

OMB CIRCULAR A-133

COMPLIANCE SUPPLEMENT



2007

**EXECUTIVE OFFICE OF THE PRESIDENT
OFFICE OF MANAGEMENT AND BUDGET**

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
14.169	– Housing Counseling Assistance Program.....	4-14.169
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
14.856	– 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	– Demolition 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 Restoration Act	4-15.614
16	Department of Justice (DOJ)	
16.710	– Public Safety Partnership and Community Policing Grants (COPS)	4-16.710
16.738	– Edward Byrne Memorial Justice Assistance Grant Program	4-16.738
17	Department of Labor (DOL)	
17.207	– Employment Service/Wagner-Peyser Funded Activities	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	4-17.245
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	– National Farmworker Jobs Program	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
	20.609 – Safety Belt Performance Grants.....	4-20.600
	20.610 – State Traffic Safety Information System Improvements Grants.....	4-20.600
	20.611 – Incentive Grant Program to Prohibit Racial Profiling.....	4-20.600
	20.612 – Incentive Motorcyclist Safety Grants.....	4-20.600
	20.613 – Child Safety and Child Booster Seat Incentive Grants.....	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-G
	84.032 – Federal Family Education Loans (FFEL) - (Lenders).....	4-84.032-L
	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

84.938 – Hurricane Education Recovery 4-84.938

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 Program--Planning and Negotiation Cooperative Agreements and IHS Compacts/
Funding Agreements 4-93.210

93.217 – Family Planning – Services 4-93.217

93.224 – Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, Public Housing Primary Care, and School-Based Health Centers) 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
93.776 – Hurricane Katrina Relief.....	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
93.794 – Reimbursement of State Costs for Provision of Part D Drugs	4-93.794
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
 98.008 – Food for Peace Emergency 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)
 84.375 – Academic Competitiveness Grants (ACG)
 84.376 – National Science and Mathematics Access to Retain Talent Grant
 (National SMART Grant)
 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 2007 Compliance Supplement	8-5
VI	Disaster Waivers and Special Provisions Affecting Single Audits	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