

<p align="center"><b>Crosswalk of Changed References to OMB Cost Principles in Part 3 of the 2004 Compliance Supplement (effective June 9, 2004)</b></p>			
<b>Cost Principles Circular</b>	<b>Page Number/Citation</b>	<b>Original Reference</b>	<b>Revised Reference</b>
<b>A-87</b>	3-B-6; 1.b, Allowable Costs - State Local/Wide Central Service Costs - Compliance Requirements - Selected Items of Cost	Sections 1 through 42 of A-87, Attachment B, provide the principles to be applied in establishing the allowability or unallowability of certain items of cost	Sections <b>1 through 43</b> of A-87, Attachment B, provide the principles to be applied in establishing the allowability or unallowability of certain items of cost
<b>A-87</b>	3-B-8; 1.g(3), Allowable Costs - State/Local-Wide Central Service Costs - Compliance Requirements - Billed Central Service Costs (Section II Costs)	Whenever funds are transferred from a self-insurance reserve to other accounts (e.g., general fund), refunds shall be made to the Federal Government for its share of funds transferred, including earned or imputed interest from the date of transfer (A-87, Attachment B, paragraph 25)	Whenever funds are transferred from a self-insurance reserve to other accounts (e.g., general fund), refunds shall be made to the Federal Government for its share of funds transferred, including earned or imputed interest from the date of transfer ( <b>A-87, Attachment B, paragraph 22</b> )
<b>A-87</b>	3-B-17; 4.c(2)(a)(iii)(A), Allowable Costs - Suggested Compliance Audit Procedures - State/Local Department or Agency Costs - Direct and Indirect - Special Audit Procedures for State/Local Department or agency ICRPs - Testing of the ICRP - Other Procedures	Refer to A-87, Attachment B, paragraph 11.h for additional information on support of salaries and wages	Refer to A-87, Attachment B, <b>paragraph 8.h</b> for additional information on support of salaries and wages

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A-21	3-B-27; 4.a(10), Allowable Costs - Direct Costs - Suggested Compliance Audit Procedures	...and provided that the charges for work performed directly on sponsored awards have been determined in accordance with and supported by the provisions of A-21, section J.8	...and provided that the charges for work performed directly on sponsored awards have been determined in accordance with and supported by the provisions of A-21, <b>section J.10</b>
A-21	3-B-32-33; 4.c(2)(e)(i), (ii) (iii), (iv), Allowable Costs - Indirect Costs - Suggested Compliance Audit Procedures	(A-21, section J.12)	(A-21, <b>section J.14</b> )
A-21	3-B-33; 4.c(2)(e)(vi), Allowable Costs - Indirect Costs - Suggested Compliance Audit Procedures	Gains and losses on the sale, retirement, or other disposition of depreciable property have been appropriately accounted and comply with A-21, section J.33.	Gains and losses on the sale, retirement, or other disposition of depreciable property have been appropriately accounted and comply with <b>A-21, section J.21.</b>
A-21	3-B-33; 4.c.(2)(f) (i), Allowable Costs - Indirect Costs - Suggested Compliance Audit Procedures	Test the interest cost pool to determine if computations for interest comply with the provisions of A-21, section J.22.	Test the interest cost pool to determine if computations for interest comply with the provisions of <b>A-21, section J.26.</b>
A-21	3-B-33; 4.c.(2)(g)(ii), Allowable Costs - Indirect Costs - Suggested Compliance Audit Procedures	Test the operations and maintenance cost pool to determine if rental costs comply with the provision of A-21, section J.38.	Test the operations and maintenance cost pool to determine if rental costs comply with the provision of <b>A-21, section J.43.</b>

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A-21	3-B-38; 4.f, Allowable Costs - Special Requirements - Cost Accounting Standards and Disclosure Statements - Suggested Compliance Audit Procedures	Sample these costs [capital expenditures for general and special-purpose equipment] when they have been charged direct to Federal awards to determine consistent treatment for non-Federal awards, instructional activity, or other institutional activity (A-21, section J.16).	Sample these costs when they have been charged direct to Federal awards to determine consistent treatment for non-Federal awards, instructional activity, or other institutional activity ( <b>A-21, section J.18</b> ).
A-122	3-B-43; 2., Allowable Costs - General Criteria - Selected Items of Cost	A-122, Attachment B, paragraphs 1 through 56, provides principles to be applied in establishing the allowability of certain items of cost.	<b>A-122, Attachment B, paragraphs 1 through 52</b> , provides principles to be applied in establishing the allowability of certain items of cost.
A-122	3-B-55; 1.a, Allowable Costs - Special Requirements - Unallowable Direct Costs - Compliance Requirements	The costs of certain activities are not allowable as charges to Federal awards (see, for example, fundraising costs in A-122, Attachment B, paragraph 23).	The costs of certain activities are not allowable as charges to Federal awards (see, for example, fundraising costs in <b>A-122, Attachment B, paragraph 17.a</b> ).