

APPENDIX K – USEFUL LINKS

Information for Auditors – OPI website

http://www.opi.mt.gov/Finance&Grants/schoolfinance/Index.html#gpm1_4

Education Department General Administrative Regulations (EDGAR)

Part 74 through 86 and 97-99, of Title 34, of the Code of Federal Regulations

<http://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html>

E-Grants

<http://opi.mt.gov/Finance&Grants/egrants/>

Federal Circulars

OMB Circular A-87, Cost Principles for State, Local and Indian Tribal Governments (05/10/2004) [HTML](#) or [PDF](#) (58 pages, 216 KB), [Relocated to 2 CFR, Part 225](#) (18 pages, 362 KB)

[OMB Circular A-89](#), Catalog of Federal Domestic Assistance - CFDA (08/17/1984)

OMB Circular A-102, Grants and Cooperative Agreements With State and Local Governments (10/07/1994) (further amended 08/29/1997) [HTML](#) or [PDF](#) (10 pages, 43 KB)

OMB Circular A-110, Uniform Administrative Requirements for Grants and Other Agreements with Institutions of Higher Education, Hospitals and Other Non-Profit Organizations (11/19/1993) (further amended 09/30/1999, [Relocated to 2 CFR, Part 215](#) (32 pages, 243 KB))

OMB Circular A-122, Cost Principles for Non-Profit Organizations (05/10/2004) [HTML](#) or [PDF](#) (55 pages, 220 KB), [Relocated to 2 CFR, Part 230](#) (17 pages, 235 KB)

OMB Circular A-123-- Management's Responsibility for Internal Control (Effective beginning with Fiscal Year 2006) (Revised 12/21/2004) [HTML](#) or [PDF](#) (35 pages, 274 KB)

[OMB Circular A-133](#), Audits of States, Local Governments and Non-Profit Organizations (includes revisions published in the *Federal Register* 06/27/2003 and 06/26/2007) (34 pages, 173 KB)

[March 2011 Compliance Supplement](#)

[Appendix A: Data Collection Form \(Form SF-SAC\)](#)

[OMB Circular A-134](#), Financial Accounting Principles and Standards

Federal Programs (OPI)

<http://opi.mt.gov/Programs/federal/index.html>

Grants Information Locator - federal grant announcements

<http://grants.gov/>

Indirect Cost Information – OPI

http://www.opi.mt.gov/Finance&Grants/schoolfinance/Index.html#gpm1_12

OPI Accounting Guidance

Grant Control Notebook (Section 9-0400.34 of the Montana School Accounting Manual, see below.) Recommended procedures for school clerks and others who track and account for federal and state grants.

http://www.opi.mt.gov/pdf/schoolfinance/forms/gcrecord6_02.pdf

Basic Grant Accounting Procedures (“Special Procedures”, Section 9-0200 of the Montana School Accounting Manual, see below)

<http://www.opi.mt.gov/pub/School%20Finance/SchoolAccountingManual/9-0200%20Special%20Procedures.pdf>

Montana School Accounting Manual. Contact: The OPI School Budget and Accounting Division, (406) 444-4401 or (406) 444-1960.

OPI Resources Webpage (numerous links)

<http://www.opi.mt.gov/Resources/Index.html>

OPI Official E-mail to Schools

http://www.opi.mt.gov/Resources/Official_Email/index.html#p7GPc1_3

Links to: Montana State Government

http://www.opi.mt.gov/Resources/Index.html#p7APMc2_1

Montana Education Associations

http://www.opi.mt.gov/Resources/Index.html#p7APMc2_2

National Organizations and Offices:

http://www.opi.mt.gov/Resources/Index.html#p7APMc2_3

School Finance Division – OPI

<http://www.opi.mt.gov/Finance&Grants/schoolfinance/Index.html>