



# EDGAR 101

What is it, and how to navigate it



# WHAT IS EDGAR?



- The Education Department of General Administrative Regulations (EDGAR) are the federal regulations that govern all federal grants awarded by the U.S. Department of Education on or after December 26, 2014 to local districts (LEAs) and charters including State-administered programs.
- The USDE's unofficial compilation of administrative requirements for grants.
- The regulations impact time and effort certifications, indirect cost reimbursement, timely obligation of funds and carryover, financial management rules, program income, record retention, property/equipment/supplies inventory controls, procurement, monitoring, conflicts, travel policies, and allowable costs.
- All recipients of federal grant dollars must comply with these new rules to avoid audit exposure. Effective date of July 1, 2015.



# Authority



- General Education Provisions Act (GEPA)
- General authority of the Secretary, 20 USC 1221e-3
- Authority of Secretary to adopt regulations, 20 USC 3474



# EDGAR - PURPOSE



- Emphasizes internal controls to *strengthen oversight* over federal funds to reduce risks of waste, fraud, and abuse.
- Auditors will look for significant written policies and procedures that provide for effective internal controls and will ensure grantees are monitoring employees for compliance with the written policies and procedures.
- Grantees must have written procedures for determining the allowability of costs charged to federal grants. (200.302(b)(7))
- All costs must be documented as reasonable, necessary, allocable, and allowable.



# Sections of EDGAR



- Education Department General Administrative Regulations (EDGAR): Consists of administrative regulations governing Department of Education grant programs found in parts 75, 76, 77, 79, 81, 82, 84, 86, 97, 98 and 99 of Title 34 of the Code of Federal Regulations of 34 C.F.R.; a document issued by ED that contains a reprint of these regulations.
- [Part 75—Direct Grant Program](#)
- [Part 76—State-Administered Program \(current version\)](#) Title I, Title II, Title III, IDEA, 21st Century, Adult Ed, Perkins/CTE, etc.
- [Part 77—Definitions That Apply to Department Regulations \(current version\)](#)
- [Part 79—Intergovernmental Review of Department of Education Programs and Activities \(current version\)](#)
- [Part 81—General Education Provisions Act Enforcement \(current version\) GEPA](#)
- [Part 82—New Restrictions on Lobbying \(current version\)](#)
- [Part 84—Governmentwide Requirements for Drug-Free Workplace \(Financial Assistance\) \(current version\)](#)
- [Part 86—Drug and Alcohol Abuse Prevention \(current version\)](#)
- [Part 97—Protection of Human Subjects \(current version\)](#)
- [Part 98—Student Rights in Research, Experimental Programs, And Testing \(current version\)](#)
- [Part 99—Family Educational Rights and Privacy \(current version\)](#)



# Part 76 State Administered Programs



## Covered Programs

- Eligibility

## Allowability

- Cost Principles
- Use of Funds
- Acquisition of real property/construction
- Indirect Cost Rates
- Compliance with statutes, regulations
- Fiscal control including fund accounting requirements

## Timely Obligations and Reporting

- Period of availability & carryover
- Closeout
- Subgrantee reporting requirements
- Record keeping

### **PART 76—STATE-ADMINISTERED PROGRAMS**

#### **Subpart A—General**

##### **REGULATIONS THAT APPLY TO STATE-ADMINISTERED PROGRAMS**

###### **Sec.**

76.1 Programs to which part 76 applies.

76.2 Exceptions in program regulations to part 76.

###### **ELIGIBILITY FOR A GRANT OR SUBGRANT**

76.50 Statutes determine eligibility and whether subgrants are made.

76.51 A State distributes funds by formula or competition.

76.52 Eligibility of faith-based organizations for a subgrant and nondiscrimination against those organizations.

76.53 Severability.



# Part 76 – State Administered Programs Details



## ECFR CONTENT

### ENHANCED CONTENT

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## PART 76 - STATE-ADMINISTERED PROGRAMS

**Authority:** 20 U.S.C. 1221e-3 and 3474, unless otherwise noted.

**Source:** 45 FR 22517, Apr. 3, 1980, unless otherwise noted. Redesignated at 45 FR 77368, Nov. 21, 1980.

### Subpart A - General

#### REGULATIONS THAT APPLY TO STATE-ADMINISTERED PROGRAMS

#### § 76.1 Programs to which part 76 applies.

- (a) The regulations in part 76 apply to each State-administered program of the Department.
- (b) If a State formula grant program does not have implementing regulations, the Secretary implements the program under the authorizing statute and, to the extent consistent with the authorizing statute, under the General Education Provisions Act and the regulations in this part. For the purposes of this part, the term *State formula grant program* means a program whose authorizing statute or implementing regulations provide a formula for allocating program funds among eligible States.

(Authority: 20 U.S.C. 1221e-3, 3474, and 6511(a))

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# Uniform Grant Guidance (UGG)



## 2 CFR 200:

- The Uniform Administrative Requirements
- Costs Principles
- Audit Requirements for Federal Awards





# 2 CFR 200 Subparts



Subpart A – Definitions

Subpart B – General Provisions

Subpart C – Pre Award Requirements

Subpart D – Post Award Requirements

Subpart E – Cost Principles

Subpart F – Audit Requirements

# ECFR Subparts of Part 200



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[Link to ECFR](#)

# Cost Principles – Subpart E



## BASIC FACTORS OF ALLOWABILITY. 200.403

### To be allowable, a cost must:

- Be necessary, reasonable and allocable
- Comply with the cost principles and federal award
- Be consistent with policies and procedures applying uniformly to federal and nonfederal activities and costs
- Be consistently treated as either direct or indirect costs
- Be determined in accordance with GAAP
- Not be included or used to meet cost sharing / match requirements
- Be adequately documented
- Be incurred during the approved budget period.

#### ALLOWABLE COSTS

##### § 76.530 General cost principles.

The general principles to be used in determining costs applicable to grants, subgrants, and cost-type contracts under grants and subgrants are specified at 2 CFR part 200, subpart E—Cost Principles.

(Authority: 20 U.S.C. 1221e-3 and 3474)

[79 FR 76093, Dec. 19, 2014]

