

Effective October 20, 2003

Revised August 10, 2009

1. Purpose

To establish uniform procedures for subgrantees to develop budget items in conformance with the Nevada Common Elements for Accounting and Reporting K-12 Educational Finances (NCEARKEF) and approved state or federal guidelines.

2. Scope

These budget forms shall apply to all offices in the Department for use by recipients who are developing projects, including the funds to support the proposed activities.

3. Reference

Nevada Common Elements for Accounting and Reporting K-12 Educational Finances.

4. Forms

State or Federal Final Report of Expenditure - Budget Expenditure Summary,
Form SFP-01

State or Federal Final Report of Expenditure - Supplemental Schedule/Detail,
Form SFP-04

5. Procedures

- a. The approved budget forms should be used with all State or Federal projects/aid which require a budget to support approved activities.
- b. The approved budget forms should be completed by the applicant using the guidelines established in NCEARKEF.
- c. In completing the Budget Expenditure Summary, the instruction cost column should be used for proposed expenditures which directly impact pupils. For example, teacher and teacher aide salaries should be placed in the instruction column in object 100/200. The support services column should be used for proposed expenditures which support the instructional program. For example, counselor and library personnel would be placed in the support services column in object 100/200.
- d. Each object should be totaled down and then across with a total amount for that object placed in the far right total column. The object totals from 100 through 600 and 800 should be totaled down and placed in the subtotal far right column.
- e. Indirect costs* and object 700 items should be totaled in the far right total column. The grand total should be obtained by adding the subtotal items (100-600 and 800) and the indirect cost total and the 700 equipment total.

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- f. In completing the Supplemental Schedules form, detail each proposed expenditure by providing enough information for reviewers to determine the purpose and permissibility of each item as to the project rules and guidelines. Column C of this page should only be used for summarizing the full-time equivalent of personnel proposed to work on the project.

Approved: _____

Keith W. Rheault, Ph.D
Superintendent of Public Instruction

* An indirect costs rate must be approved by the Department of Education before the subgrantee may budget for and charge to the grant.