

U. S. Department of State
**OVERSEAS SCHOOL SUMMARY BUDGET INFORMATION
INSTRUCTIONS**

GENERAL: All data in this form should be reported only in terms of U.S. dollars. Note that the percentage of local currency in total receipts and total expenditures, as well as the exchange rate used in converting any local currency received or expended, are required entries on the form. Submit original and one copy by November 1.

RECEIPTS: A numerical entry, including a zero if there are no receipts to record, should be made for every receipt item. Only monetary receipts should be entered. Goods or services received in kind should be included in the special tabulation at the bottom of the gifts, contributions, and bequests page.

1. Column (1) should report the actual receipts as of the end of the school's **past fiscal year**. Column (2) should report the current fiscal year receipts as budgeted. Column (3) should report the receipts anticipated during the **next fiscal year** (school year for which assistance is being requested). Account 95, Disbursements of U.S. Government Grants, should be left blank in Column (3), since the amount that may be granted will not be known at the time the report is being submitted.

2. Account 12 should be used to record only tuition receipts. Account 12-a should be used to record tuition receipts from regular day school students, including boarding students. Account 12-b should be used to record all other tuition receipts, including those from special programs, such as adult English classes, summer school, etc. Receipts from other fees charged patrons should be recorded in Account 13, 14-c (as a net figure), or 14-g, as appropriate.

3. Account 14-c should record the total of net receipts from all separate revolving funds or clearing accounts. That sum, if any, which is derived from any type of school reserve funds available for expenditure by the school board and used to help finance the school during the school year should be shown under 14-c, "Drawings on School Reserve Funds." These reserve funds might be in the nature of a "General Reserve Fund" or special funds, such as a "Building Fund" or "Capital Reserve Fund."

4. Account 14-f requires details on the sources of gifts, contributions, and bequests in cash and in kind. Complete Items I and II, page 5. Note that disbursements from U.S. Government grants are not to be recorded in this account, but in Account 95.

5. Account 14-g requests a breakdown of the total miscellaneous revenue into the three categories shown. Account 14-g-3 should record receipts from fees not recorded elsewhere and from other miscellaneous receipts. Note that special assessments for building funds should be included in Account 14-g-3 and specifically identified.

6. Account 80 should be used to record any receipts that may come from other schools.

7. Account 95 should be used to record the money to be disbursed by the school during the current school fiscal year from U.S. Government grants that have already been obligated for use by the school. This sum may or may not, of course, coincide with the total of U.S. Government grants available to the school at the beginning of the **current fiscal year**; only the amount disbursed from the total available should be shown. The amount recorded in Account 95 should equal the amount recorded in Clearing Account 1950-b. (The total of undisbursed U.S. Government grants available at the beginning of the school fiscal year is recorded in Clearing Account 1950-a).

EXPENDITURES: As used in this form, the concept of "Salaries" is that of gross basic salary, including deductions for taxes, retirement, etc., but excluding any compensation paid in the form of allowances, housing, transportation reimbursement, etc., because the school is located outside the U.S. The "Special Costs for U.S. Recruited Staff" should be recorded separately, as discussed below.

1. Column (1) should report the actual expenditures as of the end of the school's **past fiscal year**. Column (2) should report the **current fiscal year** expenditures as budgeted. Column (3) should report the expenditures anticipated during the **next fiscal year** (school year for which assistance is being requested). On page 4, under Clearing Accounts, Account number 1950, Government Grants, should be left blank in Column (3), since no figure will be known at the time the report is being submitted.

2. Account 100, "Administration." Expenditures for administration in this budget form relate to the costs of general regulation, direction and control of the school. The salary of the "Superintendent," etc. should be wholly included in account 110 if he engages in no classroom instruction. If the chief administrative official does engage in classroom instruction, his salary should be pro-rated between Account 110 and Account 213 (Teacher Salaries) in proportion to the time spent in each activity. Account 130 should include administrative travel, including travel to recruit staff. Account 140 should be used to record the special expenditures for transportation, housing, allowances, etc., required to secure the services of U.S. administrative staff at the school because the school is located outside the U.S. In the case of the chief administrative official, these expenditures should be pro-rated between Accounts 140 and 260 on the same basis as the expenditure for his salary.

Note that this budget form provides accounts for recording narrower phases of school administrative activity than general administration. Examples are the accounts for Attendance Services, Health Services, Pupil Transportation, etc. In those cases where an employee's activity is not predominantly in one of these narrower categories, all expenditures for his salary and allowances should be assigned to either the 100 Sector, if he also engages in classroom instruction, or to the 200 Sector, depending upon whether his function is predominantly noninstructional (administrative) or instructional.

3. Account 200, "Instruction." The "Travel Expenses for Instruction" to be included in account 250 should exclude those special expenditures required to secure the instructional services of U.S. citizens at the school, because it is located outside the U.S. Such expenditures should be recorded in Account 260. As with Account 140, Account 260 has been added to this budget form to record the special expenditures for transportation, housing, allowances, and the like required to secure the services of U.S. instructional staff, because the school is located outside the U.S.

4. Accounts 600 and 700. Note that gross expenditures for operational and maintenance of the school as well as of school dormitories and housing, for teachers are recorded in these accounts, unless fees or rents are collected from residents. If fees or rents are collected, gross receipts and expenditures for the operation of dormitories and teacher housing are handled through clearing accounts, and only net expenditures are recorded here. (Net receipts, it will be recalled, are recorded in Account 14-c.)

5. Account 800. Sub-account 850-a should be used to record all direct taxes paid by the school, such as taxes on real estate or income. Indirect taxes should not be included here. They should be included in other appropriate expenditure accounts. For example, custom duties paid on imported textbooks should be included as part of the total shown in expenditure Account 200, "Textbooks." Any taxes paid by the school on employees' salaries should not be recorded in Account 850-a but should be included with gross basic salaries as explained above.

6. Accounts 900 and 1000. Note that gross expenditures for these programs are recorded in these accounts, unless fees are collected from patrons' use of or participation in the programs. If fees are collected, gross receipts and expenditures are handled through clearing accounts and only net expenditures are recorded here. (Net receipts are recorded in Account 14-c.)

7. Account 1100. Under the Community Services Account, the sub-categories contained in this budget form are designed principally to elicit information concerning school programs to demonstrate U.S. education abroad and otherwise increase international understanding.

8. Account 1400 should be used to record any expenditures made to other schools.

CLEARING ACCOUNTS: The clearing account heading in this budget form, Account numbers 1950-a through c, concern only U.S. Government grant funds. Account 1950-a should record the total balance, as of the beginning of the appropriate fiscal year, of unspent U.S. Government grant funds available for support of the school, Columns (1) and (2). Account 1950-b should record the schools actual disbursement, Column (1), or budgeted disbursements, Column (2). Account 1950-c should record the difference between 1950-a and 1950-b.

As instructed above, no entry should be made for Account numbers 1950-a through c in Column (3).



U.S. Department of State

**OVERSEAS SCHOOL SUMMARY
 BUDGET INFORMATION**

Name of School _____

School Fiscal Year _____

_____ Date (mm-dd-yyyy)

To

_____ Date (mm-dd-yyyy)

This form should be completed in accordance with the attached instructions. All entries should be in terms of U.S. dollars, regardless of the currency received and/or expended. The exchange rate used in converting from other currencies to U.S. dollars should be shown as the last item on the form. Submit to the Department in original and one copy by December 15.

RECEIPTS

| <u>ACCOUNT NUMBER</u> | <u>SCHOOL YEAR</u> | <u>U.S. DOLLARS</u> | | |
|--|--------------------|---------------------|-----------------|------------------|
| | | (1) ACTUAL | (2) BUDGETED | (3) PROJECTED |
| | _____ - _____ | _____ - _____ | _____ - _____ | _____ - _____ |
| 12. Tuition (Total) | | _____ | _____ | _____ |
| 12-a. Regular Day School Tuition | | _____ | _____ | _____ |
| 12-b. Other Tuition | | _____ | _____ | _____ |
| 13. School Bus Service Fees (Total) | | _____ | _____ | _____ |
| 14. Other Revenues (Total) | | _____ | _____ | _____ |
| 14-a. Earnings from Permanent Funds and Environments | | _____ | _____ | _____ |
| 14-b. Earning from Temporary Deposits and Investments | | _____ | _____ | _____ |
| 14-c. Net Receipts from Revolving Funds or Cleaning Accounts | | _____ | _____ | _____ |
| 14-c-1. Drawings on School Reserve Funds | | _____ | _____ | _____ |
| 14-d. Rent from School Facilities | | _____ | _____ | _____ |
| 14-e. Rent from Property other than School Facilities | | _____ | _____ | _____ |
| 14-f. Gifts, Contributions, and Bequests in Cash and in Kind (Total) | | _____ | _____ | _____ |
| (complete attachment) | | _____ | _____ | _____ |
| 14-f-1. U.S. Business Firms | | _____ | _____ | _____ |
| 14-f-2. U.S. Foundations | | _____ | _____ | _____ |
| 14-f-3. Individual Gifts | | _____ | _____ | _____ |
| 14-f-4. Host Government | | _____ | _____ | _____ |
| 14-f-5. Host Country Organizations | | _____ | _____ | _____ |
| 14-f-6. Host Country Business Firms | | _____ | _____ | _____ |
| 14-f-7. Other (Identify) | | _____ | _____ | _____ |
| 14-g. Miscellaneous Revenue from Local Sources (Total) | | _____ | _____ | _____ |
| 14-g-1. Registration Fee | | _____ | _____ | _____ |
| 14-g-2. Book Fees | | _____ | _____ | _____ |
| 14-g-3. Other Miscellaneous Revenues (Identify) | | _____ | _____ | _____ |
| 50. Sale of Bonds (Total) | | _____ | _____ | _____ |
| 60. Loans (Total) | | _____ | _____ | _____ |
| 70. Sale of School Property and Insurance Adjustments (Total) | | _____ | _____ | _____ |
| 80. Incoming Transfer Accounts (Total) | | _____ | _____ | _____ |
| 95. Disbursements of U.S. Government Grants (Total) | | _____ | _____ | XXXX |
| Total Receipts | | _____ | _____ | _____ |
| SCHOOL RESERVE FUNDS - OPERATING | | _____ | _____ | _____ |
| CAPITAL | | _____ | _____ | _____ |
| PERCENTAGE OF TOTAL RECEIPTS RECEIVED IN LOCAL CURRENCY | | _____ | _____ | _____ |

Exchange rate used for converting local currency to U.S. dollars \$ _____

EXPENDITURES

| ACCOUNT NUMBER | SCHOOL YEAR | (1) | (2) | (3) |
|--|-------------|---------------|---------------|---------------|
| | | ACTUAL | BUDGETED | PROJECTED |
| | | _____ - _____ | _____ - _____ | _____ - _____ |
| | | U.S. DOLLARS | U.S. DOLLARS | U.S. DOLLARS |
| 100 Administration | | _____ | _____ | _____ |
| 110Salaries | | _____ | _____ | _____ |
| 120Contracted Services | | _____ | _____ | _____ |
| 130Other Expenses | | _____ | _____ | _____ |
| 140Special Costs for U.S. Recruited Staff | | _____ | _____ | _____ |
| 200 Instruction | | _____ | _____ | _____ |
| 210Salaries | | _____ | _____ | _____ |
| 211Principals | | _____ | _____ | _____ |
| 212Consultants and Supervisors | | _____ | _____ | _____ |
| 213Teachers | | _____ | _____ | _____ |
| 214Other Instruction Staff | | _____ | _____ | _____ |
| 215Secretarial and Clerical Assistants | | _____ | _____ | _____ |
| 216Other Salaries for Instruction | | _____ | _____ | _____ |
| 220Textbooks | | _____ | _____ | _____ |
| 230School Libraries and Audio-Visual Materials | | _____ | _____ | _____ |
| 240Teaching Supplies | | _____ | _____ | _____ |
| 250Other Expenses | | _____ | _____ | _____ |
| 260Special Costs for U.S. Recruited Staff | | _____ | _____ | _____ |
| 300 Attendance Services | | _____ | _____ | _____ |
| 400 Health Services | | _____ | _____ | _____ |
| 500 Pupil Transportation Services | | _____ | _____ | _____ |
| 600 Operation of Plant | | _____ | _____ | _____ |
| 700 Maintenance of Plant | | _____ | _____ | _____ |
| 800 Fixed Charges | | _____ | _____ | _____ |
| 810School Contributions to Employee Retirement | | _____ | _____ | _____ |
| 820Insurance and Judgements | | _____ | _____ | _____ |
| 830Rental of Land and Buildings | | _____ | _____ | _____ |
| 840Interest on Current Loans | | _____ | _____ | _____ |
| 850Other Fixed Charges | | _____ | _____ | _____ |
| 850-a. Direct Taxes on School | | _____ | _____ | _____ |
| 900 Food Services | | _____ | _____ | _____ |
| 1000 Student Body Activities | | _____ | _____ | _____ |
| 1100 Community Services | | _____ | _____ | _____ |
| 1170 Demonstration of U.S. Education and Increasing International Understanding | | _____ | _____ | _____ |

EXPENDITURES - Continued

| <u>ACCOUNT NUMBER</u> | SCHOOL YEAR _____ - _____ | (1) | (2) | (3) |
|--------------------------|--|---------------|---------------|---------------|
| | | ACTUAL | BUDGETED | PROJECTED |
| | | _____ - _____ | _____ - _____ | _____ - _____ |
| | | U.S. DOLLARS | U.S. DOLLARS | U.S. DOLLARS |
| 1170-a | Training and Visits Involving Local Education | _____ | _____ | _____ |
| 1170-b | Special Student Exchanges | _____ | _____ | _____ |
| 1170-c | Community English Programs | _____ | _____ | _____ |
| 1170-d | Community Use of School Library | _____ | _____ | _____ |
| 1170-e | Recreation | _____ | _____ | _____ |
| 1170-f | Other | _____ | _____ | _____ |
| 1180 | Scholarships | _____ | _____ | _____ |
| 1180-a | For Host Country Nationals | _____ | _____ | _____ |
| 1180-b | For Third Country Nationals | _____ | _____ | _____ |
| 1180-c | For U.S. Citizens | _____ | _____ | _____ |
| 1190 | Other Community Services | _____ | _____ | _____ |
| 1200 | Capital Outlay | _____ | _____ | _____ |
| 1210 | Sites | _____ | _____ | _____ |
| 1220 | Buildings | _____ | _____ | _____ |
| 1230 | Equipment | _____ | _____ | _____ |
| 1300 | Debt Service from Current Funds | _____ | _____ | _____ |
| 1400 | Outgoing Transfer Accounts | _____ | _____ | _____ |
| | Total Expenditures | _____ | _____ | _____ |
| | Percentage of Total Expenditures Made in Local Currency | _____ | _____ | _____ |
| <u>CLEARING ACCOUNTS</u> | | | | |
| 1950 | Government Grants | | | |
| 1950-a | Balance of Grant Funds Available at Begin-of-School Fiscal Year | _____ | _____ | <u>XXXX</u> |
| 1950-b | Funds Disbursed or to be Disbursed During School Fiscal Year | _____ | _____ | <u>XXXX</u> |
| 1950-c | Difference (1950-a minus 1950-b) | _____ | _____ | <u>XXXX</u> |

GIFTS, CONTRIBUTIONS, AND BEQUESTS

Show gifts, contributions, and bequests in cash and in kind received and/or anticipated for each of the 3 years. Do not use abbreviations or symbols for name of donor. Show in U.S. dollar equivalents. Relate to local fund-raising efforts. Include attachment if necessary.

I. CASH DONATIONS

| <u>NAME OF DONOR</u> | <u>ACTUAL (Past Year)</u> | <u>BUDGETED (Current Year)</u> | <u>PROJECTED (Next Year)</u> |
|----------------------|-------------------------------|------------------------------------|----------------------------------|
|----------------------|-------------------------------|------------------------------------|----------------------------------|

II. IN-KIND DONATIONS

| <u>NAME OF DONOR</u> | <u>ACTUAL (Past Year)</u> | <u>BUDGETED (Current Year)</u> | <u>PROJECTED (Next Year)</u> |
|----------------------|-------------------------------|------------------------------------|----------------------------------|
|----------------------|-------------------------------|------------------------------------|----------------------------------|