

APPENDIX V

LIST OF CHANGES FOR THE 2014 COMPLIANCE SUPPLEMENT

This Appendix provides a list of changes from the 2013 OMB Circular A-133 Compliance Supplement, dated March 2013.

Table of Contents

- The Table of Contents has been changed to:
 - Modify the program titles 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 15.504 – Title XVI Water Reclamation and Reuse Program
 - CFDA 15.507 – WaterSMART (Sustain and Manage America’s Resources for Tomorrow)
 - CFDA 20.509 – Formula Grants for Rural Areas
 - CFDA 20.513 – Enhanced Mobility for Seniors and Individuals with Disabilities
 - CFDA 20.516 – Job Access and Reverse Commute Program
 - CFDA 20.526 – Bus and Bus Facilities Formula Program
 - CFDA 84.365 – English Language Acquisition State Grants
 - CFDA 93.090 – Guardianship Assistance
 - CFDA 93.224 – Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)
 - Add to Part 4 CFDA 20.527 – Public Transportation Emergency Relief Program
 - Add to Part 4 CFDA 66.482 – Disaster Relief Appropriations Act (DRAA) Hurricane Sandy Capitalization Grants for Clean Water State Revolving Funds (as part of a new cluster)
 - Add to Part 4 CFDA 66.483 – Disaster Relief Appropriations Act (DRAA) Hurricane Sandy Capitalization Grants for Drinking Water State Revolving Funds (as part of a new cluster)

- Add to Part 4 CFDA 93.095 – HHS Programs For Disaster Relief Appropriations Act–Non-Construction, and 93.096 – HHS Programs For Disaster Relief Appropriations Act–Construction as a new cluster
- Add to Part 4 CFDA 93.525 – State Planning and Establishment Grants for the Affordable Care Act (ACA)’s Exchanges
- Delete from Part 4 CFDA 11.555 – Public Safety Interoperable Communications Grant Program
- Delete from Part 4 CFDA 84.186 – Safe and Drug-Free Schools and Communities—State Grants
- Delete from Part 4 CFDA 84.298 – State Grants for Innovative Programs
- Delete from Part 4 CFDA 84.318 – Education Technology State Grants
- Delete from Part 4 CFDA 97.024 – Emergency Food and Shelter National Board 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 14.318 – Assisted Housing Stability and Energy and Green Retrofit Investments Program (Recovery Act Funded)

CFDA 14.882 – Native American Housing Block Grants (Formula) Recovery Act Funded

CFDA 14.883 – Native Hawaiian Housing Block Grants (Recovery Act Funded)

CFDA 14.886 – Indian Community Development Block Grant Program (Recovery Act Funded)

CFDA 14.887 – Native American Housing Block Grants (Competitive) Recovery Act Funded

CFDA 84.386 – Education Technology State Grants, Recovery Act

CFDA 84.389 – Title I Grants to Local Educational Agencies, Recovery Act

CFDA 84.401 – Impact Aid – School Construction, Recovery Act

CFDA 84.404 – Impact Aid – School Construction Formula Grant, Recovery Act

CFDA 84.410 – Education Jobs Fund

CFDA 93.716 – ARRA – Temporary Assistance for Needy Families
Supplemental Grants

CFDA 93.720 – ARRA – Survey and Certification Ambulatory Surgical
Center Healthcare Associated Infection (ASC-HAI) Prevention Initiative

Part 1 - Background, Purpose, and Applicability

- Updated for the effective date of this Supplement

Part 2 - Matrix of Compliance Requirements

- Updated matrix to add and remove programs to make it consistent with the Table of Contents and Part 4
- Updated matrix based on added and deleted compliance requirements in Part 4 program supplements, or to make a correction as follows:
 - Added J, “Program Income,” to CFDA 10.566
 - Deleted J, “Program Income,” from CFDA 11.010, 11.300, 11.307
 - Added C, “Cash Management,” to CFDA 14.169
 - Corrected I, “Procurement and Suspension and Debarment,” and K, “Real Property Acquisition and Relocation Assistance” from blank to “greyed out” in CFDA 14.241
 - Deleted H, “Period of Availability of Federal Funds,” from CFDA 14.873
 - Deleted D, “Davis-Bacon Act,” and N, “Special Tests and Provisions,” from CFDA 15.504 as these were based on ARRA funding
 - Added M, “Subrecipient Monitoring,” to CFDA 15.507
 - Deleted C, “Cash Management,” from, and added F, “Equipment and Real Property Management,” and I, “Procurement and Suspension and Debarment,” to, CFDA 16.738, 16.803, 16.804
 - Deleted N, “Special Tests and Provisions,” from CFDA 17.258, 17.259, 17.278
 - Deleted D, “Davis-Bacon Act,” and N, “Special Tests and Provisions,” from CFDA 21.020 as these were based on ARRA funding

- Deleted H, “Period of Availability of Federal Funds,” from CFDA 84.041 as this was based on ARRA funding
- Deleted E, “Eligibility,” from CFDA 93.090
- Deleted E, “Eligibility,” from CFDA 93.224, 93.527
- Corrected E, “Eligibility,” under 93.505 from blank to “Y”
- Added I, “Procurement and Suspension and Debarment,” to CFDA 93.775, 93.777, 93.778
- Deleted N, “Special Tests and Provisions,” from CFDA 94.006

Note: Appendix V of the 2013 Supplement incorrectly stated that N, “Special Tests and Provisions,” was removed from CFDA 84.027. There was no change in either 2013 or 2014 in the applicability of this compliance requirement.

Part 3 - Compliance Requirements

- Modified the titles in B, “Allowable Costs/Cost Principles,” to add reference to the 2 CFR part in which the OMB cost principles currently are located
- Made minor clarifications in C, “Cash Management”
- Eliminated coverage of “principals” in I, “Procurement and Suspension and Debarment”
- Removed coverage of reporting under Section 1512 of ARRA, resulting in changes in L, “Reporting,” and M, “Subrecipient Monitoring”

Part 4 - Agency Program Requirements

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

- All programs supplements were modified to remove the entry III.L.4, “Reporting – Section 1512 ARRA Reporting,” based on global removal of the reporting requirement after January 2014, and to change III.L.5, “Subaward Reporting Under the Transparency Act,” to III.L.4. As a result, this change was made whether the entry specified “Applicable” or “Not Applicable.” This change is not specified for each program.

The language in the new III.L.4 has been modified, where appropriate, to remove the ARRA exception concurrent with the end of ARRA reporting. Those programs are as follows:

- CFDA 10.551

- CFDA 11.300, 11.307
- CFDA 12.400
- CFDA 14.218
- CFDA 14.228
- CFDA 14.871
- CFDA 14.872
- CFDA 16.738
- CFDA 17.235
- CFDA 20.205
- CFDA 20.319
- CFDA 20.500, 20.507, 20.525, 20.526
- CFDA 66.458
- CFDA 66.468
- CFDA 84.377, 84.388

For programs noted below as being updated to remove multiple ARRA requirements, the reporting requirement would have ended with the end of ARRA funding.

- **CFDA 10.000** – Updated website address in III.L.2.b, “Reporting – Performance Reporting.”
- **CFDAs 10.551, 10.561** – Updated III.N.1, “Special Tests and Provisions – ADP Systems for SNAP;” III.N.2, “Special Tests and Provisions – EBT Reconciliation;” and IV, “Other Information.”
- **CFDAs 10.553, 10.555, 10.556, 10.559** – Updated II, “Program Procedures;” III.E.1.b, “Eligibility – Eligibility for Individuals;” III.I, “Procurement and Suspension and Debarment;” III.L.3, “Reporting – Special Reporting;” III.M, “Subrecipient Monitoring;” III.N.2, “Special Tests and Provisions – Accountability for USDA-Donated Foods;” and III.N.4, “Special Tests and Provisions – Paid Lunch Equity.” Changed the acronym for the Summer Food Service Program for Children from SFSPC to SFSP. Changed the Community Eligibility Option (CEO) to the Community Eligibility Provision (CEP).

- **CFDA 10.557** – Updated III.E.1.b and c, “Eligibility – Eligibility for Individuals.” Made III.L.1.c, “Reporting – Financial Reporting,” “Not Applicable.”
- **CFDA 10.558** – Updated II, “Program Procedures,” and the OMB clearance number for III.L.3, “Reporting – Special Reporting.”
- **CFDA 10.566** – Updated II, “Program Procedures.” Updated III.L.1, “Reporting – Financial Reporting” to make the SF 425, *Federal Financial Report*, “Applicable,” and add FNS 778, *Financial Status Report-PR*. Added III.J, “Program Income.”
- **CFDA 10.582** – Updated a website address in II, “Program Procedures.”
- **CFDA 10.665, 10.666** – Updated III.G.3.a, “Matching, Level of Effort, Earmarking – Earmarking,” and III.L.1.d, “Reporting – Financial Reporting.”
- **CFDA 11.010, 11.300, 11.307** – Updated III.D, “Davis-Bacon Act,” and III.L.3, “Reporting – Special Reporting.” Deleted III.J, “Program Income.”
- **CFDA 11.557** – Updated III.F, “Equipment and Real Property Management.”
- **CFDA 12.400** – Updated III.H, “Period of Availability of Federal Funds.”
- **CFDA 14.169** – Updated I, “Program Objectives,” and II, “Program Procedures.”
- **CFDAs 14.218, 14.253, 14.254** – Updated IV, “Other Information,” to delete the reference to specific hurricane waivers in Appendix VI.
- **CFDAs 14.228, 14.255** – Updated IV, “Other Information,” to delete the reference to specific hurricane waivers in Appendix VI.
- **CFDA 14.231** – Deleted IV, “Other Information,” which removed the reference to specific hurricane waivers in Appendix VI.
- **CFDA 14.235** – Updated III.G.1.c, “Matching, Level of Effort, Earmarking – Matching,” to delete out-of-date material.
- **CFDA 14.239** – Updated II, “Program Procedures – Availability of Other Program Information,” to revise a website address.
- **CFDA 14.850** – Updated II, “Program Procedures;” III.B, “Allowable Costs/Cost Principles;” and III.N.10, “Special Tests and Provisions – Allocated Overhead.”

- **CFDA 14.862** – Deleted ARRA program (CFDA 14.886), which resulted in elimination of a cluster, and also made the following changes as a result: updated I, “Program Objectives;” II, “Program Procedures;” III.A.1, “Activities Allowed or Unallowed;” III.F, “Equipment and Real Property Management;” III.J, “Program Income;” III.M, “Subrecipient Monitoring;” and III.N.2, “Special Tests and Provisions – Release of Funds;” and deleted III.H, “Period of Availability of Federal Funds;” III.I, “Procurement and Suspension and Debarment;” and IV, “Other Information.”
- **CFDA 14.867** – Deleted ARRA programs (CFDAs 14.882 and 14.887), which resulted in elimination of a cluster, and references to the Tribal Government Demonstration Project, and made the following changes as a result: updated I, “Program Objectives;” II, “Program Procedures;” III.A.1, “Activities Allowed or Unallowed;” III.D, “Davis-Bacon Act;” III.E, “Eligibility;” III.G.3, “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.N.1, “Special Tests and Provisions – Environmental Review;” and III.N.2, “Special Tests and Provisions – Investment of IHBG Funds;” and deleted IV, “Other Information.”
- **CFDAs 14.871, 14.879, 14.880** – Updated I, “Program Objectives;” II, “Program Procedures;” III.A.1, “Activities Allowed or Unallowed;” III.B, “Allowable Costs/Cost Principles;” and III.C, “Cash Management.”
- **CFDA 14.872** – Updated III.B, “Allowable Costs/Cost Principles.”
- **CFDA 14.873** – Deleted ARRA program (CFDA 14.883), which resulted in elimination of a cluster, and made the following changes as a result: updated II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” and III.D, “Davis-Bacon Act;” and deleted III.H, “Period of Availability of Federal Funds;” and IV, “Other Information.”
- **CFDA 14.881** – Updated II, “Program Procedures,” and III.B, “Allowable Costs/Cost Principles.” Modified III.L, “Reporting,” by adding a key line item to 1.d, HUD 50058-MTW, *Family Report*; adding multiple key line items to 1.e., *Financial Reports*; deleting 1.f, HUD 50900, Moving to Work Form; and substantially revising 2, *Annual MTW Plan and Annual MTW Report*.
- **CFDA 15.000** – Deleted IV, “Other Information,” because it no longer is needed for the 2-year look-back.
- **CFDA 15.504** – Updated II, “Program Procedures,” and deleted III.D, “Davis-Bacon Act,” to remove ARRA-related requirements.
- **CFDA 15.507** – Updated III.L.4, “Reporting.”

- **CFDA 15.615** – Updated III.G., “Matching, Level of Effort, Earmarking – Matching.”
- **CFDA 15.668** – Deleted III.I, “Procurement and Suspension and Debarment.”
- **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 website address in II, “Program Procedures.”
- **CFDA 17.207, 17.801, 17.804** – Throughout changed “One-Stop Career Centers” to “American Job Centers (AJC).” Updated III.L.1.d, “Reporting – Financial Reporting,” to clarify the reporting basis.
- **CFDA 17.225** – Updated II, “Program Procedures;” III.E.1.e, “Eligibility – Eligibility for Individuals – TRA;” III.L.1, “Reporting – Financial Reporting;” III.L.2, “Reporting – Performance Reporting;” and III.N. 2, “Special Tests and Provisions – UI Benefit Payments.” Added III.N.5, “Special Tests and Provisions –UC) Program Integrity – Overpayments.”
- **CFDA 17.235** – Updated III.A.1.b., “Activities Allowed or Unallowed,” to change “One-Stop Career Centers” to “American Job Centers (AJC);” and III.L.1.d, “Reporting – Financial Reporting,” to clarify the reporting basis.
- **CFDA 17.245** – Updated II, “Program Procedures;” III.L.1.d, “Reporting – Financial Reporting,” to clarify the reporting basis; and III.L.2, “Reporting - Performance Reporting.”
- **CFDA 17.258, 17.259, 17.278** – Throughout changed “One-Stop Career Centers” to “American Job Centers (AJC).” Updated III.G.3.a, “Matching, Level of Effort, Earmarking – Earmarking;” III.L.1.d, “Reporting – Financial Reporting,” to clarify the reporting basis; and III.L.2, “Reporting - Performance Reporting,” to update the key line items and names in the Standardized Record Data (WIASRD).
- **CFDA 17.264** – Throughout, changed “One-Stop Career Centers” to “American Job Centers (AJC).” Updated III.L.1.d, “Reporting – Financial Reporting,” to clarify the reporting basis.
- **CFDA 17.265** – Updated II, “Program Procedures – Availability of Other Program Information,” to update website addresses and delete outdated information, and III.L.1.d, “Reporting – Financial Reporting,” to clarify the reporting basis.
- **CFDA 20.000** – Updated the Introduction to add a new program (CFDA 20.527), and revise program names.

- **CFDAs 20.205, 20.219, 23.003** – Updated I, “Program Objectives;” II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” III.D, “Davis-Bacon Act;” III.F, “Equipment and Real Property Management;” III.G.1, “Matching, Level of Effort, Earmarking – Matching;” III.I.2, “Procurement and Suspension and Debarment;” and, in III.N, “Special Tests and Provisions,” N.6, “Project Approvals,” and N.7, “Value Engineering.”
- **CFDA 20.319** – Updated website address in II, “Program Procedures.”
- **CFDAs 20.500, 20.507, 20.525, 20.526** - Updated I, “Program Objectives;” II, “Program Procedures;” III.A.1, “Activities Allowed or Unallowed;” III.G, “Matching, Level of Effort, Earmarking;” and III.N, “Special Tests and Provisions – Environmental Review.”
- **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.1, “Matching, Level of Effort, Earmarking – Matching;” and III.G.3, “Matching, Level of Effort, Earmarking – Earmarking.” Some of the changes were made to restore ARRA-related requirements, which were incorrectly been removed from the 2013 Supplement.
- **CFDAs 20.513, 20.516, 20.521** - Updated I, “Program Objectives;” II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” and III.G.1, “Matching, Level of Effort, Earmarking – Matching.”
- **CFDAs 21.012, 21.020** – Deleted ARRA-related coverage as follows: updated II, “Program Procedures – Availability of Other Program Information;” III.G.1, “Matching, Level of Effort, Earmarking – Matching;” and III.L, “Reporting;” and deleted III.D, “Davis-Bacon Act.”
- **CFDAs 66.458, 66.482** – Added a program funded by the Disaster Relief Appropriations Act to form a cluster and made related and other changes, including removing outdated information, as follows: updated II, “Program Procedures;” III.A.1, “Activities Allowed or Unallowed;” III.G.3, “Matching, Level of Effort, Earmarking – Earmarking;” III.H, “Period of Availability of Federal Funds.” Added language in IV, “Other Information, ” concerning subrecipient completion of the Schedule of Expenditures of Federal Awards (SEFA).
- **CFDAs 66.468, 66.483** – Added a program funded by the Disaster Relief Appropriations Act to form a cluster and made related and other changes, including removing outdated information, as follows: updated II, “Program Procedures;” III.A.1, “Activities Allowed or Unallowed;” III.G.3, “Matching, Level of Effort, Earmarking – Earmarking;” III.H, “Period of Availability of Federal Funds.” Added language in IV, “Other Information,” concerning subrecipient completion of the SEFA.

- **CFDA 81.041** – Updated II, “Program Procedures – Availability of Other Program Information” to add the website address for the most recent funding opportunity announcement.
- **CFDA 84.000** – Updated Introduction; II, “Program Procedures,” and the rest of the cross-cutting section to delete ARRA and other programs. Also, updated Introduction, and II, “Program Procedures,” to add information on waivers under the Elementary and Secondary Education Act of 1965 (ESEA) (ESEA flexibility), and update website addresses and add websites. Updated III.B.2.b., “Allowable Costs/Cost Principles;” III.G.2, “Matching, Level of Effort, Earmarking – Level of Effort;” III.H, “Period of Availability of Federal Funds;” and III.N.3, “Special Tests and Provisions – Comparability.”
- **CFDA 84.010** – Deleted ARRA program (CFDA 84.389), which resulted in elimination of a cluster, and added information on ESEA Flexibility and made the following changes as a result: updated II, “Program Procedures;” the introduction to III, “Compliance Requirements;” III.A, “Activities Allowed or Unallowed;” III.G.3, “Matching, Level of Effort, Earmarking – Earmarking;” III.H, “Period of Availability of Federal Funds;” and, in III.N, “Special Tests and Provisions,” N.5, “Identifying Schools and LEAs Needing Improvement,” and N.6, “Highly Qualified Teachers and Paraprofessionals.” Updated III.L.2, “Reporting – Performance Reporting,” and added III.N.7, “Special Tests and Provisions – Annual Report Card, High School Graduation Rate.”
- **CFDA 84.011** - Updated III.E.1, “Eligibility – Eligibility for Individuals,” and III.L.3, “Reporting – Special Reporting.”
- **CFDAs 84.027, 84.173** – Updated III.G.2.1, “Matching, Level of Effort, Earmarking – Level of Effort,” and III.L.3, “Reporting – Special Reporting.”
- **CFDA 84.032-G** – Deleted a website from III.N.11, “Special Tests and Provisions– Collection Charges.”
- **CFDA 84.032-L** – Updated II, “Program Procedures,” and III.N.8, “Special Tests and Provisions – Timely Claim Filings by Lenders or Servicers.”
- **CFDA 84.041** – Deleted ARRA programs (CFDAs 84.401 and 84.404), which resulted in elimination of a cluster, and made the following changes as a result: updated II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” and III.D, “Davis-Bacon Act;” and deleted III.H, “Period of Availability of Federal Funds.”

- **CFDAs 84.042, 84.044, 84.047, 84.066, 84.217** – Updated I, “Program Objectives;” III.E.1, “Eligibility – Eligibility for Individuals;” and III.N.1, “Special Tests and Provisions – Services that Student Support Services, Talent Search, Upward Bound or McNair Projects Must Provide.” Updated III.L.2, “Reporting – Performance Reporting,” throughout to revise the names of key line items and add key line items to b. and e.
- **CFDA 84.048** – Updated II, “Program Procedures,” and III.E.3, “Eligibility – Eligibility for Subrecipients,” to remove outdated information.
- **CFDA 84.126** – Updated III.L.1.d, “Reporting – Financial Reporting.”
- **CFDA 84.181** – Updated III.A, “Activities Allowed or Unallowed.”
- **CFDA 84.282** – Updated III.G.3.c, “Matching, Level of Effort, Earmarking – Earmarking.”
- **CFDA 84.287** – Updated II, “Program Procedures,” and III.A.2.m, “Activities Allowed or Unallowed.”
- **CFDA 84.365** – Updated website address in II, “Program Procedures – Availability of Other Program Information.”
- **CFDA 84.377, 84.388** – Updated II, “Program Procedures;” III.A.2, “Activities Allowed or Unallowed;” III.E.3, “Eligibility – Eligibility for Subrecipients;” and III.H, “Period of Availability of Federal Funds.”
- **CFDAs 93.044, 93.045, 93.053** – Updated I, “Program Objectives,” and IV, “Other Information.”
- **CFDA 93.090** – Updated II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” and III.G.1, “Matching, Level of Effort, Earmarking – Matching.” Added a new line item/columns for testing under III.L.1.d, “Reporting – Financial Reporting - Form CB-496, Title IV-E Programs Quarterly Financial Report.” Deleted III. E., “Eligibility.”
- **CFDA 93.153** – Added a website address to II, “Program Procedures.”
- **CFDA 93.217** – Updated II, “Program Procedures.”
- **CFDAs 93.224, 93.527** – Updated program title for CFDA 93.224 and made conforming changes. Updated I, “Program Objectives;” II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” III.B, “Allowable Costs/Cost Principles;” III.J, “Program Income;” and III.L.1.a, “Reporting – Financial Reporting.” Deleted III. E, “Eligibility.”

- **CFDA 93.268** – Changed terminology throughout to be consistent with program title. Updated II, “Program Procedures,” and IV, “Other Information.”
- **CFDA 93.505** – Updated I, “Program Objectives;” II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” III.E.1, “Eligibility – Eligibility for Individuals;” III.G.3, “Matching, Level of Effort, Earmarking – Earmarking;” and III.H, “Period of Availability of Federal Funds.” Changed III.L.2, “Reporting – Performance Reporting,” to “Applicable” by including a report and key line items.
- **CFDA 93.508** – Updated I, “Program Objectives;” II, “Program Procedures;” and III.A, “Activities Allowed or Unallowed.” Added III.H, “Period of Availability of Federal Funds.”
- **CFDA 93.556** – Updated II, “Program Procedures;” III.G. 2.2, “Matching, Level of Effort, Earmarking – Level of Effort – Supplement Not Supplant;” and III.G.3, “Matching, Level of Effort, Earmarking – Earmarking.”
- **CFDAs 93.558, 93.714** – Deleted one ARRA program from cluster (CFDA 93.716) and made conforming changes. Updated II, “Program Procedures;” III.A. 3 and 5, “Activities Allowed or Unallowed;” III.G.2.1, “Matching, Level of Effort, Earmarking – Level of Effort – Maintenance of Effort;” III.H, “Period of Availability of Federal Funds;” III.L.2, “Reporting – Performance Reporting,” to update OMB clearance numbers under the Paperwork Reduction Act; and III.N.2, “Special Tests and Provisions – Income Eligibility and Verification System.” (Note: Section 1512 ARRA reporting was not required for CFDA 93.716). In IV, “Other Information,” updated the subsection entitled “Tribal TANF Grantees under a Pub. L. No. 102-477 Demonstration Project,” to remove language that no longer is needed for the 2-year look-back.
- **CFDA 93.563** – Updated II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” III.G.1, “Matching, Level of Effort, Earmarking – Matching;” and III.L.1, “Reporting – Financial Reporting.”
- **CFDA 93.566** – Updated II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” III.B, “Allowable Costs/Cost Principles;” and III.E.1, “Eligibility – Eligibility for Individuals.”
- **CFDA 93.568** – Updated II, “Program Procedures,” and III.G.3, “Matching, Level of Effort, Earmarking – Earmarking.”
- **CFDA 93.569** – Updated III.E.3, “Eligibility – Eligibility for Subrecipients;” III.H, “Period of Availability of Federal Funds;” III.M, “Subrecipient Monitoring;” and III.N, “Special Tests and Provisions – Subgrant Award and Administration.”

- **CFDAs 93.575, 93.596** – Updated III.G.3.c, “Matching, Level of Effort, Earmarking – Earmarking,” and III.H, “Period of Availability of Federal Funds.” In IV, “Other Information,” updated the subsection entitled “Tribal CCDF Grantees under a Pub. L. No. 102-477 Demonstration Project,” to remove language that no longer is needed for the 2-year look-back.
- **CFDA 93.600** – Updated II, “Program Procedures;” III.D, “Davis-Bacon Act;” and III.G.1, “Matching, Level of Effort, Earmarking – Matching.”
- **CFDA 93.645** – Updated citations in III.A, “Activities Allowed or Unallowed;” and III.G, “Matching, Level of Effort, Earmarking.”
- **CFDA 93.658** – Updated II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” III.G.1, “Matching, Level of Effort, Earmarking – Matching;” and III.L.1.d, “Reporting – Financial Reporting.” Add III.N, “Special Tests and Provisions – Rate Setting and Application.”
- **CFDA 93.659** – Updated II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” III.E.1, “Eligibility – Eligibility for Individuals;” III.G.1, “Matching, Level of Effort, Earmarking – Matching;” and III.L.1d, “Reporting – Financial Reporting.”
- **CFDA 93.767** – Updated II, “Program Procedures;” III.E.1, “Eligibility – Eligibility for Individuals, including changes related to eligibility determinations based on Modified Adjusted Gross Income;” III.G.1 and 2.1, “Matching, Level of Effort, Earmarking – Matching, and – Level of Effort – Maintenance of Effort,” respectively; and III.H, “Period of Availability of Federal Funds.”
- **CFDAs 93.775, 93.777, 93.778** – Removed the ARRA program from the cluster. Updated Introduction, and I, “Program Objectives,” to include citations, make conforming changes based on removal of the ARRA program, make corrections, and for other reasons. Updated III.E.1, “Eligibility – Eligibility for Individuals,” including changes related to eligibility determinations based on Modified Adjusted Gross Income; and IV, “Other Information.”
- **CFDA 93.914** – Updated I, “Program Objectives;” II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” III.G.3, “Matching, Level of Effort, Earmarking – Earmarking;” and III.H, “Period of Availability of Federal Funds.”
- **CFDA 93.917** – Updated I, “Program Objectives;” II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” III.G.1 and 3, “Matching, Level of Effort, Earmarking – Matching, and – Earmarking,” respectively; and III.H, “Period of Availability of Federal Funds.” Modified III.J, “Program Income,” by deleting paragraphs 2 and 4, and indicating that drug rebates are not considered program income. Coverage of drug rebates was moved to III.A. “Activities Allowed or Unallowed,” and language added concerning how to assess the

priority of use of rebate funds. Added III.E.2, “Eligibility – Eligibility for Group of Individuals or Area of Service Delivery.”

- **CFDA 93.918** – Updated II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” and III.L.1, “Reporting – Financial Reporting.”
- **CFDA 93.991** – Updated IV, “Other Information.”
- **CFDA 94.006** – Throughout changed “Corporation” to “CNCS.” Updated II, “Program Procedures;” III.E.1, “Eligibility – Eligibility for Individuals;” and III.L.3, “Reporting – Special Reporting.”
- **CFDAs 94.011, 94.016** – Throughout changed “Corporation” to “CNCS.” Updated I, “Program Objectives;” III.E.1, “Eligibility – Eligibility for Individuals;” and III.G.3, “Matching, Level of Effort, Earmarking – Earmarking.”
- **CFDA 97.036** – Updated II, “Program Procedures,” including detailed coverage of statutory and regulatory changes based on Hurricane Sandy; updated citations in III.B, “Allowable Costs/Cost Principles,” and III.G.3, “Matching, Level of Effort, Earmarking – Earmarking.” Revised IV, “Other Information,” to delete outdated material and add coverage of the timing of recording expenditures on the SEFA.
- **CFDA 97.039** – Updated throughout to reflect that Indian tribal governments may receive awards directly from the Federal Emergency Management Agency. Updated IV, “Other Information.”
- **CFDA 97.067** – Removed out-of-date material and updated I, “Program Objectives;” II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” III.C, “Cash Management;” III.G.3, “Matching, Level of Effort, Earmarking – Earmarking;” III.N, “Special Tests and Provisions;” and IV, “Other Information.”

Part 5 - Clusters of Programs

- **Student Financial Assistance Cluster**
 - *ED programs*— Updated II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” III.C, “Cash Management;” III.E.1, “Eligibility – Eligibility for Individuals;” III.L.1.e, “Reporting – Financial Reporting;” and III.L.3, “Reporting – Special 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);” and added N.13, “Federal Perkins Loan Liquidation.” Updated IV, “Other Information.” Updated Appendix B, “Verification Requirements.”

- *HHS programs*— Updated II, “Program Procedures,” to remove duplicate coverage.
- **Research and Development Cluster**
 - Changed reference to *NIH Guide for Grants and Contracts* notice that addresses the salary limitation.
 - Added to IV, “Other Information,” coverage indicating that the Hurricane Sandy Relief Cluster in Part 4 of the Supplement (CFDAs 93.095 and 93.096) provides information that is relevant if the R&D cluster includes funding provided under either of those CFDA numbers.
- **Other Clusters**
 - Updated list of other clusters to add new clusters based on Disaster Relief Appropriations Act funding, remove clusters based on deletion of ARRA programs, and update program titles.

Part 6 - Internal Control

- Updated I, Procurement and Suspension and Debarment, to remove a reference to “principals” and reference the System for Award Management as the location for information on excluded parties.

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

- No changes.

Appendix II - Federal Agency Codification of Certain Governmentwide Grant Requirements

- No changes.

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 2014 Compliance Supplement

- Updated to provide a list of changes from the OMB Circular A-133 Compliance Supplement, dated March 2013, to this 2014 Supplement.

Appendix VI – Agency-Specific and Program-Specific Audit Guides

- Removed coverage of disaster waivers and special provisions affecting single audits as a result of deleting all program-specific waivers and other content.
- Renamed Appendix VI and made it the repository for the listing of agency-specific and program-specific audit guides.

Appendix VII - Other OMB Circular A-133 Advisories

- Removed subsection on “Effect of Expenditures of ARRA Awards on Major Program Determination” from I, “American Recovery and Reinvestment Act.”
- Updated reference to SF-SAC instructions in I, “American Recovery and Reinvestment Act - Schedule of Expenditures of Federal Awards (SEFA).”
- Updated suggested steps under III, “Clarification of Low-Risk Auditee Criteria.”
- Added coverage to address the effect of prior suspension and debarment audit findings based solely on “principals” tests.
- Added a preview of types of revisions to the 2015 Supplement based on the OMB guidance issued on December 26, 2013 and other changes to better focus audit resources.
- Added language to indicate that the 2015 Supplement will reflect, in affected programs, the additional flexibility and accountability for outcomes provided by Performance Partnership Pilots for disconnected youth.

Appendix VIII – SSAE 16 Examinations of EBT Service Organizations

- No changes.

Appendix IX - Compliance Supplement Core Team

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