



95.10 Federal Assistance Reporting Policies and Procedures

95.10.10 Purpose and scope of the policies

June 1, 2014

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 and June 26, 2007) 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 1, 2014

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 1, 2014

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 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.

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 1, 2014

Federal clusters

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 - WIA
- 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
- 22 - Highway Planning and Construction
- 23 - Economic Development
- 24 - Foreign Food Aid Donation
- 26 - Transit Services Programs
- 27 - CDBG - Entitlement Grants
- 28 - CDBG - State-Administered CDBG
- 31 - CFP
- 39 - Housing Voucher
- 41 - TANF
- 47 - Centers for Independent Living
- 50 - Teacher Quality Partnership Grants

Federal Assistance Reporting

- 51 - Statewide Data Systems
- 52 - Teacher Incentive Fund
- 53 - School Improvement Grants
- 54 - JAG Program
- 55 - CDFI
- 56 - Water and Waste Program
- 57 - Community Facilities Loans and Grants
- 58 - Health Centers
- 59 - HOPE VI
- 60 – Clean Water State Revolving Fund
- 61 – Drinking Water State Revolving Fund
- 62 – Hurricane Sandy Relief

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 forty-five 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
84.037	Perkins Loan Cancellations
84.038	Federal Perkins Loan - Federal Capital Contributions
84.063	Federal Pell Grant Program
84.268	Federal Direct Student Loans
84.379	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
- 93.408 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. Food Distribution ClusterDepartment 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 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
- 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 and Basic Hunter Education

10. Employment Service ClusterDepartment of Labor (DOL)

17.207 Employment Service/Wagner-Peyser Funded Activities

17.801 Disabled Veterans' Outreach Program (DVOP)

17.804 Local Veterans' Employment Representative (LVER) Program

11. WIA ClusterDepartment of Labor (DOL)

17.258 WIA Adult Program

17.259 WIA Youth Activities

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

20.525 State of Good Repair Grants

20.526 Bus and Bus Facilities Formula Program

13. Highway Safety ClusterDepartment of Transportation (DOT)

20.600 State and Community Highway Safety

20.601 Alcohol Impaired Driving Countermeasures Incentive Grants I

20.602 Occupant Protection Incentive Grants

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 Cluster (IDEA)**Department of Education (ED)

- 84.027 Special Education - Grants to States (IDEA, Part B)
- 84.173 Special Education - Preschool Grants (IDEA Preschool)

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

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

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

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

Federal Assistance Reporting

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 (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 (DI)

96.006 Supplemental Security Income (SSI)

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. **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

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**26. Transit Services Programs Cluster**Department of Transportation (DOT)

- 20.513 Enhanced Mobility for Seniors and Individuals with Disabilities
- 20.516 Job Access and 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 CDBG ClusterDepartment of Housing and Urban Development (HUD)

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

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

- 14.871 Section 8 Housing Choice Vouchers
- 14.879 Mainstream Vouchers
- 14.880 Family Unification Program (FUP)

Federal Assistance Reporting**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

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

84.132 Centers for Independent Living

84.400 Centers for Independent Living, 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

53. School Improvement Grants ClusterDepartment of Education (ED)

84.377 School Improvement Grants

84.388 School Improvement Grants, Recovery Act

Federal Assistance Reporting**54. JAG Program Cluster**Department of Justice (DOJ)

- 16.738 Edward Byrne Memorial Justice Assistance Grant Program
- 16.803 Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories
- 16.804 Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Governments

55. CDFI ClusterDepartment of the Treasury

- 21.012 Native Initiatives
- 21.020 Community Development Financial Institutions Program

56. Water and Waste Program ClusterDepartment of Agriculture (USDA)

- 10.760 Water and Waste Disposal Systems for Rural Communities
- 10.781 Water and Waste Disposal Systems for Rural Communities - ARRA

57. Community Facilities Loans and Grants ClusterDepartment of Agriculture (USDA)

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

58. Health Centers ClusterDepartment of Health and Human Services (HHS)

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

59. HOPE VI ClusterDepartment of Housing and Urban Development (HUD)

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

Federal Assistance Reporting**60. Clean Water State Revolving Fund Cluster**Environmental Protection Agency (EPA)

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

61. Drinking Water State Revolving Fund ClusterEnvironmental Protection Agency (EPA)

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

62. Hurricane Sandy Relief ClusterDepartment 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