



95.10 Federal Assistance Reporting Policies and Procedures

95.10.10

June 15, 2009

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).

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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.

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Federal revenues

95.10.30.a

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

- Revenue Source Codes 0301 through 0354 and 0356 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.

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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**

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

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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
- 07 - Rural Rental Housing
- 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 - Public Works and Economic Development
- 24 - Foreign Food Aid Donation
- 25 - Homeland Security
- 26 - Transit Services Programs
- 27 - CDBG - Entitlement Grants
- 28 - CDBG - State-Administered Small Cities Program
- 29 - Indian CDBG Program
- 30 - Indian Housing Block Grants

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- 31 - CFP
- 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 - Health Centers
- 40 - Immunization
- 41 - TANF
- 42 - CSBG
- 43 - Head Start
- 44 - Emergency Food and Shelter Program

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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 forty-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
84.038	Federal Perkins Loans - Federal Capital Contributions
84.063	Federal Pell Grant Program
84.268	Federal Direct Student Loans
84.375	Academic Competitiveness Grant
84.376	National Science and Mathematics Access to Retain Talent Grant
84.379	Teacher Education Assistance For College and Higher Education Grants

Federal Assistance ReportingDepartment of Health and Human Services (HHS)

- 93.342 Health Professions Student Loans, including Primary Care Loans and Loans for Disadvantaged Students
- 93.364 Nursing Student Loans
- 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

7. Rural Rental Housing ClusterDepartment of Agriculture (USDA)

- 10.415 Rural Rental Housing Loans
- 10.427 Rural Rental Assistance Payments

8. Section 8 Project-Based ClusterHousing 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

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)

- 93.775 State Medicaid Fraud Control Units
- 93.776 Hurricane Katrina Relief Program

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- 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
- 23.003 Appalachian Development Highway System
23. **Public Works and Economic Development Cluster**
- Department of Commerce (DOC)
- 11.300 Investments for Public Works and Economic Development Facilities
- 11.307 Economic Adjustment Assistance
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

Federal Assistance Reporting**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 ClusterDepartment 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 ClusterDepartment 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 Small Cities Program ClusterDepartment 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)

29. Indian CDBG Program ClusterDepartment 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)

Federal Assistance Reporting**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 ClusterDepartment 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 ClusterDepartment 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 ClusterDepartment 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)

34. Title I, Part A ClusterDepartment 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 Cluster**

Department of Education (ED)

84.041 Impact Aid (Title VIII of ESEA)

84.404 Impact Aid - School Construction Formula Grant, Recovery Act

36. **Vocational Rehabilitation Cluster**

Department 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) Cluster**

Department 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 Cluster**

Department 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. **Health Centers Cluster**

Department of Health and Human Services (HHS)

93.224 Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, Public Housing Primary Care, and School Based Health Centers (Health Center New Access Points))

93.703 ARRA - Health Center Integrated Services Development Initiative

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

- 93.268 Immunization
- 93.712 ARRA - Immunization

41. **TANF Cluster**Department 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 Cluster**Department of Health and Human Services (HHS)

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

43. **Head Start Cluster**Department 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 Cluster**Department of Homeland Security (DHS)

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