



95.20 Federal Assistance Disclosure Forms

Section	Title	Effective Date	Page Number
95.20.10	Introduction to federal disclosure forms and lead sheet	June 1, 2023 Jan. 1, 2023	1032
95.20.20	Federal Financial Assistance – Direct	June 1, 2022	1036
95.20.30	Federal Analytical Review	June 1, 2022	1036
95.20.40	Federal Nonfinancial Assistance	June 1, 2022	1037
95.20.50	Federal Nonfinancial Assistance Inventory Balances	June 1, 2022	1037
95.20.60	Federal Loan Balances	June 1, 2022	1038
95.20.70	Federal Assistance Received from Nonfederal Sources (Pass-Through)	June 1, 2022	1038
95.20.80	Federal Identification Numbers	June 1, 2022	1038
95.20.90	Federal Assistance Certification	June 1, 2023 Jan. 1, 2023	1039

95.20.10 Introduction to federal disclosure forms and lead sheet

~~June 1, 2023~~

Jan. 1, 2023

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 federal assistance activities. It incorporates federal reporting rules and regulations.

All forms are completed online. The signed Federal Assistance Certification form including attachments, as necessary, is to be emailed to OFMAccounting@ofm.wa.gov.



State Administrative and Accounting Manual

Due Dates	Reporting Items
September 1, 2023	Phase 2 close and federal disclosure forms
September 2, 2022	
February 29, 2024	Federal Assistance Certification form
May 31, 2023	

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.

95.20.10.a General Instructions

Each state agency that expends awards of federal assistance during a state fiscal year must complete federal disclosure forms.

Agencies expending federal awards are **required** to complete two federal disclosure forms:

1. Federal Identification Numbers
2. 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 by selecting “Yes” or “N/A” for each form in the “Completed” column.

All financial information reported 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 should be reconciled to AFRS. The following 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.

- 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*

To complete the federal disclosure forms, access the Disclosure Forms application at: <https://disclosureforms.ofm.wa.gov/>. Click on the Disclosure Forms link. Use an authorized User ID, agency number, and password to log in, and then select the “Federal Forms” tab.



State Administrative and Accounting Manual

If you have a question regarding federal assistance reporting, contact your agency's assigned OFM Accounting Consultant.

95.20.10.b Disclosure Form Instructions:

Column Heading **Instructions**

Assistance Listing Number (ALN) From the drop down box, choose the five-digit code for a federal assistance program. This number should be listed in your grant award document. It can also be found in SAM.gov.

Based on the ALN chosen from the drop down box, the following fields are automatically filled in: federal funding agency, major subdivision, program title, and cluster.

In the absence of an ALN where the agency has a federal award number, the last three digits of the ALN should be zeros preceded by the federal agency code (i.e. XX.000) and the federal award number must be provided.

In the absence of both an ALN and a federal award number, the last three digits of the ALN should be nines preceded by the federal agency code (i.e. XX.999)

Note: The XX.000 and XX.999 ALNs are temporary numbers which will be assigned a different number (i.e. XX.UXX or XX.RD) after Phase 2 close. If these numbers are used, an OFM accounting consultant will contact you with further instructions.

Federal Funding Agency Name of the federal agency awarding the federal financial assistance. This field is automatically filled in based on the ALN entered.

Major Subdivision Name of the organizational unit, within the federal agency, awarding the federal financial assistance. Except as noted below, this field is automatically filled in based on the ALN entered. It can also be found in SAM.gov.

When using ALN XX.000 and XX.999, the subdivision is not automatically filled in. State agencies are required to enter the major subdivision name when reporting federal financial assistance under the Research and Development (R&D) program cluster.



State Administrative and Accounting Manual

Column Heading Instructions

Program Title	<p>Title of the federal program providing the federal financial assistance. This field is automatically filled in based on the ALN entered. It can also be found in SAM.gov.</p> <p>Entry of the ALN XX.000 automatically generates “Contract Number Only Provided” in the program title field and requires entry of an award contract number in the appropriate box.</p> <p>Entry of the ALN XX.999 automatically generates “Undetermined” in the program title field.</p>
Cluster	<p>Cluster numbers are cross-referenced to the ALN in the disclosure form application. This field is automatically filled in based on the ALN entered.</p> <p>ALNs that cross-reference to the Research and Development Cluster (02) should be individually reviewed. If your federal award document does not specify R&D, it may be appropriate to change the cluster to 01-Programs Not Clustered.</p> <p>Refer to Subsection 95.10.40 for cluster designations and definitions.</p>
Award Contract Number	<p>The award document number is assigned by a federal awarding agency or a pass-through entity providing federal assistance to a state agency. The award contract number is limited to a maximum of 22 characters.</p> <p>Award contract number is required for all awards reported on the Federal Assistance received from Nonfederal Source (pass-Through) disclosure form and for any awards where the ALN is unknown (i.e. XX.000 and XX.999).</p>
Revenue Amount	<p>Amount of federal revenues recognized in the federal assistance program for the state fiscal year. Amounts should be rounded to the dollar.</p>
Expenditure Amount	<p>Amount of federal expenditures in the federal assistance program for the state fiscal year. Includes both direct expenditures and agency indirect expenditures (charged in accordance with a federally approved indirect rate cost pool or cost allocation plan). Amounts should be rounded to the dollar.</p>
Difference	<p>Variance between the revenue amount entered and the expenditure amount entered. This field is automatically filled based on the amounts entered. Generally the difference should be zero.</p>



State Administrative and Accounting Manual

Column Heading Instructions

Expenditure Amounts Passed Through to Subrecipients That portion of federal award expenditures passed through to subrecipients. Do not include amounts passed through to other agencies of the state of Washington, except when a portion of the amount passed through is subsequently passed through to a non-state entity (subrecipient). The amount passed through to the non-state entity should be reported as a pass-through expenditure by the original state agency. Amount should be rounded to the **dollar**.

COVID-19 From the drop down box, select “Yes” to identify federal awards received in response to the COVID-19 pandemic. For all other awards select “No.” If a program has both COVID and non-COVID amounts, include two separate lines with the same ALN on the form.

[Federal Assistance Disclosure Form Lead Sheet](#)

95.20.20 Federal Financial Assistance – Direct

June 1, 2022

Use this form to report all expenditures of 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).

Financial information is summarized by assistance listing number (ALN). 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 are also required to report the portion of expenditures passed through to subrecipients.

If an ALN is unknown, the award contract number is required.

Refer to [Subsection 95.20.10.b](#) for general disclosure form instructions.

[Federal Financial Assistance - Direct](#)

95.20.30 Federal Analytical Review

June 1, 2022

This form is automatically populated based on federal financial assistance reported on the Direct, Pass-Through, Nonfinancial Assistance and Loan Balances forms if there has been material change in balances reported for an assistance listing number since last fiscal year.

For assistance listing numbers XX.000 and XX.999 that are assigned a different number (i.e. XX.UXX or XX.RD) after Phase 2 close, the analytical review will be performed for the total for each federal agency.



State Administrative and Accounting Manual

For example, all 93.UXX expenditures reported in the current year are combined and compared to all 93.UXX expenditures reported in the prior year.

OFM will establish the materiality thresholds annually. After completion of the other federal forms, review this form to see if material changes have been identified. All material changes on this form require an explanation.

Refer to [Subsection 95.20.10.b](#) for general disclosure form instructions.

[Federal Analytical Review](#)

95.20.40 Federal Nonfinancial Assistance

June 1, 2022

Washington receives federal nonfinancial assistance in the form of surplus property and donated inventories (for example food commodities and immunization supplies).

State agencies with federal nonfinancial programs use this form to report the expenditure or usage of this assistance by assistance listing number (ALN) for the fiscal year ending June 30. The ALNs of the nonfinancial assistance programs are prelisted for convenience. If an ALN number is not listed, contact your agency's assigned OFM Accounting Consultant.

Custodial state agencies, such as the Department of Enterprise Services, that transmit portions of their donated inventories to other state agencies for eventual use, should not record expenditures upon transmission (refer to [Subsection 85.56.40.c](#)).

Refer to [Subsection 95.20.10.b](#) for general disclosure form instructions.

[Federal Nonfinancial Assistance](#)

95.20.50 Federal Nonfinancial Assistance Inventory Balances

June 1, 2022

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

Refer to [Subsection 95.20.10.b](#) for general disclosure form instructions.

[Federal Nonfinancial Assistance Inventory Balances](#)



95.20.60 Federal Loan Balances

June 1, 2022

Use this form to report activity and balances of loans. These loans provide a measurement of audit risk for the federal assistance loan or loan guarantee programs.

The beginning balance, administrative allowance, and new loan amount must be entered as positive numbers, and the repayment amount must be entered as a negative number. The ending loan balance is a calculated field.

The reconciliation to the Federal Direct form is automatically populated based on the assistance listing numbers entered on the Federal Loan Balance form and the Federal Direct form. If there is a difference, provide a detailed explanation including the related assistance listing number.

Refer to [Subsection 95.20.10.b](#) for general disclosure form instructions

[Federal Loan Balances](#)

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

June 1, 2022

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 private/local expenditure authority charges.

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

Agencies are to include the assistance listing number, pass-through entity name and grant agreement or award contract number, all federal financial assistance and associated expenditures from non-federal and other Washington state agencies (Revenue Source Code 0546). Agencies are also required to report the portion of expenditures passed through to subrecipients.

Refer to [Subsection 95.20.10.b](#) for general disclosure form instructions.

[Federal Assistance Received from Nonfederal Sources \(Pass-Through\)](#)

95.20.80 Federal Identification Numbers

June 1, 2022

Agencies are required to list all federal, nine-digit Employer Identification Numbers (EINs) covered by the state of Washington Single Audit. OFM interprets this requirement to mean all EINs related to



State Administrative and Accounting Manual

program expenditures for which single audit requirements are satisfied by the state of Washington Single Audit.

Agencies are also required to provide a federal universal grant identifier number for their agency. This number, Unique Entity Identifier (UEI), can be obtained from [SAM.gov](https://sam.gov). It is required on all federal grant applications and federal expenditure reporting.

Both EIN and UEI are reported to the federal government in a statewide listing with no attempt made to correlate individual number with specific assistance listing number.

The agency code field will prefill with the agency's four digit code and name.

Enter the EIN. Some agencies may have more than one EIN. Report as many EINs as needed for the total federal assistance activities for the year. If an agency is involved in federal assistance activities with other state agencies that have their own EIN(s), **do not report** EIN(s) for the other state agencies.

Enter the agency's UEI. Agencies that have more than one UEI must designate one number as the master UEI for federal assistance purposes. Only the Community and Technical College System will report multiple numbers (one for each institution).

[Federal Identification Number](#)

95.20.90 Federal Assistance Certification

[June 1, 2023](#)

~~[Jan. 1, 2023](#)~~

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 signed Federal Assistance Certification form including attachments, as necessary, is to be emailed to OFMAccounting@ofm.wa.gov by ~~May 31~~ [February 29, 2023](#).

OFM will accept official electronic signatures using electronic signature software such as DocuSign or Adobe Acrobat Pro E-sign. Agencies must follow their own internal policies regarding the form of signature.

[Federal Assistance Certification](#)