



Chapter 95 - Federal Assistance Reporting

95.10 Federal Assistance Reporting Policies and Procedures

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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

June 1, 2016

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-

Federal Assistance Reporting

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

June 1, 2016

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.

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 **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, 2021

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
- 66 - FMCSA

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 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

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 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
- 10.579 Child Nutrition Discretionary Grants Limited Availability

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 Program
- 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 (Fixed Guideway Capital Investment Grants)
- 20.507 Federal Transit - Formula Grants (Urbanized Area Formula Program)
- 20.525 State of Good Repair Grants Program
- 20.526 Bus and Bus Facilities Formula & Discretionary Programs (Bus 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 and CARES Act for Supportive Services Under Title III-B of the Older Americans Act
- 93.045 Nutrition Services and CARES Act for Nutrition Services Under Title III-C of the Older Americans Act
- 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 (Medicaid; Title XIX)

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 Cluster**

Social Security Administration (SSA)

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 Commerce (DOC)

20.205 Highway Planning and Construction (Federal-Aid Highway Program)

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

26. **Transit Services Programs Cluster**

Department of Transportation (DOT)

20.513 Enhanced Mobility of 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)

Federal Assistance Reporting

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

39. Housing Voucher ClusterDepartment of Housing and Urban Development (HUD)

- 14.871 Section 8 Housing Choice Vouchers
- 14.879 Mainstream Vouchers Program

43. Head Start ClusterDepartment 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 ClusterDepartment of Agriculture (USDA)

- 10.766 Community Facilities Loans and Grants
- 10.780 Community Facilities Loans and Grants (Community Programs)

58. Health Center Program ClusterDepartment 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 ClusterDepartment of Housing and Urban Development (HUD)

- 14.866 Demolition and Revitalization of Severely Distressed Public Housing (HOPE VI)
- 14.889 Choice Neighborhoods Implementation Grants

Federal Assistance Reporting**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 ClusterEnvironmental 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
- 14.272 National Disaster Resilience Competition

66. FMCSA ClusterDepartment of Transportation (DOT)

- 20.218 Motor Carrier Safety Assistance Program
- 20.237 High Priority Grant Program



95.20 Federal Assistance Disclosure Forms

95.20.10

June 1, 2021

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 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.

Due Dates	Reporting Items
September 3, 2021	Phase 2 close and federal disclosure forms
February 28, 2022	Federal Assistance Certification form

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.

Federal Assistance Reporting

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: <http://www.ofm.wa.gov/systems/default.asp>. 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.

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

Federal Assistance Reporting

95.20.10.b **Disclosure Form Instructions:**

**Column
Heading**

Instructions

CFDA
Number

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 the Catalog of Federal Domestic Assistance (CFDA).

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.

In the absence of a CFDA number where the agency has a federal award number, the last three digits of the CFDA number should be zeros (XX.000) and the federal award number must be provided.

In the absence of both a CFDA number and a federal award number, the last three digits of the CFDA number should be nines (XX.999).

Note: The XX.000 and XX.999 CFDA numbers 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 be contacting 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 CFDA number 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 CFDA number entered. It can also be found in the Catalog of Federal Domestic Assistance.

When using CFDA numbers 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.

Program
Title

Title of the federal program providing the federal financial assistance. This field is automatically filled in based on the

Federal Assistance Reporting

CFDA number entered. It can also be found in the Catalog of Federal Domestic Assistance.

Entry of the CFDA number 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.

Entry of CFDA number XX.999 automatically generates “Undetermined” in the program title field.

Cluster

Cluster numbers are cross-referenced to CFDA numbers in the disclosure form application. This field is automatically filled in based on the CFDA number entered.

CFDA numbers 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.

Refer to Subsection 95.10.40 for cluster designations and definitions.

**Award
Contract
Number**

The award document number 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.

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 a CFDA number was unknown (i.e. XX.000 and XX.999 CFDA numbers).

**Revenue
Amount**

Amount of federal revenues recognized in the federal assistance program for the state fiscal year. Amounts should be rounded to the **dollar**.

**Expenditure
Amount**

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**.

Federal Assistance Reporting

Difference	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.
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 agency (subrecipient). The amount passed through to the non-state agency 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 CFDA number on the form.

Federal Assistance Disclosure Form Lead Sheet

Agency Code: _____ Agency Title: _____

95.20.10 Federal Assistance Disclosure Form Lead Sheet

Federal Disclosure Forms	SAAM	Required	Completed
Due September 3, 2021 – Phase 2 Disclosure Forms			
Federal Analytical Review	95.20.30		Yes / N/A
Federal Assistance Received from Nonfederal Sources (Pass-Through)	95.20.70		Yes / N/A
Federal Financial Assistance - Direct	95.20.20		Yes
Federal Identification Numbers	95.20.80	Required	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
Due February 28, 2022 - Certification			
Federal Assistance Certification	95.20.90	Required	Yes

95.20.20

June 1, 2020

Federal Financial Assistance - Direct

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 CFDA 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 are also required to report the portion of expenditures passed through to subrecipients.

If a CFDA number is unknown, the award contract number is required.

Refer to Subsection 95.20.10.b for general disclosure form instructions.

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	Expenditure Amount Passed Through to Subrecipients	COVID-19

Reconciliation of Agency Direct to ER "Federal Revenue" report

	Revenue	Expenditure
Totals from above	\$ _____	\$ _____
Revenue totals from ER "Federal Revenue" report		
GL Codes 3205, 3210 and 3260, excluding Revenue Source Code 0355	_____	_____
Differences (should be zero)	_____	_____

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

95.20.30

June 1, 2018

Federal Analytical Review

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 a CFDA number since last fiscal year.

For the XX.000 and XX.999 CFDA numbers 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. For example, all 93.UXX numbers reported in the current year forms are combined and compared to all 93.UXX numbers reported in the prior year forms.

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

Agency Code: _____

Agency Title: _____

95.20.30 Federal Analytical Review

Instructions: Complete this form after you have finished the Direct, Pass-Through, Nonfinancial Assistance and Loan Balances federal forms.

If there has been a **material** change on a federal form since last fiscal year, this form will automatically populate with the current year and prior year information. Provide an explanation for each material change listed below.

Federal disclosure form	Expenditures/ Passed Through to Subrecipients	CFDA #	Federal Funding Agency	Major Sub-division	Program Title	Prior Year	Current Year	Change	Explanation
A. Direct	Expenditures								
	Passed Through to subrecipients								
B. Pass-Through	Expenditures								
	Passed Through to subrecipients								
C. Nonfinancial Assistance	Expenditures								
	Passed Through to subrecipients								
D. Loan Balances	Ending Loan Balances as of June 30								

95.20.40

June 1, 2020

Federal Nonfinancial Assistance

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 federal catalog number for the fiscal year ending June 30. The nonfinancial assistance programs (CFDA numbers) are prelisted for convenience. If a CFDA 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 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)	Expenditure Amounts Passed Through to Subrecipients	COVID-19
Totals							

Revenue amounts should be limited to Accounts 001 and 416, GL Code 3225, Revenue Source codes 03XX. Expenditure amounts should be limited to Accounts 001 and 416, GL Code 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 numbers 10.551, 10.555, 10.565, 10.569, 39.003, 93.069, and 93.268. CFDA number 39.003 amounts, if any, should be entered on a separate line with revenue 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 number 39.003 will not be included on the ER report referenced in the reconciliation box below.

Reconciliation of Agency Nonfinancial to ER Federal “Non-Financial Revenues & Expenditures” report		
	Revenue	Expenditure
Totals from above, less CFDA number 39.003, if any	\$ _____	\$ _____
Totals from ER Federal “Non-Financial Revenues & Expenditures” report Accounts 001 and 416		
Revenues: GL Code 3225, Revenue Source codes 03XX		
Expenditures: Accounts 001 and 416, GL Code 6525, Objects N and E, Expenditure Authority types 2 and 3 (Account 001) and Expenditure Authority types 2, 3 and 6 (Account 416)	_____	_____
Differences (should be zero)	_____	_____
If there is a difference, please note the CFDA number and include an explanation below.		

95.20.50

June 1, 2020

Federal Nonfinancial Assistance Inventory Balances

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

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)	COVID-19
Totals						

Federal Inventory June 30th Balance Recap

Inventory amount from above \$ _____

AFRS Amount GL Code 1415, June 30 _____

Differences (must be zero) _____

Beginning federal inventory balance from AFRS GL Code 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 Code 1415, June 30 _____

Difference (should be zero) _____

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

95.20.60

June 1, 2020

Federal Loan Balances

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 CFDA 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 CFDA number.

Refer to Subsection 95.20.10.b for general disclosure form instructions.

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.

CFDA #	Federal Funding Agency	Major Sub-division	Program Title	Cluster	Loan Balances as of July 1	COVID-19
				Total		

Federal Loan Balances Reconciliation

Beginning loan balances as of July 1, from above \$ _____

Plus: New loans _____

Less: Repayments (_____)

Plus: Administrative Cost _____

Ending loan balances as of June 30 \$ _____

Reconciliation to the Federal Direct Form

New loans, from the loan balance reconciliation above \$ _____

Repayments, from the loan balance reconciliation above (_____)

Administrative Cost, from the loan balance reconciliation above _____

Total _____

Amount reported on the Federal Financial Assistance - Direct form _____

Difference (should be zero) \$ _____

If there is a difference, note the CFDA number and provide an explanation below:

95.20.70

June 1, 2020

**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 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 list CFDA number, pass-through entity name and grant agreement or award contract number, all federal financial assistance and associated expenditures from other than federal and Washington state agency grantors (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)

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	Expenditure Amount Passed Through to Subrecipients	COVID-19

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 Codes 3205, 3210 & 3260, Revenue Source Code 0546	_____	_____
Differences (should be zero)	_____	_____

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

95.20.80

June 1, 2016

Federal Identification Numbers

Agencies 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.

Agencies 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.

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.

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

Enter the 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.

Enter the agency's DUNS number. 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).

Federal Identification Numbers

Agency Code: _____ Agency Title: _____

95.20.80 Federal Identification Numbers

Agency Code	Employer Identification Number (EIN)

Agency Code	DUNS Number

95.20.90

June 1, 2021

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 signed Federal Assistance Certification form including attachments, as necessary, is to be emailed to OFMAccounting@ofm.wa.gov by **February 28, 2022**.

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 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 are responsible for complying, and have complied with the requirements of the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).
- (2) We have provided all information requested by the State Auditor's Office (SAO) and have notified the SAO whenever records or data containing information subject to any confidentiality requirements were made available.
- (3) We are responsible for understanding and complying with the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of its federal programs, and have complied, in all material respects, with those requirements.
- (4) We are responsible for establishing and maintaining, and have, except as reported by the audit, established and maintained effective internal control over federal program compliance, providing reasonable assurance that federal awards are managed in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on those programs.
- (5) We have identified and disclosed to the auditor:
 - All requirements of federal statutes, regulations, and terms and conditions of federal awards that are considered to have a direct and material effect on each major program.
 - All amounts questioned and any known noncompliance with the direct and material compliance requirements of federal awards or stated that there was no such noncompliance.
 - All government programs and related activities subject to the Uniform Guidance compliance audit.
- (6) We have complied, in all material respects, with compliance requirements in connection with our federal awards except as disclosed to the auditor or documented in writing during the reporting process.
- (7) We have provided to the auditor our interpretations of any compliance requirements that are subject to varying interpretations.
- (8) We have made available all federal awards (including any amendments) and any correspondence relevant to federal programs and related activities that have taken place with federal agencies or pass-through entities related to our federal programs.
- (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, and are prepared on a basis consistent with the Schedule of Expenditures of Federal Awards.

Federal Assistance Reporting**Federal Assistance Certification - concluded**

- 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) As applicable, we have:
- Disclosed to the auditor the findings received and related corrective action taken for previous audits, attestations engagements and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective action taken from the end of the period covered by the compliance audit to the date of the auditor's report.
 - Responsibility for taking corrective action on audit findings of the compliance audit, and have developed a corrective action plan that meets the requirements of the Uniform Guidance.
 - Provided the auditor with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass through entities, including management decisions.
- (11) We have disclosed the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.
- (12) We have disclosed whether any changes in internal control over compliance or other factors that might significantly affect internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal controls over compliance, have occurred subsequent to the period covered by the auditor's report.
- (13) We have monitored subrecipients to determine they have expended subawards in compliance with federal statutes, regulations, and the terms and conditions of the subaward, and have met the other pass-through entity requirements of the Uniform Guidance. If applicable, we have:
- Issued management decisions within six months after receiving subrecipients' auditor's reports that identified noncompliance with laws, regulations, or the provisions of contracts or grant agreements; and ensured that subrecipients have taken the appropriate and timely corrective action on findings.
 - Considered the results of subrecipient audits and made any necessary adjustments to our books and records.
 - Advised subrecipients of requirements imposed on them by Federal laws, regulations, contracts or grant agreements, as well as any supplemental requirements the agency imposed as a condition of receiving Federal awards.
 - Determined subrecipients expending \$750,000 or more in Federal awards during the subrecipient's fiscal year have met the audit requirements of the Uniform Guidance for that fiscal year.
- (14) We have no knowledge of any fraud, allegations of fraud or suspected fraud involving management, employees, or others related to federal programs.
- (15) To the best of my knowledge, no known instances of noncompliance with direct and material compliance requirements or exceptions to the above certifications have occurred subsequent to June 30, 2021, and through the date of this certification.

Federal Assistance Reporting

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
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Printed Name and Title of Chief Financial Officer	Signature	Date
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