



95.20 Federal Assistance Disclosure Forms

95.20.10

June 1, 2014

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 activities.

All forms are completed on-line. The signed Federal Assistance Certification form including attachments, as necessary, is to be emailed to OFMAccounting@ofm.wa.gov by December 5, 2014.

Due Dates	Reporting Items
September 5, 2014	Phase 2 Close and Federal disclosure forms are due
December 5, 2014	Federal Assistance Certification form is due

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.

The Disclosure Forms application incorporates federal requirements contained in OMB Circular A-133 and its most recent Appendix V, *Compliance Supplement*.

Federal Assistance Reporting

The Disclosure Forms application provides:

- A database of current Catalog of Federal Domestic Assistance (CFDA) information.
- An automated means for entering, verifying and reconciling current year federal assistance information.
- An automated means for incorporating agency and institutional federal assistance information into a consolidated Schedule of Expenditures of Federal Awards for the state of Washington.

General Instructions

Each state agency or institution that expends awards of federal assistance during a state fiscal year must complete federal disclosure forms. To meet federal reporting requirements, agencies must report all federal assistance received, disbursed, and/or on hand and must complete the Federal Assistance Certification form. Both the Agency Head and Chief Financial Officer are to certify, to the best of their knowledge, that the agency complied with federal assistance requirements and that the information reported by the agency is complete and accurate.

Agencies are **required** to complete three federal disclosure forms:

1. Federal Financial Assistance – Direct
2. Federal Identification Numbers
3. 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 or not applicable for your agency by selecting “Yes” or “N/A” for each form in the “Completed” column.

All reporting of financial information 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 is to be reconciled to AFRS. 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.

Federal Assistance Reporting

The prescribed cluster designation of CFDA numbers is mandated by the federal government in Part 5 of the latest A-133 *Compliance Supplement*. Cluster assignment is table driven by CFDA number in the Disclosure Forms application.

If you have a question regarding CFDA numbers allowed on the forms or you require a change to an existing number or have a question regarding federal assistance reporting in general, contact your agency's assigned OFM Accounting Consultant.

To complete the federal disclosure forms, access the Disclosure Forms application at: <http://www.ofm.wa.gov/systems/default.asp>. The "Access to systems" page is divided into "Access from within the State Intranet" and "Access from outside the State Intranet." Click on the Disclosure Forms link. Use an authorized User ID, agency, and password, and select the "Federal Forms" tab.

In addition to entering federal financial information into the Disclosure Forms application, each agency is to submit to OFM a signed copy of the Federal Assistance Certification form and any required attachments by December 5, 2014.

Run ER reports to help identify problems and/or errors that need to be corrected prior to Phase 2 close and to assist in completing the federal disclosure forms.

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

Federal Assistance Reporting**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
Federal Assistance Certification	95.20.90	Required	Yes
Federal Assistance Received from Nonfederal Sources (Pass-Through)	95.20.70		Yes / N/A
Federal Financial Assistance – Direct	95.20.20	Required	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

Federal Assistance Reporting

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June 1, 2014

Federal Financial Assistance – Direct

Use this form to report all 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), or other applicable accounting systems.

Financial information is summarized by federal catalog 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 and institutions are also required to report that portion of expenditures (actual and accrued) passed through to subrecipients or subgrantees.

95.20.20.a

Instructions and Definitions:

Column Heading

Instructions

CFDA
Number

From the drop down box, choose the five-digit code for federal assistance program. This number is supposed to be listed in your grant award document. It can also be found in the Federal Domestic Assistance Catalog or in the CFDA number database in the state of Washington electronic federal assistance reporting module. In the absence of a CFDA program number where the agency has a federal award number, the last three digits of the CFDA number should be zeros (XX.000) and the award number reported. In the absence of both a CFDA program number and a federal award number, the last three digits of the CFDA number should be nines (XX.999). 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.

Federal
Funding
Agency

Name of the federal agency granting or awarding the federal financial assistance. This field is automatically filled in based on the CFDA number entered.

Federal Assistance Reporting

Major Subdivision	<p>Required additional information only for all federal expenditures reported under the R&D program cluster.</p> <p>Name of the organizational unit, within the federal agency, granting or awarding the federal financial assistance. This information can be found in the Federal Domestic Assistance Catalog. The name of the major subdivision of the federal funding agency is automatically filled in based on the CFDA number entered, except for XX.000 and XX.999 codes. State agencies or institutions are required to enter the major subdivision name for XX.000 and XX.999 program information in R&D circumstances.</p>
Program Title	<p>Title of the federal program providing the federal financial assistance as stated in the Federal Domestic Assistance Catalog. The correct federal program title is automatically filled in based on the CFDA number entered. Entry of the CFDA number XX.000 automatically generates, “Fed Agy Contract Number Only Provided” in the Program Title field and further requires entry of an award contract number in the appropriate box. Entry of CFDA number XX.999 automatically generates, “Fed Agy NONE” in the Program Title field.</p>
Cluster	<p>Cluster numbers are cross-referenced to CFDA numbers in the disclosure form application. The correct cluster number is automatically filled in based on the CFDA number entered. However, CFDA program 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.)</p>
Award Contract Number	<p>The award document number assigned by a federal awarding agency or a pass-through entity passing federal assistance resources to a state agency or institution. In the absence of a valid CFDA number (non-vendor situation) agencies are to use a CFDA number consisting of the first two digits indicating federal agency and three zeros in the program field. When this convention is used an award contract number must be provided. The award contract number is limited to a maximum of 22 characters.</p>

Federal Assistance Reporting

Revenue Amount	Amount of federal dollars received (or properly accrued) in the federal assistance program for the state fiscal year. Includes all revenue in Revenue Sources 0301-0354 and 0356-0399. 03DS distributions by the State Treasurer related to 0355 revenue are not federal assistance and should not be reported. Amount should be rounded to the <u>dollar</u> .
Expenditure Amount	Amount of federal dollars expended (or properly accrued) in the federal assistance program for the state fiscal year. Includes both direct expenditures and agency indirect expenditures (as a result of federally approved indirect rate cost pool or cost allocation plan). Amount should be rounded to the <u>dollar</u> .
Pass Through Amount	That portion of federal award expenditures passed through to subrecipients (or properly accrued to be passed through). Does not include amounts passed through: <ul style="list-style-type: none"> (a) To other agencies and institutions of the state of Washington. (b) As payments for vendor services provided. (c) As reimbursement for services rendered to individuals as described in OMB Circular A-133, §__.205(h) (<i>Medicare</i>) and §__.205(i) (<i>Medicaid</i>). Amount should be rounded to the <u>dollar</u> .

95.20.20.b

Required conversion of CFDA number for reporting purposes

There are two situations where the federal agency number used in the CFDA catalog does not agree with the federal agency number accepted by the federal single audit clearinghouse.

Situation #1 - The CFDA catalog lists all federal assistance programs of the National Foundation on the Arts and Humanities under one federal agency code 45. The federal clearinghouse does not recognize that number and requires reporting under three agency numbers: 05-National Endowment for the Arts, 06-National Endowment for the Humanities, and 03-Institute for Museum Services.

Situation #2 - The CFDA catalog lists the Executive Office of the President as federal agency 95. The federal clearinghouse does not recognize that number. The program in question is the High Intensity Drug Trafficking Program. The federal clearinghouse has clarified that the program is to be reported under federal agency code 07 Office of National Drug Control Policy.

Federal Assistance Reporting

To ensure that CFDA numbers used for the Schedule of Expenditures of Federal Awards (SEFA) agree with CFDA numbers reported to the federal single audit clearinghouse the following conversions must be made in the reporting process:

<u>CFDA Catalog #</u>	<u>CFDA # to be used on SEFA</u>	
45.000	03.000, 05.000, 06.000	Check award document for proper agency and award number.
45.024	05.024	
45.025	05.025	
45.129	06.129	
45.130	06.130	
45.149	06.149	
45.160	06.160	
45.161	06.161	
45.162	06.162	
45.163	06.163	
45.164	06.164	
45.168	06.168	
45.169	06.169	
45.201	05.201	
45.301	03.301	
45.302	03.302	
45.303	03.303	
45.304	03.304	
45.307	03.307	
45.308	03.308	
45.309	03.309	
45.310	03.310	
45.311	03.311	
45.312	03.312	
45.313	03.313	
45.999	03.999, 05.999, 06.999	Check award document for proper agency.
95.001	07.000 or 07.999	Dependent on award number availability.

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	Pass Through

Reconciliation of Agency Direct to ER “Federal Revenue” report

	Revenue	Expenditure
Totals from above	\$ _____	\$ _____
Revenue totals from ER “Federal Revenue” report		
GL’s 3205, 3210 & 3260, excluding revenue source 0355	_____	_____
Differences (must be zero)	_____	_____

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

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Federal Nonfinancial Assistance

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

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. Known nonfinancial assistance programs are prelisted for convenience. Agencies can add other nonfinancial assistance program catalog numbers and activity as appropriate.

The reconciliation capability provided on this form is limited to the listed federal programs.

Custodial state agencies, such as the Department of Enterprise Services, that transmit portions of their donated inventories to other state agencies or institutions for eventual use, should not record an expenditure upon transmission (refer to Subsection 85.56.40.d).

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)
Totals					

Revenue amounts should be limited to Accounts 001 and 416 GL 3225 revenue source 03XX. Expenditure amounts should be limited to Accounts 001 and 416 GL 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 #'s 10.551, 10.555, 10.565, 10.569, 39.003, and 93.268. CFDA # 39.003 amounts, if any, should be entered on a separate line with revenues 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 # 39.003 will not be included in the numbers in the reconciliation box below.

Reconciliation of Agency Nonfinancial to ER Federal "Non-Financial Revenues & Expenditures" report

	Revenue	Expenditure
Totals from above, less CFDA # 39.003, if any	\$ _____	\$ _____
Totals from ER Federal "Non-Financial Revenues & Expenditures" report		
Revenues: Accounts 001 and 416, GL 3225, revenue source 03XX		
Expenditures: Accounts 001 and 416, GL 6525, objects N and E, Expenditure Authority types 2 and 3 (Account 001) and Expenditure Authority types 2, 3 and 6 (Account 416)	_____	_____
Differences (Must be zero)	_____	_____

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

Federal Assistance Reporting

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June 1, 2014

Federal Nonfinancial Assistance Inventory Balances

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

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)
Totals					

Federal Inventory June 30th Balance Recap

Inventory amount from above \$ _____

AFRS Amount GL 1415, June 30 _____

Differences (Must be zero) _____

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

Difference (Must be zero) _____

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

95.20.60

June 1, 2014

Federal Loan Balances

Use this form to report the outstanding balance of loans **from the previous fiscal year ended June 30**. These loan balances provide a measurement of audit risk for the federal assistance loan or loan guarantee programs. A balance is only to be reported for those loan programs where:

- (1) The lender is a financial institution, not the reporting state agency, or
- (2) A third-party federal contractor is responsible for administration of the loan, once issued.

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Federal Assistance Reporting

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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 Subdivision	Program Title	Cluster	Outstanding Loan Balance June 30
Totals					

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June 1, 2014

**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 local or private expenditure authority charges.

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

Agencies are to list, in federal catalog number order, **by pass-through entity name and grant agreement or award contract control number**, all federal financial assistance and associated expenditures from other than federal and Washington State agency grantors (Revenue Source Code 0546). The grant agreement or award contract control number is limited to a **maximum of 22 characters**.

Cluster information is table driven and will be recorded automatically. If Cluster 02 appears, agencies are encouraged to review their grant and contract information to confirm the presence of research and development activity. If confirmation cannot be made, agencies are advised to change the cluster designation to 01 – Programs Not Clustered.

If a federal CFDA program number cannot be determined, use XX.000 when an agreement or award contract control number is provided and XX.999 when no agreement or award contract control number has been provided or agreed to. Instances of XX.999 in this form should be infrequent.

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

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's 3205, 3210 & 3260, revenue source 0546	_____	_____
Differences (Must be zero)	_____	_____

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

95.20.80

June 1, 2014

Federal Identification Numbers

Agencies and institutions 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.

This includes EINs for state agencies or institutions as well as any of their sub or component units that have expenditures included in the state single audit. This also includes the EINs for state agencies or institutions which another state agency or institution contracts with on an interagency reimbursement basis (subgrantee status).

It does not include EINs for subgrantees, vendors, or client service providers. It also does not include EINs for nonfederal entities passing federal resources through to state agencies or institutions.

Agencies and institutions 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. 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).

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.

Use this form to enter the IRS Employer Identification Number(s) [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.

Use this form to also enter the agency's DUNS number. With the exception of the Community and Technical College System, each state agency should report only one DUNS number. Agencies are not required to collect or report the DUNS numbers for their subgrantees, vendors or client service providers.

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, 2014

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 December 5, 2014.

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 Office of Management and Budget (OMB) Circulars A-133, *Audits of States, Local Governments and Non-Profit Organizations*; and applicable cost principles.
- (2) We are responsible for understanding and complying with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal programs and have complied, in all material respects, with those requirements.
- (3) We are responsible for establishing and maintaining, and have established and maintained effective internal control over federal program compliance, providing reasonable assurance that federal awards are managed in compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a material effect on those programs.
- (4) We have identified and disclosed to the auditor:
 - All requirements of laws, regulations and provisions of contracts and grant agreements that are considered to have a direct and material effect on each major program.
 - All amounts questioned and any known noncompliance with the requirements of federal awards, including the results of other audits or program reviews.
- (5) 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.
- (6) We have provided to the auditor our interpretations of any compliance requirements that are subject to varying interpretations.
- (7) We have made available all contracts and grant agreements (including any amendments) and any correspondence that has taken place with federal agencies or pass-through entities related to our federal programs.
- (8) 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.
 - 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.

Federal Assistance Reporting

Federal Assistance Certification - concluded

- (9) 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.
 - 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.
- (10) 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.
- (11) 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 date as of which compliance is audited.
- (12) We have monitored subrecipients to determine they have expended pass-through assistance in accordance with applicable laws and regulations and have met the requirements of OMB Circular A-133. If applicable, we have:
- Issued management decisions timely 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, and
 - Considered the results of subrecipient audits and made any necessary adjustments to our books and records.
- (13) 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, 2014, and through the date of this certification.

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
Printed Name and Title of Chief Financial Officer	Signature	Date