

Crosswalk from Proposed Guidance to Existing Guidance

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A	B
1 Section in Proposed Guidance	Predominant Source of Language
2 Contents	
3 Subchapter A – General Provisions	
4 __.100 Purpose	combined from all
5 __.101 Applicability	combined and streamlined
6 __.102 Exceptions	A-110
7 __.103 Conditional Exemptions	A-110
8 __.104 Authorities	All
9 __.105 Rescission and Supersession	All
10 __.106 Effect on Other Issuances	revised
11 __.107 Required Action	revised
12 __.108 OMB Responsibilities	revised
13 __.109 Information Contact	revised
14 __.110 Review Date	revised
15 __.111 Effective Date	revised
16 Subchapter B - Pre- award Requirements	
17 __.201 Purpose	combined/revised
18 __.202 Use of Awards and Cooperative Agreements, and Contracts	A-110
19 __.203 Requirement to Provide Public Notice of Federal Financial Assistance Programs	A-89
20 __.204 Announcements of Funding Opportunities	Incorporates existing guidance published at 68 FR 37376-37378 (June 23, 2003)
21 __.205 Agency Review of Merit of Proposals and Risk Posed by Applicants	new - some parts mimic FAPIIS notice 75 FR 7330 (Feb 18, 2010)
22 __.206 Standard Application Requirements	new, based on Paperwork Reduction Act (PRA) requirements
23 __.207 Additional Information May be Requested Based on Agency Review of Application	A-110
24 __.208 Certifications And Representations	A-110
25 __.209 Pre-Award Costs	new
26 Subchapter C–Federal Award Notice	
27 __.301 Content of this Subchapter	new
28 __.302 Provision Of Notification for Each Federal Award	new
29 __.303 Method Of Notification	new
30 __.304 Information Contained in Federal award	new

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1 Section in Proposed Guidance	Predominant Source of Language
31 Subchapter D – Inclusion of General Terms and Conditions in Federal Award Notice	
32 __.401 General Terms and Conditions	new
33 __.402 Administrative and National Policy Requirements	new
34 __.403 Agency, Program Or Federal Award - Specific Terms And Conditions	A-110
35 __.404 Performance Goals	new
36 Subchapter E- Post Federal award Requirements	
37 __.501 Subrecipient Monitoring and Management	A-133 Section 402 in its entirety, Subsection 501(a) in its entirety, Subsection 507(h), Subsections 703(b) through (e), and Subsection 713(d) in its entirety.
38 __.502 Standards for Financial and Program Management	based on A-110, with additions from the following A-102 sections; .20 (state laws), .24 (3rd party contributions), and all of (g) program income, .22 (limitations of funds)
39 __.503 Property Standards	based on A-110, inserts A-102 language for (b) Real property,(d) equipment,
40 __.504 Procurement Standards	standards of conduct from A-110, the rest from A-102
41 __.505 Monitoring and Reporting Program Performance	mostly from A-102 section .40
42 __.506 Record Retention and Access	from A-102 section .43
43 __.507 Termination and Enforcement	A-110
44 __.508 Closeout	A-110
45 __.509 Post-Closeout Adjustments And Continuing Responsibilities	A-110
46 __.510 Collection Of Amounts Due	A-102 section .52
47 Subchapter F: Cost Principles	
48 Subtitle I General Provisions	
49 __.600 Policy guide	A-21, A-87
50 __.601 Application	A21, A-122
51 __.603 Inquiries	A-21

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1 Section in Proposed Guidance	Predominant Source of Language
52 Subtitle II. Basic Considerations	
53 __.604 Composition of costs	A-21, A-87
54 __.605 Factors affecting allowability of costs	ALL
55 __.606 Reasonable costs	ALL
56 __.607 Allocable costs	ALL
57 __.608 Applicable credits	ALL
58 __.609 Documentation	A-21
59 __.610 Advance understanding	A-122
60 __.611 Limitation on allowance of costs	A-21, A-87
61 __.612 Special considerations	A-21, A-87
62 __.613 Collection of unallowable costs	A-21
63 __.614 Adjustment of previously negotiated indirect (F&A) cost rates containing unallowable costs.	A-21
64 Subtitle III Direct and Indirect (or F&A) Costs	
65 __.615 Direct costs	A-21, A-122
66 __.616 Indirect (or F&A) costs	A-87, A-122
67 __.617 Required certifications	A-21, A-87
68 Subtitle IV Special Considerations for State, Local and Indian Tribal Government	
69 __.618 Cost allocation plans and indirect cost proposals	A-87
70 __.619 Interagency service	A-87

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1 Section in Proposed Guidance	Predominant Source of Language
71 Subtitle V Special Considerations for Institutions of Higher Education	81
72 __.620 Costs incurred by State and local governments	A-21
73 Subtitle VI General Provisions for Selected Items of Cost	
74 __.621 Selected items of costs	
75 C-1. Advertising and public relations costs	A-87
76 C-2 Advisory councils	A-87
77 C-3 Alcoholic beverages	A-87
78 C-4 Alumni/ae activities	A-21
79 C-5 Audit services	A-87
80 C-6 Bad debts	A-87
81 C-7 Bonding costs	A-87
82 C-8 Commencement and convocation costs	A-21
83 C-9 Collections of Improper Payments	New
84 C-10 Compensation - personal services	ALL
85 C-11 Compensation - fringe benefits	A-122
86 C-12. Contingency provisions	A-21
87 C-13 Contributions and donations	A-21, A-122
88 C-14 Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringements	A-21, A-87
89 C-15 Depreciation	A-21
90 C-16 Employee morale, health, and welfare costs	A-21
91 C-17 Entertainment costs	A-21
92 C-18 Equipment and other capital expenditures	A-21, A-87
93 C-19 Fines, penalties, damages and other settlements	A-21
94 C-20 Fund raising and investment management costs	A-87
95 C-21 Gains and losses on disposition of depreciable assets and relocation of Federal programs	A-87
96 C-22 General government expenses	A-87
97 C-23 Goods or services for personal use	A-21
98 C-24 Idle facilities and idle capacity	A-87
99 C-25 Insurance and indemnification	A-21, A-87
100 C-26 Intellectual Property	New
101 C-27 Interest	ALL
102 C-28 Lobbying	A-21, A-87
103 C-29 Losses on other Federal awards or contracts	A-21
104 C-30 Maintenance and repair costs	A-122

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1	Section in Proposed Guidance	Predominant Source of Language
105	C-31 Material and supplies costs, including costs of computing devices	A-122
106	C-32 Meetings and conferences (External)	A-122
107	C-33 Memberships, subscriptions, and professional activity costs	A-122
108	C-34 Organization costs	A-122
109	C-35 Participant support costs	A-122
110	C-36 Plant and homeland security costs	A-122
111	C-37 Pre-award (or Preagreement) costs	A-122
112	C-38 Professional service costs	A-122
113	C-39 Proposal costs	A-21
114	C-40 Publication and printing costs	A-87
115	C-41 Rearrangement and Reconversion Costs	A-87
116	C-42. Recruiting costs	A-21
117	C-43 Relocation costs of Employees	A-122
118	C-44 Rental costs of real property	All
119	C-45 Scholarships and student aid costs	A-21
120	C-46 Selling and marketing costs	A-122
121	C-47 Specialized service facilities	A-21
122	C-48 Student activity costs	A-21
123	C-49 Taxes	A-21, A-87
124	C-50 Termination costs	A-122
125	C-51 Training and education costs	A-122, A-87
126	C-52 Transportation costs	A-21
127	C-53 Travel costs	A-21
128	C-54 Trustees	A-21

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1 Section in Proposed Guidance	Predominant Source of Language
129 Subchapter G- Audit Requirements	
130 Subtitle I—General	
131 __.700 Purpose	A-133, .100 Purpose
132 Subtitle II—Audits	
133 __.701 Audit requirements	A-133 .200 Audit Requirements
134 __.702 Basis For Determining Federal Awards Expended	A-133 __.205 Basis for determining Federal awards expended.
135 __.703 Relation To Other Audit Requirements	A-133 __.215 Relation to other audit requirements
136 __.704 Frequency of audits	A-133 __.220 Frequency of audits.
137 __.705 Sanctions	A-133 __.225 Sanctions.
138 __.706 Audit costs. See section .620 Selected Items of Cost, item C-5 Audit services	A-133 __.230 Audit costs.
139 __.707 Program-Specific Audits	A-133 __.235 Program-specific audits.
140 Subtitle III—Auditees	
141 __.708 Auditee responsibilities	A-133 __.300 Auditee responsibilities.
142 __.709 Auditor Selection	A-133 __.305 Auditor selection.
143 __.710 Financial Statements	A-133 __.310 Financial statements.
144 __.711 Audit Findings Follow-Up	A-133 __.315 Audit findings follow-up.
145 __.712 Report Submission	A-133 __.320 Report submission.
146 Subtitle IV - Federal Agencies	
147 __.713 Responsibilities	A-133 __.400 Responsibilities.
148 __.714 Management Decision	A-133 __.405 Management decision.
149 Subtitle V--Auditors	
150 __.715 Scope Of Audit	A-133 __.500 Scope of audit.
151 __.716 Audit Reporting	A-133 __.505 Audit reporting.
152 __.717 Audit Findings	A-133 __.510 Audit findings.
153 __.718 Audit Documentation	A-133 __.515 Audit working papers.
154 __.719 Major Program Determination	A-133 __.520 Major program determination.
155 __.720 Criteria For Federal Program Risk	A-133 __.525 Criteria for Federal program risk.
156 __.721 Criteria For A Low-Risk Auditee	A-133 __.530 Criteria for a low-risk auditee.
157 Subchapter H APPENDICES	
158 Appendix I – Definitions	Combination from all eight circulars
159 Appendix II- Full Text of Notice of Funding Opportunity	GPC/GEB Pre-award working group
160 Appendix III- Contract Provisions for Subawards	New
161 Appendix IV- Indirect (or F&A) Costs Identification and Assignment, and Rate Determination for Educational Institutions	A-21
162 Appendix V - Indirect (or F&A) Costs Identification and Assignment, and Rate Determination for Non-Profit Organizations	A-122
163 Appendix VI-State/Local- Wide Central Service Cost Allocation Plans	A-87
164 Appendix VII- Public Assistance Cost Allocation Plans	A-87
165 Appendix VIII-State and Local Indirect Cost Proposals	A-87

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166	Appendix IX- Non-Profit Organizations Exempted From Subchapter F Cost Principles	A-21
167	Appendix X- Hospital Cost Principles	45 CFR Part 74, Appendix E
168	Appendix XI- Audit Data Collection Form (Form SF-SAC)	A-133
169	Appendix XII- Single Audit Compliance Supplement	A-133