 11 - WIOA
- 12 - Federal Transit
- 13 - Highway Safety
- 14 - Special Education (IDEA)
- 15 - TRIO
- 16 - Aging
- 17 - CCDF
- 18 - Medicaid
- 19 - Forest Service Schools and Roads
- 20 - Foster Grandparent/Senior Companion
- 21 - Disability Insurance/SSI
- 23 - Economic Development
- 24 - Food For Peace
- 26 - Transit Services Programs
- 27 - CDBG - Entitlement Grants
- 39 - Housing Voucher
- 43 - Head Start
- 57 - Community Facilities Loans and Grants
- 58 - Health Center Program
- 59 - HOPE VI
- 60 - Clean Water State Revolving Fund (CWSRF)
- 61 - Drinking Water State Revolving Fund (DWSRF)
- 62 - Hurricane Sandy Relief
- 63 - CDBG - Disaster Recovery Grants – Pub. L. No. 113-2
- 66 - FMCSA



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95.10.40.b Definition of clusters (includes [assistance listing numbers](#) and federal programs):

1. **Programs Not Clustered** includes all federal assistance programs not specifically included in the remaining clusters.
2. **Research and Development (R&D)** cluster includes all research activities, both basic and applied, and all development activities that are performed by a nonfederal entity with federal financial assistance.
 - *Research* is a systematic study directed toward fuller scientific knowledge or understanding of the subject studied. Research also includes activities involving the training of individuals in research techniques where such activities utilize the same facilities as other research and development activities and where such activities are not included in the instruction function.
 - *Development* is the systematic use of knowledge and understanding gained from research directed toward the production of useful materials, devices, systems, or methods, including the design and development of prototypes and processes.
3. **Student Financial Assistance (SFA)** cluster includes those programs of general financial assistance, such as those authorized by Title IV of the Higher Education Act of 1965, as amended, (20 U.S.C. 1070 et seq.) which are administered by the U.S. Department of Education, and similar programs provided by other federal agencies. It does not include programs which provide fellowships or similar federal awards to students on a competitive basis, or for specified studies or research. The following federal assistance programs will be reported in the SFA cluster:

Department of Education (ED)

- 84.007 Federal Supplemental Educational Opportunity Grants
- 84.033 Federal Work-Study Program
- 84.038 Federal Perkins Loan Program
- 84.063 Federal Pell Grant Program
- 84.268 Federal Direct Student Loans
- 84.379 Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)
- 84.408 Postsecondary Education Scholarships for Veteran's Dependents

Department of Health and Human Services (HHS)

- 93.264 Nurse Faculty Loan Program (NFLP)
- 93.342 Health Professions Student Loans, Including Primary Care Loans and Loans for Disadvantaged Students
- 93.364 Nursing Student Loans
- 93.925 Scholarships for Health Professions Students from Disadvantaged Backgrounds



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4. SNAP Cluster

Department of Agriculture (USDA)

- 10.551 Supplemental Nutrition Assistance Program
- State Administrative Matching Grants for the Supplemental
- 10.561 Nutrition Assistance Program

5. Food Distribution Cluster

Department of Agriculture (USDA)

- 10.565 Commodity Supplemental Food Program
- 10.568 Emergency Food Assistance Program (Administrative Costs)
- 10.569 Emergency Food Assistance Program (Food Commodities)

6. Child Nutrition Cluster

Department of Agriculture (USDA)

- 10.553 School Breakfast Program
- 10.555 National School Lunch Program
- 10.556 Special Milk Program for Children
- 10.559 Summer Food Service Program for Children
- 10.582 Fresh Fruit and Vegetable Program

8. Section 8 Project-Based Cluster

Department of Housing and Urban Development (HUD)

- 14.182 Section 8 New Construction and Substantial Rehabilitation
- 14.195 Section 8 Housing Assistance Payments Program
- 14.249 Section 8 Moderate Rehabilitation Single Room Occupancy
- Lower Income Housing Assistance Program - Section 8 Moderate
- 14.856 Rehabilitation

9. Fish and Wildlife Cluster

Department of the Interior (DOI)

- 15.605 Sport Fish Restoration
- 15.611 Wildlife Restoration and Basic Hunter Education
- 15.626 Enhanced Hunter Education and Safety

10. Employment Service Cluster

Department of Labor (DOL)

- 17.207 Employment Service/Wagner-Peyser Funded Activities
- 17.801 Jobs for Veterans State Grants

11. WIOA Cluster

Department of Labor (DOL)



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- 17.258 WIOA Adult Program
- 17.259 WIOA Youth Activities
- 17.278 WIOA Dislocated Worker Formula Grants

12. Federal Transit Cluster

Department of Transportation (DOT)

- 20.500 Federal Transit Capital Investment Grants
- 20.507 Federal Transit Formula Grants
- 20.525 State of Good Repair Grants Program
Bus and Bus Facilities Formula, Competitive, and Low or No Emissions Program
- 20.526 Emissions Program

13. Highway Safety Cluster

Department of Transportation (DOT)

- 20.600 State and Community Highway Safety
- 20.611 Incentive Grant Program to Prohibit Racial Profiling
- 20.616 National Priority Safety Programs

14. Special Education Cluster (IDEA)

Department of Education (ED)

- 84.027 Special Education Grants to States
- 84.173 Special Education Preschool Grants

15. TRIO Cluster

Department of Education (ED)

- 84.042 TRIO - Student Support Services
- 84.044 TRIO - Talent Search
- 84.047 TRIO - Upward Bound
- 84.066 TRIO - Educational Opportunity Centers
- 84.217 TRIO - McNair Post-Baccalaureate Achievement

16. Aging Cluster

Department of Health and Human Services (HHS)

- 93.044 Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers
- 93.045 Special Programs for the Aging - Title III, Part C - Nutrition Services
- 93.053 Nutrition Services Incentive Program

17. CCDF Cluster

Department of Health and Human Services (HHS)



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- 93.489 Child Care Disaster Relief
- 93.575 Child Care and Development Block Grant
Child Care Mandatory and Matching Funds of the Child Care and
Development Fund
- 93.596

18. Medicaid Cluster

Department of Health and Human Services (HHS)

- 93.775 State Medicaid Fraud Control Units
State Survey and Certification of Health Care Providers and
Suppliers (Title XVIII) Medicare
- 93.777
- 93.778 Medical Assistance Program

19. Forest Service Schools and Roads Cluster

Department of Agriculture (USDA)

- 10.665 Schools and Roads - Grants to States
- 10.666 Schools and Roads - Grants to Counties

20. Foster Grandparent/Senior Companion Cluster

Corporation for National and Community Service (CNCS)

- 94.011 AmeriCorps Seniors Foster Grandparent Program (FGP)
- 94.016 AmeriCorps Seniors Senior Companion Program (SCP)

21. Disability Insurance/SSI Cluster

Social Security Administration (SSA)

- 96.001 Social Security Disability Insurance
- 96.006 Supplemental Security Income

23. Economic Development Cluster

Department of Commerce (DOC)

- Investments for Public Works and Economic Development
Facilities
- 11.300
- 11.307 Economic Adjustment Assistance

24. Food For Peace Cluster

U.S. Agency for International Development (USAID)

- 98.007 Food for Peace Development Assistance Program (DAP)
- 98.008 Food for Peace Emergency Program (EP)

26. Transit Services Program Cluster

Department of Transportation (DOT)

- 20.513 Enhanced Mobility of Seniors and Individuals with Disabilities



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- 20.516 Job Access and Reverse Commute Program
- 20.521 New Freedom Program

27. CDBG – Entitlement Grants Cluster

Department of Housing and Urban Development (HUD)

- 14.218 Community Development Block Grants/Entitlement Grants
- Community Development Block Grants/Special Purpose Grants/
- 14.225 Insular Areas

39. Housing Voucher Cluster

Department of Housing and Urban Development (HUD)

- 14.871 Section 8 Housing Choice Vouchers
- 14.879 Mainstream Vouchers

43. Head Start Cluster

Department of Health and Human Services (HHS)

- 93.356 Head Start Disaster Recovery
- 93.600 Head Start

57. Community Facilities Loans and Grants Cluster

Department of Agriculture (USDA)

- 10.766 Community Facilities Loans and Grants
- 10.780 Community Facilities Loans and Grants (Community Programs)

58. Health Center Program Cluster

Department of Health and Human Services (HHS)

- Health Center Program (Community Health Centers, Migrant
- Health Centers, Health Care for the Homeless, and Public Housing
- 93.224 Primary Care)
- 93.527 Grants for New and Expanded Services under the Health Center
- Program

59. HOPE VI Cluster

Department of Housing and Urban Development (HUD)

- Demolition and Revitalization of Severely Distressed Public
- 14.866 Housing (HOPE VI)
- 14.889 Choice Neighborhoods Implementation Grants

60. Clean Water State Revolving Fund (CWSRF) Cluster

Environmental Protection Agency (EPA)

- 66.458 Clean Water State Revolving Fund



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66.482 Disaster Relief Appropriations Act (DRAA) Hurricane Sandy
Capitalization Grants for Clean Water State Revolving Funds

61. Drinking Water State Revolving Fund (DWSRF) Cluster

Environmental Protection Agency (EPA)

66.468 Drinking Water State Revolving Fund
Disaster Relief Appropriations Act (DRAA) Hurricane Sandy
66.483 Capitalization Grants for Drinking Water State Revolving Funds

62. Hurricane Sandy Relief Cluster

Department of Health and Human Services (HHS)

93.095 HHS Programs for Disaster Relief Appropriations Act – Non-
Construction
93.096 HHS Programs for Disaster Relief Appropriations Act –
Construction

63. CDBG – Disaster Recovery Grants – Pub. L. No. 113-2 Cluster

Department of Housing and Urban Development (HUD)

14.269 Hurricane Sandy Community Development Block Grant Disaster
Recovery Grants (CDBG-DR)
14.272 National Disaster Resilience Competition

66. FMCSA Cluster

Department of Transportation (DOT)

20.218 Motor Carrier Safety Assistance
Motor Carrier Safety Assistance High Priority Activities Grants
20.237 and Cooperative Agreements