

2 CFR PART 200, APPENDIX XI

COMPLIANCE SUPPLEMENT



August 2020

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

TABLE OF CONTENTS

Title	Page
PART 1 – BACKGROUND, PURPOSE, AND APPLICABILITY	1-1
Background	1-1
Purpose and Applicability	1-3
Overview of this Supplement	1-6
Technical Information	1-9
How to Obtain Additional Guidance	1-10
PART 2 – MATRIX OF COMPLIANCE REQUIREMENTS	2-1
PART 3 – COMPLIANCE REQUIREMENTS	3-1
Introduction	3-1
A. Activities Allowed or Unallowed	3-A-1
B. Allowable Costs/Cost Principles	3-B-1
2 CFR part 225/OMB Circular A-87	3-B-9
2 CFR part 220/OMB Circular A-21	3-B-27
2 CFR part 230/OMB Circular A-122	3-B-44
C. Cash Management	3-C
D. [Reserved]	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 Performance	3-H
I. Procurement and Suspension and Debarment	3-I
J. Program Income	3-J
K. [Reserved]	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
10 United States Department of Agriculture (USDA)	
10.000-Food for Progress Program	4-10.000
10.000-Section Cooperative Extension Service 416(b) Program	4-10.000
10.500-Cooperative Extension Service	4-10.500
10.511-Smith-Lever 3(B) and 3(C), Smith-Lever Special Needs, and University of District of Columbia Public Postsecondary Education Reorganization Act Program	4-10.511
10.512-Agriculture Extension at 1890 Land-Grant Institutions Program	4-10.512
10.514-Expanded Food and Nutrition Education Program (EFNEP)	4-10.514
10.515-Renewable Resources Extension Act (RREA) and National Focus Funds (RREA-NFF)	4-10.515
10.516-Rural Health and Safety	4-10.516
10.517-Tribal College Extension Program (TCEP) and Special Emphasis (TCEP-SE), and Federally Recognized Tribes Extension Program (FRTEP)	4-10.517
10.520-Agriculture Risk Management Education Partnership Grants (ARPA)	4-10.520
10.521-Children, Youth, and Families (CYFAR)	4-10.521
10.551-Supplemental Nutrition Assistance Program (SNAP)	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

Title	Page
10.561-State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	4-10.551
10.565-Commodity Supplemental Food Program	4-10.568
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
10.582-Fresh Fruit and Vegetable Program	4-10.582
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
10.780-Community Facilities Loans and Grants (Community Programs)	4-10.766
11 Department of Commerce (DOC)	
11.300-Investments for Public Works and Economic Development Facilities	4-11.300
11.307- Economic Adjustment Assistance	4-11.300
11.557-Broadband Technology Opportunities Program (BTOP)	4-11.557
11.611-Hollings Manufacturing Extension Partnership	4-11.611
12 Department of Defense	
12.400-Military Construction, National Guard	4-12.400
12.401-National Guard Military Operations and Maintenance (O&M) Projects	4-21.401
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	4-14.182
14.218-Community Development Block Grants/Entitlement Grants	4-14.218
14.225-Community Development Block Grants/Special Purpose Grants/Insular Areas	4-14.218
14.228-Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	4-14.228
14.231-Emergency Solutions Grant 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
14.256-Neighborhood Stabilization Program (Recovery Act Funded)	4-14.256
14.267-Continuum of Care Program	4-14.267
14.269-Hurricane Sandy Community Development Block Grant Disaster Recovery Grants	4-14.269
14.272-National Disaster Resilience Competition (CDBG-NDR)	4-14.269
14.275- Housing Trust Fund (new)	4-14.275
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
14.873-Native Hawaiian Housing Block Grants	4-14.873
14.879-Mainstream Vouchers	4-14.871
14.881-Moving to Work Demonstration Program	4-14.881
14.889-Choice Neighborhoods Implementation Grants	4-14.866
15 Department of the Interior (DOI)	

Title	Page
BIA/BIE Cross-Cutting Section	4.15.000
15.021-Consolidated Tribal Government	4-15.021
15.022-Tribal Self-Governance	4-15.022
15.025-Services to Indian Children, Elderly and Families (477 Cluster)	4-15.025
15.026-Indian Adult Education	4-15.025
15.030-Indian Law Enforcement	4-15.030
15.042-Indian School Equalization	4-15.042
15.047-Indian Education Facilities, Operations, and Maintenance	4-15.047
15.113-Indian Social Services-Welfare Assistance	4-15.025
15.114-Indian Education-Higher Education Grant	4-15.025
15.130-Indian Education-Assistance to Schools	4-15.025
15.225-Recreation Resource Management (deleted in 2020)	
15.231-Fish, Wildlife and Plant Conservation Resource Management (deleted in 2020)	
15.236-Environmental Quality and Protection Resource Management (deleted in 2020)	
15.504-Title XVI Water Reclamation and Reuse	4-15.504
15.507-WaterSMART (Sustain and Manage America's Resources for Tomorrow)	4-15.507
15.605-Sport Fish Restoration	4-15.605
15.611-Wildlife Restoration and Basic Hunter Education	4-15.605
15.614-Coastal Wetlands Planning, Protection and Restoration Program	4-15.614
15.615-Cooperative Endangered Species Conservation Fund	4-15.615
15.623-North American Wetlands Conservation Fund	4-15.623
15.626-Enhanced Hunter Education and Safety Program	4-15.605
15.635-Neotropical Migratory Bird Conservation	4-15.635
15.668-Coastal Impact Assistance (deleted in 2020)	
16 Department of Justice (DOJ)	
16.710-Public Safety Partnership and Community Policing Grants	4-16.710
16.738-Edward Byrne Memorial Justice Assistance Grant Program	4-16.738
16.922-Equitable Sharing Program	4-16.922
17 Department of Labor (DOL)	
17.207-Employment Service/Wagner-Peyser Funded Activities	4-17.207
17.225-Unemployment Insurance	4-17.225
17.235-Senior Community Service Employment Program	4-17.235
17.245-Trade Adjustment Assistance	4-17.245
17.258-WIOA Adult Program	4-17.258
17.259-WIOA Youth Activities	4-17.258
17.264-National Farmworker Jobs Program	4-17.264
17.265-Native American Employment and Training	4-17.265
17.278-WIA/WIOA Dislocated Worker Formula Grants	4-17.258
17.801-Disabled Veterans' Outreach Program (DVOP)	4-17.207
17.804-Local Veterans' Employment Representative (LVER) Program	4-17.207
20 Department of Transportation (DOT)	
Cross-Cutting Section (deleted in 2020)	
20.001-Wage Rate Requirements Cross-Cutting Section	4-20.001
20.106-Airport Improvement Program	4-20.106
20.205-Highway Planning and Construction	4-20.205
20.219-Recreational Trails Program	4-20.205
20.223-Transportation Infrastructure Finance and Innovation Act (TIFIA) Program	4-20.223
20.224-Federal Lands Access Program	4-20.205
20.319-High-Speed Rail Corridors and Intercity Passenger Rail Service – Capital Assistance Grants	4-20.319
20.500-Federal Transit-Capital Investment Grants	4-20.500
20.507-Federal Transit-Formula Grants	4-20.500
20.509-Formula Grants for Rural Areas	4-20.509

Title	Page
20.513-Enhance Mobility for Seniors and Individuals with Disabilities	4-20.513
20.516-Job Access and Reverse Commute Program	4-20.513
20.521-New Freedom Program	4-20.513
20.525-State of Good Repair Grants Program	4-20.500
20.526-Bus and Bus Facilities Formula Program	4-20.500
20.527-Public Transportation Emergency Relief Program	4-20.527
20.600-State and Community Highway Safety	4-20.600
20.601-Alcohol Impaired Driving Countermeasures Incentive Grants I	4-20.600
20.602-Occupant Protection Incentive Grants	4-20.600
20.609-Safety Belt Performance Grants	4-20.600
20.610-State Traffic Safety Information System Improvement Grants	4-20.600
20.611-Incentive Grant Program to Prohibit Racial Profiling	4-20.600
20.612-Incentive Grant Program to Increase Motorcyclist Safety	4-20.600
20.613-Child Safety and Child Booster Seat Incentive Grants	4-20.600
20.616-National Priority Safety Programs	4-20.600
21 Department of the Treasury	
21.015-Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States	4-21.015
21.016- Equitable Sharing Program (new)	4-21.016
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
66.482-Disaster Relief Appropriations Act (DRAA) Hurricane Sandy Capitalization Grants for Clean Water State Revolving Funds	4-66.458
66.483-Disaster Relief Appropriations Act (DRAA) Hurricane Sandy Capitalization Grants for Drinking Water State Revolving Funds	4-66.468
81 Department of Energy (DOE)	
81.041-State Energy Program	4-81.041
81.042-Weatherization Assistance for Low-Income Persons	4-81.042
84 Department of Education (ED)	
84.000-Cross-Cutting Section	4-84.000
84.002-Adult Education-Basic Grants to States	4-84.002
84.010-Title I Grants to Local Educational Agencies	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-(Guaranty Agencies)	4-84.032-G
84.032-Federal Family Education Loans-(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-Career and Technical Education-Basic Grants to States (Perkins IV)	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	4-84.181
84.217-TRIO-McNair Post-Baccalaureate Achievement	4-84.042
84.282-Charter Schools	4-84.282

Title	Page
84.287-Twenty-First Century Community Learning Centers	4-84.287
84.365-English Language Acquisition State Grants	4-84.365
84.367-Supporting Effective Instruction State Grants	4-84.367
84.424-Student Support and Academic Enrichment Program	4-84.424
84.938-Hurricane Education Recovery	4-84.398
87 Gulf Coast Ecosystem Restoration Council (RESTORE Council)	
87.051-Gulf Coast Ecosystem Restoration Council Comprehensive Plan Component Program	4-87.051
87.052-Gulf Coast Ecosystem Restoration Council Oil Spill Impact Program	4-87.052
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
93.090-Guardianship Assistance	4-93.090
93.095-HHS Programs for Disaster Relief Appropriations Act-Non-Construction	4-93.095
93.096-HHS Programs for Disaster Relief Appropriations Act-Construction	4-94.095
93.153-Coordinated Services and Access to Research for Women, Infants, Children, and Youth (Ryan White Program Part D Women, Infants, Children and Youth WICY Program)	4-93.153
93.210-Tribal Self-Governance Program-IHS Compacts/Funding Agreements	4-93.210
93.217-Family Planning-Services	4-93.217
93.224-Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	4-93.224
93.268-Immunization Cooperative Agreements	4-93.268
93.356 Head Start Disaster Recovery From Hurricanes Harvey, Irma, and Maria	4-93.600
93.423-Waivers for State Innovation for Section 1332 of the Patient Protection and Affordable Care Act (PPACA)	4-93.423
93.489 - Child Care Disaster Relief	4-93.575
93.527-Grants for New and Expanded Services under the Health Care Center Program	4-93.224
93.545-Consumer Operated and Oriented Plan (CO-OP) Program	4-93.545
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
93.594-Tribal Work Grants-Native Employment Works	4-15.025
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-Stephanie Tubbs Jones Child Welfare Services Program	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
93.676-Unaccompanied Alien Children Program	4-93.676
93.686-Ending the HIV Epidemic: A Plan for America	4-93.686
93.718-Health Information Technology Regional Extension Centers Program	4-93.718
93.767-Children's Health Insurance Program (CHIP)	4-93.767
93.775-State Medicaid Fraud Control Units	4-93.778
93.777-State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	4-93.778
93.778-Medical Assistance Program	4-93.778
93.870-Maternal, Infant, and Early Childhood Home Visiting Grant Program	4-93.870
93.872-Tribal Maternal, Infant, and Early Childhood Home Visiting Program (deleted in 2020)	

Title	Page
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
93.994-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)	
97.036-Disaster Grants-Public Assistance (Presidentially Declared Disasters)	4-97.036
97.039-Hazard Mitigation Grant Program (HMGP)	4-97.039
97.067-Homeland Security Grant Program (HSGP)	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 – CLUSTER OF PROGRAMS	
Introduction	5-1-1
Research and Development	5-2-1
Student Financial Assistance includes the following:	5-3-1
84.007-Federal Supplemental Educational Opportunity Grants (FSEOG)	
84.033-Federal Work-Study Program (FWS)	
84.038-Federal Perkins Loan (FPL)- Federal Capital Contributions	
84.063-Federal Pell Grant Program	
84.268-Federal Direct Student Loans (Direct Loan)	
84.379-Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	
84.408-Postsecondary Education Scholarships for Veteran’s Dependents (Iraq and Afghanistan Service Grant (IASG))	
93.264-Nurse Faculty Loan Program (NFLP)	
93.342-Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students (HPSL/PCL/LDS)	
93.364-Nursing Student Loans (NSL)	
93.925-Scholarships for Health Professions Students from Disadvantaged Backgrounds-Scholarships for Disadvantaged Students (SDS)	
Other Clusters	5-4-1
PART 6 – INTERNAL CONTROL	6-1
PART 7 – GUIDANCE FOR AUDITING PROGRAMS NOT INCLUDED IN THIS COMPLIANCE SUPPLEMENT	7-1
PART 8 - APPENDICES	
I Federal Programs Excluded from the A-102 Common Rule and Portions of 2 CFR Part 200	8-I
II Federal Agency Codification of Government-wide Requirements and Guidance for Grants and Cooperative Agreements.	8-II
III Federal Agency Single Audit, Key Management Liaison, and Program Contacts	8-III
IV Internal Reference Tables	8-IV
V List of Changes for the 2020 Compliance Supplement	8-V
VI Program-Specific Audit Guides	8-VI

	Title	Page
VII	Other Audit Advisories (includes VII-A Other Audit Advisories-Hurricane and NDAA Addendum)	8-VII
VIII	Examinations of EBT Service Organizations	8-VIII
IX	Compliance Supplement Core Team	8-IX