

TABLE OF CONTENTS

PART 1 - BACKGROUND, PURPOSE, AND APPLICABILITY

Background.....	1-1
Purpose and Applicability.....	1-3
Overview of this Supplement.....	1-5
Technical Information.....	1-8
How to Obtain Additional Guidance	1-9

PART 2 - MATRIX OF COMPLIANCE REQUIREMENTS..... 2-1

PART 3 - COMPLIANCE REQUIREMENTS

Introduction.....	3-1
A. Activities Allowed or Unallowed	3-A
B. Allowable Costs/Cost Principles	3-B
OMB Circular A-87	3-B-4
OMB Circular A-21	3-B-23
OMB Circular A-122	3-B-41
C. Cash Management.....	3-C
D. Davis-Bacon Act.....	3-D
E. Eligibility	3-E
F. Equipment and Real Property Management	3-F
G. Matching, Level of Effort, Earmarking	3-G
H. Period of Availability of Federal Funds	3-H
I. Procurement and Suspension and Debarment.....	3-I
J. Program Income.....	3-J
K. Real Property Acquisition and Relocation Assistance	3-K
L. Reporting	3-L
M. Subrecipient Monitoring.....	3-M
N. Special Tests and Provisions.....	3-N

PART 4 - AGENCY PROGRAM REQUIREMENTS

Introduction.....	4-1
<u>No.</u> <u>Agency Name</u>	
10 United States Department of Agriculture (USDA)	
None - Food for Progress Program	4-10.001
None - Section 416(b) Program	4-10.001
10.500 - Cooperative Extension Service	4-10.500
10.551 - Food Stamps	4-10.551
10.553 - School Breakfast Program (SBP)	4-10.553
10.555 - National School Lunch Program (NSLP).....	4-10.553
10.556 - Special Milk Program for Children (SMP)	4-10.553
10.557 - Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	4-10.557
10.558 - Child and Adult Care Food Program (CACFP).....	4-10.558
10.559 - Summer Food Service Program for Children (SFSPC).....	4-10.553

	10.561 - State Administrative Matching Grants for Food Stamp Program	4-10.551
	10.566 - Nutrition Assistance for Puerto Rico.....	4-10.566
	10.568 - Emergency Food Assistance Program (Administrative Costs).....	4-10.568
	10.569 - Emergency Food Assistance Program (Food Commodities)	4-10.568
	10.665 - Schools and Roads—Grants to States	4-10.665
	10.666 - Schools and Roads—Grants to Counties.....	4-10.665
	10.760 - Water and Waste Disposal Systems for Rural Communities	4-10.760
	10.766 - Community Facilities Loans and Grants	4-10.766
11	Department of Commerce (DOC)	
	11.300 - Grants for Public Works and Economic Development Facilities.....	4-11.300
	11.307 - Economic Adjustment Assistance	4-11.300
12	Department of Defense (DOD)	
	12.401 - National Guard Military Operations and Maintenance (O&M) Projects	4-12.401
14	Department of Housing and Urban Development (HUD)	
	14.157 - Supportive Housing for the Elderly (Section 202).....	4-14.157
	14.181 - Supportive Housing for Persons with Disabilities (Section 811).....	4-14.181
	14.182 - Section 8 New Construction and Substantial Rehabilitation....	4-14.182
	14.195 - Section 8 Housing Assistance Payments Program— Special Allocations	4-14.182
	14.218 - Community Development Block Grants/Entitlement Grants	4-14.218
	14.219 - Community Development Block Grants/Small Cities Program.....	4-14.218
	14.228 - Community Development Block Grant/State’s Program	4-14.228
	14.231 - Emergency Shelter Grants Program	4-14.231
	14.235 - Supportive Housing Program	4-14.235
	14.238 - Shelter Plus Care	4-14.238
	14.239 - HOME Investment Partnerships Program	4-14.239
	14.241 - Housing Opportunities for Persons with AIDS	4-14.241
	14.249 - Section 8 Moderate Rehabilitation Single Room Occupancy ..	4-14.182
	14.850 - Public and Indian Housing	4-14.850
	14.854 - Public and Indian Housing Drug Elimination Program	4-14.854
	14.856 - Lower Income Housing Assistance Program-Section 8 Moderate Rehabilitation	4-14.182
	14.862 - Indian Community Development Block Grant Program.....	4-14.862
	14.866 – Demlition and Revitalization of Severely Distressed Public Housing (HOPE VI)	4-14.866
	14.867 - Indian Housing Block Grants	4-14.867
	14.871 - Section 8 Housing Choice Vouchers.....	4-14.871

	14.872 - Public Housing Capital Fund (CFP).....	4-14.872
15	Department of the Interior (DOI)	
	None - BIA Cross-Cutting Section	4-15.000
	15.021 - Consolidated Tribal Government Program	4-15.021
	15.022 - Tribal Self-Governance	4-15.022
	15.030 - Indian Law Enforcement	4-15.030
	15.042 - Indian School Equalization Program.....	4-15.042
	15.605 - Sport Fish Restoration	4-15.605
	15.611 - Wildlife Restoration	4-15.605
	15.614 – Coastal Wetlands Planning, Protection, and Restoraton Act....	4-15.614
16	Department of Justice (DOJ)	
	16.579 - Byrne Formula Grant Program	4-16.579
	16.710 - Public Safety Partnership and Community Policing Grants (COPS).....	4-16.710
17	Department of Labor (DOL)	
	17.207 - Employment Service.....	4-17.207
	17.225 - Unemployment Insurance (UI).....	4-17.225
	17.235 - Senior Community Service Employment Program	4-17.235
	17.245 - Trade Adjustment Assistance—Workers	4-17.245
	17.253 - Welfare-to-Work Grants to States and Localities	4-17.253
	17.258 - WIA Adult Program	4-17.258
	17.259 - WIA Youth Activities.....	4-17.258
	17.260 - WIA Dislocated Workers	4-17.258
	17.263 - Youth Opportunity Grants.....	4-17.263
	17.264 - Migrant and Seasonal Farmworkers	4-17.264
	17.265 - Native American Employment and Training.....	4-17.265
	17.801 - Disabled Veterans’ Outreach Program (DVOP)	4-17.207
	17.804 - Local Veterans’ Employment Representative Program (LVER)	4-17.207
20	Department of Transportation (DOT)	
	20.106 - Airport Improvement Program	4-20.106
	20.205 - Highway Planning and Construction.....	4-20.205
	20.500 - Federal Transit—Capital Investment Grants.....	4-20.500
	20.507 - Federal Transit—Formula Grants.....	4-20.500
	20.509 - Formula Grants for Other than Urbanized Areas	4-20.509
	20.600 - State and Community Highway Safety	4-20.600
	20.601 - Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants.....	4-20.600
	20.602 - Occupant Protection	4-20.600
	20.603 - Federal Highway Safety Data Improvements Incentive Grants.....	4-20.600
	20.604 - Safety Incentive Grants for Use of Seatbelts.....	4-20.600

	20.605 - Safety Incentives to Prevent Operation of Motor Vehicles by Intoxicated Persons.....	4-20.600
21	Department of the Treasury	
	21.020 - Community Development Financial Institutions Program.....	4-21.020
23	Appalachian Regional Commission (ARC)	
	23.003 - Appalachian Development Highway System.....	4-20.205
45	National Endowment for the Humanities (NEH)	
	45.129 - Promotion of the Humanities—Federal/State Partnership	4-45.129
66	Environmental Protection Agency (EPA)	
	66.458 - Capitalization Grants for Clean Water State Revolving Funds	4-66.458
	66.468 - Capitalization Grants for Drinking Water State Revolving Funds.....	4-66.468
81	Department of Energy (DOE)	
	81.042 - Weatherization Assistance for Low-Income Persons.....	4-81.042
84	Department of Education (ED)	
	None - Cross-Cutting Section.....	4-84.000
	84.002 - Adult Education—State Grant Program.....	4-84.002
	84.010 - Title I Grants to Local Educational Agencies (LEAs)	4-84.010
	84.011 - Migrant Education—State Grant Program	4-84.011
	84.027 - Special Education—Grants to States (IDEA, Part B)	4-84.027
	84.032 - Federal Family Education Loans (FFEL) - (Guaranty Agencies)	4-84.032
	84.041 - Impact Aid	4-84.041
	84.042 - TRIO—Student Support Services	4-84.042
	84.044 - TRIO—Talent Search.....	4-84.042
	84.047 - TRIO—Upward Bound	4-84.042
	84.048 - Vocational Education-Basic Grants to States (Perkins III).....	4-84.048
	84.066 - TRIO—Educational Opportunity Centers.....	4-84.042
	84.126 - Rehabilitation Services—Vocational Rehabilitation Grants to States.....	4-84.126
	84.173 - Special Education—Preschool Grants (IDEA Preschool).....	4-84.027
	84.181 - Special Education—Grants for Infants and Families with Disabilities	4-84.181
	84.186 - Safe and Drug-Free Schools and Communities—State Grants	4-84.186
	84.217 - TRIO—McNair Post-Baccalaureate Achievement	4-84.042
	84.282 - Charter Schools	4-84.282
	84.287 - Twenty-First Century Community Learning Centers	4-84.287
	84.288 - Bilingual Education—Program Development and Implementation Grants	4-84.288
	84.290 - Bilingual Education—Comprehensive School Grants	4-84.288

84.291 - Bilingual Education—Systemwide Improvement Grants 4-84.288
 84.298 – State Grants for Innovative Programs..... 4-84.298
 84.318 - Education Technology State Grants Ed Tech) 4-84-318
 84.357 - Reading First State Grants..... 4-84.357
 84.365 - English Language Acquisition Grants..... 4-84.365
 84.366 – Mathematics and Science Partnerships..... 4-84.366
 84.367 - Improving Teacher Quality State Grants..... 4-84.367

93 Department of Health and Human Services (HHS)

93.044 - Special Programs for the Aging—Title III, Part B—Grants for Supportive Services and Senior Centers 4-93.044
 93.045 - Special Programs for the Aging—Title III, Part C—Nutrition Services 4-93.044
 93.053 - Nutrition Services Incentive Program 4-93.044
 93.210 - Tribal Self-Governance Demonstration Program: Planning and Negotiation Cooperative Agreements and IHS Compacts 4-93.210
 93.217 - Family Planning - Services..... 4-93.217
 93.224 – Consolidated Health Centers (CHC)..... 4-93.224
 93.268 - Immunization Grants 4-93.268
 93.556 - Promoting Safe and Stable Families..... 4-93.556
 93.558 - Temporary Assistance for Needy Families (TANF) 4-93.558
 93.563 - Child Support Enforcement 4-93.563
 93.566 - Refugee and Entrant Assistance - State Administered Programs 4-93.566
 93.568 - Low-Income Home Energy Assistance 4-93.568
 93.569 - Community Services Block Grant..... 4-93.569
 93.575 - Child Care and Development Block Grant..... 4-93.575
 93.596 - Child Care Mandatory and Matching Funds of the Child Care and Development Fund..... 4-93.575
 93.600 - Head Start 4-93.600
 93.645 - Child Welfare Services - State Grants..... 4-93.645
 93.658 - Foster Care—Title IV-E..... 4-93.658
 93.659 - Adoption Assistance..... 4-93.659
 93.667 - Social Services Block Grant..... 4-93.667
 93.767 - State Children’s Insurance Program (SCHIP)..... 4-93.767
 93.775 - State Medicaid Fraud Control Units..... 4-93.778
 93.777 - State Survey and Certification of Health Care Providers and Suppliers..... 4-93.778
 93.778 - Medical Assistance Program 4-93.778
 93.889 – National Bioterrorism Hospital Preparedness Program..... 4-93.889
 93.914 - HIV Emergency Relief Project Grants 4-93.914
 93.917 - HIV Care Formula Grants 4-93.917
 93.918 - Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease 4-93.918
 93.958 - Block Grants for Community Mental Health Services..... 4-93.958

93.959 - Block Grants for Prevention and Treatment of Substance Abuse	4-93.959
93.991 - Preventive Health and Health Services Block Grant.....	4-93.991
93.994 - Maternal and Child Health Services Block Grant to the States	4-93.994
94 Corporation for National and Community Service (CNCS)	
94.006 - AmeriCorps	4-94.006
94.011 - Foster Grandparent Program	4-94.011
94.016 - Senior Companion Program	4-94.011
96 Social Security Administration (SSA)	
96.001 - Social Security—Disability Insurance (DI).....	4-96.001
96.006 - Supplemental Security Income (SSI)	4-96.001
97 Department of Homeland Security (DHS)	
97.004 - State Domestic Preparedness Equipment Support Program (State Homeland Security Grant Program)	4-97.067
97.008 – Urban Areas Security Initiative	4-97.008
97.036 - Public Assistance Grants	4-97.036
97.039 - Hazard Mitigation Grant (HMGP)	4-97.039
97.067 – Homeland Security Grant Program.....	4-97.067
98 U. S. Agency for International Development (USAID)	
98.007 – Food for Peace Development Assistance Program.....	4-98.007
PART 5 - CLUSTERS OF PROGRAMS	
Introduction.....	5-1
Research and Development.....	5-2
Student Financial Assistance	5-3
84.007 - Federal Supplemental Educational Opportunity Grants (FSEOG)	
84.032 - Federal Family Education Loans (FFEL)	
84.033 - Federal Work-Study Program (FWS)	
84.038 - Federal Perkins Loan Program-Federal Capital Contributions (FPL)	
84.063 - Federal Pell Grant Program (PELL)	
84.268 - Federal Direct Student Loans (Direct Loan)	
93.108 - Health Education Assistance Loans (HEAL)	
93.342 - Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students (HPSL)	
93.364 - Nursing Student Loans (NSL)	
93.925 - Scholarships for Health Professions Students from Disadvantaged Backgrounds (SDS)	
Other Clusters	5-4

PART 6 - INTERNAL CONTROL

Introduction.....	6-1
A. Activities Allowed or Unallowed	6-A
B. Allowable Costs/Cost Principles (Same as Activities Allowed or Unallowed)	6-A
C. Cash Management.....	6-C
D. Davis-Bacon Act.....	6-D
E. Eligibility	6-E
F. Equipment and Real Property Management	6-F
G. Matching, Level of Effort, Earmarking	6-G
H. Period of Availability of Federal Funds	6-H
I. Procurement and Suspension and Debarment.....	6-I
J. Program Income.....	6-J
K. Real Property Acquisition and Relocation Assistance	6-K
L. Reporting	6-L
M. Subrecipient Monitoring.....	6-M

**PART 7 - GUIDANCE FOR AUDITING PROGRAMS NOT INCLUDED
IN THIS COMPLIANCE SUPPLEMENT**

7-1

APPENDICES

I Federal Programs Excluded from the A-102 Common Rule.....	8-1
II Federal Agency Codification of Certain Governmentwide Grants Requirements	8-2
III Federal Agency Contacts for A-133 Audits	8-3
IV Internal Reference Tables	8-4
V List of Changes for the 2005 Compliance Supplement	8-5
VI Reserved.....	8-6
VII Other OMB Circular A-133 Advisories.....	8-7
VIII SAS 70 Examinations of EBT Service Organizations.....	8-8
IX Compliance Supplement Core Team	8-9