

Specific Requirements for Time & Effort Reporting

Office of Management and Budget (OMB) A-87 Cost Principles for State, Local and Indian Tribal Governments.

1. Time and Effort Reporting for Employees who are **paid 100% from a SINGLE program (single cost objective):**

-  - An employee whose salary is paid in whole from one federal source must certify, on a **semi-annual basis**, that they “worked solely on that program (single cost objective) for the period covered by the certification (e.g. Jan 1- Jun 30 and Jul 1- Dec 31)
-  - The certification must be **signed and dated** by the **employee and may be signed by a supervisory official having first-hand knowledge of the activities performed by the employee**

2. Time and Effort Reporting for employees whose work **effort is split between more than one federal program or multiple cost objectives:**

-  - An employee who works on **more than one federal program**, or on a combination of a federal programs and a non-federal program, must maintain Personnel Activity Reports (PARs)/(Time and Effort Monthly Log) that accurately reflects the **percentage of time/hours** the employee **spends** performing the **federal work activity and any other duties**
-  - Report must reflect an **“AFTER-THE-FACT”** distribution of actual activities performed
-  - Account for **TOTAL activity** for which employee is **compensated**
-  - Must be completed at **LEAST MONTHLY** (e.g. Jan 1 – Jan 31)
-  - **Must be signed and dated** by the **employee and may be signed by a supervisory official having first-hand knowledge of the activities performed by the employee**

Time and effort reporting is required under the Federal Office of Management and Budget’s Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments Attachment B, Selected Items of Cost, Item 8, Compensation for Personnel Services*

http://www.whitehouse.gov/omb/circulars_a087_2004/ - OMB A-87





OMB A-122 Cost Principles for Non-Profit Organizations

Attachment B; Sec 7 Compensation Personnel Services; M. Support of salaries and wages:

All charges to awards for salaries and wages and **must be supported by Personnel Activity Reports (PAR)/Time & Effort Monthly Log regardless of percentage of effort**

-  An employee who works on **one federal program, or on a combination of a federal programs and a non-federal program**, must maintain time and effort log that accurately reflects the **percentage of time/hours** the employee **spends** performing the **federal work activity and any other duties**
-  Report must reflect an **“AFTER-THE-FACT”** distribution of actual activities performed
-  Account for **TOTAL activity** for which employee is **compensated**
-  Must be completed at **LEAST MONTHLY** (e.g. Jan 1 – Jan 31)
-  Must be **signed and dated** by the **employee and may be signed by a supervisory official having first-hand knowledge of the activities performed by the employee**
-  These reports must be reviewed periodically to determine if the actual time conforms to the budgeted time. Any variances must be reflected by adjustments to the accounting records

Time and Effort reporting is required under the Federal Office of Management and Budget’s Circular A-122, *Cost Principles for Non-Profit Organizations Attachment B, Selected Items of Cost, Item 8, Compensation for Personnel Services, Subpart M, Support of salaries and wages.*

http://www.whitehouse.gov/omb/circulars_a122_2004/ - OMB A-122

Federal Funding Compliance

Time and Effort Log

Fiscal Year Bi-annual Certification

Name of School District:

OMB Circular A-87 requires employees who are compensated by federal grant dollars and work solely federal award to submit at least semi-annual certifications that the employee worked solely on that program.

[OMB Circular A-87 Appendix B.8.\(8\).\(3\)](#) Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi annually and will be signed by the employee or supervisory official having first hand knowledge of the work performed by the employee.

I, , certify that 100% of my work time from
(Employee Full Name)
 to was spent on
(Beginning Date ex. Month/Date/Year) (Ending Date ex. Month/Date/Year)
 duties and responsibilities.
(Federal Funding Source)

Employee Signature

Supervisor Signature

Date

Date

School Name
Payment for Additional Work

Date: _____

Employee Name: _____

Employee ID: _____

School/Department: _____

Position: _____

Type of work completed/reason for payment: _____

Description of work completed (be specific):

Work Start Date: _____ Estimated completion date: _____

Hours Worked: _____ Rate of Pay: _____ Total to be paid: _____

Account/Funding code: _____

Employee signature: _____

Date: _____

Supporting documentation

- Copy of event description (brochures, etc.)
- Sign in sheets
- Supplemental Contracts
- Other : _____

Authorization of Completion of Additional Work

This confirms that the work as agreed to by _____ was
(employee name)

completed on _____.
(Date of work completed)

Final and total payment is due and approved by:

Supervisor's Signature: _____ Date: _____

Time and Effort



Districts and Charters are required to maintain Time and Effort, which accurately declares the amount of time the employee spends performing the federal work activity and any other duties. All employees charged to federal grants must maintain time and effort reporting, as per OMB circular A-87 and A-122.

Common Missed-Steps

-  - No Time and Effort System at all.
-  - Certifying the semi-annual certification on an annual basis rather than semi-annually as required.
-  - Staff failing to date the form after the effort has been completed.
-  - Employee or Supervisor failing to sign the form.
-  - Forms were not dated “after-the-fact”.
-  - Not including the detailed activities as required on the monthly log.
-  - Monthly log does not incorporate the employees total effort.
-  - Stipends.
-  - Supplemental pay.
-  - Substitutes.
-  - Training/Professional Development.
-  - ESY (Extended School Year).

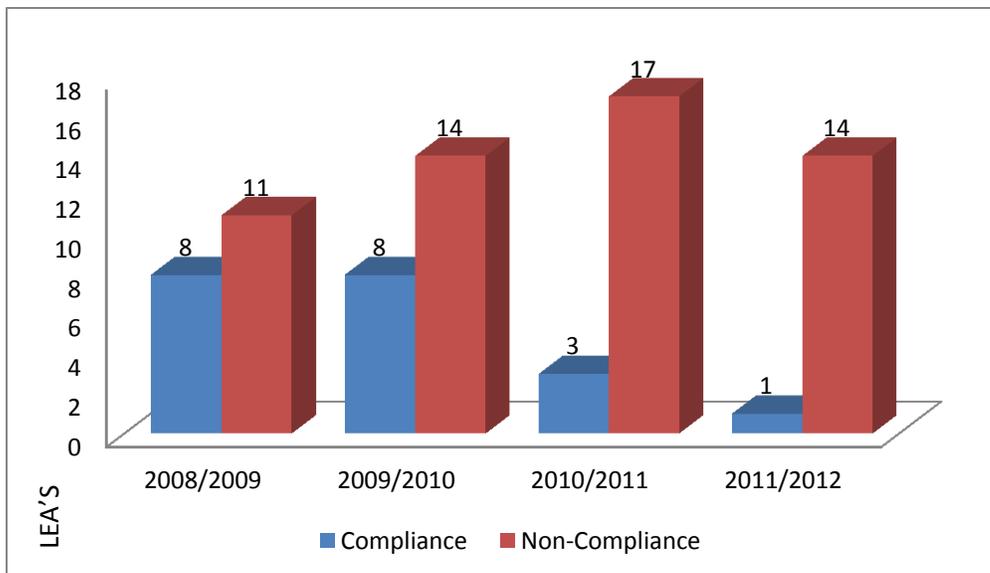
The Impact of Non-Compliance with Federal Requirements

<i>Date</i>	<i>Institution</i>	<i>Settlement</i>	<i>Reason</i>
2003	Northwestern University	\$5.5M	Researchers spent less time on NIH sponsored projects than they reported.
2004	Johns Hopkins University	\$2.6M	Faculty Time and Effort devoted to NIH grants was overstated.
2004	Harvard University	\$2.4M	Unrelated salary costs and other expenses were charged to federal grants.
2005	University of Alabama at Birmingham	\$3.4M	Research effort was overstated; the Medicare program was billed for research that was funded by another sponsor.
2005	Mayo Clinic	\$6.5M	Research effort associate with other sponsored projects was charged to NIH grants.
2005	Cornell	\$4.4M	Grant money alleged to support standard care for patients.
2006	Yale	\$194M	Sub award costs not adequately documented.
2006	Columbus	\$2.3M	Sub award costs not adequately documented.
2008	Detroit	\$49M	Sub award costs not adequately documented.
2009	Houston	\$238M	Sub award costs not adequately documented.
2010	Philadelphia School District	\$123M	Did not maintain Complete Time and Effort documentation for staff charged to federal grant awards.
2011	Colorado Department of Education	\$24M	Did not maintain Complete Time and Effort documentation for staff charged to federal grant awards.

State of Arizona LEA's

Time and Effort Compliance Status

Missing Time and Effort report documentation is one of the most frequent audit findings in the state.



2011/2012 Questionable Cost

<u>School/Charter:</u>	<u>Questionable Cost:</u>
 District A	\$ 222,396
 Charter A	\$ 5,137
 District B	\$ 29,546
 District C	\$ 168,104
 District D	\$ 7,833
 District E	\$ 254,953
 Charter B	\$ 46,600

<u>School/Charter:</u>	<u>Questionable Cost:</u>
 District F	\$2,286,854
 Charter C	\$ 41,166
 District G	\$ 28,285
 District H	\$ 178,540
 District I	\$ 149,751
 District J	\$ 102,959



Time and Effort Reporting

Frequently asked Questions

Q1: What is “Time and Effort” Reporting?

A1: Federal regulation requires that any salaries and benefits charged to a federal award(s) must be based on documentation that meets the following criteria in order to be allowable charges to the awards(s):

- The employee’s time must be documented in writing
- The documentation should reflect the actual time spent by the employee on activities of the federal program(s) being charged
- The period covered by the documentation may not exceed one month unless an approved substitute system is in place
- The documentation should account for all of the employee's time for the period covered (including state/local activities)
- The documentation must be signed by the employee and the employee’s supervisor. This requirement applies to all federal awards and sub-awards, including those received directly from the federal government, unless specifically exempted by the Office of Management and Budget (OMB)

Q2: What is the ADE’s responsibility for Time and Effort reporting by Local Education Agencies (LEA)?

A2: As a state agency that sub-awards federal funds to LEA’s, ADE is responsible for:

- Providing guidance on Time and Effort requirements
- Providing technical assistance on implementing a Time and Effort system that meets federal requirements
- Monitoring the LEAs’ compliance with Time and Effort requirements
- Reviewing and approving LEA applications for substitute Time and Effort systems

Q3: How do I know whether or not I should prepare Time and Effort reports?

A3: Time and Effort reports should be prepared by any certificated and classified staff with salary and benefits that are charged:

- Directly to a federal award
- Directly to multiple federal awards
- Directly to any combination of a federal award and other federal, state, or local fund sources

Q4: What determines whether an employee reports monthly or semi-annually?

A4: If your salary and benefits are charged directly to a single federal award or to a single cost objective, you may report Time and Effort semi-annually, referred to in the federal regulations as “Semi-Annual Certification.” However, district policy may require employees to report monthly (only applicable to Districts). **Charter schools only have the option to fill out the monthly log.

Q5: What is a “single cost objective”?

A5: A single cost objective is a single work activity that may be funded by one or more fund sources. Single cost objectives include:

- A single federal grant award
- A combination of federal Special Education and state Special Education Program funds

Q6: Is Time & Effort documentation required for staff working in a school building that has a Schoolwide program in place?

A6: No & Yes

1. No, Time and Effort documentation is required for staff who are charged solely to federal/state/local funds that have been combined in a Schoolwide program.
2. Yes, for any building employee(s) charged, in whole or in part, to federal/state/local programs that have not been combined in the Schoolwide program.
 - For any employee charged to multiple federal funds and state/local funds, all funds that have been combined in the Schoolwide program may be documented as a single-cost objective, “Schoolwide Program,” with non-combined funds being recorded as separate cost objective(s)
 - US Dept of Education Schoolwide Program Guidance directs that “an LEA must be able to show the amount of funds from each federal education program for each grant year that the LEA allocated to a Schoolwide program

Q7: Is Time and Effort required for stipends, supplemental contracts, and/or extra hours?

A7: Yes

- Sign-in/attendance logs may be used as Time and Effort documentation for extra hour pay related to a single cost objective (e.g., pay for math/science training charged to Title II Eisenhower Award).
- A signed supplemental contract that stipulates a specific single cost objective duty/assignment may be used as Time and Effort documentation (e.g., pay for supplemental, after school reading instruction charged to Title I, Part A).
- A stipend for performing a specific single cost objective responsibility may be used as Time and Effort documentation so long as the employee signs either the stipend or an after-the-fact certification of performance (e.g., pay for supervision of a particular federal program charged to that program).
- Multiple cost objective supplemental contracts/stipends must be supported by Time and Effort reports documenting actual time spent on each objective (e.g., pay for a supplemental contract to administer a summer school program serving Title I and Special Ed eligible students may be charged to Title I and Special Ed only if supported by a Time and Effort report).

Q8: Can administrators charge time to federal programs?

A8: Yes and No

- Federal program directors can do so as long as they maintain monthly Time and Effort documentation supporting actual time charged to each federal and state program under their supervision.
- Chief Executive Officials are considered a general government cost and generally may not charge time to federal awards (pursuant to the supplement, not supplant provision). The only exception to this rule is when any such official has specific program administration or direct student service duties and documents actual time spent in the performance of those duties by completing monthly Time and Effort records.



Q9: Who are Chief Executive Officials?

A9: Chief Executive Officials are:

- Superintendents
- Assistant Superintendents
- Building Principals
- Assistant Building Principals
- Support staff for those listed above

Q10: Who has to approve (sign) my Time and Effort report?

A10: Time and Effort reports must be signed and dated by the employee and may be signed by a supervisor with first-hand knowledge of the employee's daily activities.

Q11: What is a "substitute system"?

A11: Federal guidance allows grantees and sub-grantees subject to Time and Effort requirements the option of developing substitute Time and Effort systems. A substitute Time and Effort system is simply a methodology whereby Time and Effort for multiple cost objective staff is allocated to each objective rather than being a record of actual time spent on each objective. Examples of some statistically sound sampling systems are:

- Allocation of time proportionate to fixed student counts (blended class periods)
- Allocation of time proportionate to fixed staff schedule (no blended class periods)
- Allocation of time proportionate to eligible student counts during each daily class period aggregated over a five day sampling each month (frequent changes in class period enrollments of eligible students and/or frequent schedule changes)

Substitute systems must be approved by the grantor agency before they can be used.

Q12: Has the reauthorization of the Elementary and Secondary Education Act affected Time and Effort requirements?

A12: No, Time and Effort reporting is a government-wide requirement by OMB. Any legislation with the purpose of reauthorizing education programs will not affect OMB allowable cost circulars.

Q13: Are there common errors in Time and Effort reporting that I can avoid?

A13: Yes. Some examples are:

- Time and Effort not reviewed and signed by appropriate staff
- Entire day's schedule not accounted for (only federal time reported)
- Accounting adjustments transferring payroll expenditures to federal programs (from state/local sources) with no supporting Time and Effort documentation
- Lack of appropriate Time and Effort records for employee(s) with supplemental contracts/stipends and extra hours
- Lack of appropriate Time and Effort records for employee(s) charged to federal awards received from an agency other than the ADE. These problems can be costly to your district
- Failing to recognize that a change in position, duties, or funding may result in a change in Time and Effort reporting. Often this is due to a lack of coordination/communication between fiscal, central program, and school building offices within the district or charter.
- Failing to provide training to staff that are responsible for completing, approving, and/or reconciling Time and Effort documentation.
- Reporting time according to the ratios budgeted without regard to how the individual actually worked.
- Failing to adjust actual payroll charges based on reported Time and Effort when the difference is less than 10%. This 10% standard applies to adjustments of budgeted payroll on a quarterly basis but does not waive the requirement for an annual expenditure adjustment to match Time and Effort.
- No independent review by someone other than the employee/supervisor to ensure that necessary payroll adjustments are performed to reflect actual time worked.

They result in:

- Inappropriate charges to federal programs
- Inaccurate management information for decision making
- Increased risk of audit findings/questioned costs

Helpful Education Websites

National Association of Federal Education Program Administrators: www.nafepa.org

OMB Circulars: www.whitehouse.gov/omb/circulars/index.html

- OMB Circular A-87: Cost Principals for State, Local, and Indian Tribal Governments:
www.whitehouse.gov/omb/circulars/a087/a87_2004.pdf
- OMB Circular A-122: Cost Principals for Non-Profit Organizations:
www.whitehouse.gov/omb/circulars/a122/a122_2004.pdf
- OMB Circular A-123: Management's Responsibility for Internal Controls:
www.whitehouse.gov/omb/circulars/a123/a123_rev.pdf
- OMB Circular A-123 Implementation Guide:
www.cfoc.gov/documents/Implementation_Guide_for_OMB_Circular_A123.pdf
- OMB Circular A-133: (Single Audit Act) Compliance: Supplement:
www.whitehouse.gov/omb/circulars/a133/a133.pdf

US Department of Education: www.ed.gov

List of ADE Programs: www.ed.gov/programs/find/title/index.html?src=ov

- IDEA Website: <http://idea.ed.gov/>
- EDGAR: www.ed.gov/policy/fund/reg/edgarReg/edgar.html
- NCLB Website: www.ed.gov/nclb
- USDOE Guidance: www.ed.gov/policy/elsec/guid/edpicks.jhtml?src=In
- School Choice Guidance: www.ed.gov/policy/elsec/guid/schoolchoiceguid.pdf
- Charter School Program Guidance:
 - <http://www.ed.gov/policy/elsec/guid/cspguidance03.doc>

Title I Fiscal Guidance (New): www.ed.gov/programs/titleiparta/fiscalguid.doc

Designing Schoolwide Programs Guidance: www.ed.gov/policy/elsec/guid/designingswpguid.doc

Standards for Internal Control in the Federal Government: www.gao.gov/special.pubs/ai00021p.pdf

NCES Manual: Financial Reporting: http://nces.ed.gov/pubs2004/h2r2/ch_5_1.asp

NCES Manual: Financial Accounting for State and Local School Systems:

<http://nces.ed.gov/pubs2004/h2r2/appendixE.asp>

School Improvement: www.ed.gov/admins/lead/account/ayp203/edliteslide012.html

Title I: Non-public School Resources Tool Kit: www.ed.gov/programs/titleiparta/ps/titleitoolkit.pdf

Supplemental Educational Services: www.ed.gov/policy/elsec/guid/suppsvcsguid.pdf

Vendor Selection: www.epls.gov

House Committee Members: <http://energycommerce.house.gov/membios/110fullmship.shtml>

Senate Committee Members: <http://finance.senate.gov/sitepages/committee.htm>

GAO Report on Corrective Action and Restructuring

www.gao.gov/cgi-bin/getrpt?GAO-07-1035

FERPA Proposed Regulations: <http://a257.g.akamaitech.net/7/257/2422/01jan20081800/edocket.access.gpo.gov/2008/pdf/E8-5790.pdf>

Federal Programs Time and Effort Reporting

<p>Why Does Time & Effort Continue To Be An Audit Problem?</p> <ul style="list-style-type: none"> • Large % of Federal Education Funds Used for Staffing • Staff Turnover • Decentralized responsibilities • Communication • Complexity of applying requirements to variety of situations • People don't like it 	
<p>Where Are the Requirements?</p> <ul style="list-style-type: none"> • Time and effort reporting is required under the Federal Office of Management and Budget's Circular A-87, <i>Cost Principles for State, Local, and Indian Tribal Governments; Attachment B, <u>Selected Items of Cost, Item 8, Compensation for Personnel Services</u></i> • OMB Circular A-122, <i>Cost Principles for Non-Profit Organizations; Attachment B, http://www.whitehouse.gov/omb/rewrite/circulars/a122/a122_2004.html#b8</i> 	
<p>When Is Time and Effort Required?</p> <ul style="list-style-type: none"> • Time and Effort reporting is required when any part of an individual's salary is: <ul style="list-style-type: none"> ○ Charged to a federal program ○ Used as match for a federal program 	
<p>What Type of Reporting is Needed? OMB A-87</p> <ul style="list-style-type: none"> • Single cost objective → Semi-annual certification • Multiple cost objectives → Monthly Personnel Activity Reports (PARs) (Time and Effort Monthly Log) 	<p>OMB A-122</p> <ul style="list-style-type: none"> • Monthly Personnel Activity Reports (PARs) (Time and Effort Monthly Log)
<p>What Is a "Cost Objective"?</p> <ul style="list-style-type: none"> • A particular set of work activities for which cost data is accumulated • For purposes of T & E reporting: Define cost objectives according to the set of work activities allowable under the terms and conditions of each funding source 	
<p>What Are Some Typical Examples of Single Cost Objectives?</p> <ul style="list-style-type: none"> • The set of work activities allowable under: <ul style="list-style-type: none"> ○ A single federal program (no set-asides/reserves) ○ Federal Special Education & State Special Education ○ A schoolwide program ○ A required set-aside/reserve in a federal program ○ A federal program & its state/local match 	
<p>What Are Some Typical Examples of Multiple Cost Objectives?</p> <ul style="list-style-type: none"> • The work activities of: <ul style="list-style-type: none"> ○ A federally-funded program & a state- & /or locally-funded program ○ A schoolwide program and a program not included in the schoolwide program 	
<p>What Is a Semi Annual Certification? (<i>Not Applicable to Non-Profit Organizations</i>)</p> <ul style="list-style-type: none"> • Signed document stating individual(s) worked solely on activities related to single cost objective • Completed at least every six months • Signed by employee and may be signed by a supervisor with first-hand knowledge of work performed 	
<p>What Is a Monthly Personal Activity Report (PAR)/Time and Effort Monthly Log?</p> <ul style="list-style-type: none"> • Accounts for total time/activity • Prepared and signed at least monthly • Signed by employees and may be signed by a supervisor with first-hand knowledge of work performed • Reflects actual work performed (not budgeted) • Consistent with supporting documentation • <u>All Non-Profit Organizations that follow OMB A-122 must complete Time and Effort certifications on a monthly basis</u> 	

(over)

<p>What Type of Supporting Documentation Is Needed?</p> <ul style="list-style-type: none"> • Examples include, but are not limited to: <ul style="list-style-type: none"> ○ Class schedules ○ Number of students ○ Number of minutes 	
<p>When Is A “Reconciliation” Required?</p> <ul style="list-style-type: none"> • IF Payroll is processed based on budgeted or estimated time and activities, THEN: Payroll records must be compared to time and effort reports at least quarterly. 	
<p>When Is An Accounting Adjustment required?</p> <p><i>If the difference is 10% or more:</i> Payroll charges must be adjusted at the time of the comparison. AND the following quarter’s estimates must be adjusted to more closely reflect actual activity.</p> <p><i>If the difference is less than 10%:</i> No action is required until the end of the year. BUT at year-end the 10% threshold does not apply—in the final quarter, payroll charges for the year must be adjusted to reflect actual time spent, as supported by time and effort reports.</p>	
<p>Who Should Sign the Reports?</p> <ul style="list-style-type: none"> • Monthly reports (PARs) must be signed by the employee and may be signed by a supervisor having first-hand knowledge of work performed. • Semi-annual certifications must be signed by employee and may be signed by a supervisor having first-hand knowledge of work performed. 	
<p>Schoolwide Programs</p> <ul style="list-style-type: none"> • A schoolwide plan must specify programs to be included • A schoolwide program is a single cost objective <ul style="list-style-type: none"> ○ If employee works 100% on programs combined → Group or Individual <i>Semi-annual certification</i> ○ If employee works partially on program combined and partly on those not combined → <i>Monthly time report (PAR)</i> 	
<p>Supplemental Contracts, Stipends, Extra Hours</p> <ul style="list-style-type: none"> • Primary contract and additional contracts may be considered separately • Time and effort may be required for primary contract but not supplemental (or vice versa) 	
<p>Other Requirements for Charging Compensation to Federal Programs</p> <ul style="list-style-type: none"> • Reasonable and necessary • Compensation consistent with nonfederal activities of the district • Leave buy-out at termination is an indirect charge • Supplement, not supplant, applies to many programs 	
<p>TIPS . . . Train and Re-Train</p> <ul style="list-style-type: none"> • Annual training in LEA • Explain the “why” <p>Assign Central Responsibility</p> <ul style="list-style-type: none"> • Ensure all reports are completed 	<p>Communicate</p> <ul style="list-style-type: none"> • Who needs to communicate what changes • Ask For Help If Needed
<p>http://www.whitehouse.gov/omb/circulars/a087/a87_2004.html#8 – OMB A-87</p> <p>http://www.whitehouse.gov/omb/rewrite/circulars/a122/a122_2004.html#b8 – OMB A-122</p>	

Grants Management Instructions

The screenshot shows the Arizona Department of Education (azed.gov) homepage. At the top, there is a navigation bar with the department's name and a search bar. Below this is a large banner image of a family with the word "PARENTS" and a "Click Here" button. The main content area is divided into several sections: a "DEPARTMENT MENU" on the left with links to various services; a central "UPCOMING EVENTS" section featuring the "2012 Leading Change Conference" and a "Top School District Ranking" article; and a "FIND A SCHOOL" section at the bottom left. The page is styled with a blue and white color scheme.

Finance/IT/Business Services → Grants Management

The screenshot shows the "GRANTS MANAGEMENT" page on the Arizona Department of Education website. The page has a blue header with the title "GRANTS MANAGEMENT" and a navigation menu. The main content area is divided into several sections: a "DEPARTMENT MENU" on the left; a central "Overview" section with a "Mission" statement and a "Project Summary" section; and a "FIND A SCHOOL" section at the bottom left. The page is styled with a blue and white color scheme.

Reports and Forms → Federal Fiscal Requirements

The screenshot shows a web browser window displaying the Arizona Department of Education's website. The address bar shows the URL: <http://www.azed.gov/grants-management/federal-fiscal-requirements/>. The page content includes a navigation menu on the left with categories like 'Accountability', 'Standards & Assessment', and 'Employment Opportunities'. The main content area features a section titled 'management and budget (OMB) Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments' with several attachments listed, such as 'Attachment A: General Principles for Determining Allowable Costs'. A right sidebar contains a 'Grants Management Upcoming Events' section, an 'FAQ' button, 'PRESS ROOM', 'NOTICE OF PUBLIC MEETINGS', and an 'EVENT CALENDAR' for the year 2012.

Helpful Websites:

OMB Circular A-122: Cost Principles for Non-Profit Organizations:

http://www.whitehouse.gov/omb/circulars_a122_2004

OMB Circular A-87: Cost Principals for State, Local, and Indian Tribal Governments:

www.whitehouse.gov/omb/circulars/a087/a87_2004.pdf

US Department of Education: www.ed.gov

List of USDE Programs:

www.ed.gov/programs/find/title/index.html?src=ov

IDEA Website: <http://idea.ed.gov/>

EDGAR: www.ed.gov/policy/fund/reg/edgarReg/edgar.html

NCLB Website: www.ed.gov/nclb

USDE Guidance: www.ed.gov/policy/elsec/guid/edpicks.jhtml?src=In

Standards for Internal Control in the Federal Government:

www.gao.gov/special.pubs/ai00021p.pdf

NCES Manual: Financial Reporting:

http://nces.ed.gov/pubs2004/h2r2/ch_5_1.asp

NCES Manual: Financial Accounting for State and Local School Systems:

<http://nces.ed.gov/pubs2004/h2r2/appendixE.asp>