Policy DAF
Administration of Federal Grant Funds:
School Board Approved: December 2, 2024

This Policy includes "sub-policies" relating to specific provisions of the Uniform Administrative Requirements for Federal Awards issued by the U.S. Office of Budget and Management. Those requirements, which are commonly known as Uniform Grant Guidance ("UGG"), are found in Title 2 of the Code of Federal Regulations ("CFR") part 200. The sub-policies include:

- DAF-1 Allowability
- DAF-2 Cash Management and Fund Control
- DAF-3 Procurement
- DAF-4 Procurement – Additional Provisions Pertinent to Food Service Program
- DAF-5 Conflict of Interest and Mandatory Disclosures
- DAF-6 Inventory Management - Equipment and Supplies Purchased with Federal Funds
- DAF-7 Travel Reimbursement – Federal Funds
- DAF-8 Accountability and Certifications
- DAF-9 Time and Effort Reporting/Oversight
- DAF-10 Grant Budget Reconciliation
- DAF-11 Sub-Recipient Monitoring and Management
- DAF-12 Reporting on Real Property
- DAF-13 Whistleblower: Notification, Rights & Remedies

NOTICE: Notwithstanding any other policy of the District, all funds awarded directly or indirectly through any Federal grant or subsidy programs shall be administered in accordance with this Policy, and any administrative procedures adopted implementing this Policy.

The Board accepts federal funds, which are available, provided that there is a specific need for them and that the required matching funds are available. The Board intends to administer federal grant awards efficiently, effectively and in compliance with all requirements imposed by law, the awarding agency and the New Hampshire Department of Education (NHDOE) or other applicable pass-through entity.

This policy establishes the minimum standards regarding internal controls and grant management to be used by the District in the administration of any funds received by the District through Federal grant programs as required by applicable NH and Federal laws or regulations, including, without limitation, the UGG.

The Board directs the Superintendent and/or designee to develop, monitor, and enforce effective administrative procedures and other internal controls over federal awards as necessary in order to provide reasonable assurances that the District is managing the awards in compliance with all requirements for federal grants and awards. Systems and controls must meet all requirements of federal and/or state law and regulation and shall be based on best practices.

The Superintendent is directed to assure that all individuals responsible for the administration of a federal grant or award shall be provided sufficient training to carry out their duties in accordance with all applicable requirements for the federal grant or award and this policy. To the extent not covered by this Policy, the administrative procedures and internal controls must provide for:

- identification of all federal funds received and expended and their program source;
- accurate, current, and complete disclosure of financial data in accordance with federal

requirements;

- records sufficient to track the receipt and use of funds;
- effective control and accountability over assets to assure they are used only for authorized purposes and
- comparison of expenditures against budget.

Legal References
41 USC. 4712
42 USC 1751 – 66
2 CFR 180
2 CFR 200
200.0-200.99; 200.305; Part 200.313(d); 200.317-200.326; 200.344; 200.403-200.406; Part 200.413(a)-(c); 200.430; 200.431; 200.458; 200.474(b); 200.501; 200.503.
200 Appendix II
7 CFR 210
210.16; 210.19; 210.21; 215.14a; 220.16

District Policy History:
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