



95.10

Federal Assistance Reporting Policies and Procedures

95.10.10

June 1, 2015

Purpose of the policies

95.10.10.a

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

The Federal Single Audit Act of 1984, most recently amended in 1996, establishes uniform requirements for audits of federal assistance and promotes the efficient and effective use of audit resources. In addition, the federal Office of Management and Budget (OMB) has published 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 all agencies of the State.

The Office of Financial Management (OFM) utilizes Chapter 95 to compile the Schedule of Expenditures of Federal Awards and the Data Collection Form in accordance with OMB Circular A-133 requirements.

95.10.15

June 1, 2015

Authority for these policies

The authority for these policies is RCW 43.88.160(1).

95.10.20

June 1, 2015

Applicability of these policies

This chapter is applicable to all agencies of the state of Washington as defined in RCW 43.88.020(4) unless otherwise exempted by statute or rule.

95.10.25

June 1, 2015

Federal financial assistance definition

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 does 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).

95.10.30

June 1, 2015

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 OFM Accounting Consultant to have the disclosure forms reopened if corrections are needed.

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

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

95.10.40

June 1, 2015

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
- 39 - Housing Voucher
- 41 - TANF
- 53 - School Improvement Grants
- 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

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
84.038	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
- 93.925 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

9. Fish and Wildlife ClusterDepartment 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 Program

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
- 20.616 National Priority Safety Programs

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)

Federal Assistance Reporting**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 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

19. Forest Service Schools and Roads ClusterDepartment of Agriculture (USDA)

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

20. Foster Grandparent/Senior Companion ClusterCorporation 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

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

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)

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

53. School Improvement Grants ClusterDepartment of Education (ED)

84.377 School Improvement Grants

84.388 School Improvement Grants, Recovery Act

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 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

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 Cluster

Environmental 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 Cluster

Department of Health and Human Services (HHS)

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