



95.10 Federal Assistance Reporting Policies and Procedures

95.10.10

June 1, 2016

Purpose of the policies

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 the Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance). The Uniform Guidance, which replaced the OMB A-133 Circular effective December 26, 2014, further delineates requirements for single audits of federal assistance. Under the provisions of the Act and Uniform Guidance, 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 Uniform Guidance requirements.

95.10.15

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Authority for these policies

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

The Uniform Guidance, §200.510 Financial statements, requires the state to report the total Federal Awards expended to be reported on the schedule of expenditures of Federal awards.

Federal awards expended are determined in accordance with §200.502 of the Uniform Guidance.

Federal awards, as defined in §200.38 of the Uniform Guidance, include Federal financial assistance that a non-Federal entity receives directly from a Federal awarding agency or indirectly from a pass-through entity, or cost-reimbursement contracts under the Federal Acquisition Regulations that a non-

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Federal entity receives directly from a Federal awarding agency or indirectly from a pass-through entity.

Federal financial assistance is defined in §200.40 of the Uniform Guidance.

95.10.20

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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.

95.10.30

June 1, 2016

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.

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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 **Accounting for federal assistance activity between state agencies**

When one state agency subgrants federal assistance to another state agency, the originating state agency records and reports the federal revenue and corresponding expenditure/expense using Object N “Grants, Benefits, and Client Services” for the amount paid to the subrecipient agency.

The subrecipient state agency records program expenditures offset by an interagency reimbursement (Object S) for the moneys received from the original agency. This results in no net revenue or expenditure/expense to the subrecipient agency.

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 Federal clusters

June 1, 2020

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 - WIOA
- 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
- 39 - Housing Voucher- 39
- 43 - Head Start
- 57 - Community Facilities Loans and Grants
- 58 - Health Center Program
- 59 - HOPE VI
- 60 - Clean Water State Revolving Fund
- 61 - Drinking Water State Revolving Fund- 61
- 62 - Hurricane Sandy Relief
- 63 - CDBG – Disaster Recovery Grants – Pub. L. No. 113-2

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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 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 Program
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

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- 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 Health Professions Students from Disadvantaged Backgrounds – Scholarships for Disadvantaged Students

4. SNAP ClusterDepartment of Agriculture (USDA)

- 10.551 Supplemental Nutrition Assistance Program
- 10.561 State Administrative Matching Grants for the 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
- 15.626 Enhanced Hunter Education and Safety Program

Federal Assistance Reporting**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. WIOA ClusterDepartment of Labor (DOL)

- 17.258 WIA/WIOA Adult Program
- 17.259 WIA/WIOA Youth Activities
- 17.278 WIA/WIOA 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 Program
- 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
- 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)

- 93.489 Child Care Disaster Relief
- 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
20.224 Federal Lands Access Program
23.003 Appalachian Development Highway System

23. **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

Department of Agriculture (USDA)

- 10.606 Food for Progress 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

27. **CDBG – Entitlement Grants Cluster**

Department of Housing and Urban Development (HUD)

- 14.218 Community Development Block Grants/Entitlement Grants
14.225 Community Development Block Grants/Special Purpose
Grants/Insular Areas

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39. **Housing Voucher Cluster**

Department of Housing and Urban Development (HUD)

14.871 Section 8 Housing Choice Vouchers

14.879 Mainstream Vouchers

43. **Head Start Cluster**

Department of Health and Human Services (HHS)

93.356 Head Start Disaster Recovery from Hurricanes Harvey, Irma,
and Maria

93.600 Head Start

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 Center Program Cluster**

Department of Health and Human Services (HHS)

93.224 Health Center Program (Community Health Centers, Migrant
Health Centers, Health Care for the Homeless, and Public
Housing Primary Care)

93.527 Grants for New and Expanded Services under the Health Center
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

Federal Assistance Reporting**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 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

63. CDBG – Disaster Recovery Grants – Pub. L. No. 113-2 ClusterDepartment of Housing and Urban Development (HUD)

- 14.269 Hurricane Sandy Community Development Block Grant
Disaster Recovery Grants (CDBG-DR)
- 14.272 National Disaster Resilience Competition