

**SHAKER REGIONAL SCHOOL DISTRICT
POLICY COMMITTEE**

June 27, 2023

CES - Library

5:00 PM

AGENDA

I. Call to Order

II. Minutes

- 10.25.2022 Policy Committee Minutes

III. Policies

Review:

CHCA – Approval of Handbooks

CHD – Administration in Policy Absence

DAF – Administration of Federal Grant Funds

DB – Annual Budget

DBJ – Transfer of Funds/Budget

DFA – Revenues from Investments/Investment Policy

DGA – Authorized Signatures

DH – Bonded Employees and Officers

IV. Adjournment

Shaker Regional School District
Policy Committee Minutes
October 25, 2022
CES

Present: Marcelle Pethic, Eric Johnson, Michael J. Tursi

Eric Johnson called the meeting to order at 5:03 PM.

Minutes from the last meeting were reviewed.

The following policies were reviewed and action taken as follows:

BHE – School Board Use of Electronic Communication – Amended, bring to full board
BIE – Board Member Insurance/Liability – Amended – add paragraph from NHSBA, bring to full board
CA – Administration Goals – Review only, no amendments
CB – Superintendent of Schools – Amended and added wording, bring to full board
CBG – Superintendent’s Professional Development Opportunities – Review only, no amendments
CBI – Superintendent Evaluation and Goal Setting – Review only, no amendments
CFA – Principals – Amended, bring to full board
CFB – Evaluation of Administrators – Amended, bring to full board
EFDA – Collection of Money for Food Services – Amended, bring to full board
EFDA R&P – Collection of Money for Food Service – Amended – bring to full board for information only.

The meeting adjourned at 5:30 PM.

Respectfully submitted,

Michael J. Tursi

1

2 **APPROVAL OF HANDBOOKS**

3 In order that pertinent **SRSB** policies and Superintendent's Rules and Procedures may
4 be known by all staff members and students affected by them, District Administrators
5 shall publish and issue staff and student handbooks.

6 A student handbook shall:

- 7 ▪ Refer to District policies, Superintendent's Rules and Procedures, and school
8 regulations;
- 9 ▪ Be a statement of expectations of all involved in a school's educational process;
10 and
- 11 ▪ Be an explanation of the programs and resources available through the school.

12 The contents of all school handbooks must conform with District policies and
13 regulations. Student handbooks shall be approved by the **SRSB** prior to publication.

CHCA - APPROVAL OF HANDBOOKS AND DIRECTIVES

(Download policy)

Category R

The principal(s) and other administrators are responsible for the development of employee and student handbooks.

The contents of all handbooks must conform with District-wide policies and regulations. The Board must approve and adopt all handbooks prior to publication and distribution.

Reviewed: March, 2004

Revised: November, 1999

Revised: July, 1998

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1

2 **ADMINISTRATION IN POLICY ABSENCE** ¹

3 In the absence of established District policy or **SRSB** direction, the Superintendent
4 shall assume responsibility for whatever decision or action is or must be taken.

5 The Superintendent's decisions or actions shall be subject to review and evaluation
6 by the **SRSB** at its regular meeting. The Superintendent shall promptly inform the
7 **SRSB** of any action or decision made in the absence of District policy or **SRSB**
8 direction.

¹ *N.H. Code of Administrative Rules, Section Ed. 302*

CHD - ADMINISTRATION IN POLICY ABSENCE

(Download policy)

Category R

Also BFE

In the absence of established Board policy or Board direction, the Superintendent shall assume responsibility making necessary decisions. In such instances, Principals or other administrative or instructional personnel shall gain the approval of the Superintendent before taking any action.

In the situations which arise within the Schools where the Board has provided no guides for administrative action, the Superintendent shall have power to act but his/her decisions shall be subject to review and ratification by action of the Board at a regular meeting. It shall be the duty of the Superintendent to inform the Board promptly of such action and of the need for policy.

Reviewed: March, 2004

Revised: November, 1999

Revised: July, 1998

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ADMINISTRATION OF FEDERAL GRANT FUNDS

The Shaker Regional School Board (SRSB) accepts federal funds, which are available, provided that there is a specific need for them and that the required matching funds are available on behalf of the Shaker Regional School District (SRSD). The SRSB 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 SRSD in the administration of any funds received by the SRSD through Federal grant programs as required by applicable NH and Federal laws or regulations, including, without limitation, the Uniform Grant Guidance (UGG).

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 SRSB directs the Superintendent or his/her 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 SRSD 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 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:

- 1. identification of all federal funds received and expended and their program source;
- 2. accurate, current, and complete disclosure of financial data in accordance with federal requirements;
- 3. records sufficient to track the receipt and use of funds;
- 4. effective control and accountability over assets to assure they are used only for authorized purposes and
- 5. comparison of expenditures against budget.

1 ALLOWABILITY

2
3 The Superintendent is responsible for the efficient and effective administration of grant
4 funds through the application of sound management practices. Such funds shall be
5 administered in a manner consistent with all applicable Federal, State and local laws,
6 the associated agreements/assurances, program objectives and the specific terms
7 and conditions of the grant award.

8
9 A. **Cost Principles:** Except whether otherwise authorized by statute, costs
10 shall meet the following general criteria in order to be allowable under
11 Federal awards:

12
13 1. Be “necessary” and “reasonable” for proper and efficient
14 performance and administration of the Federal award and be
15 allocable thereto under these principles.

16
17 a. To determine whether a cost is “reasonable”, consideration shall be given
18 to:

19
20 i. whether a cost is a type generally recognized as ordinary and
21 necessary for the operation of the SRSD or the proper and
22 efficient performance of the Federal award;

23
24 ii. the restraints or requirements imposed by such factors as
25 sound business practices, arm’s length bargaining, Federal,
26 State, local, tribal and other laws and regulations;

27
28 iii. market prices for comparable goods or services for the
29 geographic area;

30
31 iv. whether the individuals concerned acted with prudence in the
32 circumstances considering their responsibilities; and

33
34 v. whether the cost represents any significant deviation from the
35 established practices or SRSB policy which may increase the
36 expense. While Federal regulations do not provide specific
37 descriptions of what satisfied the “necessary” element
38 beyond its inclusion in the reasonableness analysis above,
39 whether a cost is necessary is determined based on the
40 needs of the program. Specifically, the expenditure must be
41 necessary to achieve an important program objective. A key
42 aspect in determining whether a cost is necessary is whether
43 the SRSD can demonstrate that the cost addresses an
44 existing need and can prove it.

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46 b. When determining whether a cost is “necessary”, consideration may be
47 given to whether:

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49 i. the cost is needed for the proper and efficient

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- performance of the grant program;
 - ii. the cost is identified in the approved budget or application;
 - iii. there is an educational benefit associated with the cost;
 - iv. the cost aligns with identified needs based on results and findings from a needs assessment; and/or
 - v. the cost addresses program goals and objectives and is based on program data.
- c. A cost is allocable to the Federal award if the goods or services involved are chargeable or assignable to the Federal award in accordance with the relative benefit received.
2. Conform to any limitations or exclusions set forth as cost principles in 2 C.F.R. Part 200 or in the terms and conditions of the Federal award.
 3. Be consistent with policies and procedures that apply uniformly to both Federally-financed and other activities of the SRSD.
 4. Be afforded consistent treatment. A cost cannot be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been assigned as an indirect cost under another award.
 5. Be determined in accordance with generally accepted accounting principles.
 6. Be representative of actual cost, net of all applicable credits or offsets.

The term “applicable credits” refers to those receipts or reductions of expenditures that operate to offset or reduce expense items allocable to the Federal award. Typical examples of such transactions are: purchase discounts; rebates or allowances; recoveries or indemnities on losses; and adjustments of overpayments or erroneous charges. To the extent that such credits accruing to/or received by the State relate to the Federal award, they shall be credited to the Federal award, either as a cost reduction or a cash refund, as appropriate.
 7. Be not included as a match or cost-share, unless the specific Federal program authorizes Federal costs to be treated as such.
 8. Be adequately documented:
 - a. in the case of personal services, the Superintendent shall implement a system for SRSD personnel to account for time and efforts expended on grant funded programs to assure that only permissible personnel expenses are allocated;
 - b. in the case of other costs, all receipts and other invoice materials shall be

1 retained, along with any documentation identifying the need and purpose
2 for such expenditure if not otherwise clear.

3
4 **B. Selected Items of Cost:** The SRSD shall follow the rules for selected items of
5 cost at 2 C.F.R. Part 200, Subpart E when charging these specific expenditures
6 to a Federal grant. When applicable, SRSD staff shall check costs against the
7 selected items of cost requirements to ensure the cost is allowable. In addition,
8 State, SRSD and program-specific rules, including the terms and conditions of
9 the award, may deem a cost as unallowable and SRSD personnel shall follow
10 those rules as well.

11
12 **C. Cost Compliance:** The Superintendent shall require that grant program funds
13 are expended and are accounted for consistent with the requirements of the
14 specific program and as identified in the grant application. Compliance monitoring
15 includes accounting for direct or indirect costs and reporting them as permitted or
16 required by each grant.

17
18 **D. Determining Whether A Cost is Direct or Indirect**

- 19
20 1. "Direct costs" are those costs that can be identified specifically with a
21 particular final cost objective, such as a Federal award, or other internally
22 or externally funded activity, or that can be directly assigned to such
23 activities relatively easily with a high degree of accuracy.

24
25 These costs may include: salaries and fringe benefits of employees working
26 directly on a grant-funded project; purchased services contracted for
27 performance under the grant; travel of employees working directly on a grant-
28 funded project; materials, supplies, and equipment purchased for use on a
29 specific grant; and infrastructure costs directly attributable to the program
30 (such as long distance telephone calls specific to the program, etc.).

- 31
32 2. "Indirect costs" are those that have been incurred for a common or joint
33 purpose benefitting more than one (1) cost objective, and not readily
34 assignable to the cost objectives specifically benefitted, without effort
35 disproportionate to the results achieved. Costs incurred for the same purpose
36 in like circumstances shall be treated consistently as either direct or indirect
37 costs.

38
39 These costs may include: general data processing, human resources,
40 utility costs, maintenance, accounting, etc.

41
42 Federal education programs with supplement not supplant provisions must use a
43 restricted indirect cost rate. In a restricted rate, indirect costs are limited to general
44 management costs. General management costs do not include divisional
45 administration that is limited to one (1) component of the SRSD, the governing body
46 of the SRSD, compensation of the Superintendent, compensation of the chief
47 executive officer of any component of the SRSD, and operation of the immediate
48 offices of these officers.

1
2 The salaries of administrative and clerical staff should normally be treated as indirect
3 costs. Direct charging of these costs may be appropriate only if **all** the following
4 conditions are met:

- 5
- 6 a. Administrative or clerical services are integral to a project or activity.
 - 7
 - 8 b. Individuals involved can be specifically identified with the project or activity.
 - 9
 - 10 c. Such costs are explicitly included in the budget or have the prior written
11 approval of the Federal awarding agency.
 - 12
 - 13 d. The costs are not also recovered as indirect costs.
 - 14

15 Where a Federal program has a specific cap on the percentage of
16 administrative costs that may be charged to a grant, that cap shall include
17 all direct administrative charges as well as any recovered indirect
18 charges.

19
20 Effort should be given to identify costs as direct costs whenever practical,
21 but allocation of indirect costs may be used where not prohibited and
22 where indirect cost allocation is approved ahead of time by NHDOE or the
23 pass-through entity (Federal funds subject to 2 C.F.R Part 200 pertaining
24 to determining indirect cost allocation).

25
26 **E. Timely Obligation of Funds:** Obligations are orders placed for property and
27 services, contracts and subawards made, and similar transactions during a given
28 period that require payment by the non-Federal entity during the same or a
29 future period.

30
31 The following are examples of when funds are determined to be “obligated”
32 under applicable regulation of the U.S. Department of Education:

33
34 When the obligation is for:

- 35 1. Acquisition of property – on the date which the SRSD makes a
36 binding written commitment to acquire the property.
- 37
- 38 2. Personal services by an employee of the SRSD – when
39 the services are performed.
- 40
- 41
- 42 3. Personal services by a contractor who is not an employee of the
43 SRSD – on the date which the SRSD makes a binding written
44 commitment to obtain the services.
- 45
- 46 4. Public utility services – when the SRSD received the services.
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- 5. Travel – when the travel is taken.
- 6. Rental of property – when the SRSD uses the property.
- 7. A pre-agreement cost that was properly approved by the SRSB under the cost principles in 2 C.F.R. Part 200, Subpart E – Cost Principles – on the first day of the project period.

F. Period of Performance: All obligations must occur on or between the beginning and ending dates of the grant project. This period of time is known as the period of performance. The period of performance is dictated by statute and will be indicated in the Grant Award Notification (“GAN”). As a general rule, State-administered Federal funds are available for obligation within the year that Congress appropriates the funds for. However, given the unique nature of educational institutions, for many Federal education grants, the period of performance is twenty- seven (27) months. This maximum period includes a fifteen (15) month period of initial availability, plus a twelve (12) month period of carry over. For direct grants, the period of performance is generally identified in the GAN.

In the case of a State-administered grant, obligations under a grant may not be made until the grant funding period begins or all necessary materials are submitted to the granting agency, whichever is later. In the case of a direct grant, obligations may begin when the grant is substantially approved, unless an agreement exists with NHDOE or the pass-through entity to reimburse for pre-approval expenses.

For both State-administered and direct grants, regardless of the period of availability, the SRSD shall liquidate all obligations incurred under the award not later than forty-five (45) days after the end of the funding period unless an extension is authorized. Any funds not obligated within the period of performance or liquidated within the appropriate timeframe are said to lapse and shall be returned to the awarding agency. Consistently, the SRSD shall closely monitor grant spending throughout the grant cycle.

CASH MANAGEMENT AND FUND CONTROL

Payment methods must be established in writing that minimize the time elapsed between the drawdown of federal funds and the disbursement of those funds. Standards for funds control and accountability must be met as required by the Uniform Guidance for advance payments and in accordance with the requirements of NHDOE or other applicable pass-through-entity.

In order to provide reasonable assurance that all assets, including Federal, State, and local funds, are safeguarded against waste, loss, unauthorized use, or misappropriation, the Superintendent shall implement internal controls in the area of cash management.

1
2 The SRSD's payment methods shall minimize the time elapsing between the
3 transfer of funds from the United States Treasury or the NHDOE (pass-through
4 entity) and disbursement by the SRSD, regardless of whether the payment is
5 made by electronic fund transfer, or issuance or redemption of checks,
6 warrants, or payment by other means.

7
8 The SRSD shall use forms and procedures required by the NHDOE, grantor
9 agency or other pass-through entity to request payment. The SRSD shall
10 request grant fund payments in accordance with the provisions of the grant.
11 Additionally, the SRSD's financial management systems shall meet the
12 standards for fund control and accountability as established by the awarding
13 agency.

14
15 The Superintendent or designee is authorized to submit requests for advance
16 payments and reimbursements at least monthly when electronic fund transfers
17 are not used, and as often as deemed appropriate when electronic transfers
18 are used, in accordance with the provisions of the Electronic Fund Transfer Act
19 (15 U.S.C. 1693-1693r).

20
21 **PROCUREMENT**
22

23 All purchases for property and services made using federal funds must be
24 conducted in accordance with all applicable Federal, State and local laws and
25 regulations, the Uniform Guidance, and the SRSD's written policies and
26 procedures.

27
28 Procurement of all supplies, materials equipment, and services paid for from
29 Federal funds or SRSD matching funds shall be made in accordance with all
30 applicable Federal, State, and local statutes and/or regulations, the terms and
31 conditions of the Federal grant, SRSD policies, and procedures.

32
33 The Superintendent shall maintain a procurement and contract administration
34 system in accordance with the USDOE requirements (2 CFR 200.317-.326) for
35 the administration and management of Federal grants and Federally-funded
36 programs. The SRSD shall maintain a contract administration system that
37 requires contractors to perform in accordance with the terms, conditions, and
38 specifications of their contracts or purchase orders. Except as otherwise noted,
39 procurement transactions shall also conform to the provisions of the SRSD's
40 documented general purchase Policy DJ – Purchasing.

41
42 The SRSD avoids situations that unnecessarily restrict competition and avoids
43 acquisition of unnecessary or duplicative items. Individuals or organizations that
44 develop or draft specifications, requirements, statements of work, and/or
45 invitations for bids, requests for proposals, or invitations to negotiate, are
46 excluded from competing for such purchases. Additionally, consideration shall be
47 given to consolidating or breaking out procurements to obtain a more

1 economical purchase. And, where appropriate, an analysis shall be made to
2 lease versus purchase alternatives, and any other appropriate analysis to
3 determine the most economical approach. These considerations are given as
4 part of the process to determine the allowability of each purchase made with
5 Federal funds.

6
7 Contracts are awarded only to responsible contractors possessing the ability to
8 perform successfully under the terms and conditions of a proposed
9 procurement. Consideration is given to such matters as contractor integrity,
10 compliance with public policy, record of past performance, and financial and
11 technical resources. No contract is awarded to a contractor who is suspended or
12 debarred from eligibility for participation in federal assistance programs or
13 activities.

14
15 Purchasing records are sufficiently maintained to detail the history of all
16 procurements and must include at least the rationale for the method of
17 procurement, selection of contract type, and contractor selection or rejection; the
18 basis for the contract price; and verification that the contractor is not suspended
19 or debarred.

20
21 To foster greater economy and efficiency, the SRSD may enter into State and
22 local intergovernmental agreements where appropriate for procurement or use
23 of common or shared goods and services.

24
25 **A. Competition:** All procurement transactions shall be conducted in a manner
26 that encourages full and open competition and that is in accordance with
27 good administrative practice and sound business judgement. In order to
28 promote objective contractor performance and eliminate unfair competitive
29 advantage, the SRSD shall exclude any contractor that has developed or
30 drafted specifications, requirements, statements of work, or invitations for
31 bids or requests for proposals from competition for such procurements.

32
33 Some of the situations considered to be restrictive of competition include, but are
34 not limited to, the following:

- 35 1. unreasonable requirements on firms in order for them to qualify to do business;
- 36 2. unnecessary experience and excessive bonding requirements;
- 37 3. noncompetitive contracts to consultants that are on retainer contracts;
- 38 4. organizational conflicts of interest;
- 39 5. specification of only a "brand name" product instead of allowing for an "or
40 equal" product to be offered and describing the performance or other
41 relevant requirements of the procurement; and/or
- 42 6. any arbitrary action in the procurement process.

43
44 Further, the SRSD does not use statutorily or administratively imposed
45 State, local, or tribal geographical preferences in the evaluation of bids or

1 proposals, unless (1) an applicable Federal statute expressly mandates or
2 encourages a geographic preference; (2) the SRSD is contracting for
3 architectural and engineering services, in which case geographic location
4 may be a selection criterion provided its application leaves an appropriate
5 number of qualified firms, given the nature and size of the project, to
6 compete for the contract.

7
8 To the extent that the SRSD uses a pre-qualified list of persons, firms or products
9 to acquire goods and services, the pre-qualified list must include enough
10 qualified sources as to ensure maximum open and free competition. The SRSD
11 allows vendors to apply for consideration to be placed on the list as requested.

12
13 **B. Solicitation Language:** The SRSD shall require that all solicitations incorporate
14 a clear and accurate description of the technical requirements for the material,
15 product, or service to be procured. Such description shall not, in competitive
16 procurements, contain features which unduly restrict competition. The description
17 may include a statement of the qualitative nature of the material, product or
18 service to be procured and, when necessary, shall set forth those minimum
19 essential characteristics and standards to which it shall conform if it is to satisfy
20 its intended use. Detailed product specifications should be avoided if at all
21 possible.

22
23 When it is impractical or uneconomical to make a clear and accurate description
24 of the technical requirements, a “brand name or equivalent” description may be
25 used as a means to define the performance or other salient requirements of
26 procurement. The specific features of the named brand which shall be met by
27 offers shall be clearly stated; and identify all requirements which the offerors shall
28 fulfill and all other factors to be used in evaluating bids or proposals.

29
30 The SRSB will not approve any expenditure for an unauthorized purchase or
31 contract.

32
33 **C. Procurement Methods:** The SRSD shall utilize the following methods of
34 procurement:

35
36 1. Micro-purchases

37
38 Procurement by micro-purchase is the acquisition of supplies or services, the
39 aggregate dollar amount of which does not exceed \$10,000. To the extent
40 practicable, the SRSD shall distribute micro-purchase equitably among qualified
41 suppliers. Micro-purchases may be made without soliciting competitive
42 quotations if the Superintendent considers the price to be reasonable. The
43 SRSD maintains evidence of this reasonableness in the records of all purchases
44 made by this method.

45
46 2. Small Purchases (Simplified Acquisition)

1
2 Small purchase procedures provide for relatively simple and informal
3 procurement methods for securing services, supplies, and other property that
4 does not exceed the competitive bid threshold of \$250,000. Small purchase
5 procedures require that price or rate quotations shall be obtained from an
6 adequate number of qualified sources.

7
8 3. Sealed Bids
9

10 Sealed, competitive bids shall be obtained when the purchase of, and contract
11 for, single items of supplies, materials, or equipment which amounts to
12 \$250,000 and when the SRSB determines to build, repair, enlarge, improve, or
13 demolish a school building/facility the cost of which will exceed \$250,000.

14
15 a. In order for sealed bidding to be feasible, the following conditions shall be
16 present:

- 17
18 i. a complete, adequate, and realistic specification or purchase
19 description is available;
20
21 ii. two (2) or more responsible bidders are willing and able to
22 compete effectively for the business; and
23
24 iii. the procurement lends itself to a firm fixed price contract and the
25 selection of the successful bidder can be made principally on the
26 basis of price.

27
28 b. When sealed bids are used, the following requirements apply:

- 29
30 i. Bids shall be solicited in accordance with the provisions of State
31 law and Policy DJE – Bidding Requirements. Bids shall be
32 solicited from an adequate number of qualified suppliers,
33 providing sufficient response time prior to the date set for the
34 opening of bids. The invitation to bid shall be publicly advertised.
35
36 ii. The invitation for bids will include product/contract specifications
37 and pertinent attachments and shall define the items and/or
38 services required in order for the bidder to properly respond.
39
40 iii. All bids will be opened at the time and place prescribed in the
41 invitation for bids; bids will be opened publicly.
42
43 iv. A firm fixed price contract award will be made in writing to the
44 lowest responsive and responsible bidder. Where specified in
45 bidding documents, factors such as discounts, transportation cost,
46 and life cycle costs shall be considered in determining which bid is
47 lowest. Payment discounts may only be used to determine the low
48 bid when prior experience indicates that such discounts are usually

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taken.

- v. The SRSB reserves the right to reject any and all bids for sound documented reason.
- vi. Bid protests shall be handled pursuant to the process set forth in Procurement I (Bid Protest).

4. Competitive Proposals

Procurement by competitive proposal, normally conducted with more than one sources submitting an offer, is generally used when conditions are not appropriate for the use of sealed bids or in the case of a recognized exception to the sealed bid method.

If this method is used, the following requirements apply:

- a. Requests for proposals shall be publicized and identify all evaluation factors and their relative importance. Any response to the publicized requests for proposals shall be considered to the maximum extent practical.
- b. Proposals shall be solicited from an adequate number of sources.
- c. The SRSD shall use its written method for conducting technical evaluations of the proposals received and for selecting recipients.
- d. Contracts shall be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered.

The SRSD may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated, and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be used in procurement of A/E professional services. It cannot be used to purchase other types of services though A/E firms are a potential source to perform the proposed effort.

5. Noncompetitive Proposals

Procurement by noncompetitive proposals allows for solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:

- a. the item is available only for a single source;

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- b. the public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
- c. the Federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the SRSD; and/or
- d. after solicitation of a number of sources, competition is determined to be inadequate.

D. Contracting with Small and Minority Businesses, Women’s Business Enterprises, and Labor Surplus Area Firms: The SRSD must take necessary affirmative steps to assure that minority businesses, women’s business enterprises, and labor surplus area firms are used when possible. Affirmative steps must include:

- 1. Placing qualified small and minority businesses and women's business enterprises on solicitation lists;
- 2. Assuring that small and minority businesses, and women's business enterprises are solicited whenever they are potential sources;
- 3. Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses, and women's business enterprises;
- 4. Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority businesses, and women's business enterprises;
- 5. Using the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and
- 6. Requiring the prime contractor, if subcontracts are to be let, to take the affirmative steps listed in paragraphs (1) through (5) of this section.

E. Contract/Price Analysis: The SRSD shall perform a cost or price analysis in connection with every procurement action in excess of \$250,000 (i.e., the Simplified Acquisition/Small Purchase limit), including contract modifications. (See 2 CFR 200.323(a)). A cost analysis generally means evaluating the separate cost elements that make up the total price, while a price analysis means evaluating the total price, without looking at the individual cost elements.

The method and degree of analysis is dependent on the facts surrounding the particular procurement situation; however, the SRSD shall come to an independent estimate prior to receiving bids or proposals.

1
2 When performing a cost analysis, the SRSD shall negotiate profit as a separate
3 element of the price. To establish a fair and reasonable profit, consideration is
4 given to the complexity of the work to be performed, the risk borne by the
5 contractor, the contractor's investment, the amount of subcontracting, the quality
6 of its record of past performance, and industry profit rates in the surrounding
7 geographical area for similar work.

8
9 **F. Time and Materials Contracts:** The SRSD shall use a time and materials type
10 contract only (1) after a determination that no other contract is suitable; and (2) if
11 the contract includes a ceiling price that the contractor exceeds at its own risk.
12 Time and materials type contract means a contract whose cost to the SRSD is the
13 sum of the actual costs of materials, and direct labor hours charged at fixed
14 hourly rates that reflect wages, general and administrative expenses, and profit.
15 Since this formula generates an open-ended contract price, a time-and-materials
16 contract provides no positive profit incentive to the contractor for cost control or
17 labor efficiently. Therefore, the SRSD sets a ceiling price for each contract that
18 the contractor exceeds at its own risk. Further, the SRSD shall assert a high
19 degree of oversight in order to obtain reasonable assurance that the contractor is
20 using efficient methods and effective cost controls, and otherwise performs in
21 accordance with the terms, conditions, and specifications of their contracts or
22 purchase orders.

23
24 **G. Suspension and Disbarment:** The SRSD will award contracts only to responsible
25 contractors possessing the ability to perform successfully under the terms and
26 conditions of the proposed procurement. All purchasing decisions shall be made
27 in the best interests of the SRSD and shall seek to obtain the maximum value for
28 each dollar expended. When making a purchasing decision, the SRSD shall
29 consider such factors as (1) contractor integrity; (2) compliance with public policy;
30 (3) record of past performance/ and (4) financial and technical resources.

31
32 The Superintendent shall have the authority to suspend or debar a
33 person/corporation, for cause, from consideration or award of further contracts.
34 The SRSD is subject to and shall abide by the non-procurement debarment and
35 suspension regulations implementing Executive Orders 12549 and 12689, 2
36 CFR Part 180.

37
38 Suspension is an action taken by the SRSD that immediately prohibits a person
39 from participating in covered transactions and transactions covered under the
40 Federal Acquisition Regulation (48 CFR chapter 1) for a temporary period,
41 pending completion of an agency investigation and any judicial or administrative
42 proceedings that may ensure. A person so excluded is suspended. (See 2 CFR
43 Part 180 Subpart G).

44
45 Debarment is an action taken by the Superintendent to exclude a person from
46 participating in covered transactions and transactions covered under the Federal

1 Acquisition Regulation (48 CFR chapter 1). A person so excluded is debarred.
2 (See 2 CFR Part 180 Subpart H).

3
4 The SRSD shall not subcontract with or award sub-grants to any person or
5 company who is debarred or suspended. For contracts over \$25,000 the SRSD
6 shall confirm that the vendor is not debarred or suspended by either checking the
7 Federal government's System for Award Management ("SAM"), which maintains
8 a list of such debarred or suspended vendors at www.sam.gov (which replaced
9 the former Excluded Parties List System or EPLS); or collecting a certification
10 from the vendor. (See 2 CFR Part 180 Sub part C).

11
12 Documentation that debarment/suspension was queried must be retained for
13 each covered transaction as part of the documentation required in accordance
14 with Maintenance of Procurement Records, paragraph J. This documentation
15 should include the date(s) queried and copy(ies) of the SAM result report/screen
16 shot, or a copy of the or certification from the vendor. It should be attached to
17 the payment backup and retained for future audit review.

18
19 **H. Additional Requirements for Procurement Contracts Using Federal Funds:**
20

- 21 1. For any contract using Federal funds under which the contract amount
22 exceeds the upper limit for Simplified Acquisition/Small Purchases (see
23 Procurement Methods; 2- Small Purchases [Simplified Acquisition]), the
24 contract must address administrative, contractual, or legal remedies in
25 instances where contractors violate or breach contract terms, and must
26 provide for sanctions and penalties. (See 2 CFR 200, Appendix II(A)).
27
- 28 2. For any contract using Federal funds under which the contract amount
29 exceeds \$10,000, it must address the SRSD's authority to terminate
30 the contract for cause and for convenience, including the manner by
31 which termination will be effected and the basis for settlement. (See 2
32 CFR 200, Appendix II(B)). For any contract using Federal funds under
33 which the contract amount exceeds \$150,000, the contract must
34 include clauses addressing the Clean Air Act and the Federal Water
35 Pollution Control Act. (See 2 CFR 200, Appendix II(G)).
36
- 37 3. For any contract using Federal funds under which the contract
38 exceeds \$100,000, the contract must include an anti-lobbying clause,
39 and require bidders to submit Anti-Lobbying Certification as required
40 under 2 CFR 200, Appendix II (J).
41
- 42 4. For each contract using Federal funds and for which there is no price
43 competition, and for each Federal fund contract in which a cost
44 analysis is performed, the SRSD shall negotiate profit as a separate
45 element of the price. To establish a fair and reasonable profit,
46 consideration must be given to the complexity of the work to be
47 performed, the risk borne by the contractor, the contractor's
48 investment, the amount of subcontracting, the quality of the

1 contractor's past performance, and industry profit rates in the
2 surrounding geographical area for similar work. (See 2 CFR
3 200.323(b)).
4

- 5 **I. Bid Protest:** The SRSD maintains the following protest procedures to
6 handle and resolve disputes relating to procurements and, in all
7 instances, discloses information regarding the protest to the awarding
8 agency.
9

10 A bidder who wishes to file a bid protest shall file such notice and follow
11 procedures prescribed by the Request For Proposals (RFPs) or the
12 individual bid specifications package, for resolution. Bid protests shall be
13 filed in writing with the Superintendent within seventy-two (72) hours of the
14 opening of the bids in protest.

15
16 Within five (5) days of receipt of a protest, the Superintendent shall
17 review the protest as submitted and render a decision regarding the
18 merits of the protest and any impact on the acceptance and rejection of
19 bids submitted. Notice of the filing of a bid protest shall be communicated
20 to the SRSB and shall be so noted in any subsequent recommendation
21 for the acceptance of bids and awarding of contracts.

22
23 Failure to file a notice of intent to protest, or failure to file a formal written
24 protest within the time prescribed, shall constitute a waiver of
25 proceedings.
26

- 27
28 **J. Maintenance of Procurement Records:** The SRSD shall maintain
29 records sufficient to detail the history of all procurements. These records
30 will include, but are not necessarily limited to, the following: rationale for
31 the method of procurement, selection of contract type, contractor
32 selection or rejection, the basis for the contract price (including a cost or
33 price analysis), and records regarding disbarment/suspension queries or
34 actions. Such records shall be retained consistent with SRSD Policy
35 EHB- Data/Records Retention and SRSD Administrative Procedures R &
36 P – EHB – Local Records Retention Schedule.
37
38

39 **PROCUREMENT – ADDITIONAL PROVISIONS PERTINENT TO FOOD**
40 **SERVICE PROGRAM**
41

42 The following provisions shall be included in all cost reimbursable contracts for
43 food services purchases, including contracts with cost reimbursable provisions,
44 and in solicitation documents prepared to obtain offers for such contracts: (7 CFR
45 Sec. 210.21, 215.14a, 220.16)

- 46
47 **A. Mandatory Contract Clauses:** The following provisions shall be

1 included in all cost reimbursable contracts for food services
2 purchases, including contracts with cost reimbursable provisions, and
3 in solicitation documents prepared to obtain offers for such contracts:
4

- 5 1. Allowable costs will be paid from the nonprofit school food service account to
6 the contractor net of all discounts, rebates and other applicable credits
7 accruing to or received by the contractor or any assignee under the contract,
8 to the extent those credits are allocable to the allowable portion of the costs
9 billed to the school food authority;
10
- 11 2. The contractor must separately identify for each cost submitted for payment to
12 the school food authority the amount of that cost that is allowable (can be paid
13 from the nonprofit school food service account) and the amount that is
14 unallowable (cannot be paid from the nonprofit school food service account);
15 or
16
- 17 3. The contractor must exclude all unallowable costs from its billing documents
18 and certify that only allowable costs are submitted for payment and records
19 have been established that maintain the visibility of unallowable costs,
20 including directly associated costs in a manner suitable for contract cost
21 determination and verification;
22
- 23 4. The contractor's determination of its allowable costs must be made in
24 compliance with the applicable departmental and program regulations and
25 Office of Management and Budget cost circulars;
26
- 27 5. The contractor must identify the amount of each discount, rebate and other
28 applicable credit on bills and invoices presented to the school food authority
29 for payment and individually identify the amount as a discount, rebate, or in
30 the case of other applicable credits, the nature of the credit. If approved by
31 the state agency, the school food authority may permit the contractor to
32 report this information on a less frequent basis than monthly, but no less
33 frequently than annually;
34
- 35 6. The contractor must identify the method by which it will report discounts,
36 rebates and other applicable credits allocable to the contract that are not
37 reported prior to conclusion of the contract; and
38
- 39 7. The contractor must maintain documentation of costs and discounts,
40 rebates and other applicable credits, and must furnish such
41 documentation upon request to the school food authority, the state
42 agency, or the department.
43

44 **B. Contracts with Food Service Management Companies:** *Procedures for*
45 *selecting and contracting with a food service management company*
46 *shall comply with guidance provided by the NHDOE, including standard*
47 *forms, procedures and timelines for solicitation, selection and approval*
48 *of proposal and contracts.*
49

1 **C. “Buy American” Requirement:**
2

3 Under the “Buy American” provision of the National School Lunch Act (the
4 “NSLA”), school food authorities (SFAs) are required to purchase, to the
5 maximum extent practicable, *domestic commodity or product*. As an SFA, the
6 SRSD is required to comply with the “Buy American” procurement standards set
7 forth in 7 CFR Part 210.21(d) when purchasing commercial food products served
8 in the school meals programs. This requirement applies whether the SRSD is
9 purchasing the products directly or when the products are purchased by third
10 parties on the SRSD’s behalf (e.g., food service management companies, group
11 purchasing cooperatives, shared purchasing, etc.).
12

13 Under the NSLA, “*domestic commodity or product*” is defined as an agricultural
14 commodity or product that is produced or processed in the United States using
15 “*substantial*” agricultural commodities that are produced in the United States. For
16 purposes of the act, “*substantial*” means that over 51 percent of the final
17 processed product consists of agricultural commodities that were grown
18 domestically. Products from Guam, American Samoa, Virgin Islands, Puerto
19 Rico, and the Northern Mariana Islands are allowable under this provision as
20 territories of the United States.
21

22 1. Exceptions: The two main exceptions to the Buy American
23 requirements are:

- 24 a) The product is not produced or manufactured in the U.S. in
25 sufficient and reasonably available quantities of a satisfactory
26 quality; or
27 b) Competitive bids reveal the costs of a U.S. product are
28 significantly higher than the non-domestic product.

29 2. Steps to Comply with Buy American Requirements: In order to
30 help assure that the SRSD remains in compliance with the
31 Buy American requirement, the Business Administrator shall

- 32 a) Include a Buy American clause in all procurement documents
33 (product specifications, bid solicitations, requests for proposals,
34 purchase orders, etc.);
35 b) Monitor contractor performance;
36 c) Require suppliers to certify the origin of the product;
37 d) Examine product packaging for identification of the country of origin;
38 and
39 e) Require suppliers to provide specific information about the
40 percentage of U.S. content in food products from time-to-time.
41
42

43 **CONFLICT OF INTEREST AND MANDATORY DISCLOSURES**
44

1 The SRSD complies with the requirements of State law and the Uniform
2 Guidance for conflicts of interest and mandatory disclosures for all
3 procurements with federal funds.

4
5 Each employee, SRSB member, or agent of the school system who is
6 engaged in the selection, award or administration of a contract supported by a
7 federal grant or award and who has a potential conflict of interest must
8 disclose that conflict in writing to the Superintendent, who, in turn, shall
9 disclose in writing any such potential conflict of interest to NHDOE or other
10 applicable pass-through-entity.

11
12 A conflict of interest would arise when the covered individual, any member of
13 his/her immediate family, his/her partner, or an organization, which employs
14 or is about to employ any of those parties has a financial or other interest in or
15 received a tangible personal benefit from a firm considered for a contract. A
16 covered individual who is required to disclose a conflict shall not participate in
17 the selection, award, or administration of a contract supported by a federal
18 grant or award.

19
20 Covered individuals will not solicit or accept any gratuities, favors, or items
21 from a contractor or a party to a subcontractor for a federal grant or award.
22 Violations of this rule are subject to disciplinary action.

23
24 The Superintendent shall timely disclose in writing to NHDOE or other
25 applicable pass-through- entity, all violations of federal criminal law involving
26 fraud, bribery, or gratuities potentially effecting any federal award. The
27 Superintendent shall fully address any such violations promptly and notify the
28 SRSB with such information as is appropriate under the circumstances (e.g.,
29 taking into account applicable disciplinary processes).

30 **INVENTORY MANAGEMENT - EQUIPMENT AND SUPPLIES PURCHASED**
31 **WITH FEDERAL FUNDS**
32

33 Equipment and supplies acquired (“property” as used in this policy under
34 Inventory Management) with federal funds will be used, managed, and
35 disposed of in accordance with applicable state and federal requirements.

36 Property records and inventory systems shall be sufficiently maintained to
37 account for and track equipment that has been acquired with federal funds.
38 In furtherance thereof, the following minimum standards and controls shall
39 apply to any equipment or pilferable items acquired in whole or in part under a
40 Federal award until such property is disposed in accordance with applicable
41 laws, regulations and SRSB policies:

- 42
43 A. **“Equipment” and “Pilferable Items” Defined:** For purposes of this
44 policy, “equipment” means tangible personal property (including
45 information technology systems) having a useful life of more than one
46 year and a per-unit acquisition cost which equals or exceeds the lesser of

1 \$5,000, or the capitalization level established by the SRSD for financial
2 statement purposes. "Pilferable items" are those items, *regardless of*
3 *cost*, which may be easily lost or stolen, such as cell phones, tablets,
4 graphing calculators, software, projectors, cameras and other video
5 equipment, computer equipment and televisions.

6
7 **B. Records:** The Superintendent or designee shall maintain records that
8 include a description of the property; a serial number or other
9 identification number; the source of the funding for the property (including
10 the federal award identification number (FAIN)); who holds title; the
11 acquisition date; the cost of the property; the percentage of the federal
12 participation in the project costs for the federal award under which the
13 property was acquired; the location, use, and condition of the property;
14 and any ultimate disposition data, including the date of disposition and
15 sale price of the property.

16
17 **C. Inventory:** No less than once every two years, the Superintendent or
18 designee shall cause a physical inventory of all equipment and pilferable
19 items must be taken and the results reconciled with the property records
20 at least once every two years. Except as otherwise provided in this policy
21 under Administration of Federal Grant Funds, inventories shall be
22 conducted consistent with SRSB Policy DID – Capital Assets Policy.

23
24 **D. Control, Maintenance and Disposition:** The Superintendent shall
25 develop administrative procedures relative to property procured in
26 whole or in part with Federal funds to:

- 27
28 1. prevent loss, damage, or theft of the property; Any loss,
29 damage, or theft must be investigated;
- 30 2. to maintain the property and keep it in good condition; and
- 31 3. to ensure the highest possible return through proper sales
32 procedures, in those instances where the SRSD is authorized to
33 sell the property.

34
35 **TRAVEL REIMBURSEMENT – FEDERAL FUNDS**

36
37 The SRSB shall reimburse administrative, professional and support
38 employees, and school officials, for travel costs incurred in the course of
39 performing services related to official business as a federal grant recipient.

40
41 For purposes of this policy, "travel costs" shall mean the expenses for
42 transportation, lodging, subsistence, and related items incurred by employees
43 and school officials who are in travel status on official business as a federal
44 grant recipient.

1 School officials and SRSD employees shall comply with applicable SRSB
2 policies and administrative regulations established for reimbursement of travel
3 and other expenses.

4
5 The validity of payments for travel costs for all SRSD employees and school
6 officials shall be determined by the Business Administrator.

7
8 Travel costs shall be reimbursed on a mileage basis for travel using an
9 employee's personal vehicle and on an actual cost basis for meals, lodging
10 and other allowable expenses, consistent with those normally allowed in like
11 circumstances in the SRSD's non-federally funded activities, and in
12 accordance with the SRSD's travel reimbursement policies and administrative
13 regulations.

14
15 Mileage reimbursements shall be at the rate approved by the SRSB or SRSB
16 policy for other SRSD travel reimbursements. Actual costs for meals, lodging
17 and other allowable expenses shall be reimbursed only to the extent they are
18 reasonable and do not exceed the per diem limits established by SRSB policy
19 DKC – Expense Reimbursements, or, in the absence of such policy, the federal
20 General Services Administration for federal employees for locale where
21 incurred.

22
23 All travel costs must be presented with an itemized, verified statement prior to
24 reimbursement.

25
26 In addition, for any costs that are charged directly to the federal award, the
27 Business Administrator shall maintain sufficient records to justify that:

- 28
29 A. Participation of the individual is necessary to the federal award.
30
31 B. The costs are reasonable and consistent with SRSB policy.
32

33
34 **ACCOUNTABILITY AND CERTIFICATIONS**
35

36 All fiscal transactions must be approved by the Business Administrator
37 who can attest that the expenditure is allowable and approved under the
38 federal program. The Business Administrator submits all required
39 certifications.

40
41
42 **TIME-EFFORT REPORTING / OVERSIGHT**
43

44 The Superintendent will establish sufficient oversight of the operations of
45 federally supported activities to assure compliance with applicable federal

1 requirements and to ensure that program objectives established by the
2 awarding agency are being achieved. The SRSD will submit all reports as
3 required by federal or state authorities.

4
5 As a recipient of Federal funds, the SRSD shall comply with the Uniform
6 Administrative Requirements, Cost Principles, and Audit Requirements for
7 Federal Awards. Section 200.430 of the Code of Federal Regulations requires
8 certification of effort to document salary expenses charged directly or
9 indirectly against Federally-sponsored projects. This process is intended to
10 verify the compensation for employment services, including salaries and
11 wages, is allocable and properly expended, and that any variances from the
12 budget are reconciled.

13
14 **A. Compensation:** Compensation for employment services includes all
15 remuneration, paid currently or accrued, for services of employees
16 rendered during the period of performance under the Federal award,
17 including but not necessarily limited to wages and salaries. Compensation
18 for personal services may also include fringe benefits, which are
19 addressed in 2 CFR 200.431 Compensation – fringe benefits. Costs of
20 compensation are allowable to the extent that they satisfy the specific
21 requirements of these regulations, and that the total compensation for
22 individual employees:

- 23
- 24 1. is reasonable for the services rendered, conforms to the SRSD’s
25 established written policy, and is consistently applied to both Federal
26 and non-Federal activities; and
- 27
- 28 2. follows an appointment made in accordance with the SRSD’s written
29 policies and meets the requirements of Federal statute, where
30 applicable.
- 31

32 **B. Time and Effort Reports:** Time and effort reports shall:

- 33
- 34 1. be supported by a system of internal controls which provide
35 reasonable assurance that the charges are accurate, allowable,
36 and properly allocated;
- 37
- 38 2. be incorporated into the official records of the SRSD;
- 39
- 40 3. reasonably reflect the total activity for which the employee is
41 compensated by the SRSD, not exceeding 100% of the
42 compensated activities;
- 43
- 44 4. encompass both Federally assisted and other activities
45 compensated by the SRSD on an integrated basis;
- 46
- 47 5. comply with the SRSD’s established accounting policies and practices;
- 48

- 1 6. support the distribution of the employee’s salary or wages among
2 specific activities or cost objectives if the employee works on more
3 than one (1) Federal award, a Federal award and non-Federal award,
4 an indirect cost activity and a direct cost activity, two (2) or more
5 indirect activities which are allocated using different allocation bases,
6 or an unallowable activity and a direct or indirect cost activity.

7
8 The SRSD will also follow any time and effort requirements imposed by
9 NHDOE or other pass-through entity as appropriate to the extent that
10 they are more restrictive than the Federal requirements. The Business
11 Administrator is responsible for the collection and retention of employee
12 time and effort reports. Individually reported data will be made available
13 only to authorized auditors or as required by law.

14
15 **GRANT BUDGET RECONCILIATION**
16

17 Budget estimates are not used as support for charges to Federal awards.
18 However, the SRSD may use budget estimates for interim accounting
19 purposes. The system used by the SRSD to establish budget estimates
20 produces reasonable approximations of the activity actually performed. Any
21 significant changes in the corresponding work activity are identified by the
22 SRSD and entered into the SRSD’s records in a timely manner.

23
24 The SRSD’s internal controls include a process to review after-the-fact interim
25 charges made to a Federal award based on budget estimates and ensure that
26 all necessary adjustments are made so that the final amount charged to the
27 Federal award is accurate, allowable, and properly allocated.

ADMINISTRATION OF FEDERAL GRANT FUNDS

Category: Priority/Required by Law

Related Policies: DI, DID, DJ, DJC, DJE, DJF & DK
See also: ADB, EFAA, EHB, JICI & JRA



ADOPTION/REVISION NOTES –

All text between the highlighted lines “~ ~ ~ ~” above and below, and all highlights within the policy should be removed prior to adoption.

Policy begins on third page.

(a) **REVISIONS IN September 2021** intended to reflect 2020 revisions to the Uniform Grant Guidance (“UGG”), see 2 CFR Part 200, including: pre-award costs (DAF-1.F), micro-purchase limits (DAF-3.C), addition of “domestic preference” and Huawei ban (DAF-3.H), grant closeout provisions (DAF-10), and minor text and grammar corrections throughout.

(b) **{**}** indicates reference to another NHSBA sample policy. A district should check its own current policies and codes to assure internal consistency.

(c) This sample policy DAF, includes several sub-policies (see page 3, below), and is intended to establish the local board’s expectations and standards for financial management and other internal controls relative to federal grant awards as required under the UGG. **This policy is not sufficient, alone, to serve as the written controls required by the UGG. The policy must be supplemented with written procedures** that should be developed under the supervision of the Superintendent and business office. The specific procedures will require tailoring according to the administrative structure, technological capacity and other circumstances or preferences of each district. Written procedures which are required under the policy and the UGG are indicated in the policy, and may be identified searching for the phrase “administrative procedures”. **NHDOE, Bureau of Federal Compliance**, has released several “Fact Sheets” relative to the UGG which include, among other things, a description of some of the specific procedures administrators will need to create and implement:

<https://www.education.nh.gov/who-we-are/division-educator-and-analytic-resources/bureau-of-financial-compliance/federal-funds-fact-sheets>

An example of the type of procedures (as opposed to policy) required by the UGG may be found in the NHDOE the sample set of procedures for food service procurement. Note, however, that many of the provisions stated as required in the DOE Fact Sheets, and the food service procedures, are incorporated into sample policy DAF.

(d) General – As will all sample policies, NHSBA recommends that each district carefully review this sample DAF prior to adoption to assure suitability with the district’s own specific circumstances, organizational structures, etc.. Highlighted language in this sample indicates areas which Boards must change/complete to reflect local personnel titles, policy references, duty assignments etc. **This text box, and all highlights within the policy should be removed prior to adoption.**

(e) A sampling review of the policy manuals of various school districts, reveals that many districts have adopted some UGG policies or components of policies required by the federal Uniform Grant Guidance (2 CFR 200). In order to avoid redundancy, we recommend that prior to adoption of this

ADMINISTRATION OF FEDERAL GRANT FUNDS

ADOPTION NOTES – CONTINUED...

sample, Districts review their own policy manuals for related policies, and make such changes as are appropriate.

- (f) Other current existing policies implicated by this sample DAF should be reviewed to help assure continuity of practices within the District. Most significantly:

 - *Modify DJ to identify who has authority to approve purchase orders;*
 - *Modify DJB to outline approved process for purchase order procedures. The policy may instruct the Superintendent to approve and implement written procedures which more specifically spell out the process.**

(g) The UGG and this policy apply specifically to federal grant funds - whether or not received directly, through NHDOE or through any other pass-through entity, and irrespective of whether the federal moneys are the sole funds used for the particular purpose, program, purchase, etc. Because many of the elements required under the UGG are significantly more restrictive or burdensome than those which may exist under state law, the component “sub-policies” (see page 3 of this packet, page 1 of the policy) are framed to pertain to Federal Fund use only. Boards may choose to extend some of the requirements found in this policy more generally. For instance, the Travel section (DAF-6), or Conflict of Interest (DAF-4), could be extended to district programs which do not rely on Federal grant funds. In those instances, we recommend revising current policies to simply refer to the appropriate section(s) of this policy. E.g., the last two sentences of NHSBA sample policy DKC would be replaced with “Travel reimbursement shall be subject to the same restrictions, procedures and controls as set forth in Board Policy DAF-7 regarding travel relating to federal grant funds.”

(h) Because this sample implicates subject matter found in several other NHSBA samples (see related policies section in the headers of pages 1 and 3), districts should review their own companion policies and consider whether to include the following notation:

All purchases for property and services made using federal funds are conducted in accordance with all applicable Federal and State laws and regulations, the Uniform Grant Guidance, and the District’s written policies and procedures. See Board Policy DAF.

(i) Given the complexity of this sample policy, and relationship to many existing NHSBA samples, NHSBA contemplates further development and revisions relative to the over the next several policy updates.

Direct any inquiries to either NHSBA’s Director of Policy Services or local district counsel.

Policy Begins on Next Page



ADMINISTRATION OF FEDERAL GRANT FUNDS

Category: Priority/Required by Law

*Related Policies: DI, DID, DJ, DJC, DJE, DJF & DK
See also: ADB, EFAA, EHB, JICI & JRA*

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:

Please change or delete page numbers according to your own formatting

DAF-1	ALLOWABILITY.....	2
DAF-2	CASH MANAGEMENT AND FUND CONTROL.....	6
DAF-3	PROCUREMENT.....	8
DAF-4	PROCUREMENT – ADDITIONAL PROVISIONS PERTINENT TO FOOD SERVICE PROGRAM	15
DAF-5	CONFLICT OF INTEREST AND MANDATORY DISCLOSURES.....	16
DAF-6	INVENTORY MANAGEMENT - EQUIPMENT AND SUPPLIES PURCHASED WITH FEDERAL FUNDS.....	17
DAF-7	TRAVEL REIMBURSEMENT – FEDERAL FUNDS.....	18
DAF-8	ACCOUNTABILITY AND CERTIFICATIONS	19
DAF-9	TIME AND EFFORT REPORTING / OVERSIGHT	19
DAF-10	GRANT BUDGET RECONCILIATION	20
DAF-11	SUB-RECIPIENT MONITORING AND MANAGEMENT	20

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.

ADMINISTRATION OF FEDERAL GRANT FUNDS

The Board directs the [....*Superintendent, Business Administrator* ____ *other – for instance, a District may designate a “Federal Funds Coordinator”*] 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:

1. identification of all federal funds received and expended and their program source;
2. accurate, current, and complete disclosure of financial data in accordance with federal requirements;
3. records sufficient to track the receipt and use of funds;
4. effective control and accountability over assets to assure they are used only for authorized purposes and
5. comparison of expenditures against budget.

DAF-1 ALLOWABILITY

The Superintendent is responsible for the efficient and effective administration of grant funds through the application of sound management practices. Such funds shall be administered in a manner consistent with all applicable Federal, State and local laws, the associated agreements/assurances, program objectives and the specific terms and conditions of the grant award.

A. Cost Principles: Except whether otherwise authorized by statute, costs shall meet the following general criteria in order to be allowable under Federal awards:

1. Be “necessary” and “reasonable” for proper and efficient performance and administration of the Federal award and be allocable thereto under these principles.
 - a. To determine whether a cost is “reasonable”, consideration shall be given to:
 - i. whether a cost is a type generally recognized as ordinary and necessary for the operation of the District or the proper and efficient performance of the Federal award;
 - ii. the restraints or requirements imposed by such factors as sound business practices, arm’s length bargaining, Federal, State, local, tribal and other laws and regulations;
 - iii. market prices for comparable goods or services for the geographic area;

ADMINISTRATION OF FEDERAL GRANT FUNDS

- iv. whether the individuals concerned acted with prudence in the circumstances considering their responsibilities; and
 - v. whether the cost represents any significant deviation from the established practices or Board policy which may increase the expense. While Federal regulations do not provide specific descriptions of what satisfied the “necessary” element beyond its inclusion in the reasonableness analysis above, whether a cost is necessary is determined based on the needs of the program. Specifically, the expenditure must be necessary to achieve an important program objective. A key aspect in determining whether a cost is necessary is whether the District can demonstrate that the cost addresses an existing need and can prove it.
- b. When determining whether a cost is “necessary”, consideration may be given to whether:
- i. the cost is needed for the proper and efficient performance of the grant program;
 - ii. the cost is identified in the approved budget or application;
 - iii. there is an educational benefit associated with the cost;
 - iv. the cost aligns with identified needs based on results and findings from a needs assessment; and/or
 - v. the cost addresses program goals and objectives and is based on program data.
- c. A cost is allocable to the Federal award if the goods or services involved are chargeable or assignable to the Federal award in accordance with the relative benefit received.
2. Conform to any limitations or exclusions set forth as cost principles in Part 200 or in the terms and conditions of the Federal award.
 3. Be consistent with policies and procedures that apply uniformly to both Federally-financed and other activities of the District.
 4. Be afforded consistent treatment. A cost cannot be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been assigned as an indirect cost under another award.
 5. Be determined in accordance with generally accepted accounting principles.
 6. Be representative of actual cost, net of all applicable credits or offsets.

The term “applicable credits” refers to those receipts or reductions of expenditures that operate to offset or reduce expense items allocable to the Federal award. Typical examples of such transactions are: purchase discounts; rebates or allowances; recoveries or indemnities on losses; and adjustments of overpayments or erroneous charges. To the extent that such credits

ADMINISTRATION OF FEDERAL GRANT FUNDS

accruing to/or received by the State relate to the Federal award, they shall be credited to the Federal award, either as a cost reduction or a cash refund, as appropriate.

7. Be not included as a match or cost-share, unless the specific Federal program authorizes Federal costs to be treated as such.
8. Be adequately documented:
 - a. in the case of personal services, the Superintendent shall implement a system for District personnel to account for time and efforts expended on grant funded programs to assure that only permissible personnel expenses are allocated;
 - b. in the case of other costs, all receipts and other invoice materials shall be retained, along with any documentation identifying the need and purpose for such expenditure if not otherwise clear.

B. Selected Items of Cost: The District shall follow the rules for selected items of cost at 2 CFR Part 200, Subpart E when charging these specific expenditures to a Federal grant. When applicable, District staff shall check costs against the selected items of cost requirements to ensure the cost is allowable. In addition, State, District and program-specific rules, including the terms and conditions of the award, may deem a cost as unallowable and District personnel shall follow those rules as well.

C. Cost Compliance: The Superintendent shall require that grant program funds are expended and are accounted for consistent with the requirements of the specific program and as identified in the grant application. Compliance monitoring includes accounting for direct or indirect costs and reporting them as permitted or required by each grant.

D. Determining Whether A Cost is Direct or Indirect

1. “Direct costs” are those costs that can be identified specifically with a particular final cost objective, such as a Federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy.

These costs may include: salaries and fringe benefits of employees working directly on a grant-funded project; purchased services contracted for performance under the grant; travel of employees working directly on a grant-funded project; materials, supplies, and equipment purchased for use on a specific grant; and infrastructure costs directly attributable to the program (such as long distance telephone calls specific to the program, etc.).

2. “Indirect costs” are those that have been incurred for a common or joint purpose benefitting more than one (1) cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. Costs incurred for the same purpose in like circumstances shall be treated consistently as either direct or indirect costs.

These costs may include: general data processing, human resources, utility costs, maintenance, accounting, etc.

ADMINISTRATION OF FEDERAL GRANT FUNDS

Federal education programs with supplement not supplant provisions must use a restricted indirect cost rate. In a restricted rate, indirect costs are limited to general management costs. General management costs do not include divisional administration that is limited to one (1) component of the District, the governing body of the District, compensation of the Superintendent, compensation of the chief executive officer of any component of the District, and operation of the immediate offices of these officers.

The salaries of administrative and clerical staff should normally be treated as indirect costs. Direct charging of these costs may be appropriate only if **all** the following conditions are met:

- a. Administrative or clerical services are integral to a project or activity.
- b. Individuals involved can be specifically identified with the project or activity.
- c. Such costs are explicitly included in the budget or have the prior written approval of the Federal awarding agency.
- d. The costs are not also recovered as indirect costs.

Where a Federal program has a specific cap on the percentage of administrative costs that may be charged to a grant, that cap shall include all direct administrative charges as well as any recovered indirect charges.

Effort should be given to identify costs as direct costs whenever practical, but allocation of indirect costs may be used where not prohibited and where indirect cost allocation is approved ahead of time by NHDOE or the pass-through entity (Federal funds subject to 2 C.F.R Part 200 pertaining to determining indirect cost allocation).

- E. Timely Obligation of Funds:** Obligations are orders placed for property and services, contracts and subawards made, and similar transactions during a given period that require payment by the non-Federal entity during the same or a future period.

The following are examples of when funds are determined to be “obligated” under applicable regulation of the U.S. Department of Education:

When the obligation is for:

1. Acquisition of property – on the date which the District makes a binding written commitment to acquire the property.
2. Personal services by an employee of the District – when the services are performed.
3. Personal services by a contractor who is not an employee of the District – on the date which the District makes a binding written commitment to obtain the services.
4. Public utility services – when the District received the services.

ADMINISTRATION OF FEDERAL GRANT FUNDS

5. Travel – when the travel is taken.
6. Rental of property – when the District uses the property.
7. A pre-agreement cost that was properly approved by the Secretary under the cost principles in 2 CFR Part 200, Subpart E – Cost Principles – on the first day of the project period.

F. Period of Performance: All obligations must occur on or between the beginning and ending dates of the grant project. This period of time is known as the period of performance. The period of performance is dictated by statute and will be indicated in the Grant Award Notification (“GAN”). As a general rule, State-administered Federal funds are available for obligation within the year that Congress appropriates the funds for. However, given the unique nature of educational institutions, for many Federal education grants, the period of performance is twenty-seven (27) months. This maximum period includes a fifteen (15) month period of initial availability, plus a twelve (12) month period of carry over. For direct grants, the period of performance is generally identified in the GAN.

Pre-award costs are those incurred prior to the effective date of the Federal award or subaward directly pursuant to the negotiation and in anticipation of the Federal award where such costs are necessary for efficient and timely performance of the scope of work. Such costs are allowable only to the extent that they would have been allowable if incurred after the date of the Federal award and only with the written approval of the *initial* Federal awarding agency or of the NHDOE or other pass-through entity.

For both State-administered and direct grants, regardless of the period of availability, the District shall liquidate all obligations incurred under the award not later than forty-five (45) days after the end of the funding period unless an extension is authorized. Any funds not obligated within the period of performance or liquidated within the appropriate timeframe are said to lapse and shall be returned to the awarding agency. Consistently, the District shall closely monitor grant spending throughout the grant cycle.

DAF-2 CASH MANAGEMENT AND FUND CONTROL

Payment methods must be established in writing that minimize the time elapsed between the drawdown of federal funds and the disbursement of those funds. Standards for funds control and accountability must be met as required by the Uniform Guidance for advance payments and in accordance with the requirements of NHDOE or other applicable pass-through-entity.

In order to provide reasonable assurance that all assets, including Federal, State, and local funds, are safeguarded against waste, loss, unauthorized use, or misappropriation, the Superintendent shall implement internal controls in the area of cash management.

The District’s payment methods shall minimize the time elapsing between the transfer of funds from the United States Treasury or the NHDOE (pass-through entity) and disbursement by the District, regardless of whether the payment is made by electronic fund transfer, or issuance or redemption of checks, warrants, or payment by other means.

ADMINISTRATION OF FEDERAL GRANT FUNDS

The District shall use forms and procedures required by the NHDOE, grantor agency or other pass-through entity to request payment. The District shall request grant fund payments in accordance with the provisions of the grant. Additionally, the District's financial management systems shall meet the standards for fund control and accountability as established by the awarding agency.

The [*Superintendent /Officer*] is authorized to submit requests for advance payments and reimbursements at least monthly when electronic fund transfers are not used, and as often as deemed appropriate when electronic transfers are used, in accordance with the provisions of the Electronic Fund Transfer Act (15 U.S.C. 1693-1693r).

When the District uses a cash advance payment method, the following standards shall apply:

- A. The timing and amount of the advance payment requested will be as close as is administratively feasible to the actual disbursement for direct program or project costs and the proportionate share of any allowable indirect costs.
- B. The District shall make timely payment to contractors in accordance with contract provisions.
- C. To the extent available, the District shall disburse funds available from program income (including repayments to a revolving fund), rebates, refunds, contract settlements, audit recoveries, and interest earned on such funds before requesting additional cash payments.
- D. The District shall account for the receipt, obligation and expenditure of funds.
- E. Advance payments shall be deposited and maintained in insured accounts whenever possible.
- F. Advance payments will be maintained in interest bearing accounts unless the following apply:
 1. The District receives less than \$120,000 in Federal awards per year.
 2. The best reasonably available interest-bearing account would not be expected to earn interest in excess of \$500 per year on Federal cash balances.
 3. The depository would require an average or minimum balance so high that it would not be feasible within the expected Federal and non-Federal cash resources.
 4. A foreign government or banking system prohibits or precludes interest bearing accounts.
- G. Pursuant to Federal law and regulations, the District may retain interest earned in an amount up to \$500 per year for administrative costs. Any additional interest earned on Federal advance payments deposited in interest-bearing accounts must be remitted annually to the Department of Health and Human Services Payment Management System ("PMS") through an electronic medium using either Automated Clearing House ("ACH") network or a Fedwire Funds Service payment. Remittances shall include pertinent information of the payee and nature of payment in the memo area (often referred to as "addenda records" by Financial Institutions) as that will assist in the timely posting of interest earned on Federal funds.

ADMINISTRATION OF FEDERAL GRANT FUNDS

DAF-3 PROCUREMENT

All purchases for property and services made using federal funds must be conducted in accordance with all applicable Federal, State and local laws and regulations, the Uniform Guidance, and the District's written policies and procedures.

Procurement of all supplies, materials equipment, and services paid for from Federal funds or District matching funds shall be made in accordance with all applicable Federal, State, and local statutes and/or regulations, the terms and conditions of the Federal grant, District policies, and procedures.

The Superintendent shall maintain a procurement and contract administration system in accordance with the USDOE requirements (2 CFR 200.317-327) for the administration and management of Federal grants and Federally-funded programs. The District shall maintain a contract administration system that requires contractors to perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders. Except as otherwise noted, procurement transactions shall also conform to the provisions of the District's documented general purchase Policy {**}DJ.

The District avoids situations that unnecessarily restrict competition and avoids acquisition of unnecessary or duplicative items. Individuals or organizations that develop or draft specifications, requirements, statements of work, and/or invitations for bids, requests for proposals, or invitations to negotiate, are excluded from competing for such purchases. Additionally, consideration shall be given to consolidating or breaking out procurements to obtain a more economical purchase. And, where appropriate, an analysis shall be made to lease versus purchase alternatives, and any other appropriate analysis to determine the most economical approach. These considerations are given as part of the process to determine the allowability of each purchase made with Federal funds.

Contracts are awarded only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration is given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources. No contract is awarded to a contractor who is suspended or debarred from eligibility for participation in federal assistance programs or activities.

Purchasing records are sufficiently maintained to detail the history of all procurements and must include at least the rationale for the method of procurement, selection of contract type, and contractor selection or rejection; the basis for the contract price; and verification that the contractor is not suspended or debarred.

To foster greater economy and efficiency, the District may enter into State and local intergovernmental agreements where appropriate for procurement or use of common or shared goods and services.

- A. Competition:** All procurement transactions shall be conducted in a manner that encourages full and open competition and that is in accordance with good administrative practice and sound business judgement. In order to promote objective contractor performance and eliminate unfair competitive advantage, the District shall exclude any contractor that has developed or drafted specifications, requirements, statements of work, or invitations for bids or requests for proposals from competition for such procurements.

ADMINISTRATION OF FEDERAL GRANT FUNDS

Some of the situations considered to be restrictive of competition include, but are not limited to, the following:

1. unreasonable requirements on firms in order for them to qualify to do business;
2. unnecessary experience and excessive bonding requirements;
3. noncompetitive contracts to consultants that are on retainer contracts;
4. organizational conflicts of interest;
5. specification of only a “brand name” product instead of allowing for an “or equal” product to be offered and describing the performance or other relevant requirements of the procurement; and/or
6. any arbitrary action in the procurement process.

Further, the District does not use statutorily or administratively imposed State, local, or tribal geographical preferences in the evaluation of bids or proposals, unless (1) an applicable Federal statute expressly mandates or encourages a geographic preference; (2) the District is contracting for architectural and engineering services, in which case geographic location may be a selection criterion provided its application leaves an appropriate number of qualified firms, given the nature and size of the project, to compete for the contract.

To the extent that the District uses a pre-qualified list of persons, firms or products to acquire goods and services, the pre-qualified list must include enough qualified sources as to ensure maximum open and free competition. The District allows vendors to apply for consideration to be placed on the list as requested.

- B. Solicitation Language:** The District shall require that all solicitations incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description shall not, in competitive procurements, contain features which unduly restrict competition. The description may include a statement of the qualitative nature of the material, product or service to be procured and, when necessary, shall set forth those minimum essential characteristics and standards to which it shall conform if it is to satisfy its intended use. Detailed product specifications should be avoided if at all possible.

When it is impractical or uneconomical to make a clear and accurate description of the technical requirements, a “brand name or equivalent” description may be used as a means to define the performance or other salient requirements of procurement. The specific features of the named brand which shall be met by offers shall be clearly stated; and identify all requirements which the offerors shall fulfill and all other factors to be used in evaluating bids or proposals.

The Board will not approve any expenditure for an unauthorized purchase or contract.

- C. Procurement Methods:** The District shall utilize the following methods of procurement:

1. Micro-purchases

ADMINISTRATION OF FEDERAL GRANT FUNDS

Procurement by micro-purchase is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed **\$10,000**¹ To the extent practicable, the District shall distribute micro-purchase equitably among qualified suppliers. Micro-purchases may be made without soliciting competitive quotations if the Superintendent considers the price to be reasonable. The District maintains evidence of this reasonableness in the records of all purchases made by this method.

2. Small Purchases (Simplified Acquisition)

Small purchase procedures provide for relatively simple and informal procurement methods for securing services, supplies, and other property which is acquired above the *aggregate dollar* micro-purchase threshold and not exceeding the competitive bid threshold of \$250,000. Small purchase procedures require that price or rate quotations shall be obtained from an adequate number of qualified sources.

3. Sealed Bids

Sealed, competitive bids shall be obtained when the purchase of, and contract for, single items of supplies, materials, or equipment which amounts to \$250,000 and when the Board determines to build, repair, enlarge, improve, or demolish a school building/facility the cost of which will exceed \$250,000.

- a. In order for sealed bidding to be feasible, the following conditions shall be present:
 - i. a complete, adequate, and realistic specification or purchase description is available;
 - ii. two (2) or more responsible bidders are willing and able to compete effectively for the business; and
 - iii. the procurement lends itself to a firm fixed price contract and the selection of the successful bidder can be made principally on the basis of price.
- b. When sealed bids are used, the following requirements apply:
 - i. Bids shall be solicited in accordance with the provisions of State law and **{**}DJE**. Bids shall be solicited from an adequate number of qualified

¹ **[REMOVE FOOTNOTE PRIOR TO ADOPTION]** The 2020 UGG amendments (see 2 CFR 200.320) set the micro-purchase threshold at \$10,000, but allow a district, as a "Non-Federal entity" to "self-certify" a micro-purchase threshold above the default amount of \$10,000 up to \$50,000 under certain conditions. The non-Federal entity must establish the higher threshold on an annual basis, and would be required to maintain documentation available to the Federal awarding agency and auditors in accordance with 2 CFR 200.334. The self-certification must include a justification, clear identification of the threshold, and supporting documentation of the following: (A) a qualification as a low-risk auditee, in accordance with the criteria in 2 CFR 200.520 for the most recent audit; (B) an annual internal institutional risk assessment to identify, mitigate, and manage financial risks; and (C) a higher threshold consistent with State law. Additionally, §200.320 allows a non-public entity to request a micro-purchase limit above \$50,000. **NHSBA strongly encourages any school board wishing to establish a higher micro-purchase threshold to consult with its BA and private counsel.**

ADMINISTRATION OF FEDERAL GRANT FUNDS

suppliers, providing sufficient response time prior to the date set for the opening of bids. The invitation to bid shall be publicly advertised.

- ii. The invitation for bids will include product/contract specifications and pertinent attachments and shall define the items and/or services required in order for the bidder to properly respond.
- iii. All bids will be opened at the time and place prescribed in the invitation for bids; bids will be opened publicly.
- iv. A firm fixed price contract award will be made in writing to the lowest responsive and responsible bidder. Where specified in bidding documents, factors such as discounts, transportation cost, and life cycle costs shall be considered in determining which bid is lowest. Payment discounts may only be used to determine the low bid when prior experience indicates that such discounts are usually taken.
- v. The Board reserves the right to reject any and all bids for sound documented reason.
- vi. Bid protests shall be handled pursuant to the process set forth in DAF-3.I.

4. Competitive Proposals

Procurement by competitive proposal, normally conducted with more than one source submitting an offer, is generally used when conditions are not appropriate for the use of sealed bids or in the case of a recognized exception to the sealed bid method.

If this method is used, the following requirements apply:

- a. Requests for proposals shall be publicized and identify all evaluation factors and their relative importance. Any response to the publicized requests for proposals shall be considered to the maximum extent practical.
- b. Proposals shall be solicited from an adequate number of sources.
- c. The District shall use its written method for conducting technical evaluations of the proposals received and for selecting recipients.
- d. Contracts shall be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered.

The District may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated, and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be used in procurement of A/E professional services. It cannot be used to purchase other types of services though A/E firms are a potential source to perform the proposed effort.

ADMINISTRATION OF FEDERAL GRANT FUNDS5. Noncompetitive Proposals

Procurement by noncompetitive proposals allows for solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:

- a. the item is available only for a single source;
- b. the public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
- c. the Federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the District; and/or
- d. after solicitation of a number of sources, competition is determined to be inadequate.

D. Contracting with Small and Minority Businesses, Women's Business Enterprises, and

Labor Surplus Area Firms: The District must take necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible. Affirmative steps must include:

1. Placing qualified small and minority businesses and women's business enterprises on solicitation lists;
2. Assuring that small and minority businesses, and women's business enterprises are solicited whenever they are potential sources;
3. Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses, and women's business enterprises;
4. Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority businesses, and women's business enterprises;
5. Using the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and
6. Requiring the prime contractor, if subcontracts are to be let, to take the affirmative steps listed in paragraphs (1) through (5) of this section.

E. Contract/Price Analysis: The District shall perform a cost or price analysis in connection with every procurement action in excess of \$250,000 (i.e., the Simplified Acquisition/Small Purchase limit), including contract modifications. (See 2 CFR 200.324). A cost analysis generally means evaluating the separate cost elements that make up the total price, while a price analysis means evaluating the total price, without looking at the individual cost elements.

The method and degree of analysis is dependent on the facts surrounding the particular procurement situation; however, the District shall come to an independent estimate prior to receiving bids or proposals.

ADMINISTRATION OF FEDERAL GRANT FUNDS

When performing a cost analysis, the District shall negotiate profit as a separate element of the price. To establish a fair and reasonable profit, consideration is given to the complexity of the work to be performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of its record of past performance, and industry profit rates in the surrounding geographical area for similar work.

- F. Time and Materials Contracts:** The District shall use a time and materials type contract only (1) after a determination that no other contract is suitable; and (2) if the contract includes a ceiling price that the contractor exceeds at its own risk. Time and materials type contract means a contract whose cost to the District is the sum of the actual costs of materials, and direct labor hours charged at fixed hourly rates that reflect wages, general and administrative expenses, and profit.

Since this formula generates an open-ended contract price, a time-and-materials contract provides no positive profit incentive to the contractor for cost control or labor efficiency. Therefore, the District sets a ceiling price for each contract that the contractor exceeds at its own risk. Further, the District shall assert a high degree of oversight in order to obtain reasonable assurance that the contractor is using efficient methods and effective cost controls, and otherwise performs in accordance with the terms, conditions, and specifications of their contracts or purchase orders.

- G. Suspension and Debarment:** The District will award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of the proposed procurement. All purchasing decisions shall be made in the best interests of the District and shall seek to obtain the maximum value for each dollar expended. When making a purchasing decision, the District shall consider such factors as (1) contractor integrity; (2) compliance with public policy; (3) record of past performance; and (4) financial and technical resources.

The Superintendent shall have the authority to suspend or debar a person/corporation, for cause, from consideration or award of further contracts. The District is subject to and shall abide by the non-procurement debarment and suspension regulations implementing Executive Orders 12549 and 12689, 2 CFR Part 180.

Suspension is an action taken by the District that immediately prohibits a person from participating in covered transactions and transactions covered under the Federal Acquisition Regulation (48 CFR chapter 1) for a temporary period, pending completion of an agency investigation and any judicial or administrative proceedings that may ensue. A person so excluded is suspended. (See 2 CFR Part 180 Subpart G).

Debarment is an action taken by the Superintendent to exclude a person from participating in covered transactions and transactions covered under the Federal Acquisition Regulation (48 CFR chapter 1). A person so excluded is debarred. (See 2 CFR Part 180 Subpart H).

The District shall not subcontract with or award sub-grants to any person or company who is debarred or suspended. For contracts over \$25,000 the District shall confirm that the vendor is not debarred or suspended by either checking the Federal government's System for Award Management ("SAM"), which maintains a list of such debarred or suspended vendors at www.sam.gov (which replaced the former Excluded Parties List System or EPLS); or collecting a certification from the vendor. (See 2 CFR Part 180 Sub part C).

ADMINISTRATION OF FEDERAL GRANT FUNDS

Documentation that debarment/suspension was queried must be retained for each covered transaction as part of the documentation required under **{**}DAF-3, paragraph J**. This documentation should include the date(s) queried and copy(ies) of the SAM result report/screen shot, or a copy of the or certification from the vendor. It should be attached to the payment backup and retained for future audit review.

H. Additional Requirements for Procurement Contracts Using Federal Funds:

1. Clause for Remedies Arising from Breach: For any contract using Federal funds under which the contract amount exceeds the upper limit for Simplified Acquisition/Small Purchases (see DAF-3.C.2), the contract must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and must provide for sanctions and penalties. (See 2 CFR 200, Appendix II(A)).
2. Termination clause: For any contract using Federal funds under which the contract amount exceeds \$10,000, it must address the District's authority to terminate the contract for cause and for convenience, including the manner by which termination will be effected and the basis for settlement. (See 2 CFR 200, Appendix II (B)).
3. Anti-pollution clause: For any contract using Federal funds under which the contract amount exceeds \$150,000, the contract must include clauses addressing the Clean Air Act and the Federal Water Pollution Control Act. (See 2 CFR 200, Appendix II (G)).
4. Anti-lobbying clause: For any contract using Federal funds under which the contract exceeds \$100,000, the contract must include an anti-lobbying clause, and require bidders to submit Anti-Lobbying Certification as required under 2 CFR 200, Appendix II (I).
5. Negotiation of profit: For each contract using Federal funds and for which there is no price competition, and for each Federal fund contract in which a cost analysis is performed, the District shall negotiate profit as a separate element of the price. To establish a fair and reasonable profit, consideration must be given to the complexity of the work to be performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of the contractor's past performance, and industry profit rates in the surrounding geographical area for similar work. (See 2 CFR 200.324(b)).
6. "Domestic Preference" Requirement: The District must provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States, to the greatest extent practicable. This requirement applies whether the District is purchasing the products directly or when the products are purchased by third parties on the District's behalf (e.g. subcontractor, food service management companies, etc.). It also generally applies to all purchases, even those below the micro-purchase threshold, unless otherwise stipulated by the Federal awarding agency. See also additional "Buy American" provisions in **{**}DAF-4.C** regarding food service procurement.
7. Huawei Ban: The District may not use Federal funds to procure, obtain, or enter into or renew a contract to procure or obtain equipment, services, or systems which substantially use telecommunications equipment or services produced by Huawei Technologies Company or ZTE Corporation, or any of their subsidiaries.

ADMINISTRATION OF FEDERAL GRANT FUNDS

- I. Bid Protest:** The District maintains the following protest procedures to handle and resolve disputes relating to procurements and, in all instances, discloses information regarding the protest to the awarding agency.

A bidder who wishes to file a bid protest shall file such notice and follow procedures prescribed by the Request For Proposals (RFPs) or the individual bid specifications package, for resolution. Bid protests shall be filed in writing with the Superintendent within seventy-two (72) hours of the opening of the bids in protest.

Within five (5) days of receipt of a protest, the Superintendent shall review the protest as submitted and render a decision regarding the merits of the protest and any impact on the acceptance and rejection of bids submitted. Notice of the filing of a bid protest shall be communicated to the Board and shall be so noted in any subsequent recommendation for the acceptance of bids and awarding of contracts.

Failure to file a notice of intent to protest, or failure to file a formal written protest within the time prescribed, shall constitute a waiver of proceedings.

- J. Maintenance of Procurement Records:** The District shall maintain records sufficient to detail the history of all procurements. These records will include, but are not necessarily limited to, the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, the basis for the contract price (including a cost or price analysis), and records regarding debarment/suspension queries or actions. Such records shall be retained consistent with District Policy **{**}EHB** and District Administrative Procedures **{**}EHB-R**.

DAF-4 PROCUREMENT – ADDITIONAL PROVISIONS PERTINENT TO FOOD SERVICE PROGRAM

The following provisions shall be included in all cost reimbursable contracts for food services purchases, including contracts with cost reimbursable provisions, and in solicitation documents prepared to obtain offers for such contracts: (7 CFR Sec. 210.21, 215.14a, 220.16)

- A. Mandatory Contract Clauses:** The following provisions shall be included in all cost reimbursable contracts for food services purchases, including contracts with cost reimbursable provisions, and in solicitation documents prepared to obtain offers for such contracts:
1. Allowable costs will be paid from the nonprofit school food service account to the contractor net of all discounts, rebates and other applicable credits accruing to or received by the contractor or any assignee under the contract, to the extent those credits are allocable to the allowable portion of the costs billed to the school food authority;
 2. The contractor must separately identify for each cost submitted for payment to the school food authority the amount of that cost that is allowable (can be paid from the nonprofit school food service account) and the amount that is unallowable (cannot be paid from the nonprofit school food service account); or

ADMINISTRATION OF FEDERAL GRANT FUNDS

3. The contractor must exclude all unallowable costs from its billing documents and certify that only allowable costs are submitted for payment and records have been established that maintain the visibility of unallowable costs, including directly associated costs in a manner suitable for contract cost determination and verification;
 4. The contractor's determination of its allowable costs must be made in compliance with the applicable departmental and program regulations and Office of Management and Budget cost circulars;
 5. The contractor must identify the amount of each discount, rebate and other applicable credit on bills and invoices presented to the school food authority for payment and individually identify the amount as a discount, rebate, or in the case of other applicable credits, the nature of the credit. If approved by the state agency, the school food authority may permit the contractor to report this information on a less frequent basis than monthly, but no less frequently than annually;
 6. The contractor must identify the method by which it will report discounts, rebates and other applicable credits allocable to the contract that are not reported prior to conclusion of the contract; and
 7. The contractor must maintain documentation of costs and discounts, rebates and other applicable credits, and must furnish such documentation upon request to the school food authority, the state agency, or the department.
- B. Contracts with Food Service Management Companies:** Procedures for selecting and contracting with a food service management company shall comply with guidance provided by the NHDOE, including standard forms, procedures and timelines for solicitation, selection and approval of proposals and contracts.
- C. “Buy American” Requirement:** NOTE - See **{**}** DAF-3.H.6 regarding “domestic preference” requirements for procurements other than for food service.

Under the “Buy American” provision of the National School Lunch Act (the “NSLA”), school food authorities (SFAs) are required to purchase, to the maximum extent practicable, *domestic commodity or product*. As an SFA, the District is required to comply with the “Buy American” procurement standards set forth in 7 CFR Part 210.21(d) when purchasing commercial food products served in the school meals programs. This requirement applies whether the District is purchasing the products directly or when the products are purchased by third parties on the District’s behalf (e.g., food service management companies, group purchasing cooperatives, shared purchasing, etc.).

Under the NSLA, “*domestic commodity or product*” is defined as an agricultural commodity or product that is produced or processed in the United States using “*substantial*” agricultural commodities that are produced in the United States. For purposes of the act, “*substantial*” means that over 51 percent of the final processed product consists of agricultural commodities that were grown domestically. Products

ADMINISTRATION OF FEDERAL GRANT FUNDS

from Guam, American Samoa, Virgin Islands, Puerto Rico, and the Northern Mariana Islands are allowable under this provision as territories of the United States.

1. Exceptions: The two main exceptions to the Buy American requirements are:
 - a) The product is not produced or manufactured in the U.S. in sufficient and reasonably available quantities of a satisfactory quality; or
 - b) Competitive bids reveal the costs of a U.S. product are significantly higher than the non-domestic product.
2. Steps to Comply with Buy American Requirements: In order to help assure that the District remains in compliance with the Buy American requirement, the [redacted] Superintendent /Officer/Food Service Director, shall
 - a) Include a Buy American clause in all procurement documents (product specifications, bid solicitations, requests for proposals, purchase orders, etc.);
 - b) Monitor contractor performance;
 - c) Require suppliers to certify the origin of the product;
 - d) Examine product packaging for identification of the country of origin; and
 - e) Require suppliers to provide specific information about the percentage of U.S. content in food products [optional: {from time-to-time} OR {state some other standard}].

DAF-5 CONFLICT OF INTEREST AND MANDATORY DISCLOSURES

The District complies with the requirements of State law and the Uniform Guidance for conflicts of interest and mandatory disclosures for all procurements with federal funds.

Each employee, board member, or agent of the school system who is engaged in the selection, award or administration of a contract supported by a federal grant or award and who has a potential conflict of interest must disclose that conflict in writing to the [redacted] Superintendent /Officer, who, in turn, shall disclose in writing any such potential conflict of interest to NHDOE or other applicable pass-through-entity.

A conflict of interest would arise when the covered individual, any member of his/her immediate family, his/her partner, or an organization which employs or is about to employ any of those parties has a financial or other interest in or received a tangible personal benefit from a firm considered for a contract. A covered individual who is required to disclose a conflict shall not participate in the selection, award, or administration of a contract supported by a federal grant or award.

Covered individuals will not solicit or accept any gratuities, favors, or items from a contractor or a party to a subcontractor for a federal grant or award. Violations of this rule are subject to disciplinary action.

The Superintendent shall timely disclose in writing to NHDOE or other applicable pass-through-entity, all violations of federal criminal law involving fraud, bribery, or gratuities potentially effecting

ADMINISTRATION OF FEDERAL GRANT FUNDS

any federal award. The Superintendent shall fully address any such violations promptly and notify the Board with such information as is appropriate under the circumstances (e.g., taking into account applicable disciplinary processes).

DAF-6 INVENTORY MANAGEMENT - EQUIPMENT AND SUPPLIES PURCHASED WITH FEDERAL FUNDS

Equipment and supplies acquired (“property” as used in this policy DAF-6) with federal funds will be used, managed, and disposed of in accordance with applicable state and federal requirements.

Property records and inventory systems shall be sufficiently maintained to account for and track equipment that has been acquired with federal funds. In furtherance thereof, the following minimum standards and controls shall apply to any equipment or pilferable items acquired in whole or in part under a Federal award until such property is disposed in accordance with applicable laws, regulations and Board policies:

- A. “Equipment” and “Pilferable Items” Defined:** For purposes of this policy, “equipment” means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of \$5,000, or the capitalization level established by the District for financial statement purposes. “Pilferable items” are those items, *regardless of cost*, which may be easily lost or stolen, such as cell phones, tablets, graphing calculators, software, projectors, cameras and other video equipment, computer equipment and televisions.
- B. Records:** The [Superintendent /Officer] shall maintain records that include a description of the property; a serial number or other identification number; the source of the funding for the property (including the federal award identification number (FAIN)); who holds title; the acquisition date; the cost of the property; the percentage of the federal participation in the project costs for the federal award under which the property was acquired; the location, use, and condition of the property; and any ultimate disposition data, including the date of disposition and sale price of the property.
- C. Inventory:** No less than once every two years, the [Superintendent /Officer] shall cause a physical inventory of all equipment and pilferable items to be taken and the results reconciled with the property records. Except as otherwise provided in this policy {**}DAF-6, inventories shall be conducted consistent with Board Policy {**}DID.
- D. Control, Maintenance and Disposition:** The Superintendent shall develop administrative procedures relative to property procured in whole or in part with Federal funds to:
1. prevent loss, damage, or theft of the property; any loss, damage, or theft must be investigated;
 2. to maintain the property and keep it in good condition; and
 3. to ensure the highest possible return through proper sales procedures, in those instances where the District is authorized to sell the property.

DAF-7 TRAVEL REIMBURSEMENT – FEDERAL FUNDS

ADMINISTRATION OF FEDERAL GRANT FUNDS

The Board shall reimburse administrative, professional and support employees, and school officials, for travel costs incurred in the course of performing services related to official business as a federal grant recipient.

For purposes of this policy, “travel costs” shall mean the expenses for transportation, lodging, subsistence, and related items incurred by employees and school officials who are in travel status on official business as a federal grant recipient.

School officials and district employees shall comply with applicable Board policies and administrative regulations established for reimbursement of travel and other expenses.

The validity of payments for travel costs for all district employees and school officials shall be determined by the [Superintendent /Officer].

Travel costs shall be reimbursed on a mileage basis for travel using an employee’s personal vehicle and on an actual cost basis for meals, lodging and other allowable expenses, consistent with those normally allowed in like circumstances in the district’s non-federally funded activities, and in accordance with the district’s travel reimbursement policies and administrative regulations.

Mileage reimbursements shall be at the rate approved by the Board or Board policy for other district travel reimbursements. Actual costs for meals, lodging and other allowable expenses shall be reimbursed only to the extent they are reasonable and do not exceed the per diem limits established by Board policy, or, in the absence of such policy, the federal General Services Administration for federal employees for locale where incurred.

All travel costs must be presented with an itemized, verified statement prior to reimbursement.

In addition, for any costs that are charged directly to the federal award, the [Superintendent /Officer] shall maintain sufficient records to justify that:

- A. Participation of the individual is necessary to the federal award.
- B. The costs are reasonable and consistent with Board policy.

DAF-8 ACCOUNTABILITY AND CERTIFICATIONS

All fiscal transactions must be approved by the [Superintendent /Officer] who can attest that the expenditure is allowable and approved under the federal program. The [Superintendent /Officer] submits all required certifications.

DAF-9 TIME-EFFORT REPORTING / OVERSIGHT

The Superintendent will establish sufficient oversight of the operations of federally supported activities to assure compliance with applicable federal requirements and to ensure that program objectives established by the awarding agency are being achieved. The District will submit all reports as required by federal or state authorities.

ADMINISTRATION OF FEDERAL GRANT FUNDS

As a recipient of Federal funds, the District shall comply with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Section 200.430 of the Code of Federal Regulations requires certification of effort to document salary expenses charged directly or indirectly against Federally-sponsored projects. This process is intended to verify the compensation for employment services, including salaries and wages, is allocable and properly expended, and that any variances from the budget are reconciled.

- A. Compensation:** Compensation for employment services includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under the Federal award, including but not necessarily limited to wages and salaries. Compensation for personal services may also include fringe benefits, which are addressed in 2 CFR 200.431 Compensation – fringe benefits. Costs of compensation are allowable to the extent that they satisfy the specific requirements of these regulations, and that the total compensation for individual employees:
1. is reasonable for the services rendered, conforms to the District’s established written policy, and is consistently applied to both Federal and non-Federal activities; and
 2. follows an appointment made in accordance with the District’s written policies and meets the requirements of Federal statute, where applicable.
- B. Time and Effort Reports:** Time and effort reports shall:
1. be supported by a system of internal controls which provide reasonable assurance that the charges are accurate, allowable, and properly allocated;
 2. be incorporated into the official records of the District;
 3. reasonably reflect the total activity for which the employee is compensated by the District, not exceeding 100% of the compensated activities;
 4. encompass both Federally assisted and other activities compensated by the District on an integrated basis;
 5. comply with the District’s established accounting policies and practices;
 6. support the distribution of the employee’s salary or wages among specific activities or cost objectives if the employee works on more than one (1) Federal award, a Federal award and non-Federal award, an indirect cost activity and a direct cost activity, two (2) or more indirect activities which are allocated using different allocation bases, or an unallowable activity and a direct or indirect cost activity.

The District will also follow any time and effort requirements imposed by NHDOE or other pass-through entity as appropriate to the extent that they are more restrictive than the Federal requirements. The [Superintendent /Officer] is responsible for the collection and retention of employee time and effort reports. Individually reported data will be made available only to authorized auditors or as required by law.

ADMINISTRATION OF FEDERAL GRANT FUNDS

DAF-10 GRANT BUDGET RECONCILIATION AND GRANT CLOSEOUT

- A. Budget Reconciliation:** Budget estimates are not used as support for charges to Federal awards. However, the District may use budget estimates for interim accounting purposes. The system used by the District to establish budget estimates produces reasonable approximations of the activity actually performed. Any significant changes in the corresponding work activity are identified by the District and entered into the District's records in a timely manner.

The District's internal controls include a process to review after-the-fact interim charges made to a Federal award based on budget estimates and ensure that all necessary adjustments are made so that the final amount charged to the Federal award is accurate, allowable, and properly allocated.

- B. Grant Closeout Requirements:** At the end of the period of performance or when the Federal awarding agency determines the District has completed all applicable administrative actions and all required work under the grant, the agency will close out the Federal award. If the award passed-through the State, the District will have 90 days from the end of the period of performance to submit to the State all financial, performance, and other reports as required by the terms and conditions of the award.

Failure to submit all required reports within the required timeframe will necessarily result in the Federal awarding agency reporting the District's material failure to comply with the terms of the grant to the Office of Management and Budget (OMB), and may pursue other enforcement actions.

The District must maintain all financial records and other documents pertinent to the grant for a period of three years from the date of submission of the final expenditure report, barring other circumstances detailed in 2 CFR 200.344.

DAF-11 SUB-RECIPIENT MONITORING AND MANAGEMENT

When entering agreements involving the expenditure or disbursements of federal grant funds, the District shall determine whether the recipient of such federal funds is a "contractor" or "subrecipient", as those terms are defined in 2 CFR §200.23 and §200.93, respectively. See also guidance at 2 CFR §200.330 "Subrecipient and contractor determinations". Generally, "subrecipients" are instrumental in implementing the applicable work program whereas a "contractor" provides goods and services for the District's own use. Contractors will be subject to the District's procurement and purchasing policies (e.g., **DAF-3** relative to federal grant funds, **DJE** relative to bidding requirements for non-federal money projects, etc.). Subrecipients are subject to this Policy.

Under the UGG, the District is considered a "pass-through entity" in relation to its subrecipients, and as such requires that subrecipients comply with applicable terms and conditions (flow-down provisions). All subrecipients of Federal or State funds received through the District are subject to the same Federal and State statutes, regulations, and award terms and conditions as the District.

A. Sub-award Contents and Communication.

In the execution of every sub-award, the District will communicate the following information to the subrecipient and include the same information in the sub-award agreement.

ADMINISTRATION OF FEDERAL GRANT FUNDS

1. Every sub-award will be clearly identified and include the following Federal award identification:
 - a) Subrecipient name
 - b) Subrecipient's unique ID number (DUNS)
 - c) Federal Award ID Number (FAIN)
 - d) Federal award date
 - e) Period of performance start and end date
 - f) Amount of federal funds obligated
 - g) Amount of federal funds obligated to the subrecipient
 - h) Total amount of the Federal award
 - i) Total approved cost sharing or match required where applicable
 - j) Project description responsive to FFATA
 - k) Name of Federal awarding agency, pass through entity and contact information
 - l) CFDA number and name
 - m) Identification of the award is R&D
 - n) Indirect cost rate for the Federal award
2. Requirements imposed by the District including statutes, regulations, and the terms and conditions of the Federal award.
3. Any additional requirements the District deems necessary for financial or performance reporting of subrecipients as necessary.
4. An approved indirect cost rate negotiated between subrecipient and the Federal government or between the pass-through entity and subrecipient.
5. Requirements that the District and its auditors have access to the subrecipient records and financial statements..
6. Terms and conditions for closeout of the sub-award.

B. Subrecipient Monitoring Procedures.

The Superintendent is responsible for having all the District project managers monitor subrecipients. The District will monitor the activities of the subrecipient to ensure the sub-award is used for authorized purposes. The frequency of monitoring review will be specified in the sub-award and conducted concurrently with all invoice submission.

Subrecipient monitoring procedures include:

1. At the time of proposal, assess the potential of the subrecipient for programmatic, financial, and administrative suitability.
2. Evaluate each subrecipient's risk of noncompliance prior to executing a sub-award. In doing so, the District will assess the subrecipient's:
 - a) Prior experience with the same or similar sub-awards.
 - b) Results of previous audits and single audit (if applicable).

ADMINISTRATION OF FEDERAL GRANT FUNDS

- c) New personnel or new or substantially changed systems.
 - d) The extent and results of Federal awarding agency monitoring.
3. Confirm the statement of work and review any non-standard terms and conditions of the sub-award during the negotiation process.
4. Monitor financial and programmatic progress and ability of the subrecipient to meet objectives of the sub-award. To facilitate this review, subrecipients are required to submit sufficient invoice detail and a progress report. The District project managers will encourage subrecipients to submit regular invoices.
5. Invoices and progress reports will be date stamped upon receipt if received in hard copy. A record of the date of receipt will be maintained for those invoices sent electronically.
6. In conducting regular oversight and monitoring, the District project managers will:
 - a) Verify invoices that include progress reports.
 - b) Review progress reports to ensure project is progressing appropriately and on schedule.
 - c) Compare invoice to agreement budget to ensure eligibility of costs and that costs do not exceed budget.
 - d) Review invoice to ensure supporting documentation is included and invoices costs are within the scope of work for the projects being invoiced.
 - e) Obtain report, certification and supporting documentation of local (non-federal)/in-kind match work from the subrecipient.
 - f) Review subrecipient match tasks for eligibility.
 - g) Initial the progress report and invoice confirming review and approval prior to payment.
 - h) Raise any concerns to the [*Superintendent /Officer*].
7. The [*Superintendent /Officer*], upon recommendation from the project's manager, will approve the invoice payment and will initial invoices confirming review and approval prior to payment.
8. Payments will be withheld from subrecipients for the following reasons:
 - a) Insufficient detail to support the costs billed;
 - b) Unallowable costs;
 - c) Ineligible costs; and/or
 - d) Incomplete work or work not completed in accordance with required specifications.
9. Verify every subrecipient is audited in accordance with 2 CFR §200 Subpart F – Audit Requirements.

C. Subrecipient Project Files. Subrecipient project files will contain, at a minimum, the following:

- a) Project proposal;

ADMINISTRATION OF FEDERAL GRANT FUNDS

- b) Project scope;
- c) Progress reports;
- d) Interim and final products; and
- e) Copies of other applicable project documents as required, such as copies of contracts or MOUs.

D. Audit Requirements.

All subrecipients are required to annually submit their audit and Single Audit report to the District for review to ensure the subrecipient has complied with good accounting practices and federal regulations. If a deficiency is identified, the District will:

1. Issue a management decision on audit findings pertaining to the Federal award.
2. Consider whether the results of audits or reviews indicate conditions that necessitate adjustments to pass through entity’s own records.

E. Methodology for Resolving Findings.

The District will work with subrecipients to resolve any findings and deficiencies. To do so, the District may follow up on deficiencies identified through on-site reviews, provision of basic technical assistance, and other means of assistance as appropriate.

The District will only consider taking enforcement action against non-compliant subrecipients in accordance with 2 CFR 200.339 when noncompliance cannot be remedied. Enforcement may include taking any of the following actions as appropriate:

- a) Temporarily withhold cash payments pending correction of the deficiency;
- b) Disallow all or part of the cost of the activity or action not in compliance;
- c) Wholly or partly suspend or terminate the sub-award;
- d) Initiate suspension or debarment proceedings;
- e) Withhold further Federal awards for the project or program; and/or
- f) Take other remedies that may be legally available.

District Policy History:

First reading: _____

Second reading/adopted: _____

District revision history:

Legal References:

- 42 USC 1751 – 66 National School Lunch Act
- 2 CFR Part 180
- 2 CFR Part 200
 - 200.0 - 200.99; 200.305; 200.313(d); 200.317-.326; 200.403-.406; 200.413(a)-(c); 200.430; 200.431; 200.458; 200.474(b)
 - 200 Appendix II

ADMINISTRATION OF FEDERAL GRANT FUNDS

7 CFR Part 210

210.16; 210.19; 210.21; 215.14a; 220.16

***Legal References Disclaimer:** These references are not intended to be considered part of this policy, nor should they be taken as a comprehensive statement of the legal basis for the Board to enact this policy, nor as a complete recitation of related legal authority. Instead, they are provided as additional resources for those interested in the subject matter of the policy.*

When adopting this sample or variation of the same, a district should not include the NHSBA history or NHSBA policy notes. The district should, to the extent possible, include its own adoption/revision history.

NHSBA history: REVISED – Sept. 2021; July 2019; NEW POLICY – April 2019

NHSBA notes: **September 2021**, NHSBA revised DAF to reflect amendments to the Uniform Grant Guidance (generally 2 CFR 200), primarily regarding pre-award costs (DAF-1.F), micro-purchase limits (DAF-3.C), addition of “domestic preference” and Huawei ban (DAF-3.H), grant closeout provisions (DAF-10), and minor text and grammar corrections; **July 2019**, NHSBA revised DAF to include DAF-11, regarding sub-recipient monitoring, and modified DAF-4 to include reference to “buy American” requirements; **April 2019**, policy created to reflect requirements of Title 2 CFR Part 200, commonly known as the Uniform Grant Guidance.

w/p-update/2021-U2/DAF Grant Mgt - 2021-U2 (vF)

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1

2 **ANNUAL BUDGET**

3 The **Shaker Regional School Board (SRSB)** shall secure adequate funds to carry out
4 a high-level program of instruction, and to better further district goals.

5 The adopted annual school budget is the financial outline of the District's educational
6 program. It is the legal basis for the establishment of tax rates. The annual school
7 budget process is an important function of District operations and should serve as a
8 means to improve communications within the school organization and with the residents
9 of the community.

10 The Superintendent will work closely with the Principals and Department Directors in
11 preparing the budget. Principals will confer with the appropriate staff in getting
12 budgetary requests and information on requirements.

13

14 The Superintendent shall prepare and present to the **SRSB** for action on the proposed
15 annual budget.

DB - ANNUAL BUDGET

(Download policy)

Category R

One of the primary responsibilities of the Board is to secure adequate funds to carry out a high-level program of instruction.

The adopted annual school budget is the financial outline of the District's educational program; it is the legal basis for the establishment of tax rates. The annual school budget process is an important function of District operations and should serve as a means to improve communications within the school organization and with the residents of the community.

The Superintendent will be responsible for preparing, and presenting to the Board for adoption, the annual school budget. The Board expects the Superintendent to work closely with the principals and other administrators to assess the needs of the schools. The principals will confer with appropriate staff in getting budgetary requests and information on requirements.

Legal References:

RSA 32:4, Preparation of Budgets: Estimate of Expenditures and Revenues

RSA 32:5, Budget Preparation

RSA 197:5-a, School meetings and Officers: Budget

Revised March, 2004

Revised: November, 1999

Revised: July, 1998

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1

2 **TRANSFER OF FUNDS/BUDGET**

3 When it is necessary to expend more than the amount appropriated for a specific
4 purpose, the **Shaker Regional School Board (SRSB)** authorizes the Superintendent to
5 transfer funds between lines up to \$5,000. Any such transfers shall be reported to the
6 **SRSB** at the **SRSB's** next regularly scheduled meeting. Any transfer in excess of
7 \$5,000 shall first require **SRSB** approval and authorization. ^{1,2,3}

¹ RSA 32:10

² RSA 282-A:71 III

³ RSA 32:10, I (d)

DBJ - TRANSFER OF APPROPRIATIONS

(Download policy)

Category: Optional

In the event it becomes necessary to expend an amount greater than what was appropriated for a specific purpose, the Board is authorized to transfer funds from an unexpended balance of one appropriation to a different appropriation that is in deficit. All transfers of appropriations will be made consistent with the provisions of RSA 32:10.

The Board authorizes the Superintendent to transfer funds between line items up to \$5,000. Any such transfers shall be reported to the school board at the board's next regularly scheduled meeting. Any transfer in excess of \$5,000 shall first require Board approval and authorization. Any transfer of funds between line items by the Superintendent shall be done so only to achieve purposes set forth the goals or aims to be accomplished through the expenditure of public funds.

In no circumstance shall the total amount spent exceed the total amount appropriated at the school district annual meeting.

The Superintendent is authorized to develop administrative rules or regulations to accompany this Policy.

Alternative Policy Language:

It is the intent of the School Board to limit its spending to the amount specified for each line item. However, transfer of funds between line items will be permitted if deemed necessary. All such transfers will be in accordance with the requirements of RSA 32:10.

NHSBA Note, September 2013: NHSBA offers this alternative language in response to member inquiries. Either option will satisfy the provisions of RSA 32:10.

Legal References:

RSA 32:10, Transfer of Appropriations

RSA 282-A:71, III, Unemployment Compensation

Revised: September 2013

Revised: July 1998, November 1999, March 2004, September 2009

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REVENUES FROM INVESTMENTS/INVESTMENT POLICY

Objectives

Funds received for the operation of the **Shaker Regional School District (SRSD)** shall be held in a manner which achieves the following objectives¹:

-Provide safety of the funds received—regardless of the method used to raise these funds (i.e. taxes, federal or state assistance, other local revenues) and to limit the type of investments and institutions such funds can be deposited into to mitigate credit and interest risk.

-Provide a level of liquidity sufficient to meet all operating requirements which may be reasonably anticipated.

-Provide a return on investment comparable to a market rate of return throughout budgetary and economic cycles, taking into consideration investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above.

Account Categories

The categories for district accounts may include:

-Pooled Cash Account – this account shall include all deposits resulting from the normal operation of the General Fund and Federal Fund, as well as the State and Federal Nutrition Assistance received through the operation of the Food Service Fund.

-Food Service Account – this account may be separate from or part of the pooled cash account. If separate, the account shall include monies collected by the Food Service Program for the sale of meals or through other normal operations—exclusive of State or Federal Nutrition Assistance. They shall be deposited daily by the Food Service Director or their designee.

-Capital Projects Account – this account shall hold all proceeds from the Sales of Notes or Bonds together with any interest earned on such deposits.

Delegation of Authority

- Treasurer – The Treasurer shall have custody of all monies belonging to the **SRSD** and shall pay out the same only upon orders of the **Shaker Regional School Board (SRSB)**.² The **SRSD** Treasurer shall hold the authority to deposit funds, invest funds, complete wire transfers, and authorize collateral agreements on behalf of the **SRSD**. A copy of such investment instruments and collateral agreements shall be maintained on file at the Superintendent's Office with the original maintained in the records of the **SRSD** Treasurer.

- Investment Officers - The investment officers shall be the Treasurer, the Superintendent or the Superintendent's designee and, when appropriate, one member of the **SRSB**. Investment officers acting in accordance with written

¹ NH RSA 197:23-a

² NH RSA 197:23-a

1 procedures and this Investment Policy and exercising due diligence shall be
2 relieved of personal responsibility for an individual security's credit risk or market
3 price change, provided deviations from expectations were reported in a timely
4 fashion and the liquidity and sale of securities are carried out in accordance with
5 the terms of this policy.

6 Eligible Investments

7 Investments shall be consistent with the Government Finance Officers of America
8 (GFOA) Policy Statement and Local Laws concerning Investment Practices.
9 Collateralization shall be required on non-negotiable certificates of deposit.

10 The Superintendent shall publish Rules and Procedures to implement this policy.

DFA - INVESTMENT

(Download policy)

Category P

The School Board authorizes the School District Treasurer, working in conjunction with the Superintendent and his/her designee and pursuant to RSA 197:23-a, to invest the funds of the District subject to the following objectives and standards of care.

OBJECTIVES

The three objectives of investment activities shall be safety, liquidity, and yield.

1. Safety of principal is the foremost objective in this policy. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital by mitigating credit and interest rate risk. This will be accomplished by limiting the type of the investments and institutions to those stipulated by statute and fully covered by FDIC insurance or collateral approved pursuant to applicable law.
2. Liquidity of the investment portfolio shall remain sufficient to meet all operating requirements that may be reasonably anticipated.
3. Yield. The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above.

STANDARDS OF CARE

1. Prudence. The standard of prudence to be used by the District Treasurer and Superintendent, or his/her designee involved in the investment process, shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. They are directed to use the GFOA* Recommended Practices and Policy Statements Related to Cash Management as a guide to the prudent investment of public funds.
2. Ethics and conflicts of interest. The School District Treasurer and Superintendent, or his/her designee involved in the investment process, shall refrain from personal business activity that could conflict with the proper execution and management of the investment program or that could impair their ability to make impartial decisions. Employees and Investment officials shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial institutions with which they conduct business. They shall also disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officials shall subordinate their personal investment transactions to those of the School District, particularly with regard to the timing of purchases and sales.
3. Internal Controls. The District Treasurer and Superintendent or his/her designee shall establish a system of internal controls which shall be documented in writing. The internal

controls shall be reviewed periodically by the School Board and an independent auditor.

The investment of funds will be left to the discretion of the Finance Committee without prior approval of the Board.

The Board will periodically review the investment policy.

Legal References:

RSA 197:23-a, Treasurer's Duties

RSA 383:22, Public Deposit Investment Pool

Appendix: DFA-R

Revised: February 2008

Revised: July 1998, November 1999, March 2004

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1

2 **AUTHORIZED SIGNATURES**

3 ~~Checks drawn on the general fund or any special fund (with the exception of an activity~~
4 ~~fund) or funds held by the trustee of the trust funds require the signature of the **Shaker**~~
5 ~~**Regional School District (SRSD) Treasurer, who is authorized to sign only after**~~
6 ~~approval of manifests by the **Shaker Regional School Board (SRSB).**~~

7 ~~Checks drawn on an activity fund will be processed by one person and signed by~~
8 ~~another, as authorized by the school principal.¹~~

9 ~~The checks used by the **SRSD** will be systematically numbered.~~

10 ~~The Deputy Treasurer² is authorized to sign checks in the absence, or inability to serve,~~
11 ~~of the Treasurer.~~

12 ***In general, the Superintendent or his/her designee may sign documents on behalf***
13 ***of the District or the Board. When a signature of one Board member is required,***
14 ***the Chair, or in his/her absence, the Vice Chair, is authorized to sign on behalf of***
15 ***the Board. Other District personnel and District officials are authorized to sign***
16 ***documents or instruments on behalf of the District as directed by the***
17 ***Superintendent.***

18 ***An electronic signature may be used whenever a signature is required, unless***
19 ***there is a specific statute, regulation, or policy that requires records to be signed***
20 ***in no-electronic form.***

¹ SRSD Policy JJF

² NH RSA 197:24-a

AUTHORIZED SIGNATURES

Category: *Priority/Required by Law*

Related Policies: *BDC, DFA, DIH, DK & EHAC*

ADOPTION NOTES –

This text box, and all highlights within the policy should be removed prior to adoption.

- (a) *General – As with all sample policies, NHSBA recommends that each district carefully review this sample prior to adoption to assure suitability with the district’s own specific circumstances, internal coding system, current policies, and organizational structures. Highlighted language or blank, underscored spaces indicate areas which Boards must change/complete to reflect local personnel titles, policy references, duty assignments etc.*
- (b) **{**}** *indicates a reference to another NHSBA sample policy. A district should check its own current policies and codes to assure internal consistency.*
- (c) *Withdrawn and earlier versions of revised policies should be maintained separately as part of the permanent records of the District.*

The Superintendent is directed to create internal controls to ensure that contracts, checks and other official documents are accurate, authorized and signed by the appropriate persons and that necessary actions are taken to prevent mistakes, fraud, embezzlement and District liability, and to comply with applicable state or federal laws and regulations.

In general, the Superintendent or his/her designee may sign documents on behalf of the District or the Board. When a signature of one Board member is required, the Chair, or in his/her absence, the Vice Chair, is authorized to sign on behalf of the Board. Other District personnel and District officials (e.g., Treasurer, school nurses, etc.) are authorized to sign documents or instruments on behalf of the District or School Board as required by any statute, regulation, or Board policy or as directed by the Superintendent.

Execution of a document on behalf of the District or the Board is indication by the person so signing that the document is accurate, has been adequately approved by the Board or other District personnel as appropriate and necessary, and is in the best interest of the District.

Electronic signatures may be used if in accordance with Board Policy **{**}**EHAC.

District Policy History:

First reading: _____

Second reading/adopted: _____

District revision history:

Legal References:

AUTHORIZED SIGNATURES

RSA 197:23-a, Treasurer’s Duties

RSA 294-E, Uniform Electronic Transfers Act

Legal References Disclaimer: *These references are not intended to be considered part of this policy, nor should they be taken as a comprehensive statement of the legal basis for the Board to enact this policy, nor as a complete recitation of related legal authority. Instead, they are provided as additional resources for those interested in the subject matter of the policy.*

When adopting this sample or variation of the same, a district should not include the NHSBA history or NHSBA policy notes appearing below. The district should, to the extent possible, include its own adoption/revision history, as well as the legal references and disclaimer as indicated above.

NHSBA history: Revised - June 2020, March 2004, November 1999, and July 1998.

NHSBA revision notes, June 2020, NHSBA revised sample policy DGA generally to give more structure to who should be signing documents on behalf of the district, to more clearly reflect the provisions of RSA 197:23-a, and to recognize the use of electronic signatures and pre-approval of payments.

w/p-update/2020/spring//DGA.rtf

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1

2 **BONDED EMPLOYEES AND OFFICERS**

3 The Treasurer and Deputy Treasurer shall be bonded.¹ ~~Any employee who administers~~
4 ~~funds for the Shaker Regional School District (SRSD) will be bonded appropriately.~~

5 The **SRSD** will arrange a Public Officials Bond to cover the Treasurer and the deputy, if
6 any, in the amount of at least \$100,000.

7 The **SRSD** shall arrange a Blanket Position Bond, including a Faithful Performance
8 endorsement, in the amount of at least \$100,000 on all employees who administer funds
9 for the **SRSD**.

10
11 ~~Any employee who administers student activity money shall be bonded.~~

¹ RSA 197:22

DH - BONDED EMPLOYEES

(Download policy)

Category R

State law requires that the Treasurer and Assistant Treasurer be bonded. The District will arrange a Public Officials Bond to cover the Treasurer and each Assistant Treasurer, if any, in the amount of \$100,000. It is the practice that any employee who administers student activity money shall be bonded.

Any employee who administers funds for the District will be bonded appropriately. The District will arrange a Blanket Position Bond, including a Faithful Performance endorsement, in the amount of \$100,000 on all employees who administer funds for the District.

Legal Reference:

RSA 197:22, Treasurer's Bond

Revised: May 2006

Revised: March, 2004

Revised: July, 1998

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