



- (2) The amount of indirect expense charged;
  - (3) The value of third-party in-kind contributions applied; and
  - (4) The amount of cash advance payments and payments made to subrecipients.
- (c) For reports prepared on an accrual basis, expenditures are the sum of:
- (1) Cash disbursements for direct charges for property and services;
  - (2) The amount of indirect expense incurred;
  - (3) The value of third-party in-kind contributions applied; and
  - (4) The net increase or decrease in the amounts owed by the non-Federal entity for:
    - (i) Goods and other property received;
    - (ii) Services performed by employees, contractors, subrecipients, and other payees; and
    - (iii) Programs for which no current services or performance are required such as annuities, insurance claims, or other benefit payments.

Method of Calculating Expenditures: \_\_\_\_\_ Accrual \_\_\_\_\_ Cash \_\_\_\_\_ Other (\_\_\_\_\_)

---

Signature of Authorized Official

---

Date

- For SAU Offices and School Districts, the Authorizing Official is the Superintendent. For Reporting Agencies and other organizations, the Authorizing Official is the person who signed the NHDOE General Assurances.

---

Please send this completed Schedule of Federal Programs for Fiscal Year 2019 to either:

New Hampshire Department of Education  
Bureau of Federal Compliance  
101 Pleasant Street  
Concord, NH 03301

or to:

FederalCompliance@doe.nh.gov

If you have any questions please contact [Timothy.Carney@doe.nh.gov](mailto:Timothy.Carney@doe.nh.gov) (603-271-2634) or [Lindsey.Scribner@doe.nh.gov](mailto:Lindsey.Scribner@doe.nh.gov) (603-271-3837).