



95.10 Federal Assistance Reporting Policies and Procedures

95.10.10

June 30, 2011

Purpose and scope of the policies

95.10.10.a

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 OMB Circular A-133 (revised June 27, 2003) further delineating requirements for single audits of federal assistance. Under the provisions of the Act and Circular A-133, Washington has exercised the option to obtain a statewide Single Audit to satisfy the single audit requirements for federal assistance received and administered by agencies and institutions of the State.

As part of this single audit process, the Office of Financial Management (OFM) coordinates with individual state agencies and institutions in compiling the necessary year end federal financial information required to complete the Circular A-133 mandated annual “Data Collection Form” and “Reporting Package.” The reporting package consists of a statewide Schedule of Expenditures of Federal Awards; the statewide Financial Statements; a Summary Schedule of Prior Audit Findings and a Summary Corrective Action Plan for Findings and Questioned Costs, all compiled by OFM, and specified reports compiled by the Auditor. OFM uses the federal disclosure forms in Section 95.20 to collect information on the expenditure of awards of federal assistance by individual state agencies and institutions for the state fiscal year.

95.10.10.b

For the purposes of this Chapter, federal financial assistance is defined as all assistance received, directly or indirectly, from a federal agency in the form of grants, contracts, cooperative agreements, donated surplus property, donated inventories, loans, loan guarantees, property, interest subsidies, insurance, direct appropriations or other assistance. It shall not include reimbursements for vendor services provided federal agencies or reimbursements for services rendered to individuals as described in OMB Circular A-133, §____.205(h) and §____.205(i).

95.10.20

June 30, 2011

Applicability

Chapter 95 is applicable and binding on all agencies of the state of Washington receiving, administering or expending federal assistance, unless otherwise exempted by federal or state law. The Budget and Accounting Act (RCW 43.88.020) defines the term “Agency” to mean and include “Every state office, officer, each institution, whether educational, correctional or other, and every department, division, board and commission, except as otherwise provided...”

Agencies may request a waiver from complying with specific requirements of this chapter. Refer to Subsection 1.10.40 for information on how to request a waiver.

95.10.30

June 30, 2011

Federal revenues

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 0448 identifies indirect cost recoveries under the statewide central service cost allocation plan.
- 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 0448 and 0546) are to be reported on the federal disclosure forms.

Federal Assistance Reporting

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

95.10.30.b **Subgrant to another state agency**

When one state agency subgrants federal assistance to another state agency, the grantee agency records and reports the federal revenue and expenditure. The subgrantee records payment as interagency reimbursement (negative object S expenditure). When full payment has been received by the subgrantee state agency program expenditures should be net zero with no federal assistance revenue or expenditure reporting required.

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

For federal revenue 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 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

June 30, 2011

Federal clusters

95.10.40.a

Designation of clusters:

- 01 - Programs Not Clustered
- 02 - Research and Development
- 03 - Student Financial Assistance
- 04 - SNAP
- 05 - Emergency Food Assistance
- 06 - Child Nutrition
- 08 - Section 8 Project-Based
- 09 - Fish and Wildlife
- 10 - Employment Service
- 11 - WIA
- 12 - Federal Transit
- 13 - Highway Safety
- 14 - Special Education (IDEA)
- 15 - TRIO
- 16 - Aging
- 17 - CCDF
- 18 - Medicaid
- 19 - Schools and Roads
- 20 - Foster Grandparent/Senior Companion
- 21 - Disability Insurance/SSI
- 22 - Highway Planning and Construction
- 23 - Economic Development
- 24 - Foreign Food Aid Donation
- 25 - Homeland Security
- 26 - Transit Services Programs
- 27 - CDBG - Entitlement Grants
- 28 - CDBG - State-Administered CDBG
- 29 - Indian CDBG Program
- 30 - Indian Housing Block Grants
- 31 - CFP

Federal Assistance Reporting

- 32 - Native Hawaiian Housing
- 33 - Lead Hazard Control
- 34 - Title I, Part A
- 35 - Impact Aid
- 36 - Vocational Rehabilitation
- 37 - Early Intervention Services (IDEA)
- 38 - State Fiscal Stabilization Fund
- 39 - Housing Voucher
- 40 - Immunization
- 41 - TANF
- 42 - CSBG
- 43 - Head Start
- 44 - Emergency Food and Shelter Program
- 45 - Educational Technology State Grants
- 46 - Independent Living State Grants
- 47 - Centers for Independent Living
- 48 - Independent Living Services for Older Individuals Who Are Blind
- 49 - Education of Homeless Children and Youth
- 50 - Teacher Quality Partnership Grants
- 51 - Statewide Data Systems
- 52 - Teacher Incentive Fund
- 53 - School Improvement Grants
- 54 - JAG Program
- 55 - CDFI

Federal Assistance Reporting

95.10.40.b

Definition of clusters (includes CFDA numbers and federal programs):

1. **Programs Not Clustered** includes all federal assistance programs not specifically included in the remaining fifty-three 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. At a minimum, the following federal assistance programs will be reported in the SFA cluster:

Department of Education (ED)

84.007	Federal Supplemental Educational Opportunity Grants
84.032	Federal Family Education Loans
84.033	Federal Work-Study Program
84.037	Perkins Loan Cancellations
84.038	Federal Perkins Loan - Federal Capital Contributions
84.063	Federal Pell Grant Program
84.268	Federal Direct Student Loans
84.375	Academic Competitiveness Grants
84.376	National Science and Mathematics Access to Retain Talent (SMART) Grants
84.379	Teacher Education Assistance For College and Higher Education Grants
84.408	Postsecondary Education Scholarships for Veteran's Dependents

Federal Assistance ReportingDepartment of Health and Human Services (HHS)

- 93.264 Nurse Faculty Loan Program
- 93.342 Health Professions Student Loans, including Primary Care Loans and Loans for Disadvantaged Students
- 93.364 Nursing Student Loans
- 93.407 ARRA - Scholarships for Disadvantaged Students
- 93.408 ARRA - Nurse Faculty Loan Program
- 93.925 Scholarships for Disadvantaged Students

4. SNAP ClusterDepartment of Agriculture (USDA)

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

5. Emergency Food Assistance ClusterDepartment of Agriculture (USDA)

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

6. Child Nutrition ClusterDepartment 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

8. Section 8 Project-Based ClusterDepartment of Housing and Urban Development (HUD)

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

Federal Assistance Reporting**9. Fish and Wildlife Cluster**Department of the Interior (DOI)

15.605 Sport Fish Restoration

15.611 Wildlife Restoration

10. Employment Service ClusterDepartment of Labor (DOL)

17.207 Employment Service

17.801 Disabled Veterans' Outreach Program

17.804 Local Veterans' Employment Representative Program

11. WIA ClusterDepartment of Labor (DOL)

17.258 WIA Adult Program

17.259 WIA Youth Activities

17.260 WIA Dislocated Workers

17.277 WIA National Emergency

17.278 WIA Dislocated Worker Formula Grants

12. Federal Transit ClusterDepartment of Transportation (DOT)

20.500 Federal Transit - Capital Investment Grants

20.507 Federal Transit - Formula Grants

13. Highway Safety ClusterDepartment of Transportation (DOT)

20.600 State and Community Highway Safety

20.601 Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants

20.602 Occupant Protection

20.603 Federal Highway Safety Data Improvements Incentive Grants

20.604 Safety Incentive Grants for Use of Seatbelts

20.605 Safety Incentives to Prevent Operation of Motor Vehicles by Intoxicated Persons

20.609 Safety Belt Performance Grants

20.610 State Traffic Safety Information System Improvements Grants

20.611 Incentive Grant Program to Prohibit Racial Profiling

20.612 Incentive Grant Program to Increase Motorcyclist Safety

20.613 Child Safety and Child Booster Seat Incentive Grants

Federal Assistance Reporting**14. Special Education (IDEA) Cluster**Department of Education (ED)

- 84.027 Special Education - Grants to States (IDEA, Part B)
- 84.173 Special Education - Preschool Grants (IDEA Preschool)
- 84.391 Special Education - Grants to States (IDEA, Part B), Recovery Act
- 84.392 Special Education - Preschool Grants (IDEA Preschool), Recovery Act

15. TRIO ClusterDepartment 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 ClusterDepartment 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
- 93.705 ARRA - Aging Home-Delivered Nutrition Services for States
- 93.707 ARRA - Aging Congregate Nutrition Services for States

17. CCDF ClusterDepartment of Health and Human Services (HHS)

- 93.575 Child Care and Development Block Grant
- 93.596 Child Care Mandatory and Matching Funds of the Child Care and Development Fund
- 93.713 ARRA - Child Care and Development Block Grant

18. Medicaid ClusterDepartment of Health and Human Services (HHS)

- 93.720 State Survey and Certification Ambulatory Surgical Center Healthcare Associated Infection (ASC-HAI) Prevention Initiative

Federal Assistance Reporting

- 93.775 State Medicaid Fraud Control Units
 - 93.776 Hurricane Katrina Relief Program
 - 93.777 State Survey and Certification of Health Care Providers and Suppliers
 - 93.778 Medical Assistance Program (Medicaid)
19. **Schools and Roads Cluster**
- Department of Agriculture (USDA)
- 10.665 Secure Payments for States and Counties Containing Federal Lands
 - 10.666 Schools and Roads – Grants to Counties
20. **Foster Grandparent/Senior Companion Cluster**
- Corporation for National and Community Service (CNS)
- 94.011 Foster Grandparent Program
 - 94.016 Senior Companion Program
21. **Disability Insurance/SSI Cluster**
- Social Security Administration (SSA)
- 96.001 Social Security - Disability Insurance
 - 96.006 Supplemental Security Income
22. **Highway Planning and Construction Cluster**
- Department of Transportation (DOT)
- 20.205 Highway Planning and Construction
 - 20.219 Recreational Trails Program
 - 20.933 Surface Transportation Infrastructure-Discretionary Grants for Capital Investments II
 - 23.003 Appalachian Development Highway System
23. **Economic Development Cluster**
- Department of Commerce (DOC)
- 11.010 Community Trade Adjustment Assistance
 - 11.300 Investments for Public Works and Economic Development Facilities
 - 11.307 Economic Adjustment Assistance

Federal Assistance Reporting

24. Foreign Food Aid Donation Cluster

U.S. Agency for International Development (USAID)

98.007 Food for Peace Development Assistance Program

98.008 Food for Peace Emergency Program

25. Homeland Security Cluster

Department of Homeland Security (DHS)

97.004 State Domestic Preparedness Equipment Support Program (State Homeland Security Grant Program)

97.067 Homeland Security Grant Program

26. Transit Services Programs Cluster

Department of Transportation (DOT)

20.513 Capital Assistance Program for Elderly Persons and Persons with Disabilities

20.516 Job Access - 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

14.253 Community Development Block Grant ARRA Entitlement Grants (CDBG-R) - (Recovery Act Funded)

14.254 Community Development Block Grants/Special Purpose Grants/Insular Areas - (Recovery Act Funded)

28. CDBG - State Administered CDBG Cluster

Department of Housing and Urban Development (HUD)

14.228 Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (State-Administered Small Cities Program)

14.255 Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii - (Recovery Act Funded) (State-Administered Small Cities Program)

Federal Assistance Reporting

29. Indian CDBG Program Cluster

Department of Housing and Urban Development (HUD)

- 14.862 Indian Community Development Block Grant Program
- 14.886 Indian Community Development Block Grant Program
(Recovery Act Funded)

30. Indian Housing Block Grants Cluster

Department of Housing and Urban Development (HUD)

- 14.867 Indian Housing Block Grants
- 14.882 Native American Housing Block Grants (Formula) Recovery
Act Funded
- 14.887 Native American Housing Block Grants (Competitive) Recovery
Act Funded

31. CFP Cluster

Department of Housing and Urban Development (HUD)

- 14.872 Public Housing Capital Fund (CFP)
- 14.884 Public Housing Capital Fund Competitive (Recovery Act
Funded)
- 14.885 Public Housing Capital Fund Stimulus (Formula) (Recovery Act
Funded)

32. Native Hawaiian Housing Cluster

Department of Housing and Urban Development (HUD)

- 14.873 Native Hawaiian Housing Block Grants
- 14.883 Native Hawaiian Housing Block Grants (Recovery Act Funded)

33. Lead Hazard Control Cluster

Department of Housing and Urban Development (HUD)

- 14.907 Lead-Based Paint Hazard Control in Privately-Owned Housing
(Recovery Act Funded)
- 14.908 Healthy Homes Demonstration Grants (Recovery Act Funded)
- 14.909 Lead Hazard Reduction Demonstration Grant Program
(Recovery Act Funded)
- 14.910 Healthy Homes Technical Studies Grants (Recovery Act
Funded)

Federal Assistance Reporting**34. Title I, Part A Cluster**Department of Education (ED)

84.010 Title I Grants to Local Educational Agencies (Title I, Part A of the ESEA)

84.389 Title I Grants to Local Educational Agencies, Recovery Act

35. Impact Aid ClusterDepartment of Education (ED)

84.041 Impact Aid (Title VIII of ESEA)

84.401 Impact Aid – School Construction, Recovery Act

84.404 Impact Aid - School Construction Formula Grant, Recovery Act

36. Vocational Rehabilitation ClusterDepartment of Education (ED)

84.126 Rehabilitation Services - Vocational Rehabilitation Grants to States

84.390 Rehabilitation Services - Vocational Rehabilitation Grants to States, Recovery Act

37. Early Intervention Services (IDEA) ClusterDepartment of Education (ED)

84.181 Special Education - Grants for Infants and Families

84.393 Special Education - Grants for Infants and Families, Recovery Act

38. State Fiscal Stabilization Fund ClusterDepartment of Education (ED)

84.394 State Fiscal Stabilization Fund (SFSF) - Education State Grants, Recovery Act (Education Stabilization Fund)

84.397 State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act

39. Housing Voucher ClusterDepartment of Housing and Urban Development (HUD)

14.871 Section 8 Housing Choice Vouchers

14.880 Family Unification Program (FUP)

Federal Assistance Reporting**40. Immunization Cluster**Department of Health and Human Services (HHS)

- 93.268 Immunization
- 93.712 ARRA - Immunization

41. TANF ClusterDepartment of Health and Human Services (HHS)

- 93.558 Temporary Assistance for Needy Families (TANF) State Programs
- 93.714 ARRA - Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Programs
- 93.716 ARRA - Temporary Assistance for Needy Families (TANF) Supplemental Grants

42. CSBG ClusterDepartment of Health and Human Services (HHS)

- 93.569 Community Services Block Grants
- 93.710 ARRA - Community Services Block Grants

43. Head Start ClusterDepartment of Health and Human Services (HHS)

- 93.600 Head Start
- 93.708 ARRA - Head Start
- 93.709 ARRA - Early Head Start

44. Emergency Food and Shelter Program ClusterDepartment of Homeland Security (DHS)

- 97.024 Emergency Food and Shelter National Board Program
- 97.114 ARRA Emergency Food and Shelter National Board Program

45. Educational Technology State Grants ClusterDepartment of Education (ED)

- 84.318 Education Technology State Grants (Enhancing Education through Technology Program)
- 84.386 Education Technology State Grants, Recovery Act (Enhancing Education through Technology Program)

Federal Assistance Reporting**46. Independent Living State Grants Cluster**Department of Education (ED)

84.169 Independent Living State Grants

84.398 Independent Living State Grants, Recovery Act

47. Centers for Independent Living ClusterDepartment of Education (ED)

84.132 Centers for Independent Living

84.400 Centers for Independent Living, Recovery Act

48. Independent Living Services for Older Individuals Who Are Blind ClusterDepartment of Education (ED)

84.177 Independent Living Services for Older Individuals Who Are Blind

84.399 Independent Living Services for Older Individuals Who Are Blind, Recovery Act

49. Education of Homeless Children and Youth ClusterDepartment of Education (ED)

84.196 Education of Homeless Children and Youth

84.387 Education of Homeless Children and Youth, Recovery Act

50. Teacher Quality Partnership Grants ClusterDepartment of Education (ED)

84.336 Teacher Quality Partnership Grants

84.405 Teacher Quality Partnerships, Recovery Act

51. Statewide Data Systems ClusterDepartment of Education (ED)

84.372 Statewide Data Systems

84.384 Statewide Data Systems, Recovery Act

52. Teacher Incentive Fund ClusterDepartment of Education (ED)

84.374 Teacher Incentive Fund

84.385 Teacher Incentive Fund, Recovery Act

Federal Assistance Reporting**53. School Improvement Grants Cluster**Department of Education (ED)

84.377 School Improvement Grants

84.388 School Improvement Grants, Recovery Act

54. JAG Program ClusterDepartment of Justice (DOJ)16.738 Edward Byrne Memorial Justice Assistance Grant
Program16.803 Recovery Act - Edward Byrne Memorial Justice Assistance
Grant (JAG) Program/Grants to States and Territories16.804 Recovery Act - Edward Byrne Memorial Justice Assistance
Grant (JAG) Program/Grants to Units of Local Governments**55. CDFI Cluster**Department of the Treasury

21.012 Native Initiatives

21.020 Community Development Financial Institutions Program