

# Archived Information

## EDGAR and OMB Circulars

No costs can be covered by the grant unless they are directly related to the approved project. In addition, the U.S. Department of Education General Administrative Regulations (EDGAR), and government-wide requirements, including applicable Office of Management and Budget (OMB) cost principles provide general guidance regarding costs and cost-related issues and requirements.

The web addresses for EDGAR and the various OMB circulars are set out in the table below:

Document	Parts/Title	Web Address
EDGAR	34 CFR Parts 74, 75, 77, 80, 81, 82, 84, 85, 86, 97, 98, and 99	<a href="http://www.ed.gov/policy/fund/reg/edgarReg/edgar.html">http://www.ed.gov/policy/fund/reg/edgarReg/edgar.html</a>
OMB Circulars:		
A-21	Cost Principles for Educational Institutions, 2 C.F.R. Part 220	<a href="http://www.whitehouse.gov/omb/fedreg/2005/083105_a21.pdf">http://www.whitehouse.gov/omb/fedreg/2005/083105_a21.pdf</a>
A-87	Cost Principles for State, Local, and Indian Tribal Governments, 2 C.F.R. Part 225	<a href="http://www.whitehouse.gov/omb/fedreg/2005/083105_a87.pdf">http://www.whitehouse.gov/omb/fedreg/2005/083105_a87.pdf</a>
A-110	Uniform Administrative Requirements for Grants and Other Agreements with Institutions of Higher Education, Hospitals, and Other Nonprofit Organizations, 34 C.F.R. Part 74	<a href="http://www.whitehouse.gov/omb/circulars/a110/2cfr215-0.pdf">http://www.whitehouse.gov/omb/circulars/a110/2cfr215-0.pdf</a>
A-122	Cost Principles for Nonprofit Organizations, 2 C.F.R. Part 230	<a href="http://www.whitehouse.gov/omb/fedreg/2005/083105_a122.pdf">http://www.whitehouse.gov/omb/fedreg/2005/083105_a122.pdf</a>
A-133	Audits of States, Local Governments, and Non-Profit Organizations	<a href="http://www.whitehouse.gov/omb/circulars/a133/a133.pdf">http://www.whitehouse.gov/omb/circulars/a133/a133.pdf</a>