

## **Federal and State Guidance for Grant Administration**

### **Audits: OMB Circular A-133: Audits of States, Local Governments, and Non-Profit Organizations**

- Some sections to reference: Subpart B - Audits, Subpart D - Federal Agencies and pass-Through Entities

### **OMB Circular A-133 Compliance Supplement 2011**

### **EDGAR: Education Department General Administrative Regulations**

- Some sections to reference: 76.401, 76.707, 76.708, 76.710, 76.730, 80.20, 80.22, 80.23, 80.32, 80.36, 80.40, 80.42, 80.43, 81.32, 81.33, Appendix to Part 91: Illustrations of Proportionality

### **OMB CIRCULAR A-87: Cost Principles for State, Local and Indian Tribal Governments**

- Some sections to reference: Definitions, Basic Guidelines (Reasonable, Allocable, and Allowable Costs), and Selected Items of Cost

### **OMB Circulars A-21, A-102, A-110, and A-122**

***Note:** The NYS Education Department's Office of Grants Finance provides additional guidance on its website to all recipients of federal funds: <http://www.oms.nysed.gov/cafe/guidance/>.*