



STATE OF WASHINGTON

**OFFICE OF FINANCIAL MANAGEMENT**

*Insurance Building, PO Box 43113 • Olympia, Washington 98504-3113 • (360) 902-0555*

April 15, 2020

**OFM DIRECTIVE 20A-04**

**TO:** Agency Directors and Policy Manual Users

**FROM:** /s/ Brian Tinney, Assistant Director  
Accounting Division

**SUBJECT: FEDERAL COVID-19 Revenues and Expenditures**

In addition to tracking state expenditures for agency response to the COVID 19 crisis, state agencies must separately track the additional or enhanced federal revenue received due to the COVID-19 crisis. Each agency is responsible for devising a method to track the additional revenue in AFRS and to share their method with OFM. An example is to use a revenue sub-source code for the difference between the old Medicaid's Federal Medical Assistance Percentage rate and the new Medicaid's Federal Medical Assistance Percentage rate. The intent is to capture the difference between the old federal funding and the new federal funding for each program.

Additional federal expenditures authorized by the new Coronavirus Aid, Relief and Economic Security (CARES) Act and Families First Coronavirus Response Act need to also be tracked. Agencies have discretion on the method used to track these expenditures in AFRS but must share with OFM the codes used to capture these amounts.

OFM Statewide Accounting is available to assist any state agency needing help to create a tracking method, which may include creating new chart of account elements.

The goals of this request are to meet the federal spending transparency requirements, be able to provide detail tracking of federal dollars spent for State Auditor review, and provide OFM and legislative budget staff necessary information to help create future state spending plans.

Please coordinate within your agency and send a single response to [Anwar.Wilson@ofm.wa.gov](mailto:Anwar.Wilson@ofm.wa.gov) by close of business on **April 27, 2020**. If you have any questions please contact your assigned OFM accounting consultant.

Thank you for your time and effort in helping us track and report information related to this emergency.