

APPENDIX V

LIST OF CHANGES FOR THE 2013 COMPLIANCE SUPPLEMENT

This Appendix provides a list of changes from the 2012 OMB Circular A-133 Compliance Supplement, dated June 2012.

Table of Contents

- The Table of Contents has been changed to:
 - Modify the program title for the following programs in Parts 4 and 5 to make them consistent with the names as they appear in the *Catalog of Federal Domestic Assistance* (CFDA):
 - CFDA 14.231 – Emergency Solutions Grants Program
 - CFDA 17.278 – WIA Dislocated Worker Formula Grants
 - CFDA 93.268 – Immunization Cooperative Agreements
 - Change the title of 15.000 to “BIA/BIE Cross-Cutting Section”
 - Add to Part 4 CFDA 10.565 – Commodity Supplemental Food Program (as part of the newly titled Food Distribution Cluster)
 - Add to Part 4 CFDA 14.889 – Choice Neighborhoods Implementation Grants (as part of a new HOPE VI Cluster)
 - Add to Part 4 CFDA 20.525 – State of Good Repair Grants (as part of the Federal Transit Cluster)
 - Add to Part 4 CFDA 20.526 – Bus and Bus Facilities Formula Grants (as part of the Federal Transit Cluster)
 - Delete from Part 4 CFDA 97.109 – Disaster Housing Assistance Program
 - Delete from Parts 4 and 5 the following American Recovery and Reinvestment Act (ARRA) programs based on their completion or the limited amount of funds still subject to audit:
 - CFDA 14.258 – Tax Credit Assistance Program (TCAP) (Recovery Act Funded)
 - CFDA 14.907 – Lead-Based Paint Hazard Control in Privately-Owned Housing (Recovery Act Funded)
 - CFDA 14.908 – Healthy Homes Demonstration Grants (Recovery Act Funded)

CFDA 14.909 – Lead Hazard Reduction Demonstration Grant Program
(Recovery Act Funded)

CFDA 14.910 – Healthy Homes Technical Studies Grants (Recovery Act
Funded)

CFDA 84.390 – Rehabilitation Services—Vocational Rehabilitation Grants
to States, Recovery Act

CFDA 84.391 – Special Education—Grants to States (IDEA, Part B),
Recovery Act

CFDA 84.392 – Special Education—Preschool Grants (IDEA Preschool),
Recovery Act

CFDA 84.393 – Special Education—Grants for Infants and Families,
Recovery Act

CFDA 84.394 – State Fiscal Stabilization Fund (SFSF) – Education State
Grants, Recovery Act (Education Stabilization Fund)

CFDA 84.397 – State Fiscal Stabilization Fund (SFSF) – Government
Services, Recovery Act

CFDA 93.407 – ARRA – Scholarships for Disadvantaged Students (ARRA-
SDS)

CFDA 93.705—Aging Home-Delivered Nutrition Services for States
(Recovery Act)

CFDA 93.707—Aging Congregate Nutrition Services for States (Recovery
Act)

CFDA 93.708— ARRA—Head Start

CFDA 93.709— ARRA—Early Head Start

CFDA 93.710—ARRA—Community Services Block Grant

CFDA 93.712—ARRA—Immunization

CFDA 97.114 — Emergency Food and Shelter National Board Program
(ARRA)

- Delete from Part 5 CFDA 84.032 – Federal Family Education Loans (FFEL)

- Delete from Part 5 CFDA 84.375 – Academic Competitiveness Grants (ACG)
- Delete from Part 5 CFDA 84.376 – National Science and Mathematics Access to Retain Talent (SMART) Grants (SMART Grants)

Part 1 - Background, Purpose, and Applicability

- Updated for the effective date of this Supplement
- Updated information for Governmental Auditing Standards

Part 2 - Matrix of Compliance Requirements

- Updated matrix to add and remove programs to make it consistent with the Table of Contents and Parts 4 and 5
- Deleted D, “Davis-Bacon Act,” and N, “Special Tests and Provisions,” from programs if inclusion was based solely on ARRA funding and the program(s) is continuing without ARRA funding. These changes were made in the following programs:
 - CFDA 15.507 – Deleted N, “Special Tests and Provisions”
 - CFDA 84.027 – Deleted N, “Special Tests and Provisions”
 - CFDA 84.126 – Deleted D, “Davis-Bacon Act,” and N, “Special Tests and Provisions”
 - CFDA 84.181 – Deleted N, “Special Tests and Provisions”
 - CFDA 97.024 – Deleted D, “Davis-Bacon Act,” and N, “Special Tests and Provisions”
- Updated matrix to eliminate the applicability of the following compliance requirements based on the lack of materiality of those requirements to the affected program/cluster: “Equipment and Real Property;” “Procurement and Suspension and Debarment;” “Program Income;” and “Real Property Acquisition and Relocation Assistance.” The deletions are as follows:
 - CFDA 10.665 and 10.666 – I, “Procurement and Suspension and Debarment”
 - CFDA 11.109, 11.300, and 11.307 – I, “Procurement and Suspension and Debarment,” and K, “Real Property Acquisition and Relocation Assistance”
 - CFDA 11.555 – F, “Equipment and Real Property Management,” and I, “Procurement and Suspension and Debarment”

- CFDA 11.557 – I, “Procurement and Suspension and Debarment”
- CFDA 11.558 – I, “Procurement and Suspension and Debarment”
- CFDA 12.400 – F, “Equipment and Real Property Management”
- CFDA 12.401 – F, “Equipment and Real Property Management”
- CFDA 14.157 – F, “Equipment and Real Property Management”
- CFDA 14.181 – F, “Equipment and Real Property Management”
- CFDA 14.182, 14.195, 14.249, 14.856 – F, “Equipment and Real Property Management”
- CFDA 14.241 – I, “Procurement and Suspension and Debarment,” and K, “Real Property Acquisition and Relocation Assistance”
- CFDA 14.862, 14.886 – K, “Real Property Acquisition and Relocation Assistance”
- CFDA 14.867, 14.882, 14.887 – F, “Equipment and Real Property Management,” and K, “Real Property Acquisition and Relocation Assistance”
- CFDA 14.872, 14.884, 14.885 – K, “Real Property Acquisition and Relocation Assistance”
- CFDA 14.873, 14.883 – F, “Equipment and Real Property Management;” I, “Procurement and Suspension and Debarment;” and K, “Real Property Acquisition and Relocation Assistance”
- CFDA 15.021 – J, “Program Income”
- CFDA 15.022 – J, “Program Income”
- CFDA 15.030 – J, “Program Income”
- CFDA 15.042 – J, “Program Income”
- CFDA 15.047 – J, “Program Income”
- CFDA 15.504 – J, “Program Income”
- CFDA 15.507 – J, “Program Income”
- CFDA 15.623 – J, “Program Income”

- CFDA 15.635 – F, “Equipment and Real Property Management;” I, “Procurement and Suspension and Debarment;” J, “Program Income;” and K, “Real Property Acquisition and Relocation Assistance”
- CFDA 15.638 – J, “Program Income”
- CFDA 16.710 – F, “Equipment and Real Property Management,” and I, “Procurement and Suspension and Debarment”
- CFDA 16.738, 16.803, 16.804 – F, “Equipment and Real Property Management,” and I, “Procurement and Suspension and Debarment”
- CFDA 17.207, 17.801, 17.804 – F, “Equipment and Real Property Management;” I, “Procurement and Suspension and Debarment;” and J, “Program Income”
- CFDA 17.225 – F, “Equipment and Real Property Management;” I, “Procurement and Suspension and Debarment;” and J, “Program Income”
- CFDA 17.235 – F, “Equipment and Real Property Management;” I, “Procurement and Suspension and Debarment;” and J, “Program Income”
- CFDA 17.245 – F, “Equipment and Real Property Management;” I, “Procurement and Suspension and Debarment;” and J, “Program Income”
- CFDA 17.265 – I, “Procurement and Suspension and Debarment”
- CFDA 20.600, 20.601, 20.602, 20.609, 20.610, 20.611, 20.612, 20.613 – F, “Equipment and Real Property Management;” I, “Procurement and Suspension and Debarment;” and J, “Program Income”
- CFDA 45.129 – I, “Procurement and Suspension and Debarment,” and J, “Program Income”
- CFDA 66.458 – F, “Equipment and Real Property Management;” and K, “Real Property Acquisition and Relocation Assistance”
- CFDA 66.468 – F, “Equipment and Real Property Management,” and K, “Real Property Acquisition and Relocation Assistance”
- CFDA 81.041– F, “Equipment and Real Property Management,” and J, “Program Income”
- CFDA 81.042 – F, “Equipment and Real Property Management”
- CFDA 81.128 – F, “Equipment and Real Property Management,” and J, “Program Income”

- CFDA 84.011 – F, “Equipment and Real Property Management,” and I, “Procurement and Suspension and Debarment”
- CFDA 84.048 – F, “Equipment and Real Property Management,” and J, “Program Income”
- CFDA 84.126 – F, “Equipment and Real Property Management,” and K, “Real Property Acquisition and Relocation Assistance”
- CFDA 84.186 – F, “Equipment and Real Property Management,” and I, “Procurement and Suspension and Debarment”
- CFDA 84.287 – F, “Equipment and Real Property Management,” and I, “Procurement and Suspension and Debarment”
- CFDA 84.298 – I, “Procurement and Suspension and Debarment”
- CFDA 84.318 – F, “Equipment and Real Property Management,” and I, “Procurement and Suspension and Debarment”
- CFDA 84.366 – I, “Procurement and Suspension and Debarment”
- CFDA 84.367 – I, “Procurement and Suspension and Debarment”
- CFDA 84.410 – F, “Equipment and Real Property Management;” I, “Procurement and Suspension and Debarment;” and J, “Program Income”
- CFDA 93.044, 93.045, 93.053 – F, “Equipment and Real Property Management,” and I, “Procurement and Suspension and Debarment”
- CFDA 93.090 – I, “Procurement and Suspension and Debarment,” and J, “Program Income”
- CFDA 93.217 – F, “Equipment and Real Property Management,” and I, “Procurement and Suspension and Debarment”
- CFDA 93.268 – I, “Procurement and Suspension and Debarment”
- CFDA 93.556 – F, “Equipment and Real Property Management,” and I, “Procurement and Suspension and Debarment”
- CFDA 93.558, 93.714, 93.716 – J, “Program Income”
- CFDA 93.563 – I, “Procurement and Suspension and Debarment,” and J, “Program Income”
- CFDA 93.566 – I, “Procurement and Suspension and Debarment”
- CFDA 93.568 – I, “Procurement and Suspension and Debarment”

- CFDA 93.575, 93.596 – I, “Procurement and Suspension and Debarment,” and J, “Program Income”
- CFDA 93.600 – I, “Procurement and Suspension and Debarment”
- CFDA 93.645 – I, “Procurement and Suspension and Debarment”
- CFDA 93.658 – I, “Procurement and Suspension and Debarment”
- CFDA 93.659 – Deleted I, “Procurement and Suspension and Debarment,” and J, “Program Income”
- CFDA 93.667 – I, “Procurement and Suspension and Debarment”
- CFDA 93.718 – F, “Equipment and Real Property Management”
- CFDA 93.719 – F, “Equipment and Real Property Management;” I, “Procurement and Suspension and Debarment;” and J, “Program Income”
- CFDA 93.767 – I, “Procurement and Suspension and Debarment,” and J, “Program Income”
- CFDA 93.720, 93.775, 93,777, 93.778 –I, “Procurement and Suspension and Debarment,” and J, “Program Income”
- CFDA 93.889 – J, “Program Income”
- CFDA 93.958 – F, “Equipment and Real Property Management”
- CFDA 93.959 – F, “Equipment and Real Property Management”
- CFDA 93.991 – F, “Equipment and Real Property Management;” I, “Procurement and Suspension and Debarment;” and J, “Program Income”
- CFDA 93.994 – F, “Equipment and Real Property Management,” and I, “Procurement and Suspension and Debarment”
- CFDA 94.006 – I, “Procurement and Suspension and Debarment,” and J, “Program Income”
- CFDA 94.011, 94.016 – I, “Procurement and Suspension and Debarment;” and J, “Program Income”
- CFDA 97.024 – F, “Equipment and Real Property Management,” and I, “Procurement and Suspension and Debarment”
- CFDA 97.036 – F, “Equipment and Real Property Management,” and I, “Procurement and Suspension and Debarment”

- CFDA 97.039 – F, “Equipment and Real Property Management;” I, “Procurement and Suspension and Debarment;” J, “Program Income;” and K, “Real Property Acquisition and Relocation Assistance”
- CFDA 97.067 – I, “Procurement and Suspension and Debarment”
- CFDA 98.007, 98.008 – F, “Equipment and Real Property Management,” and I, “Procurement and Suspension and Debarment”
- Student Financial Assistance Cluster – I, “Procurement and Suspension and Debarment”
- Updated matrix based on added and deleted compliance requirements in Part 4 program supplements, or to make a correction
 - Added H, “Period of Availability of Federal Funds,” and L, “Reporting,” to CFDA 10.665 10.666
 - Deleted G, “Matching, Level of Effort, Earmarking,” from CFDA 14.169
 - Deleted M, “Subrecipient Monitoring,” from CFDA 14.182 14.195, 14.249, 14.856
 - Corrected J, “Program Income,” in CFDA 14.850 to “Y” for consistency with the program supplement
 - Deleted D, “Davis-Bacon Act,” from CFDA 15.507
 - Deleted L, “Reporting,” from CFDA 20.223
 - Deleted D, “Davis-Bacon Act,” from CFDA 84.027, 84.173
 - Added E, “Eligibility,” to CFDA 84.377
 - Added N, “Special Tests and Provisions,” to CFDA 84.042, 84.044, 84.047, 84.066, 84.217
 - Deleted N, “Special Tests and Provisions – 340 B Program” from CFDA 93.917
 - Deleted N, “Special Tests and Provisions – 340 B Program” from CFDA 93.918
 - Added N, “Special Tests and Provisions,” to CFDA 96.001, 96.006

Part 3 - Compliance Requirements

- Modified, I, “Procurement and Suspension and Debarment,” to (1) update and clarify compliance requirements; (2) update suggested audit procedures for testing compliance with suspension and debarment requirements; and (3) recognize that some programs/awards may have authorized recipients to use the \$150,000 simplified acquisition threshold, although as yet unchanged in governmentwide financial assistance policy.
- Modified L, “Reporting,” to revise coverage related to the Federal Funding Accountability and Transparency Act, including updating suggested audit procedure (compliance) #11, and the “Good Faith Effort for Submission” section.

Part 4 - Agency Program Requirements

In addition to any changes noted in the Table of Contents (program additions, deletions, or name changes or corrections), the following changes have been made in Part 4:

- **CFDA 10.500** – Removed outdated material in II, “Program Procedures,” and III.G.1.c, “Matching, Level of Effort, Earmarking – Matching.”
- **CFDAs 10.551, 10.561** – Updated IV, “Other Information.”
- **CFDAs 10.553, 10.555, 10.556, 10.559** – Updated II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” III.E.1.b, “Eligibility – Eligibility for Individuals;” III.I, “Procurement and Suspension and Debarment;” III.L, “Reporting;” and III.M, “Subrecipient Monitoring.” Added III.N.1, “Special Tests and Provisions – Paid Lunch Equity.”
- **CFDA 10.557** – Updated or removed ARRA references in I, “Program Objectives;” II, “Program Procedures;” III.A.1, “Activities Allowed or Unallowed;” III.B.1.a, “Allowable Costs/Cost Principles;” III.E.1.c and d, “Eligibility – Eligibility for Individuals;” III.H.3, “Period of Availability of Federal Funds;” III.L.1.c, “Reporting – Financial Reporting;” III.N.1, “Special Tests and Provisions – Food Instrument and Cash-Value Voucher Disposition;” and III.N.4, “Special Tests and Provisions – Authorization of Above-50-Percent Vendors.”
- **CFDA 10.558** – Updated III.I.2, “Procurement and Suspension and Debarment;” and III.L.1.d and 3.b, “Reporting – Financial Reporting,” and “Reporting – Special Reporting,” respectively.
- **CFDA 10.565, 10.568, 10.569** – Changed cluster name to “Food Distribution Cluster.” Added the Commodity Supplemental Food Program (CFDA 10.565) to the cluster. Updated I, “Program Objectives;” II, “Program Procedures;” III.A.1, “Activities Allowed or Unallowed;” III.E, “Eligibility;” III.G.1, “Matching, Level of Effort, Earmarking – Matching;” III.L, “Reporting;” and III.N, “Special Tests

and Provisions – Accountability for USDA Foods.” Deleted III.B, “Allowable Costs/Cost Principles,” as that information no longer needed to be in the program supplement; however, it remains in the Part 2 matrix.

- **CFDA 10.566** – Updated II, “Program Procedures.”
- **CFDA 10.582** – Updated II, “Program Procedures.”
- **CFDA 10.665, 10.666** – Updated II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” III.G.3, “Matching, Level of Effort, Earmarking – Earmarking;” III.H, “Period of Availability of Federal Funds;” and III.N. “Special Tests and Provisions – Public Comment.” Deleted III.N.2, “Special Tests and Provisions – Certification.” Added III.L, “Reporting,” to provide for a report in III.L.1.d.
- **CFDA 10.760** – Updated II, “Program Procedures.”
- **CFDA 12.400** – Added III.A, “Activities Allowed or Unallowed,” to align with the Part 2 matrix.
- **CFDA 12.401** – Corrected III.H, “Period of Availability of Federal Funds.”
- **CFDA 14.169** – Updated II. “Program Procedures.”
- **CFDA 14.181** — Corrected III.N.3, “Special Tests and Provisions – Residual Receipts Account,” by changing the due date for the deposits of residual receipts to 60 days.
- **CFDAs 14.218, 14.253, 14.254** – Updated III.H, “Period of Availability of Federal Funds.”
- **CFDAs 14.228, 14.255** – Updated I, “Program Objectives;” II, “Program Procedures;” III.G.3.b, “Matching, Level of Effort, Earmarking – Earmarking;” III.J, “Program Income;” and III.L.1.d, “Reporting - Financial Reporting.”
- **CFDA 14.239** – Updated IV, “Other Information,” to remove the reference to hurricane-related waivers.
- **CFDA 14.241** – Updated III.L.1, “Reporting - Financial Reporting.”
- **CFDA 14.850** – Updated II, “Program Procedures;” III.L.3.c, “Reporting - Special Reporting;” and III.N.12, “PHA Utilities Operating Funding Requests.” Added III.A.5, “Activities Allowed or Unallowed - Use of Operating Funds for Capital Improvements,” and III.N.15, “Special Tests and Provisions - Insurance Proceeds.”

- **CFDA 14.866** – Updated I, “Program Objectives;” II, “Program Procedures;” III.A.1, “Activities Allowed or Unallowed;” III.D, “Davis-Bacon Act;” III.L.1.d, “Reporting - Financial Reporting;” and III.N, “Special Tests and Provisions – FASS – PHA, Public Housing Assessment System Phase Indicator #2 – Financial Condition, and HUD-50075, PHA Plans,” to accommodate the addition of the Choice Neighborhoods Implementation Grants (CFDA 14.889) to form a cluster.
- **CFDA 14.867** – Updated II. “Program Procedures;” III.A.1.g, “Activities Allowed or Unallowed;” III.E.1.b, “Eligibility – Eligibility for Individuals;” III.G.3.b, “Matching, Level of Effort, Earmarking – Earmarking;” III.H, “Period of Availability of Federal Funds;” III.I, “Procurement and Suspension and Debarment;” III.J, “Program Income;” III.L.2.a, “Reporting - Performance Reporting;” and III.N.2, “Special Tests and Provisions – Investment of IHBG and NAHBG Funds.” Updated information is based on revised program regulations (24 CFR part 1000) issued on December 3, 2012.
- **CFDAs 14.871, 14.879, 14.880** – Updated II, “Program Procedures;” III.L.1.e.(4)(b), “Reporting - Financial Reporting;” and III.N.8, “Special Tests and Provisions – Depository Agreements.” Added III.C, “Cash Management.” In II, “Program Procedures,” the reference to “Family Unification Program (FUP) HCVP vouchers” was changed to “Family Unification Program (FUP) vouchers” for consistency with references to the other programs in the program supplement for this cluster.
- **CFDA 14.872** – Updated II, “Program Procedures - Availability of Other Program Information;” and III.A.1, “Activities Allowed or Unallowed.” Deleted III.G.3.b, “Matching, Level of Effort, Earmarking – Earmarking,” and renumbered remaining paragraph. Added III.N.4, “Special Tests and Provisions - Insurance Proceeds.”
- **CFDA 14.881** – Updated III.L.1.e, “Reporting - Financial Reporting.”
- **CFDA 15.000** – Updated the entire section to reflect those programs that are operated by the Bureau of Indian Education (BIE) rather than the Bureau of Indian Affairs (BIA). Changed title to “BIA/BIE Cross-Cutting Section.”
- **CFDA 15.021**– Updated to reflect the re-titled “BIA/BIE Cross-Cutting Section.”
- **CFDA 15.022**– Updated to reflect the re-titled “BIA/BIE Cross-Cutting Section.”
- **CFDA 15.030**– Updated to reflect the re-titled “BIA/BIE Cross-Cutting Section.”
- **CFDA 15.042**– Updated II, “Program Procedures,” to note that this program is administered by the BIE. Updated to reflect the re-titled “BIA/BIE Cross-Cutting Section.” Also updated III.A, “Activities Allowed or Unallowed,” and III.L.1.c, “Reporting - Financial Reporting.”
- **CFDA 15.047**– Updated to reflect the re-titled “BIA/BIE Cross-Cutting Section.” Updated III.L.1.c, “Reporting - Financial Reporting.”

- **CFDA 15.507**– Updated II, “Program Procedures,” and III.L.4, “Reporting - Section 1512 ARRA Reporting,” to remove ARRA references. Deleted III.D, “Davis-Bacon Act” because it was originally included due to ARRA.
- **CFDA 15.605** – Updated II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” III.E, “Equipment and Real Property Management;” III.G., “Matching, Level of Effort, Earmarking;” III.H, “Period of Availability of Federal Funds;” III.J, “Program Income;” III.L.3, “Reporting - Special Reporting;” and III.N.3, “Special Tests and Provisions – Assent Legislation and Diversion of License Fees.”
- **CFDA 15.668** – Updated II, “Program Procedures.”
- **CFDA 16.710** – Updated II, “Program Procedures;” III.A.1, “Activities Allowed or Unallowed;” III.B, “Allowable Costs/Cost Principles;” III.G.1, “Matching, Level of Effort, Earmarking – Matching;” III.L.2, “Reporting - Performance Reporting;” and IV, “Other Information.”
- **CFDA 16.738** – Updated II, “Program Procedures.”
- **CFDAs 17.207, 17.801, 17.804** – Updated III.L, “Reporting.” Deleted IV, “Other Information” as the information was outdated.
- **CFDA 17.225** – Updated the following sections for statutory changes: II, “Program Procedures;” III.A., “Activities Allowed or Unallowed;” III.E.1, “Eligibility – Eligibility for Individuals;” III.G.1.a, “Matching, Level of Effort, Earmarking – Matching;” III.H. “Period of Availability of Federal Funds;” and III, N. 4, “Special Tests and Provisions - EUC Benefit Payments.” Updated III.L.1, “Reporting – Financial Reporting.”
- **CFDA 17.235** – Updated I, “Program Objectives,” and II, “Program Procedures.”
- **CFDA 17.245** – To reflect changes based on the passage of the Trade Adjustment Assistance Extension Act of 2011 (TAAEA or Trade Act of 2011, updated I. “Program Objectives;” II, “Program Procedures;” III.A., “Activities Allowed or Unallowed;” and III.E.1.c, Eligibility – Eligibility for Individuals.
- **CFDAs 17.258, 17.259, 17.278** – Updated II, “Program Procedures – Source of Governing Requirements;” III.E.1.c, “Eligibility;” and III.L.3, 4, and 5, “Reporting,” to remove references to ARRA. Corrected IV, “Other Information.”
- **CFDA 17.264** – Updated I, “Program Objectives;” II, “Program Procedures,” and III.L.2, “Reporting – Performance Reporting.”
- **CFDA 17.265** – Updated organizational names in II, “Program Procedures,” and III.A.1, “Activities Allowed or Unallowed.”

- **CFDA 20.000** - Updated the Introduction to add two new programs, and updated II, “Program Procedures - Availability of Other Program Information.”
- **CFDA 20.106** - Updated II, “Program Procedures,” and III.A.2, “Activities Allowed or Unallowed - Activities Unallowed.”
- **CFDAs 20.205, 20.219, 23.003** – Updated II, “Program Procedures;” III.G.1.e, f, and g, “Matching, Level of Effort, Earmarking – Matching;” and III.N.7, “Special Tests and Provisions – Value Engineering.” Added III.N.8, “Special Tests and Provisions – Utilities.”
- **CFDA 20.223** – Updated III.G.1, “Matching, Level of Effort, Earmarking – Matching.” Removed III.L, “Reporting,” as no reporting was applicable.
- **CFDAs 20.500, 20.507** - Updated I, “Program Objectives;” II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” III.G.3, “Matching, Level of Effort, Earmarking –Earmarking;” and III.N, “Special Tests and Provisions – Environmental Review.” Changed III.L.3, “Reporting - Special Reporting,” to “Not Applicable.” Added two new programs to the cluster.
- **CFDA 20.509** - Updated I, “Program Objectives;” II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” III.E.3, “Eligibility – Eligibility for Subrecipients;” III.G.3, “Matching, Level of Effort, Earmarking – Earmarking;” III.H, “Period of Availability of Federal Funds;” and III.L.4 and 5, “Reporting.” Most changes were to remove ARRA-related references and requirements.
- **CFDAs 20.513, 20.516, 20.521** - Updated I, “Program Objectives;” II, “Program Procedures;” III.A.1, “Activities Allowed or Unallowed;” III.E.3, “Eligibility – Eligibility for Subrecipients;” III.G.3, “Matching, Level of Effort, Earmarking – Earmarking;” and III.N.1, “Special Tests and Provisions – Coordinated Planning.”
- **CFDA 20.600** - Updated II, “Program Procedures.”
- **CFDAs 21.012, 21.020** – Updated II, “Program Procedures – Availability of Other Program Information;” III.A, “Activities Allowed or Unallowed;” and III.G.1.a, “Matching, Level of Effort, Earmarking – Matching.”
- **CFDA 45.129** – Updated II, “Program Procedures – Availability of Other Program Information.”
- **CFDA 66.458** – Updated III.D, “Davis-Bacon Act,” to reflect applicability to non-ARRA funded awards, and updated III.G.3, “Matching, Level of Effort, Earmarking – Earmarking.” Deleted III.L.3, “Reporting – Special Reporting.”
- **CFDA 66.468** – Updated III.D, “Davis-Bacon Act,” to reflect applicability to non-ARRA funded awards, and updated III.G.3, “Matching, Level of Effort, Earmarking – Earmarking.”

- **CFDA 81.041** – Updated II, “Program Procedures;” III.A.1, “Activities Allowed or Unallowed – Activities Allowed;” III.G.1, “Matching, Level of Effort, Earmarking – Matching;” III.H, “Period of Availability of Federal Funds;” and IV, “Other Information.”
- **CFDA 81.042** – Updated II, “Program Procedures,” and III.A.1, , “Activities Allowed or Unallowed – Activities Allowed. Deleted III.B, “Allowable Costs/Cost Principles,” however, it remains in the Part 2 matrix.
- **CFDA 81.128** – Updated III.A, “Activities Allowed or Unallowed,” and IV, “Other Information.”
- **CFDA 84.000** – Updated Introduction, II, “Program Procedures,” and the rest of the cross-cutting section to remove ARRA programs no longer funded. Added information on waivers under the Elementary and Secondary Education Act of 1965 (ESEA) (ESEA flexibility) and updated websites. Updated III.A.3, “Activities Allowed or Unallowed;” III.B.2, “Allowable Costs/Cost Principles;” III.C, “Cash Management;” III.G.2 and 3, “Matching, Level of Effort, Earmarking – Level of Effort,” and “Matching, Level of Effort, Earmarking – Earmarking,” respectively; III.H, “Period of Availability of Federal Funds;” III.L.1, “Reporting – Financial Reporting;” and in III.N, “Special Tests and Provisions,” N.1, “Participation of Private School Children,” N.2, “Schoolwide Programs,” and N.3, “Comparability.” Removed III.L.4, “Reporting – Section 1512 ARRA Reporting,” and removed cross-references to this section in CFDA 84.377/84.388 and CFDA 84.410.
- **CFDAs 84.010, 84.389** – Updated II, “Program Procedures;” the introduction to III, “Compliance Requirements;” III.A, “Activities Allowed or Unallowed;” III.E.1, “Eligibility – Eligibility for Individuals;” III.E.2, “Eligibility – Eligibility for Group of Individuals or Area of Service Delivery;” III.G.3, “Matching, Level of Effort, Earmarking – Earmarking;” III.H, “Period of Availability of Federal Funds;” III.L.2, “Reporting – Performance Reporting;” and, in III.N, “Special Tests and Provisions,” N.5, “Identifying Schools and LEAs Needing Improvement,” and N.6, “Highly Qualified Teachers and Paraprofessionals.”
- **CFDA 84.011** - Updated II, “Program Procedures - Source of Governing Requirements.”
- **CFDAs 84.027, 84.173** – Removed ARRA programs (CFDAs 84.391 and 84.392) and made the following changes as a result: (1) updated II, “Program Procedures;” III.B, “Allowable Costs/Cost Principles;” III.G. 3, “Matching, Level of Effort, Earmarking – Earmarking;” and III.H, “Period of Availability of Federal Funds;” (2) made III.L.4, “Reporting - Section 1512 ARRA Reporting.” “Not Applicable;” and (3) deleted III.D, “Davis-Bacon Act.” Updated III.G.2.1, “Matching, Level of Effort, Earmarking – Level of Effort,” which retains ARRA-specific language and adds information about the Education Jobs Fund program,

to clarify that a State or Local Educational Agency may use Ed Jobs funds to meet its Individuals with Disabilities Education Act (IDEA), Part B maintenance-of-effort requirements under the circumstances described in Department of Education guidance.

- **CFDA 84.032-G** – Updated II, “Program Procedures;” and, in III.N, “Special Tests and Provisions,” N.3, “Conditions of Reinsurance Coverage,” N.9, “Federal Fund and Agency Operating Fund,” N.10, “Investments – Federal Fund,” N.11, “Collection Charges,” and N.12, “Enforcement Action.” Deleted III.N.13, “Prohibited Inducements.” Renumbered from N.14 to N.13, and updated III.N.14, “Access to National Student Loan Data System (NSLDS).” Renumbered from N.15 to N.14, and updated III.N.14, “Correct Handling of Loans Sold to the U.S. Department of Education.”
- **CFDA 84.032-L** – Updated II, “Program Procedures – Availability of Other Program Information;” III.L.1.d, “Reporting – Financial Reporting;” and IV, “Other Information.”
- **CFDAs 84.042, 84.044, 84.047, 84.066, 84.217** – Updated I, “Program Objectives;” II, “Program Procedures;” and III.A, “Activities Allowed or Unallowed.” Added the *Educational Opportunity Centers Program Annual Performance Report For Program Year* to III.L.2, “Reporting – Performance Reporting.” Added III.N.1, “Services that Student Support Services, Talent Search, Upward Bound or McNair Projects Must Provide;” and III.N.2, “Core Curriculum Instruction in the Upward Bound Program (CFDA 84.066).”
- **CFDA 84.126** – Updated II, “Program Procedures;” III.G.1, “Matching, Level of Effort, Earmarking – Matching;” III.H, “Period of Availability of Federal Funds;” and III.L.4, “Reporting – Section 1512 ARRA Reporting,” to reflect the deletion of CFDA 84.390, an ARRA program.
- **CFDA 84.181** – Updated II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” III.G.2.1, “Matching, Level of Effort, Earmarking – Level of Effort;” and III.H, “Period of Availability of Federal Funds;” and made III.L.4, “Reporting – Section 1512 ARRA Reporting,” “Not Applicable,” to reflect the deletion of CFDA 84.393, an ARRA program.
- **CFDA 84.186** – Updated II, “Program Procedures – Source of Governing Requirements.”
- **CFDA 84.282** – Updated II, “Program Procedures – Source of Governing Requirements.”
- **CFDA 84.287** – To reflect Elementary and Secondary Education Act (ESEA) flexibility waivers, updated II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” and III.G.2.2, “Matching, Level of Effort, Earmarking – Level of Effort.”

- **CFDA 84.298** – Updated II, “Program Procedures – Source of Governing Requirements.”
- **CFDA 84.318** – Updated II, “Program Procedures – Source of Governing Requirements.”
- **CFDA 84.367** – Updated II, “Program Procedures;” III.G.2.1, “Matching, Level of Effort, Earmarking – Level of Effort – Maintenance of Effort;” III.N.1, “Special Tests and Provisions - Participation of Private School Children (SEAs/LEAs);” and III.N.4, “Special Tests and Provisions - Assessment of Need (LEAs).”
- **CFDA 84.377, 84.388** – To reflect ESEA flexibility waivers, updated II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” III.H, “Period of Availability of Federal Funds;” and III.G.2.2, “Matching, Level of Effort, Earmarking – Level of Effort – Supplement Not Supplant;” and added III.E, “Eligibility. Changed III.L.4, “Reporting – Section 1512 ARRA Reporting,” to eliminate the reference to the ED Cross-Cutting Section and show the reporting requirement as “Applicable.” Deleted III.N.3, “Special Tests and Provisions - Carryover.”
- **CFDA 84.395** – Updated II, “Program Procedures;” III.H, “Period of Availability of Federal Funds;” III.L.4, “Reporting – Section 1512 ARRA Reporting;” and III.L.5, “Reporting – Subaward Reporting under the Transparency Act.”
- **CFDA 84.410** – Changed III.L.4, “Reporting – Section 1512 ARRA Reporting,” to eliminate the reference to the ED Cross-Cutting Section and show the reporting requirement as “Applicable.”
- **CFDAs 93.044, 93.045, 93.053** – Updated III.G.3, “Matching, Level of Effort, Earmarking – Earmarking,” and III.H, “Period of Availability of Federal Funds.” Changed III.L.4, “Reporting – Section 1512 ARRA Reporting” to “Not Applicable.”
- **CFDA 93.090**—Updated III.L.1, “Reporting – Financial Reporting.”
- **CFDA 93.153** — Updated the common name of the program (which is different than the name of the program in the CFDA); I, “Program Objectives;” and II, “Program Procedures.” Corrected III.A.1.d, “Activities Allowed or Unallowed,” and III.G.3, “Matching, Level of Effort, Earmarking – Earmarking,” to indicate that federally negotiated indirect costs are considered part of administrative costs.
- **CFDAs 93.224, 93.527** — Deleted III.N.2, “Special Tests and Provisions – 340 B Program,” pending a decision to revise language for the 2014 Compliance Supplement. See Appendix VII concerning the effect of this removal.

- **CFDA 93.268** – Updated II, “Program Procedures,” and IV, “Other Information,” to remove ARRA references. Changed III.L.4, “Section 1512 ARRA Reporting,” to “Not Applicable.”
- **CFDA 93.508** – Updated II, “Program Procedures,” and, based on the current funding opportunity announcement, III.A.1, “Activities Allowed and Unallowed – Activities Allowed.” Corrected citation in III.E.2, “Eligibility – Eligibility for Group of Individuals or Area of Service Delivery.”
- **CFDA 93.556** – Corrected citation in II, “Program Procedures – Source of Governing Requirements.” Updated III.A, “Activities Allowed or Unallowed,” and III.H., “Period of Availability of Federal Funds.”
- **CFDAs 93.558, 93.714, 93.716** — Updated III.G.2.1.a, “Matching, Level of Effort, Earmarking – Level of Effort – Maintenance of Effort,” and III.L.3.b, “Reporting – Special Reporting.” Corrected III.H.2.a, “Period of Availability of Federal Funds – Tribes.” Deleted ACF 196T report from III.L.1, “Reporting – Financial Reporting.”
- **CFDA 93.566** — Updated II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” and III.E.1.a, “Eligibility – Eligibility for Individuals.” Updated III.L.2 and 3, “Reporting – Performance Reporting,” and “Reporting – Special Reporting,” respectively, to update the performance report description and key line item names and make “Special Reporting” “Not Applicable.” Also changed terminology and accompanying acronym from “Refugee Unaccompanied Minor (RUM)” to “Unaccompanied Refugee Minor (URM)” throughout.
- **CFDAs 93.575, 93.596** — Updated III.E.1.a, “Eligibility – Eligibility for Individuals;” III.H, “Period of Availability of Federal Funds;” and III.N.1, “Special Tests and Provisions – Health and Safety Requirements.”
- **CFDA 93.600** — Deleted the ARRA programs (CFDAs 93.708 and 93.709) and made conforming changes, including changes to III.L.4 and 5, “Reporting.” Updated I, “Program Objectives;” II, “Program Procedures;” III. A.6, “Activities Allowed or Unallowed;” III.F, “Equipment and Real Property Management;” and III.G.3.b, “Matching, Level of Effort, Earmarking – Earmarking.” Added a new III.E.1.a, “Eligibility – Eligibility for Individuals.” Deleted portions of III.G.3.c, “Matching, Level of Effort, Earmarking – Earmarking,” that duplicated coverage in III.E., “Eligibility – Eligibility for Individuals.”
- **CFDA 93.645** — Updated II, “Program Procedures;” III.A, Activities Allowed or Unallowed;” and III.G, “Matching, Level of Effort, Earmarking.”

- **CFDA 93.658** — Added a new III.A.1.f and h (indicating a demonstration authority) in “Activities Allowed or Unallowed – Activities Allowed.” Updated III.E.1.a(2), 1.c, and 1.h, “Eligibility – Eligibility for Individuals.” Deleted III.L.1.d, “Reporting – Financial Reporting,” and updated the renumbered III.L.1.d.
- **CFDA 93.659**—Added a new III.A.4, “Activities Allowed or Unallowed,” to address a demonstration authority. Deleted III.L.1.d, “Reporting – Financial Reporting,” and updated the renumbered III.L.1.d.
- **CFDA 93.667**—Deleted III.A.4., “Activities Allowed or Unallowed,” and the statement in III.H, “Period of Availability of Federal Funds,” regarding the additional FY 2009 allotment related to disasters.
- **CFDA 93.719**—Updated I. “Program Objectives,” and II, “Program Procedures.” Added a new III.A.2.g, “Activities Allowed or Unallowed,” and renumbered the remaining paragraphs.
- **CFDAs 93.720, 93.775, 93.777, 93.778** — Updated I, “Program Objectives;” II, “Program Procedures – Control Systems;” III, “General Audit Approach for Medicaid Payments;” III.B.4, “Allowable Costs/Cost Principles;” and III.N.6, “Special Tests and Provisions – Medicaid Fraud Control Unit.” Deleted II, “Program Procedures – American Recovery and Reinvestment Act.”
- **CFDA 93.889** — Updated I, “Program Objectives;” II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” III.G.1, “Matching, Level of Effort, Earmarking – Matching;” and III.G.2.1, “Matching, Level of Effort, Earmarking - Level of Effort – Maintenance of Effort.”
- **CFDA 93.914** — Updated the common name of the program; I, “Program Objectives;” and II, “Program Procedures.”
- **CFDA 93.917** – Added the common name of the program. Updated II, “Program Procedures;” III.A, “Activities Allowed or Unallowed – Activities Allowed;” and III.E.1, Eligibility – Eligibility for Individuals.” Deleted III.N, “Special Tests and Provisions – 340 B Program,” pending a decision revise the language for the 2014 Compliance Supplement. See Appendix VII concerning the effect of this removal.
- **CFDA 93.918** — Updated the common name of the program; I, “Program Objectives;” II, “Program Procedures;” and several citations throughout the program supplement. Deleted III.N, “Special Tests and Provisions – 340 B Program,” pending a decision to revise the language for the 2014 Compliance Supplement. See Appendix VII concerning the effect of this removal.
- **CFDA 93.958**—Changed abbreviation throughout to Community Mental Health Services Block Grant (MHBG).

- **CFDA 93.959**—Changed abbreviation throughout to Substance Abuse Prevention and Treatment Block Grant (SABG); updated II, “Program Procedures;” and added clarifying language to III.G.3.b, “Matching, Level of Effort, Earmarking - Earmarking.”
- **CFDA 94.006** — Updated III.E.1.b and 1.c, “Eligibility – Eligibility for Individuals,” with respect to the requirements for national service criminal history checks and living allowances, respectively; III.G.1, “Matching, Level of Effort, Earmarking - Matching;” and III.L. 4 and 5, “Reporting – Section 1512 Reporting,” and “Reporting – Subaward Reporting under the Transparency Act, respectively, to reflect the end of ARRA funding under this program.
- **CFDA 94.011, 94.016** — Updated III.E.1, “Eligibility – Eligibility for Individuals,” with respect to the requirements for national service criminal history checks.
- **CFDA 96.001, 96.006**— Added a reporting requirement in III.L, “Reporting – Financial Reporting,” related to disbursement of funds for property, and added III. N, “Special Tests and Provisions – Consultative Examinations Process,” to indicate requirements related to purchasing the services of medical providers for consultative examinations.
- **CFDA 97.024**— Based on deletion of ARRA program (CFDA 97.114), made conforming changes in III.L. 4, “Reporting – Section 1512 ARRA Reporting,” and IV, “Other Information.” Based on the unavailability of program information on a publicly available website, deleted II, “Program Procedures – Availability of Other Program Information,” and III.A.2, “Activities Allowed or Unallowed.”
- **CFDA 97.036**— Updated II, “Program Procedures,” for FY 2013 small project threshold. Deleted from IV, “Other Information,” the reference to a hurricane-related waiver in Appendix VI.
- **CFDA 97.039**— Updated II, “Program Procedures;” III.A, Activities Allowed or Unallowed;” and III.B.2, “Allowable Costs/Cost Principles.” Deleted outdated reporting requirements in III.L.1, “Reporting – Financial Reporting.”
- **CFDA 97.067** – Updated II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” III.G.3, “Matching, Level of Effort, Earmarking – Earmarking;” III.N, “Special Tests and Provisions – Subgrant Awards;” and the table in IV, “Other Information.”
- **CFDAs 98.007, 98.008** – Updated II, “Program Procedures – Availability of Other Program Information.” Deleted IV, “Other Information,” because it is outdated.

Part 5 - Clusters of Programs

- **Student Financial Assistance Cluster**
 - *ED programs*— Removed the following programs: CFDA 84.032, CFDA 84.375, CFDA 84.376, and CFDA 84.407. Updated II, “Program Procedures;” III.C, “Cash Management;” III.E.1, “Eligibility – Eligibility for Individuals;” III.L .1, “Reporting – Financial Reporting;” III.L.3, “Reporting – Special Reporting;” and III.L.4, “Reporting – Section 1512 ARRA Reporting.” In III.N, “Special Tests and Provisions,” updated the following: N.2, “Verification;” N.3, “Disbursements To or On Behalf of Students;” N.4, “Return of Title IV Funds – Applicable After a Student Begins Attendance;” and N.5, “Enrollment Reporting (FFEL and Direct Loan).” Updated IV, “Other Information.” Updated Appendix A, “Student Eligibility Compliance Requirements,” including removing the ACG and SMART columns. Added Appendix B, “Verification Requirements.”
 - *HHS programs*— Deleted CFDA 93.407, ARRA – Scholarships for Disadvantaged Students (ARRA-SDS) and related coverage; updated III.E.1, “Eligibility – Eligibility for Individuals – Scholarships for Disadvantaged Students (CFDA 93.925);” and updated Appendix A, Item 2 for SDS.
- **Research and Development Cluster**
 - No change. See Appendix VII for treatment of National Science Foundation (NSF) awards.
- **Other Clusters**
 - Updated list of other clusters to reflect the addition of programs to existing clusters, to make a new cluster, or to remove clusters based on deletion of ARRA programs.

Part 6 - Internal Control

- Changed I, “Procurement and Suspension and Debarment – Control Activities,” for consistency with Part 3 coverage of this subject.

Part 7 - Guidance for Auditing Programs Not Included in This Compliance Supplement

- No changes.

Appendix I - Federal Programs Excluded from the A-102 Common Rule

- Removed reference to CFDA 93.710, ARRA-Community Services Block Grant.

Appendix II - Federal Agency Codification of Certain Governmentwide Grant Requirements

- Updated for agencies' implementation of the suspension and debarment guidance at 2 CFR part 180.

Appendix III - Federal Agency Contacts for A-133 Audits

- Updated information on responsible single audit offices and program contacts.

Appendix IV - Internal Reference Tables

- Updated tables for changes in this Supplement.

Appendix V - List of Changes for the 2013 Compliance Supplement

- Updated to provide a list of changes from the OMB Circular A-133 Compliance Supplement, dated June 2012, to this 2013 Supplement.

Appendix VI - Disaster Waivers and Special Provisions Affecting Single Audits

- Deleted all waivers for CFDA 14.239.
- Deleted the waiver for CFDA 97.036.

Appendix VII - Other OMB Circular A-133 Advisories

- Added coverage related to treatment of ARRA programs removed from prior-year clusters.
- Updated the list of ARRA programs not covered in Parts 4 or 5 of the Supplement, but potentially subject to an A-133 audit.
- Added language concerning the treatment of NSF awards in relation to the Research and Development cluster.
- Added coverage of effect of removal of the Special Test and Provision concerning the "340B" program from CFDA 93.224/93.527, 93.917, and 93.918.

Appendix VIII – SSAE 16 Examinations of EBT Service Organizations

- No changes.

Appendix IX - Compliance Supplement Core Team

- Updated to recognize contributions of current interagency team responsible for the production of this Supplement.