



## Chapter 95 - Federal Assistance Reporting

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### **95.10 Federal Assistance Reporting Policies and Procedures**

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## 95.10 Federal Assistance Reporting Policies and Procedures

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### 95.10.10 Purpose and scope of the policies

June 1, 2013

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).

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**95.10.20**

June 1, 2013

**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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**95.10.30**

June 1, 2013

**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.

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**95.10.40**

June 1, 2013

**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
- 29 - Indian CDBG Program
- 30 - Indian Housing Block Grants
- 31 - CFP
- 32 - Native Hawaiian Housing
- 34 - Title I, Part A

**Federal Assistance Reporting**

- 35 - Impact Aid
- 39 - Housing Voucher
- 41 - TANF
- 45 - Educational Technology State Grants
- 47 - Centers for Independent Living
- 50 - Teacher Quality Partnership Grants
- 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

## 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. 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
84.033	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 Reporting

### Department 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 Cluster**

### Department of Agriculture (USDA)

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

#### 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
- 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 Cluster**Department 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 Cluster**Department of Labor (DOL)

17.258 WIA Adult Program

17.259 WIA Youth Activities

17.278 WIA 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

20.526 Bus and Bus Facilities Formula Grants

**13. Highway Safety Cluster**Department 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 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)

- 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 Cluster**Department of Health and Human Services (HHS)

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

**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

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

**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

**Federal Assistance Reporting****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)

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

84.010 Title I Grants to Local Educational Agencies

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)

84.401 Impact Aid – School Construction, Recovery Act

84.404 Impact Aid - School Construction Formula Grant, Recovery Act

**39. Housing Voucher Cluster**Department of Housing and Urban Development (HUD)

14.871 Section 8 Housing Choice Vouchers

14.879 Mainstream Vouchers

14.880 Family Unification Program (FUP)

**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

**Federal Assistance Reporting****45. Educational Technology State Grants Cluster**Department of Education (ED)

84.318 Education Technology State Grants

84.386 Education Technology State Grants, Recovery Act

**47. Centers for Independent Living Cluster**Department of Education (ED)

84.132 Centers for Independent Living

84.400 Centers for Independent Living, Recovery Act

**50. Teacher Quality Partnership Grants Cluster**Department of Education (ED)

84.336 Teacher Quality Partnership Grants

84.405 Teacher Quality Partnerships, Recovery Act

**51. Statewide Data Systems Cluster**Department of Education (ED)

84.372 Statewide Data Systems

84.384 Statewide Data Systems, Recovery Act

**52. Teacher Incentive Fund Cluster**Department of Education (ED)

84.374 Teacher Incentive Fund

84.385 Teacher Incentive Fund, Recovery Act

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

84.377 School Improvement Grants

84.388 School Improvement Grants, Recovery Act

**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

**Federal Assistance Reporting****55. CDFI Cluster**Department of the Treasury

21.012 Native Initiatives

21.020 Community Development Financial Institutions Program

**56. Water and Waste Program Cluster**Department 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 Cluster**Department of Agriculture (USDA)

10.766 Community Facilities Loans and Grants

10.780 Community Facilities Loans and Grants (Community Programs)

**58. 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)93.527 Affordable Care Act (ACA) Grants for New and Expanded  
Services under the Health Centers Program**59. HOPE VI Cluster**Department of Housing and Urban Development (HUD)14.866 Demolition and Revitalization of Severely Distressed Public  
Housing (HOPE VI)

14.889 Choice Neighborhoods Implementation Grants





## 95.20 Federal Assistance Disclosure Forms

### 95.20.10

June 1, 2013

### Introduction to federal disclosure forms and lead sheet

Information collected in the Disclosure Forms application facilitates the preparation of the annual state of Washington Schedule of Expenditures of Federal Awards by the Office of Financial Management (OFM).

The federal Disclosure Forms application is an electronic way of capturing detail data for various aspects of an agency's activities.

All forms are completed on-line. The **original** signed Federal Assistance Certification form including attachments, as necessary, is to be mailed to the following address by December 6, 2013:

Office of Financial Management  
Statewide Accounting  
P.O. Box 43113  
Olympia, WA 98504-3113

Due Dates	Reporting Items
September 6, 2013	Phase 2 Close and Federal disclosure forms are due
December 6, 2013	Federal Assistance Certification form is due

In order to accurately complete the disclosure forms by the due date, agencies should review the information in the Agency Financial Reporting System (AFRS) that is to be reported on the disclosure forms and make necessary adjustments in AFRS **prior to the end of Phase 2**. With the exception of the Federal Assistance Certification form, early completion is encouraged.

The Disclosure Forms application incorporates federal requirements contained in OMB Circular A-133 and its most recent Appendix B, *Compliance Supplement*.

## Federal Assistance Reporting

The Disclosure Forms application provides:

- A database of current Catalog of Federal Domestic Assistance (CFDA) information.
- An automated means for entering, verifying and reconciling current year federal assistance information.
- An automated means for incorporating agency and institutional federal assistance information into a consolidated Schedule of Expenditures of Federal Awards for the state of Washington.

### General Instructions

Each state agency or institution that expends awards of federal assistance during a state fiscal year must complete federal disclosure forms. To meet federal reporting requirements, agencies must report all federal assistance received, disbursed, and/or on hand and must complete the Federal Assistance Certification form. Both the Agency Head and Chief Financial Officer are to certify, to the best of their knowledge, that the agency complied with federal assistance requirements and that the information reported by the agency is complete and accurate.

Agencies are **required** to complete three federal disclosure forms:

1. Federal Financial Assistance – Direct
2. Federal Identification Numbers
3. Federal Assistance Certification

The remainder of the disclosure forms may or may not apply to your agency. If there is AFRS data pre-filled in a disclosure form, your agency is required to complete the form. Specify on the federal lead sheet if a form is completed or not applicable for your agency by selecting “Yes” or “N/A” for each form in the “Completed” column.

All reporting of financial information should be rounded to the **dollar**. Do not enter pennies, decimal points, dollar signs, etc. Refer to the “Tips” screen in the Disclosure Form application for more helpful information.

All financial information reported is to be reconciled to AFRS. Reports in Enterprise Reporting (ER) are available to assist in the reconciliation process. Agencies are encouraged to use these reports throughout the year to monitor reconciliation status.

## Federal Assistance Reporting

The prescribed cluster designation of CFDA numbers is mandated by the federal government in Part 5 of the latest A-133 *Compliance Supplement*. Cluster assignment is table driven by CFDA number in the Disclosure Forms application.

If you have a question regarding CFDA numbers allowed on the forms or you require a change to an existing number or have a question regarding federal assistance reporting in general, contact your agency's assigned OFM Accounting Consultant.

To complete the federal disclosure forms, access the Disclosure Forms application at: <http://www.ofm.wa.gov/systems/default.asp>. The "Access to systems" page is divided into "Access from within the State Intranet" and "Access from outside the State Intranet." Click on the Disclosure Forms link. Use an authorized User ID, agency, and password, and select the "Federal Forms" tab.

In addition to entering federal financial information into the Disclosure Forms application, each agency is to submit to OFM an original signed copy of the Federal Assistance Certification form and any required attachments by December 6, 2013.

*Run ER reports to help identify problems and/or errors that need to be corrected prior to Phase 2 close and to assist in completing the federal disclosure forms.*

*Financial Reports/Accounting/Federal/Federal Expenditures*  
*Financial Reports/Accounting/Federal/Federal Indirect Cost Recovery*  
*Financial Reports/Accounting/Federal/Federal Revenue*  
*Financial Reports/Accounting/Federal/Federal Revenues & Expenditures*  
*Financial Reports/Accounting/Federal/Non-Financial Revenues &*  
*Expenditures (GL 3225 & 6525)*  
*Financial Reports/Accounting/Federal/Other Grant Assistance*  
*Financial Reports/Accounting/Federal/State Agency Reimbursements*

**Federal Assistance Reporting****Federal Assistance Disclosure Form Lead Sheet**

Agency Code: \_\_\_\_\_ Agency Title: \_\_\_\_\_

**95.20.10 Federal Assistance Disclosure Form Lead Sheet**

<b>Federal Disclosure Forms</b>	<b>SAAM</b>	<b>Required</b>	<b>Completed</b>
Federal Assistance Certification	95.20.90	<b>Required</b>	Yes
Federal Assistance Received from Nonfederal Sources (Pass-Through)	95.20.70		Yes / N/A
Federal Financial Assistance – Direct	95.20.20	<b>Required</b>	Yes
Federal Identification Numbers	95.20.80	<b>Required</b>	Yes
Federal Loan Balances	95.20.60		Yes / N/A
Federal Nonfinancial Assistance	95.20.40		Yes / N/A
Federal Nonfinancial Assistance Inventory Balances	95.20.50		Yes / N/A

**Federal Assistance Reporting****95.20.20**

June 1, 2013

**Federal Financial Assistance – Direct**

Use this form to report all federal financial assistance received or expected to be received directly from a federal agency. This encompasses the majority of the federal financial assistance received by the state of Washington. In addition, the form is used to reconcile reported amounts to financial information recorded in the State Agency Financial Reporting System (AFRS), or other applicable accounting systems.

Financial information is summarized by federal catalog number. List both accrued and received federal revenue (Revenue Source Codes 0301 through 0354, 0356 through 0399 and 03DS) and the related expenditures for federal assistance. Agencies and institutions are also required to report that portion of expenditures (actual and accrued) passed through to subrecipients or subgrantees.

95.20.20.a

**Instructions and Definitions:****Column  
Heading****Instructions**CFDA  
Number

From the drop down box, choose the five-digit code for federal assistance program. This number is supposed to be listed in your grant award document. It can also be found in the Federal Domestic Assistance Catalog or in the CFDA number database in the state of Washington electronic federal assistance reporting module. In the absence of a CFDA program number where the agency has a federal award number, the last three digits of the CFDA number should be zeros (XX.000) and the award number reported. In the absence of both a CFDA program number and a federal award number, the last three digits of the CFDA number should be nines (XX.999). Based on the CFDA number chosen from the drop down box, the following fields are automatically filled in: federal funding agency, major subdivision, program title, and cluster.

Federal  
Funding  
Agency

Name of the federal agency granting or awarding the federal financial assistance. This field is automatically filled in based on the CFDA number entered.

**Federal Assistance Reporting**

Major Subdivision	<p><b>Required additional information only for all federal expenditures reported under the R&amp;D program cluster.</b></p> <p>Name of the organizational unit, within the federal agency, granting or awarding the federal financial assistance. This information can be found in the Federal Domestic Assistance Catalog. The name of the major subdivision of the federal funding agency is automatically filled in based on the CFDA number entered, except for XX.000 and XX.999 codes. State agencies or institutions are required to enter the major subdivision name for XX.000 and XX.999 program information in R&amp;D circumstances.</p>
Program Title	<p>Title of the federal program providing the federal financial assistance as stated in the Federal Domestic Assistance Catalog. The correct federal program title is automatically filled in based on the CFDA number entered. Entry of the CFDA number XX.000 automatically generates, “Fed Agy Contract Number Only Provided” in the Program Title field and further requires entry of an award contract number in the appropriate box. Entry of CFDA number XX.999 automatically generates, “Fed Agy NONE” in the Program Title field.</p>
Cluster	<p>Cluster numbers are cross-referenced to CFDA numbers in the disclosure form application. The correct cluster number is automatically filled in based on the CFDA number entered. However, CFDA program numbers that cross-reference to the Research and Development Cluster (02) should be individually reviewed. If your federal award document does not specify R&amp;D, it may be appropriate to change the cluster to 01-Programs Not Clustered. (Refer to Subsection 95.10.40 for cluster designations and definitions.)</p>
Award Contract Number	<p>The award document number assigned by a federal awarding agency or a pass-through entity passing federal assistance resources to a state agency or institution. In the absence of a valid CFDA number (non-vendor situation) agencies are to use a CFDA number consisting of the first two digits indicating federal agency and three zeros in the program field. When this convention is used an award contract number must be provided. The award contract number is limited to a maximum of 22 characters.</p>

## Federal Assistance Reporting

Revenue Amount	Amount of federal dollars received (or properly accrued) in the federal assistance program for the state fiscal year. Includes all revenue in Revenue Sources 0301-0354 and 0356-0399. 03DS distributions by the State Treasurer related to 0355 revenue are not federal assistance and should not be reported. Amount should be rounded to the <b><u>dollar</u></b> .
Expenditure Amount	Amount of federal dollars expended (or properly accrued) in the federal assistance program for the state fiscal year. Includes both direct expenditures and agency indirect expenditures (as a result of federally approved indirect rate cost pool or cost allocation plan). Amount should be rounded to the <b><u>dollar</u></b> .
Pass Through Amount	That portion of federal award expenditures passed through to subrecipients (or properly accrued to be passed through). Does not include amounts passed through: <ul style="list-style-type: none"> <li>(a) To other agencies and institutions of the state of Washington.</li> <li>(b) As payments for vendor services provided.</li> <li>(c) As reimbursement for services rendered to individuals as described in OMB Circular A-133, §__.205(h) (<i>Medicare</i>) and §__.205(i) (<i>Medicaid</i>).</li> </ul> Amount should be rounded to the <b><u>dollar</u></b> .

95.20.20.b

### Required conversion of CFDA number for reporting purposes

There are two situations where the federal agency number used in the CFDA catalog does not agree with the federal agency number accepted by the federal single audit clearinghouse.

Situation #1 - The CFDA catalog lists all federal assistance programs of the National Foundation on the Arts and Humanities under one federal agency code 45. The federal clearinghouse does not recognize that number and requires reporting under three agency numbers: 05-National Endowment for the Arts, 06-National Endowment for the Humanities, and 03-Institute for Museum Services.

Situation #2 - The CFDA catalog lists the Executive Office of the President as federal agency 95. The federal clearinghouse does not recognize that number. The program in question is the High Intensity Drug Trafficking Program. The federal clearinghouse has clarified that the program is to be reported under federal agency code 07 Office of National Drug Control Policy.

**Federal Assistance Reporting**

To ensure that CFDA numbers used for the Schedule of Expenditures of Federal Awards (SEFA) agree with CFDA numbers reported to the federal single audit clearinghouse the following conversions must be made in the reporting process:

<b><u>CFDA Catalog #</u></b>	<b><u>CFDA # to be used on SEFA</u></b>	
45.000	03.000, 05.000, 06.000	Check award document for proper agency and award number.
45.024	05.024	
45.025	05.025	
45.129	06.129	
45.130	06.130	
45.149	06.149	
45.160	06.160	
45.161	06.161	
45.162	06.162	
45.163	06.163	
45.164	06.164	
45.168	06.168	
45.169	06.169	
45.201	05.201	
45.301	03.301	
45.302	03.302	
45.303	03.303	
45.304	03.304	
45.307	03.307	
45.308	03.308	
45.309	03.309	
45.310	03.310	
45.311	03.311	
45.312	03.312	
45.313	03.313	
45.999	03.999, 05.999, 06.999	Check award document for proper agency.
95.001	07.000 or 07.999	Dependent on award number availability.



### Federal Financial Assistance – Direct

Agency Code: \_\_\_\_\_ Agency Title: \_\_\_\_\_

**95.20.20 Federal Financial Assistance - Direct**

CFDA #	Federal Funding Agency	Major Sub-division	Program Title	Cluster	Award Contract Number	Revenue Amount	Expenditure Amount	Difference	Pass Through

**Reconciliation of Agency Direct to ER “Federal Revenue” report**

	Revenue	Expenditure
Totals from above	\$ _____	\$ _____
Revenue totals from ER “Federal Revenue” report		
GL’s 3205, 3210 & 3260, excluding revenue source 0355	_____	_____
Differences (must be zero)	_____	_____

If there is a difference, please note the CFDA number and include an explanation below.

\_\_\_\_\_

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**95.20.40 Federal Nonfinancial Assistance**

June 1, 2013

Washington receives federal nonfinancial assistance in the form of donated inventories (for example food commodities and disease immunization supplies) and surplus property. Use the Federal Nonfinancial Assistance form to report federal nonfinancial assistance received directly from a federal agency or indirectly from a custodial state agency.

State agencies with federal nonfinancial programs use this form to report the expenditure or usage of this assistance by federal catalog number for the fiscal year ending June 30. Known nonfinancial assistance programs are prelisted for convenience. Agencies can add other nonfinancial assistance program catalog numbers and activity as appropriate.

The reconciliation capability provided on this form is limited to the listed federal programs. Those agencies not maintaining separate food commodity inventories per instructions from the Office of Superintendent of Public Instruction (OSPI) are to enter annual dollar amounts provided by OSPI.

Custodial state agencies, such as the Department of Enterprise Services, that transmit portions of their donated inventories to other state agencies or institutions for eventual use, should not record an expenditure upon transmission (refer to Subsection 85.56.40.d).

**Federal Assistance Reporting**

**Federal Nonfinancial Assistance**

Agency Code: \_\_\_\_\_ Agency Title: \_\_\_\_\_

**95.20.40 Federal Nonfinancial Assistance**

CFDA #	Federal Funding Agency	Program Title	Revenue Amount	Expenditure Amount	Difference (Must be zero)
Totals					

Revenue amounts should be limited to Accounts 001 and 416 GL 3225 revenue source 03XX. Expenditure amounts should be limited to Accounts 001 and 416 GL 6525, objects N and E and Expenditure Authority types 2 and 3 in Account 001 and Expenditure Authority types 2, 3 and 6 in Account 416. This form should include CFDA #'s 10.551, 10.565, 10.569, 39.003, and 93.268. CFDA # 39.003 amounts, if any, should be entered on a separate line with revenues amounts equal to expenditure amounts. Because the value for federal surplus property is normally not entered in the state accounting system, the amounts for CFDA # 39.003 will not be included in the numbers in the reconciliation box below.

**Reconciliation of Agency Nonfinancial to ER Federal "Non-Financial Revenues & Expenditures" report**

	Revenue	Expenditure
Totals from above, less CFDA # 39.003, if any	\$ _____	\$ _____
Totals from ER Federal "Non-Financial Revenues & Expenditures" report		
Revenues: Accounts 001 and 416, GL 3225, revenue source 03XX		
Expenditures: Accounts 001 and 416, GL 6525, objects N and E, Expenditure Authority types 2 and 3 (Account 001) and Expenditure Authority types 2, 3 and 6 (Account 416)	_____	_____
Differences (Must be zero)	_____	_____

If there is a difference, please note the CFDA number and include an explanation below.

\_\_\_\_\_

**Federal Assistance Reporting**

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**95.20.50**

June 1, 2013

**Federal Nonfinancial Assistance Inventory Balances**

Use this form to report the dollar value of year-end nonfinancial assistance inventory balances for donated inventories. The reported inventory balance amounts must equal the respective asset amounts and the corresponding unearned revenue as recorded in GL Code 1415 "Donated Inventories" and GL Code 5190 "Unearned Revenue" in AFRS.

## Federal Nonfinancial Assistance Inventory Balances

Agency Code: \_\_\_\_\_ Agency Title: \_\_\_\_\_

**95.20.50 Federal Nonfinancial Assistance Inventory Balances**

CFDA #	Federal Funding Agency	Program Title	GL 1415 Inventory Amount	GL 5190 Unearned Revenue Amount	Difference (Must be zero)
Totals					

**Federal Inventory June 30<sup>th</sup> Balance Recap**

Inventory amount from above \$ \_\_\_\_\_

AFRS Amount GL 1415, June 30 \_\_\_\_\_

Differences (Must be zero) \_\_\_\_\_

---

Beginning federal inventory balance from AFRS GL 1415, July 1 \$ \_\_\_\_\_

Enter total acquisitions/additions to inventory during the year \_\_\_\_\_

Expenditure Amount input on the Federal Nonfinancial Assistance screen \_\_\_\_\_

Subtotal \_\_\_\_\_

Ending federal inventory balance from AFRS GL 1415, June 30 \_\_\_\_\_

Difference (Must be zero) \_\_\_\_\_

If there is a difference, please note the CFDA number and include an explanation below:  
\_\_\_\_\_

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**95.20.60 Federal Loan Balances**

June 1, 2013

Use this form to report loan balances for the fiscal year ended June 30. These loan balances provide a measurement of audit risk for the federal assistance loan or loan guarantee programs. A balance is only to be reported for those loan programs where:

- (1) The lender is a financial institution, not the reporting state agency, or
- (2) A third-party federal contractor is responsible for administration of the loan, once issued.

**Federal Assistance Reporting**

**Federal Loan Balances**

Agency Code: \_\_\_\_\_ Agency Title: \_\_\_\_\_

**95.20.60 Federal Loan Balances**

The costs of administration of these programs should not be recorded on this form. Costs of administration should be recorded on the Federal Financial Assistance – Direct form.

<b>CFDA #</b>	<b>Federal Funding Agency</b>	<b>Major Subdivision</b>	<b>Program Title</b>	<b>Cluster</b>	<b>Outstanding Loan Balance June 30</b>
Totals					

**95.20.70**

June 1, 2013

**Federal Assistance Received from Nonfederal Sources  
(Pass-Through)**

All state agencies are required to separately record and report all federal financial assistance received from entities other than federal or Washington State awarding agencies. Agencies account for this indirect federal assistance using Revenue Source Code 0546 "Federal Revenue - Pass-Through." Generally, the associated expenditures are accounted for as local or private expenditure authority charges.

This form provides a means for entering federal assistance received from nonfederal entities, and reconciling the entered amount to revenue entered in AFRS.

Agencies are to list, in federal catalog number order, **by pass-through entity name and grant agreement or award contract control number**, all federal financial assistance and associated expenditures from other than federal and Washington State agency grantors (Revenue Source Code 0546). The grant agreement or award contract control number is limited to a **maximum of 22 characters**.

Cluster information is table driven and will be recorded automatically. If Cluster 02 appears, agencies are encouraged to review their grant and contract information to confirm the presence of research and development activity. If confirmation cannot be made, agencies are advised to change the cluster designation to 01 – Programs Not Clustered.

If a federal CFDA program number cannot be determined, use XX.000 when an agreement or award contract control number is provided and XX.999 when no agreement or award contract control number has been provided or agreed to. Instances of XX.999 in this form should be infrequent.



**Federal Assistance Reporting**

**Federal Assistance Received from Nonfederal Sources (Pass-Through)**

Agency Code: \_\_\_\_\_ Agency Title: \_\_\_\_\_

**95.20.70 Federal Assistance Received from Nonfederal Sources (Pass-Through)**

CFDA#	Federal Funding Agency	Major Sub-division	Program Title	Cluster	Entity Name	Award Contract Number	Revenue Amount	Expenditure Amount	Difference

**Reconciliation of Agency Pass-Through to ER Federal "Other Grant Assistance" report**

	Revenue	Expenditure
Totals from above	\$ _____	\$ _____
Revenue totals from ER Federal "Other Grant Assistance" report		
GL's 3205, 3210 & 3260, revenue source 0546	_____	_____
Differences (Must be zero)	_____	_____

If there is a difference, please note the CFDA number and include an explanation below.

\_\_\_\_\_

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**95.20.80**

June 1, 2013

**Federal Identification Numbers**

Agencies and institutions are required to list all federal, nine-digit **Employer Identification Numbers (EINs)** covered by the state of Washington Single Audit. OFM interprets the term covered to mean all EINs related to CFDA program expenditures for which single audit requirements are satisfied by the state of Washington Single Audit.

This includes EINs for state agencies or institutions as well as any of their sub or component units that have expenditures included in the state single audit. This also includes the EINs for state agencies or institutions which another state agency or institution contracts with on an interagency reimbursement basis (subgrantee status).

It does not include EINs for subgrantees, vendors, or client service providers. It also does not include EINs for nonfederal entities passing federal resources through to state agencies or institutions.

Agencies and institutions are also required to provide a federal universal grant identifier number for their agency. This number, commonly referred to as a **DUNS (Data Universal Numbering System) number**, is available from Dun and Bradstreet. It is required on all federal grant applications and federal expenditure reporting. Agencies that have more than one DUNS number must designate one number as the master DUNS number for federal assistance purposes. Only the Community and Technical College System will report multiple numbers (one for each institution).

Both EINs and DUNS numbers are reported to the federal government in a statewide listing with no attempt made to correlate individual numbers with specific CFDA programs.

Use this form to enter the IRS Employer Identification Number(s) [EIN]. Report as many EINs as appear in the total federal assistance activity for the year. Some agencies may have more than one EIN or involve other state agencies that have their own EIN(s), in their federal assistance. **Do not report** EINs for other than state agencies.

Use this form to also enter the agency's DUNS number. With the exception of the Community and Technical College System, each state agency should report only one DUNS number. Agencies are not required to collect or report the DUNS numbers for their subgrantees, vendors or client service providers.

### Federal Identification Numbers

Agency Code: \_\_\_\_\_ Agency Title: \_\_\_\_\_

**95.20.80 Federal Identification Numbers**

Agency Code	Employer Identification Number (EIN)

Agency Code	DUNS Number

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**95.20.90**

June 1, 2013

**Federal Assistance Certification**

**All agencies receiving federal assistance are required to complete the Federal Assistance Certification form.**

The Agency Head and the Chief Financial Officer must certify, to the best of their knowledge, that the statements included in the Federal Assistance Certification form are true for their agency.

Any exceptions to the certifications are to be attached with a narrative detailing the variance(s) and any proposed or completed corrective actions.

The **original** signed Federal Assistance Certification form including attachments, as necessary, is to be mailed to the following address by December 6, 2013:

Office of Financial Management  
Statewide Accounting  
P.O. Box 43113  
Olympia, WA 98504-3113

## Federal Assistance Reporting

### Federal Assistance Certification

Agency Code: \_\_\_\_\_ Agency Title: \_\_\_\_\_

#### 95.20.90 Federal Assistance Certification

**I certify, that to the best of my knowledge, the following statements are true:**

- (1) We have identified and reported in this federal year-end disclosure process all expenditures, direct or indirect, financial or nonfinancial, made during the report period for all awards provided by federal agencies either directly or indirectly. This expenditure information includes awards in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance.
- (2) We are responsible for complying, and have complied with the requirements of the Office of Management and Budget (OMB) Circulars A-133, *Audits of States, Local Governments and Non-Profit Organizations* and A-87, *Cost Principles for State, Local and Indian Tribal Governments*.
- (3) We are responsible for complying with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal programs and have complied, in all material respects, with those requirements. We have provided to the auditor our interpretations of any compliance requirements that have varying interpretations.
- (4) We are responsible for establishing and maintaining, and have established and maintained effective internal control over financial reporting.
- (5) We have identified and disclosed to the auditor:
  - All laws, regulations and provisions of contracts and grant agreements that have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
  - Violations (and possible violations) of laws, regulations, and provisions of contracts and grant agreements whose effects should be considered for disclosure in the financial statements, as a basis for recording a loss contingency, or for auditor reporting on noncompliance.
- (6) We have taken timely and appropriate steps to remedy fraud, illegal acts, violations of provisions of contracts or grant agreements, or abuse that the auditor reports.

## Federal Assistance Reporting

### Federal Assistance Certification - concluded

- (7) As applicable, we have:
- A process to track the status of audit findings, recommendations, and corrective action plans.
  - Identified for the auditor previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
  - Provided responses to the auditors' findings, conclusions, and recommendations, as well as management's planned corrective actions, for the report.
  - Provided to the auditor all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- (8) As applicable, we have disclosed all contracts or agreements with service providing organizations and have disclosed to the auditor Service Organization Control (SOC) reports from such organizations.
- (9) We have made available all documentation related to compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements, and:
- Such financial reports and claims are supported by the books and records from which the basic financial statements have been prepared.
  - The copies of federal program financial reports provided to the auditor are true copies of the reports submitted, or electronically transmitted, to the federal agency or pass-through entity, as applicable.
- (10) To the best of my knowledge, no known instances of noncompliance or exceptions to the above certifications have occurred subsequent to June 30, 2013, and through the date of this certification.

**Note:** Any exceptions to the above certifications are attached with a narrative detailing the variance(s) and our proposed or completed corrective actions.

Printed Name and Title of Agency Head	Signature	Date
Printed Name and Title of Chief Financial Officer	Signature	Date