

- (ii) The amount of indirect expense charged;
 - (iii) The value of third-party in-kind contributions applied; and
 - (iv) The amount of cash advance payments and payments made to subrecipients.
- (3) For reports prepared on an accrual basis, expenditures are the sum of:
- (i) Cash disbursements for direct charges for property and services;
 - (ii) The amount of indirect expense incurred;
 - (iii) The value of third-party in-kind contributions applied; and
 - (iv) The net increase or decrease in the amounts owed by the non-Federal entity for:
 - (A) Goods and other property received;
 - (B) Services performed by employees, contractors, subrecipients, and other payees; and
 - (C) 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 Authorities and other organizations, the Authorizing Official is the person who signed the NHED General Assurances.**

Please send this completed Schedule of Federal Programs for Fiscal Year 2023 to following email address:

FederalCompliance@doe.nh.gov

If you have any questions, please contact Lindsey.L.Labonville@doe.nh.gov (603-271-3837) or Katelyn.N.Komisarek@doe.nh.gov (603-271-3808).