

## 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
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>	
<b>02</b> <b>U. S. Agency for International Development (USAID)</b>	
None - Foreign Food Aid Donation Program .....	4-02.001
 <b>10</b> <b>United States Department of Agriculture (USDA)</b>	
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 Program 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
10.570	- Nutrition Program for the Elderly (Commodities)	4-10.570
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
<b>12</b>	<b>Department of Defense (DOD)</b>	
12.401	- National Guard Military Operations and Maintenance (O&M) Projects	4-12.401
<b>14</b>	<b>Department of Housing and Urban Development (HUD)</b>	
14.157	- Supportive Housing for the Elderly (Section 202)	4-14.157
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
14.850	- Public and Indian Housing	4-14.850
14.852	- Public Housing--Comprehensive Improvement Assistance Program	4-14.852
14.854	- Public and Indian Housing Drug Elimination Program	4-14.854
14.855	- Section 8 Rental Voucher Program	4-14.855
14.856	- Lower Income Housing Assistance Program-Section 8 Moderate Rehabilitation	4-14.182
14.857	- Section 8 Rental Certificate Program	4-14.855
14.859	- Public Housing Comprehensive Grant Program	4-14.859
14.862	- Indian Community Development Block Grant Program	4-14.862
14.867	- Indian Housing Block Grants	4-14.867
<b>15</b>	<b>Department of the Interior (DOI)</b>	
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
<b>16</b>	<b>Department of Justice (DOJ)</b>	
	16.579 - Byrne Formula Grant Program .....	4-16.579
	16.710 - Public Safety and Partnership and Community Policing Grants (COPS) .....	4-16.710
<b>17</b>	<b>Department of Labor (DOL)</b>	
	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
	17.246 - Employment and Training Assistance--Dislocated Workers ...	4-17.250
	17.247 - Migrant and Seasonal Farmworkers .....	4-17.247
	17.250 - Job Training Partnership Act .....	4-17.250
	17.251 - Native American Employment and Training Programs .....	4-17.251
	17.253 - Welfare-to-Work Grants to States and Localities .....	4-17.253
	17.801 - Disabled Veterans' Outreach Program (DVOP) .....	4-17.207
	17.804 - Local Veterans' Employment Representative Program .....	4-17.207
	None - School-to-Work Opportunities Act of 1994 .....	4-84.278
<b>20</b>	<b>Department of Transportation (DOT)</b>	
	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
	20.600 - State and Community Highway Safety .....	4-20.600
	20.601 - Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants .....	4-20.600
<b>21</b>	<b>Department of the Treasury</b>	
	21.020 - Community Development Financial Institutions Program ....	4-21.020
<b>23</b>	<b>Appalachian Regional Commission (ARC)</b>	
	23.003 - Appalachian Development Highway System .....	4-20.205
<b>45</b>	<b>National Endowment for the Humanities (NEH)</b>	
	45.129 - Promotion of the Humanities--Federal/State Partnership ....	4-45.129
<b>66</b>	<b>Environmental Protection Agency (EPA)</b>	
	66.458 - Capitalization Grants for State Revolving Funds .....	4-66.458
	66.468 - Capitalization Grants for Drinking Water State Revolving Fund .....	4-66.468

<b>81</b>	<b>Department of Energy (DOE)</b>	
	81.042 - Weatherization Assistance for Low-income Persons . . . . .	4-81.042
<b>83</b>	<b>Federal Emergency Management Agency (FEMA)</b>	
	83.543 - Individual and Family Grants . . . . .	4-83.543
	83.544 - Public Assistance Grants . . . . .	4-83.544
<b>84</b>	<b>Department of Education (ED)</b>	
	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--Basic State Grant Program . . . . .	4-84.011
	84.027 - Special Education--Grants to States . . . . .	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 . . . . .	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 - McNair Post-Baccalaureate Achievement . . . . .	4-84.042
	84.276 - Goals 2000--State and Local Education Systemic Improvement Grants . . . . .	4-84.276
	None - School-to-Work Opportunities Act of 1994 . . . . .	4-84.278
	84.281 - Eisenhower Professional Development State Grants . . . . .	4-84.281
	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 - Innovative Education Program Strategies . . . . .	4-84.298
	84.318 - Technology Literacy Challenge Fund Grants . . . . .	4-84.318
	84.340 - Class Size Reduction . . . . .	4-84-340
<b>93</b>	<b>Department of Health and Human Services (HHS)</b>	
	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

93.210 - Tribal Self-Governance Demonstration Program: Planning and Negotiation Cooperative Agreements and IHS Compacts . . . . . 4-93.210

93.556 - Family Preservation and Support Services . . . . . 4-93.556

93.558 - Temporary Assistance for Needy Families . . . . . 4-93.558

93.563 - Child Support Enforcement . . . . . 4-93.563

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

93.915 - HIV Emergency Relief Formula Grants . . . . . 4-93.915

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 . . . . . 4-96.001

96.006 - Supplemental Security Income (SSI) . . . . . 4-96.001

**PART 5 - CLUSTERS OF PROGRAMS**

Introduction . . . . . 5-1

Research and Development . . . . . 5-2

Student Financial Assistance . . . . . 5-3

CFDA 84.007 - Federal Supplemental Educational Opportunity Grant Program (FSEOG)

CFDA 84.032 - Federal Family Education Loans (FFEL)

CFDA 84.033 - Federal Work-Study Program (FWS)

CFDA 84.038 - Federal Perkins Loan Program--Federal Capital Contributions (FPL)

CFDA 84.063 - Federal Pell Grant Program (PELL)

CFDA 84.268 - Federal Direct Loan (Direct Loan) (FDL)

CFDA 93.108 - Health Education Assistance Loans (HEAL)

CFDA 93.342 - Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students (HPSL)

CFDA 93.364 - Nursing Student Loan (NSL)

CFDA 93.820 - Scholarships for Students of Exceptional Financial Need (EFN)

CFDA 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 2000 Compliance Supplement ..... 8-5

VI Other OMB Circular A-133 Advisories . . . . . 8-6

VII SAS 70 Examinations of EBT Service Organizations . . . . . 8-7

VIII Compliance Supplement Core Team . . . . . 8-8