



Chapter 95 - Federal Assistance Reporting

95.10 Federal Assistance Reporting Policies and Procedures

95.10.10	Purpose and scope of the policies	June 1, 2006
95.10.20	Applicability	June 1, 2006
95.10.30	Federal revenues	June 1, 2006
95.10.40	Federal clusters	June 1, 2006

95.20 Federal Assistance Disclosure Forms

95.20.05	Introduction to federal disclosure forms and lead sheet	June 1, 2006
95.20.06	General instructions	June 1, 2006
95.20.10	Federal Assistance Disclosure Form Lead Sheet	June 1, 2006
95.20.20	Federal Financial Assistance – Direct	June 1, 2006
95.20.30	Federal Statewide Central Service Cost Allocation Plan (SWCAP) Recoveries	June 1, 2006
95.20.40	Federal Nonfinancial Assistance	June 1, 2006
95.20.50	Federal Nonfinancial Assistance Inventory Balances	June 1, 2006
95.20.60	Federal Loan Activity and Balances	June 1, 2006
95.20.70	Federal Assistance Received from Nonfederal Sources (Pass-Through)	June 1, 2006
95.20.80	Federal Identification Numbers	June 1, 2006
95.20.90	Federal Assistance Certification	June 1, 2006



95.10 Federal Assistance Reporting Policies and Procedures

95.10.10 Purpose and scope of the policies

June 1, 2006

95.10.10.a 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 OMB Circular A-133 (revised June 27, 2003) further delineating requirements for single audits of federal assistance. Under the provisions of the Act and Circular A-133, Washington has exercised the option to obtain a statewide Single Audit to satisfy the single audit requirements for federal assistance received and administered by agencies and institutions of the State.

As part of this single audit process, the Office of Financial Management (OFM) coordinates with individual state agencies and institutions in compiling the necessary year end federal financial information required to complete the Circular A-133 mandated annual “Data Collection Form” and “Reporting Package.” The reporting package consists of a statewide Schedule of Expenditures of Federal Awards; the statewide Financial Statements; a Summary Schedule of Prior Audit Findings and a Summary Corrective Action Plan for Findings and Questioned Costs, all compiled by OFM, and specified reports compiled by the Auditor. OFM uses the federal disclosure forms in Section 95.20 to collect information on the expenditure of awards of federal assistance by individual state agencies and institutions for the state fiscal year.

95.10.10.b For the purposes of this Chapter, federal financial assistance is defined as all assistance received, directly or indirectly, from a federal agency in the form of grants, contracts, cooperative agreements, donated surplus property, donated inventories, loans, loan guarantees, property, interest subsidies, insurance, direct appropriations or other assistance. It shall not include reimbursements for vendor services provided federal agencies or reimbursements for services rendered to individuals as described in OMB Circular A-133, §__.205(h) and §__.205(i).

95.10.20 **Applicability**

June 1, 2006

Chapter 95 is applicable and binding on all agencies of the state of Washington receiving, administering or expending federal assistance, unless otherwise exempted by federal or state law. The Budget and Accounting Act (RCW 43.88.020) defines the term “Agency” to mean and include “Every state office, officer, each institution, whether educational, correctional or other, and every department, division, board and commission, except as otherwise provided...”

Agencies may request a waiver from complying with specific requirements of this chapter. Refer to Subsection 1.10.40 for information on how to request a waiver.

95.10.30 **Federal revenues**

June 1, 2006

95.10.30.a Federal revenues are recorded in the Agency Financial Reporting System (AFRS) as follows:

- Revenue Source Codes 0301 through 0354 and 0356 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 0448 identifies indirect cost recoveries under the statewide central service cost allocation plan.
- 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 0448 and 0546) are to be reported on the federal disclosure forms.

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.

Federal Assistance Reporting

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 When one state agency subgrants federal assistance to another state agency, the grantee agency records and reports the federal revenue and expenditure. The subgrantee records payment as interagency reimbursement (negative object S expenditure). When full payment has been received by the subgrantee state agency program expenditures should be net zero with no federal assistance revenue or expenditure reporting required.
- 95.10.30.c 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 Accounting Consultant to have the disclosure forms reopened if corrections are needed.

95.10.40

June 1, 2006

Federal clusters

95.10.40.a

Designation of clusters:

- 01 - Programs Not Clustered
- 02 - Research and Development
- 03 - Student Financial Assistance
- 04 - Food Stamp
- 05 - Emergency Food Assistance
- 06 - Child Nutrition
- 07 - Rural Rental Housing
- 08 - CDBG - Entitlement and (HUD Administered) Small Cities Programs
- 09 - Section 8 Project-Based
- 10 - National Farmworkers Jobs Program
- 11 - Fish and Wildlife
- 12 - Employment Services
- 13 - WIA
- 14 - Federal Transit
- 15 - Highway Safety

Federal Assistance Reporting

- 16 - Special Education (IDEA)
- 17 - TRIO
- 18 - Bilingual Education
- 19 - Aging
- 20 - CCDF
- 21 - Medicaid
- 22 - Schools and Roads
- 23 - Foster Grandparent/Senior Companion
- 24 - Disability Insurance/SSI
- 25 - Highway Planning and Construction
- 26 - Public Works and Economic Development
- 27 - Foreign Food Donation
- 28 - Native American Employment and Training
- 29 - Homeland Security

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 twenty-eight 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)** 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. At a minimum, the following federal assistance programs will be reported in the SFA cluster:

Federal Assistance ReportingDepartment of Education (ED)

- 84.007 Federal Supplemental Educational Opportunity Grants
- 84.032 Federal Family Education Loans
- 84.033 Federal Work-Study Program
- 84.038 Federal Perkins Loan Program
- 84.063 Federal Pell Grant Program
- 84.268 Federal Direct Student Loans

Department of Health and Human Services (HHS)

- 93.342 Health Professions Student Loans, including Primary Care Loans/Loans for Disadvantaged Students
- 93.364 Nursing Student Loans
- 93.925 Scholarship for Health Professions Students from Disadvantaged Backgrounds

4. Food Stamp ClusterDepartment of Agriculture (USDA)

- 10.551 Food Stamps
- 10.561 State Administration Match - Food Stamps

5. Emergency Food Assistance ClusterDepartment of Agriculture (USDA)

- 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

7. Rural Rental Housing ClusterDepartment of Agriculture (USDA)

- 10.415 Rural Rental Housing Loans
- 10.427 Rural Rental Assistance Payments

Federal Assistance Reporting**8. CDBG - Entitlement and (HUD Administered) Small Cities Programs Cluster**Housing and Urban Development (HUD)

14.218 Community Development Block Grants/Entitlement

14.219 Community Development Block Grants/Small Cities

9. Section 8 Project-Based ClusterHousing and Urban Development (HUD)

14.182 Section 8 New Construction and Substantial Rehabilitation

14.195 Section 8 Housing Assistance Payments Program –Special Allocations

14.249 Section 8 Moderate Rehabilitation Single Room Occupancy

14.856 Section 8 Moderate Rehabilitation

10. National Farmworker Jobs Program ClusterDepartment of Labor (DOL)

17.247 Migrant and Seasonal Farmworkers

17.264 Migrant and Seasonal Farmworkers

11. Fish and Wildlife ClusterDepartment of the Interior (DOI)

15.605 Sport Fish Restoration

15.611 Wildlife Restoration

12. Employment Service ClusterDepartment of Labor (DOL)

17.207 Employment Service

17.801 Disabled Veterans' Outreach Program

17.804 Local Veterans' Employment Representative Program

13. WIA ClusterDepartment of Labor (DOL)

17.258 WIA Adult Program

17.259 WIA Youth Activities

17.260 WIA Dislocated Workers

14. Federal Transit ClusterDepartment of Transportation (DOT)

20.500 Federal Transit - Capital Investment Grants

20.507 Federal Transit - Formula Grants

Federal Assistance Reporting**15. Highway Safety Cluster**Department of Transportation (DOT)

- 20.600 State and Community Highway Safety
- 20.601 Alcohol Traffic Safety & Drunk Driving Prev. Incentive Grants
- 20.602 Occupant Protection
- 20.603 Federal Highway Safety Data Improvements Incentive Grants
- 20.604 Safety Incentive Grants for Use of Seatbelts
- 20.605 Safety Incentives to Prevent Operation of Motor Vehicles by Intoxicated Persons

16. Special Education (IDEA) ClusterDepartment of Education (ED)

- 84.027 Special Education - Grants to States (IDEA, Part B)
- 84.173 Special Education - Preschool Grants (IDEA Preschool)

17. TRIO ClusterDepartment 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

18. Bilingual Education ClusterDepartment of Education (ED)

- 84.288 Bilingual Education - Program Development and Implementation Grants
- 84.290 Bilingual Education - Comprehensive School Grants
- 84.291 Bilingual Education - Systemwide Improvement Grants

19. Aging ClusterDepartment of Health & Human Services (HHS)

- 93.044 Special Programs for the Aging - Title III, Part B
- 93.045 Special Programs for the Aging - Title III, Part C
- 93.053 Nutritional Services Incentive Program

20. CCDF ClusterDepartment of Health and Human Services (HHS)

- 93.575 Child Care and Development Block Grant
- 93.596 Child Care Mandatory and Matching Funds of the Child Care and Development Fund

Federal Assistance Reporting**21. Medicaid Cluster**Department of Health and Human Services (HHS)

- 93.775 State Medicaid Fraud Control Units
- 93.776 Hurricane Katrina Relief Program
- 93.777 State Survey and Certification of Health Care Providers and Suppliers
- 93.778 Medical Assistance Program (Medicaid)

22. Schools and Roads ClusterDepartment of Agriculture (USDA)

- 10.665 Schools and Roads – Grants to States
- 10.666 Schools and Roads – Grants to Counties

23. Foster Grandparent/Senior Companion ClusterHealth and Human Services (HHS)

- 94.011 Foster Grandparent Program
- 94.016 Senior Companion Program

24. Disability Insurance/SSI ClusterSocial Security Administration (SSA)

- 96.001 Social Security -Disability Insurance
- 96.006 Supplemental Security Income

25. Highway Planning and Construction ClusterDepartment of Transportation (DOT)

- 20.205 Highway Planning and Construction
- 23.003 Appalachian Development Highway System

26. Public Works and Economic Development ClusterDepartment of Commerce (DOC)

- 11.300 Grants for Public Works and Economic Development
- 11.307 Economic Adjustment Assistance

27. Foreign Food Donation ClusterU.S. Agency for International Development (USAID)

- 98.007 Food for Peace Development Assistance Program
- 98.008 Food for Peace Emergency Program

Federal Assistance Reporting**28. Native American Employment and Training Cluster**Department of Labor (DOL)

17.251 Native American Employment and Training Programs

17.265 Native American Employment and Training

29. Homeland Security ClusterDepartment of Homeland Security (DHS)

97.004 State Domestic Preparedness Equipment Support Program

97.067 Homeland Security Grant Program



95.20 Federal Assistance Disclosure Forms

95.20.05 Introduction to federal disclosure forms and lead sheet

June 1, 2006

95.20.05.a Information collected in the Disclosure Forms application facilitates the preparation of the annual state of Washington Schedule of Expenditures of Federal Awards.

All forms, except the Federal Assistance Certification, are electronically submitted to the Office of Financial Management, Accounting Division. The **original** Federal Assistance Certification including attachments, as necessary, is to be mailed to the following address by December 8, 2006:

Office of Financial Management
Accounting Division
P.O. Box 43113
Olympia, Washington 98504-3113

Due Dates	Reporting Items
September 13, 2006	Phase 2 Close
September 21, 2006	Federal Disclosure Forms
December 8, 2006	Federal Assistance Certification

In order to accurately complete the disclosure forms by the due date, agencies should review the information in 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, early completion is encouraged.

95.20.05.b The Disclosure Forms application incorporates federal requirements contained in OMB Circular A-133, as last revised June 27, 2003, and its most recent Appendix B, *Compliance Supplement*.

95.20.05.c The Disclosure Forms provide:

- 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 creating and providing reports (electronic or paper).
- 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.

95.20.06 **General instructions**

June 1, 2006

95.20.06.a 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. 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: Federal Financial Assistance – Direct, Federal Identification Numbers, and Federal Assistance Certification. The rest 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 lead sheet if a form is completed or not applicable for your agency.

95.20.06.b All reporting of financial information is to be to the **whole dollar**.

95.20.06.c All financial information reported is to be reconciled to the Agency Financial Reporting System (AFRS). On demand reports both in AFRS and FASTRACK are available to assist in the reconciliation process. Agencies are encouraged to use these reports throughout the year to monitor reconciliation status.

95.20.06.d 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. With the exception of a designed limited capability to override the default program cluster number for Research and Development (R & D), **DO NOT** attempt to change CFDA database information on any of the reporting forms.

95.20.06.e 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 Andrea Brown, OFM Accounting Division, at (360) 664-7773.

95.20.06.f To complete federal disclosure forms, agencies are to access the Disclosure Forms application at: <http://www.ofm.wa.gov/systems/default.asp>. Using a properly authorized User ID and Password, select the “Federal Disclosure Forms” tab.

In addition to entering relevant federal financial information into the Disclosure Forms application, each agency is to submit to OFM an original signed copy of the Federal Assistance Certification form by December 8, 2006.

95
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	
Federal Assistance Received from Nonfederal Sources (Pass-Through)	95.20.70		
Federal Financial Assistance – Direct	95.20.20	Required	
Federal Identification Numbers	95.20.80	Required	
Federal Loan Activity and Balances	95.20.60		
Federal Nonfinancial Assistance	95.20.40		
Federal Nonfinancial Assistance Inventory Balances	95.20.50		
Federal Statewide Central Service Cost Allocation Plan (SWCAP) Recoveries	95.20.30		

Federal Assistance Reporting

95.20.20

June 1, 2006

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 would encompass 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 and 0356 through 0399) 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

Enter 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# 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. Entry of the CFDA number will automatically enter name of the federal funding agency. This field is automatically filled in based on the CFDA # entered.

Major
Subdivision

Required additional information only for all federal expenditures reported under the R&D program cluster. 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

Federal Assistance Reporting

automatically filled in based on the CFDA# 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.

Program Title	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# entered. Entry of the CFDA number XX.000 automatically generates, "Fed Agcy Contract Number Only Provided" in the Federal 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 Agcy NONE" in the Federal Program Title field.
Cluster	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# 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 and beneficial 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 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 zeroes 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.
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 recorded to the dollar .
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 recorded to the dollar .
Pass Through	That portion of federal award expenditures passed through to

Federal Assistance Reporting

Amount subrecipients (or properly accrued to be passed through). Does not include amounts passed through:

- (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) (*Medicare*) and §____.205(i) (*Medicaid*).

Amount must be recorded to the dollar.

95.20.20.c

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 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.

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:

Federal Assistance Reporting

<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	
45.201	05.201	
45.301	03.301	
45.302	03.302	
45.303	03.303	
45.304	03.304	
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 AFRS FED-001 Revenue

	Revenue	Expenditure
Totals from above	\$ _____	\$ _____
Revenue totals from FED001 Report GL's 3205, 3210 & 3260, revenue source 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, 2006

Federal Statewide Central Service Cost Allocation Plan (SWCAP) Recoveries

Use this form for reporting and reconciling federal indirect cost revenue recovered to the state General Fund via the Statewide Central Service Cost Allocation Plan (SWCAP) process. **Revenue Source Code 0448 Statewide Indirect Cost Recoveries** is used to record such recovery. The recording of Revenue Source Code 0448 creates a circumstance in which a state agency has a right to receive or has received federal revenue without the recording of an associated federal expenditure within the agency. Report federal Revenue Source Code 0448 under the federal program (CFDA number) that drew, claimed, or charged an indirect cost that produced the central service cost recovery. Following is the definition for State Indirect Cost Recoveries:

State Indirect Cost Recoveries: That portion of the state's costs incurred to support central operations and properly shared as a federal program cost. An agency has no direct expenditure for these costs, but is allocated a cost share through the annual statewide cost allocation plan. An agency draws federal revenue, when possible, to cover its share of these costs based on its federal program activity.

Federal Statewide Central Service Cost Allocation Plan (SWCAP) Recoveries

Agency Code: _____ Agency Title: _____

95.20.30 Federal Statewide Central Service Cost Allocation Plan (SWCAP) Recoveries

CFDA #	Federal Funding Agency	Major Subdivision	Program Title	Cluster	Source 0448 Amount

Reconciliation of SWCAP Recoveries to AFRS FED-008 Revenue

	Source 0448 Amount
Totals from above	\$ _____
Totals from FED008 Report GL's 3205, 3210 & 3260, revenue source 0448	_____
Differences (should be zero)	_____

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

95.20.40

June 1, 2006

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. Use the Federal Nonfinancial Assistance form to report federal nonfinancial assistance received directly from a federal agency or indirectly from a custodial state agency.

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. Those agencies not maintaining separate food commodity inventories per instructions from the Office of Superintendent of Public Instruction (OSPI) are to enter annual dollar amounts provided by OSPI.

Custodial state agencies, such as the Department of General Administration, 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 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 Account 001; GL 3225 revenue source 0355 and Expenditure amounts should be limited to Account 001; GL 6525, Object N, E and Appn Type 2, 3. This form should include CFDA #'s 10.550, 10.569, 93.268 and 39.003. 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 will not be included in the numbers in the reconciliation box below.

Reconciliation of Agency Nonfinancial to AFRS FED-005 Revenue		
	Revenue	Expenditure
Totals from above, less CFDA #, if any	\$ _____	\$ _____
Totals from FED005 Report		
Revenues: Account 001, GL 3225, revenue source 0355		
Expenditures: Account 001, GL 6525, object N & E, Appr type 2 & 3	_____	_____
Differences (Must be zero)	_____	_____
If there is a difference, please note the CFDA number and include an explanation below.		

95.20.50

June 1, 2006

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 deferred revenues as recorded in GL Code 1415 "Donated Inventories" and GL Code 5192 "Deferred Revenues" 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 5192 Deferred 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, 2006

Federal Loan Activity and Balances

Use this form to report loan issuance activity and loan balances for the fiscal year ended June 30. These loan activity amounts or balances provide a measurement of audit risk for the federal assistance loan or loan guarantee programs. Only fiscal year loan issue activity is 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.

Federal Loan Activity and Balances

Agency Code: _____ Agency Title: _____

95.20.60 Federal Loan Activity and 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	FY Activity	Outstanding Balance
Totals						

95.20.70

June 1, 2006

**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 AFRS FED-007 Revenue

	Revenue	Expenditure
Totals from above	\$ _____	\$ _____
Revenue totals from FED007 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, 2006

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, 2006

Federal Assistance Certification

All agencies receiving federal assistance are required to complete the Federal Assistance Certification. 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 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 **original** Federal Assistance Certification including attachments, as necessary, is to be mailed to the following address by December 8, 2006:

Office of Financial Management
Accounting Division
P.O. Box 43113
Olympia, WA 98504-3113

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 have identified and reported in this federal year-end disclosure process all expenditures, direct or indirect, financial or nonfinancial, made during the report period for all awards provided by federal agencies either directly or indirectly. This expenditure information includes awards in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance.
- (2) We have complied with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*.
- (3) We have complied with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal programs.
- (4) We have established and maintained effective internal control over compliance for federal programs that provides reasonable assurance that our agency or institution is managing federal awards in compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a material effect on those programs.
- (5) We have identified and disclosed to the auditor:
 - The requirements of laws, regulations and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each federal program.
 - All amounts questioned and any known noncompliance with the requirements of federal awards, including the results of other audits or program reviews, which could have a material effect on a major federal assistance program.
- (6) We have complied, in all material respects, with the compliance requirements in connection with our federal awards except as disclosed to the auditor or documented in writing during the reporting process. Any interpretations of compliance requirements that have varying interpretations have been provided.
- (7) We have made available all contracts and grant agreements (including amendments, if any) and any correspondence that have taken place with federal agencies or pass-through entities and are related to our federal programs.

Federal Assistance Reporting

Federal Assistance Certification - concluded

- (8) If applicable, we have disclosed all contracts or agreements with service providing organizations and have disclosed to the auditor all communications from such organizations relating to noncompliance at the service organization.
- (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 that information being provided for inclusion on the state schedule of expenditures of federal awards.
 - The copies of federal program financial reports provided to the auditor are true copies of the reports submitted, or electronically submitted, to the federal agency or pass-through entity, as applicable.
- (10) If applicable, 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 Circular A-133 and have:
 - Issued management decisions on a timely basis after the receipt of subrecipients' auditor's reports that identified noncompliance with laws, regulations or the provisions of contracts or grant agreements, and have ensured that subrecipients have taken the appropriate and timely corrective action on findings, and
 - Considered the results of subrecipient audits and have made any necessary adjustments to our own books and records.
- (11) To the best of my knowledge, no exceptions to the above certifications have occurred subsequent to June 30, 2006, 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
---	-----------	------