

Brustein & Manasevit Outline for EDGAR Training

1. Why “EDGAR Plus?”
 - EDGAR not codified by GPO
 - Circulars
2. Usefulness of this Resource
3. Roadmap
 - a) 80.20(b) (p. 58) – Standards for Financial Management Systems
 - b) 80.22 (p. 60) – Allowable Costs
 - c) A-87 Basic Guidelines (p. 8)
 - d) A-87 Composition of Cost (p. 10)
 - e) 80.23 (p. 60-61) - Period of Availability of Funds
 - f) 76.707 (p. 38) - When Obligations Are Made
 - g) 76.708 (p. 39) - When Certain Subgrantees May Begin to Obligate Funds
 - h) 76.710 (p.40) - Obligations Made During a Carryover Period are Subject to Current Statutes, Regulations, and Applications.
 - i) 80.32 (p. 67) - Equipment
 - j) 80.36 (p. 69) - Procurement
 - k) 80.42 (p. 79) – Retention and Access Requirements for Records
 - l) 76.730 (p. 42) – Records Related to Grant Funds
 - m) 80.40 (p. 76) – Monitoring and Reporting Program Performance
 - n) 80.43 (p. 80) - Enforcement
 - o) 76.401 (p. 19) – Disapproval of an Application – Opportunity for a Hearing
 - p) Appendix B to A-87 – Selected Items of Cost
 1. Advertising (p. 1) (outreach)
 2. Personnel Costs (p. 2 – salaries and wages p.6)
 3. Meetings (p. 8)
 4. Travel (p. 9)
 - q) A-133 – Single Audits
 1. 210 (p. 1) – Subrecipient and Vendor Determinations
 2. Comp. Supp.
 3. 200 (p. 2) – Audit Requirements
 4. 320 (p. 3) – Report Submission
 5. Pass Through (p. 8)
 - r) 81.32 (p. 84) - Proportionality
 - s) Appendix to Part 81 (p. 86) – Illustrations of Proportionality
 - t) 81.33 (p. 84) – Mitigating Circumstances
4. Questions