


# BUDGETING TRAINING

## Budgeting: Basics & Process and Project/Grant Budgeting



**ABAN**  
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# BUDGETING TRAINING

**SESSION 1**  
*Budgeting: Basics & Process, and Project /Grant Budgeting*

**SESSION 2**  
*Organizational Budgeting*

**SESSION 3**  
*Case Study: Building a Budget together*



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## Our Safe & Open Forum



*This training is a friendly learning space.*

*We'll be learning together.*

*Sharing our challenges, fears, successes and ideas around reporting to our funders...*


*This is an environment safe for sharing.*

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## What we will talk about today:

- **Part I. Budgeting: Basics & Process**
  - Types of budgets, roles and responsibilities, process.
  - Organizational budget versus Project/grant budget
  - Budget versus Reporting
- **Part II. Project/grant budget**
  - Key issues/donors regulations, components, examples, coordination, roles and responsibilities, timeline, process, building a budget, final steps, submit, now what!







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## BUDGETING: BASICS & PROCESS

### What is a budget?

- It is a quantified financial plan of an entity for a certain period of time.
- It is a financial tool which:
  - Shows what the organization expects to accomplish and what resources it counts on.
  - Helps planning operations forcing managers anticipate events.
  - Helps to coordinate activities among different units, to communicate plans, to motivate managers to achieve goals, to evaluate performance, to provide visibility.
  - Provides information for accountability and stability.

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## Best practices and qualities

- Start timely
- Budget should be coherent with the strategy and the operational plan
- Encourage collaboration
- Prepare different scenarios
- Monitor and assess implementation
- It should be realistic, flexible, measurable, ongoing process




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### Types of Budgets:

- **Organizational Budget**  
*Yearly, multiyear* 
- **Unit Budget**  
*Regions, Departments, Programs* 
- **Specific Budget**  
*Projects/Grant, Activities, Capital* 

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### Who and how participates:

- **Head of the organization**
- **Head of Finance**
- **Managers**
- **All staff**



### Components of a Budget

- **Income**
- **Expenses**
- **Budget Narrative**

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### Organizational budget versus Project/Grant budget

- **Plan/narrative**
- **Types of income and costs**
- **Process/timeline**
- **Roles and responsibilities**

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### Budgeting versus Reporting


- **Budget**
  - *Before the fact – what we are going to do*
  - *Planned according with priorities & goals*
  - *Built to respond reporting needs (int, ext)*
  - *Assumptions, resources*
- **Report**
  - *Actuals –what we have done*
  - *Actuals versus Budget (\$)*
  - *Actual results versus Planned goals (\*)*
  - *Financial analysis (ratios, charts, narrative)*


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### PROJECT/GRANT BUDGET

- **Project** – *a temporary endeavor creating a product, service or result. Not necessarily short-term.*
- **Project budget** – *the aggregation of estimated costs of individual project and its income. Financial plan.*
- **Importance** – *shows there is a \$ road map, how its costs are structured, and who are sharing the investment/risk (\*)*



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### Key issues to consider:

- Donors terms: Programmatic, Financial, Others
- Coordination among the team
- Project timeline (plan & budget)
- Determine responsibilities
- Process



### Roles and responsibilities

- Head of the organization
- Head of Finance
- Managers
- **Project Officer/Manager (Leader)**
- Project Team




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### Process

- Determine a calendar w.responsibilities – start early
- Get a draft narrative proposal –know your project
- Agree on goals
- **Prepare the budget (I+E+BN)**
- Review draft budget and adjust
- Get ED’s approval
- Double check donor’s requirements
- Document decisions
- Submit proposal on time
- Get the grant




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### Prepare the budget: Where to start? What to do first?

- **EXPENSES** –Calculate detailed costs (direct and indirect)
- **INCOME** –Determine available funding + funds to be requested to the intended donor
- **EXPENSES** –Adjust costs, align them to the funds availability and/or add funding
- **BUDGET NARRATIVE** –Write it based on detailed calculations



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## Our Safe & Open Forum

Time for a 5-minutes break



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### Expenses

Details	\$ (000)
<b>Direct Costs:</b> All costs directly attributable to the project.	<b>100</b>
<b>Personnel Costs:</b> Project Team (PM, Assistant, Facilitators, Interns); Shared personnel (ED, Programs Director, Finance Director)	<b>60</b>
<b>Non-Personnel Costs:</b> Consultants, Trips, Training, Equipment, Software, Postage, Printing, Telephone, Miscellaneous	<b>40</b>
	1) Design & Evaluation consultants 15
	2) Volunteers -Facilitator 8
	3) Travel & Meals 8
	4) Equipment & Software 6
	5) Printing & Supplies 3
<b>Indirect Costs u Overhead:</b> Costs which affect the overall organization (General Management, Fundraising, M&E), allocated among all units (Rent, Utilities, Personnel costs). Sometimes allocated as a percentage (ICR)	<b>12</b>
<b>TOTAL EXPENSES</b>	<b>112</b>
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### Income

**Support:** Contributions (cash or in-kind) coming from foundations or individuals.

**Grants & Contributions:** Institutional funds for 1 or more periods.

**In-kind Support:** Non-cash contributions (time from volunteers, materials, equipment, software).

**Revenue:** Income generated from operations (most of them are part of the organizational budgets).  
Income for publications is allocated to project when generated specifically on that one.

**Deficit:** Difference between Income and Costs (income lower than cost).  
Called **Surplus**, when Income is higher than Costs.

*Deficit shows the donor there is still a need to raise funds for the project, reason why a proposal is presented to them.*

Details	\$ (000)
<b>Support</b>	<b>60</b>
Grants & Contribut	45
Individual Donors	7
In-kind Support	8
<b>Revenue</b>	<b>2</b>
Interest	2
Fee for Services	2
Publications	2
Promotional Supplies	2
<b>TOTAL INCOME</b>	<b>62</b>
<b>TOTAL COSTS</b>	<b>112</b>
<b>DEFICIT (still to raise)</b>	<b>50</b>
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### Project Budget (One column)

Details	\$ (000)
<b>INCOME</b>	
<b>Support</b>	60
<b>Revenue</b>	2
<b>TOTAL INCOME</b>	<b>62</b>
<b>TOTAL EXPENSES (copy from last row)</b>	<b>112</b>
<b>DEFICIT (Funds requested to ABC Foundation)</b>	<b>(50)</b>
<b>EXPENSES</b>	
<b>Direct Costs</b>	110
<b>Indirect Costs (OH)</b>	12
<b>TOTAL EXPENSES</b>	<b>112</b>
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## Project Budget *(Multicolumn)*


Details	TOTAL \$(000)	NGO & 0th Donors	Requested to ABC
<b>INCOME</b>			
Support	110	60	50
Revenue	2	2	
<b>TOTAL INCOME</b>	<b>112</b>	<b>62</b>	<b>50</b>
<b>EXPENSES</b>			
Direct Costs	110	55	45
Indirect Costs (OH)	12	7	5
<b>TOTAL EXPENSES</b>	<b>112</b>	<b>62</b>	<b>50</b>

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## Budget Narrative - Examples

### Income

- 1) Grants & Contributions** – Grant received from XYZ Foundation to support this project during 2015. 
- 2) Individual Donors** – Funds from various anonymous donors
- 3) In-kind donation** – Support from a Volunteer Consultant (time to support this project). See Expenses for calculations.
- 4) Publications** – Sold publications produced in the project: 100 units; \$20 each 20

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## Budget Narrative *(cont)*

### Expenses

**Direct Costs – Personnel Costs *(timesheet)***  
Salaries and benefits from personnel participating in the project, as follows:




Details	Annual Salary \$	Project %	Project \$
Project Manager	32,000	50%	16,000
Facilitator	25,000	40%	10,000
Project Assistant	12,000	100%	12,000
Executive Director	60,000	6%	3,600
Program Director	40,000	10%	4,000
Finance Director	40,000	6%	2,400
<b>SUB TOTAL – Salaries</b>			<b>48,000</b>
Taxes and benefits (25% of Salaries)			12,000
<b>TOTAL PERSONNEL COSTS</b>			<b>60,000</b>

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## Budget Narrative *(cont)*

### Expenses *(cont)*

**Direct Costs – Non-Personnel Costs**

- 1) Consultants:** Two consultants will be hired to support with design and evaluation activities, which costs will be \$8,000 and \$7,000 respectively.
- 2) Volunteers:** A facilitator will donate her time to the project. To facilitate 5 events, 4 days each. \$8,000.
- 3) Travels & Meals:** Three trips of Project Manager \$4,000 (transportation, meals and hotel). Meals for 40 participants in 5 events \$4,000 
- 4) Equipment & Software:** 2 laptops \$2,000; One printer/copier machine \$2,000; Video camera \$1,000; Software \$3,000. 
- 5) Printing & Supplies:** This represents the cost of printing final publications \$2,000 and costs of material provided to participants to 5 events \$1,000 (\$5 each) 


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(Data for calculation costs per activity)

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## Budget Narrative *(cont)*



### Indirect Cost Rate (ICR)

12% of direct cost, represents an allocated portion of the organization's costs related to: General Management, Fundraising and M&E. This percentage is allocated proportionally to all units. 

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## Standard additional information requested:

- **Financial:**
  - > Financial Statements 
  - > Audit Reports
  - > Organizational Budget
  - > Actuals YTD
  - > Budget Narrative
- **Other legal/organizational**
  - > Constitution Documents + Bylaws
  - > Proof of non-profit status
  - > Strategic and Operational Plan
  - > Operational Policies (HR + financial)
  - > Organizational Structure 
  - > Bios
  - > List of Donors

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## Grant Approved! Now what?

### Before celebrating:

- Carefully review **grant letter**
- Double check **grant period** and adjust plan and calendar
- Review **reporting requirements** (which includes budget vs actuals)
- Confirm if there is a need of costs' **pre-approval**
- **Variations** higher to 10% often require approval



- **Get ready for the challenge**  
..... **Celebrate!**



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## QUESTIONS??



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# Budgeting: A Guide for Small Nonprofit Organizations



Virginia Society of  
Certified Public  
Accountants

A free resource provided by the Virginia  
Society of Certified Public Accountants



# Budgeting: A Guide for Small Nonprofit Organizations

A free resource provided by the Virginia Society of Certified Public Accountants

## Introduction

- Selecting the budget committee
- The task of the budget committee
- Setting budget priorities and realities — revenues
- Setting budget priorities and realities — expenses and costs
- When to prepare the budget
- A budget for cash flow
- A budget for capital expenditures — bought or received
- Restricted grants
- Changes to the budget
- Conclusions

## Introduction

Nonprofit organizations (NPO) wrestle continually with maintaining and improving their operations, especially during today's uncertain economy. In short, NPOs must constantly strive for sustainability. A well-planned budget will focus on the primary goals and objectives of the organization and provide financial and programmatic adaptability — key ingredients to maximize sustainability.

Every volunteer brings to a small NPO the enthusiasm and interest necessary to do a good job. These volunteers are critical to an NPO's success, because most small NPOs lack the funds necessary to seek and pay for professional guidance in the business world.

This guide is written to present the theories and practicalities of budgeting for the small NPO staffed by volunteers, whose expertise do not always correspond with the budgeting needs of the organization.

In this guide, Goodworks, Inc., is a hypothetical NPO that receives funds from grants, the general public and sales of logo items. These funds pay for the programs that support its missions. The example of Goodworks should provide guidance for many NPO budget situations.

## Selecting the Budget Committee

A budget is a planning tool for the NPO. The budget committee should reflect the collective knowledge of the organization concerning the goals and objectives for the period in question. Volunteers who serve on the budget committee should have the following qualities:

- A familiarity with prior years' activities and the changes that are contemplated in the year(s) to come, particularly the objectives in the strategic plan
- A desire to serve the organization as a whole rather than to lobby for a particular project
- A knowledge of ordinary budgeting, whether on the personal or business level

While the qualities listed above are desirable, their absence should not preclude excellent service by volunteers who are otherwise interested and dedicated, especially if the volunteers have a desire and willingness to learn about budgeting.

## The Task of the Budget Committee

The task of the budget committee is to develop the budget for the next year (or future years, in the case of a multi-year budget). The steps in developing a budget are as follows:

- **Define the budget timeline.** Develop a list of objectives or goals for the year. A familiarity with prior years' activities and the changes that are contemplated in the year(s) to come are necessary to prepare a comprehensive budget. If the organization has a strategic plan, consider activities in the plan that will impact the budget and plan accordingly.
- **Estimate the cost or resources required to achieve each objective or goal.** The previous year's actual expense or budget can be used as a starting point, but the NPO should make budgeting decisions based on many factors, not just the prior year's budget. If the objective or goal involves new programs or activities, estimate the cost by creating an itemized list of all the expenses involved in achieving that particular objective.
- **Estimate the expected dates and amounts of revenue that will be generated.**
- **Compare the expected dates and amounts of revenue to the estimated expenses.**
- **Develop the final budget.**
- **Present the budget to the board for approval.** A final budget should be approved by the board before the start of the organization's next fiscal year.

The timeframe for the budget process generally will consider the calendar year, the fiscal year and the approval process. The calendar year often determines the timing of certain expenses and revenues, particularly end-of-year tax deductible donations. The fiscal year is the period that the NPO uses to measure funds: the federal government has a fiscal year that ends Sept. 30, while many NPOs have a fiscal year that ends June 30. A fiscal year ending June 30 is particularly appropriate for NPOs that intend to complete their audit prior to the deadline of mid-January, a common deadline to submit grant applications. The time required for the approval process will generally determine how long before the end of the fiscal year it must begin.

For example, Goodworks receives a grant from the United Way, but Goodworks' fiscal year might end at a different time than when the United Way requires annual audited financial statements. In such a case, the budget process for the following fiscal year might begin as the current year's United Way statements are prepared. Goodworks' fiscal year ends June 30, but it will submit the United Way application on Jan. 15. Then Goodworks might begin its budget process on Feb. 1, once approval is received.

The need to present the budget to the board for approval will be the overriding constraint in planning the timeframe for the budget process. There must be time to consider, question and change the budget both before and after the presentation to the board. A minimum of three months should be allowed for the process. A wise board that demands full financial statements each month should have a good understanding of the previous year's monthly cash flows and the budget categories that were over- or underfunded.

## Setting Budget Priorities and Realities — Revenues

The budget committee will need to examine the reasonable expectations of revenue. Each potential source of revenue must be examined to determine possible enhancements in the future. Typical sources of revenue are contributions from the public, grants and endowment/restricted funds income (based on the organization's spending policy), ticket sales, auction proceeds and fees for goods and services. When evaluating each source of revenue, the following questions should be asked:

### Public contributions:

- How much do we expect in contributions from the public?
- Are the expectations realistic? Is there a history of increases in past years? What about the economy?

- Has a major contributor had a good year or a bad year financially?
- What are the fundraising possibilities of the organization itself?
- What are the costs of fundraising?

### Grants and restricted funds:

- Can the NPO comply with the grantor's requirements? (For example, does the NPO have adequate funds if matching contributions are required or does it have metrics to prove it's meeting the grantor's performance standards?)
- Do separate accounting reports need to be provided to the grant-giving organization?
- Is the use of funds restricted to a particular purpose (e.g., scholarships or building)?
- Does the grant provide an allowance for overhead expenses of the organization?
- Must the organization be audited in order to qualify for the grant?
- Does the grant lead to sustainability, allowing for the creation of a program that can be carried on financially after the grant funds are used?
- Will the grant lead contributors to believe their contributions are not needed?
- Could the grant overwhelm the organization? Sometimes the administration of grants, particularly grants from large government agencies, are beyond the technical skills of most small NPOs.

### Ticket sales, auction proceeds and fees for goods and services:

- What are the revenue expectations?
- Are the expectations realistic? Is there a history of success with similar events or products in past years?
- What are the legal and tax implications of the sale?
- Are "suggested donations" better than a fee for a production or fundraiser?
- What are the costs associated with the production or sale?

These questions require knowledge of program plans, fundraising expectations, development activities, grant sources, and local and state laws. Accurate answers are essential and research may be necessary. Some of these questions can be answered directly from the accounting system. Others will require input from fundraisers and/or grant writers.

A complete and accurate database of contributors can

be very helpful in forecasting estimated revenues from donors through general contributions, pledges and grants. Records can be tracked in a simple spreadsheet or using sophisticated accounting software with a Customer Relationship Management (CRM) module.

## Setting Budget Priorities and Realities — Expenses and Costs

Usually revenues and expenses are tied together, as in fundraising projects that generate revenue at a certain cost. Excess revenue over expenses can usually be used to cover other expenses of the organization — for example, programs that do not generate revenue and administrative expenses.

Especially when identifying excess revenue to allocate to other costs in the budget, the NPO will need to be careful it doesn't overlook any expenses. It is important to review the bylaws of the NPO for requirements that may place an undue burden on the organization, such as the requirement to have an annual audit by a paid professional rather than by a free, independent volunteer. Also, become familiar with the different types of expenses the organization will need to anticipate during the budget year:

- **Direct costs** relate to a specific project or program. For example, Goodworks contracts for extra staff to hold a new workshop; orders supplies for a community service program; and allocates staff time, design and printing costs for a new brochure.
- **Capital expenditures** for items such as cars or real estate provide benefits for the organization long after the budget period ends.
- **Indirect or overhead costs** may not relate to a specific project but may be necessary for its completion. Items such as postage, telephone service, Internet, copier usage or management staff time may be overlooked in the planning process.
- **In-kind contributions of goods or services (“free” expenses and costs)** should be budgeted at fair market value (FMV) for the new Form 990. These expenses and costs can include items such as office space, utilities, parking, security, staff hours, computers and other items provided by donors or a parent NPO. While these in-kind contributions may not have a bottom-line impact (as they are recorded as a revenue when received and as an expense when used, typically in the same period), NPOs should still budget for and report these contributions when they can be adequately documented. This will give a more accurate picture of the actual total cost for the organization to meet its goals, and whether it qualifies for Forms 990-N, 990-EZ or 990.

As noted in the revenue section, some programs are funded entirely by grants. The budgets for specific grant programs are made at the time of the grant application. These budgets should include not only requests for the specific costs of the program, but also enough to cover the internal costs of administering the program if the grant were awarded. Many programs have been granted based on direct costs, without any consideration of the indirect costs and the incidentals that can add up quickly and overwhelm a well-planned effort.

The costs of managing the grants can be built into the proposal, and for complex programs, the managerial fees will compensate the staff for their extra hours; be sure to provide 1099-MISCs in January for all the staff and contractors who helped manage the grant. Even without reimbursements for managerial expenses, grant programs should never be declined solely because they do not cover all indirect costs.

Planning for programs that are to be covered by general contributions and unrestricted grants entails a budget that has some elasticity to accommodate the unexpected.

## When to Prepare the Budget

A budget is a planning tool and should be prepared well in advance. Plenty of time should be allowed for presenting the budget to the board of directors for approval, and for making changes. After your hard work preparing the budget, it may be difficult to recognize good suggestions for improvement, but you must be willing to go back to the drawing board.

Once the budget is prepared and approved, don't put it away in a dark corner. For the budget to be useful and effective, everyone should take it seriously. The budget should be compared with the actual experience on a regular basis (i.e. monthly or quarterly) to allow board members and executive officers to measure whether the organization's goals, set by the budget, are being met.

An example of such a report is shown on the next page. Variances from the budget are reasonable and expected. It is rare that the assumptions made during the budgeting process become reality. Variances provide valuable information to improve decision-making for the remainder of the budget period.

Ideally, with every presentation of financial information, there should be a comparison of actual revenue and expenses to those budgeted. Other reports may include a comparison of the actual and budget amounts attributable to the same period in previous years and a comparison of

## Goodworks, Inc. Comparative Income Statement with Budget 2011

	Actual	Budget	Variance
<b>Income</b>			
Contributions	25,000	27,500	(2,500)
Grants (unrestricted)	6,000	6,000	0
Sales	4,325	4,000	325
<b>Total income</b>	<b>35,325</b>	<b>37,500</b>	<b>(2,175)</b>
<b>Expenses</b>			
Staff	10,000	12,000	(2,000)
Office expense	1,120	1,000	120
Cost of goods sold (COGS)	1,000	1,000	0
Telephone	5,665	6,000	(335)
Counseling	12,000	12,000	0
Bus tickets	4,960	5,000	(40)
Misc. support	510	500	10
<b>Total expenses</b>	<b>35,255</b>	<b>37,500</b>	<b>(2,245)</b>
<b>Excess</b>	<b>70</b>	<b>0</b>	<b>(70)</b>

projected actual to budget for the entire budget period.

Comparing the variance can help the budgeting committee benchmark its progress and determine any actions to take for the remainder of the budget year. This also allows for learning how to better plan for the future.

In the example above, Goodworks was \$2,500 below its budget on income from contributions and may want to identify why contributions were low. Goodworks also had \$2,245 less in expenses than anticipated in the budget. After identifying the cause, Goodworks may decide that the low income is offset by the savings in expenses and take no further action, or the committee may decide to boost its efforts to identify new donors.

### A Budget for Cash Flow

In addition to the comparative income statement, other types of budget reports will help ensure an organization runs smoothly. For the small group, the most important is a cash flow budget. This is the budget of revenues received and expenses paid, broken down monthly to ensure cash will be there when needed. If an organization expects all of its expenses in the first three months of the year and all of its revenue in the last three months of the year, the organization will be unable to pay expenses unless it has built up a large cash surplus. Plan your cash

flows as well as your revenues and expenses.

### A Budget for Capital Expenditures — Bought or Received

Capital expenditures refer to the acquisition of assets whose useful lives are greater than the current period. Although funds for expenditures may be identified and approved in total during the budget process, most companies have a separate process for approving funds for capital assets. Capital expenditures can be very large and have a significant impact on the financial performance of an NPO. Also included in the capital expenditures budget are depreciable in-kind contributions.

Many times a small organization will borrow assets, board members will use personal assets for the needs of the organization, or donors will provide non-cash items. These non-cash items represent in-kind contributions. The organization will need to estimate the value of the items for the organization's records. Sometimes the donor can provide the acquisition price, depreciation taken, or residual value of the gift.

The organization cannot and should not provide fair market value (FMV) appraisals to donors. If no valuations are provided, the organization will need to develop an internal Gift Acceptance Policy (GAP) on how to record

the donations. A gift acceptance policy allows the board to define the parameters and guidelines for handling different types of donations, eliminating controversial or risky donations and complying with the legal obligations of gift recording and recognition. For example, Goodworks may have a provision in its GAP to record non-appraised gifts of still-operable items at 10 percent of the current retail price.

Some donated items, such as stock or a vehicle, require a transfer of title, which is recorded with local or federal authorities, such as the Virginia Department of Motor Vehicles ([www.dmv.state.va.us](http://www.dmv.state.va.us)) or the U.S. Securities and Exchange Commission ([www.sec.gov](http://www.sec.gov)). Make sure this transfer of title is carried through in an orderly and timely manner. Frequently, to provide an exact FMV and to avoid capital losses, the NPO will sell such items on the day they are acquired.

Some gifts bring new responsibilities and expenses to the organization. Questions to consider before accepting a gift include:

- Can you protect this asset?
- Does it need to be insured?
- Do you need a safe deposit box?
- What are the annual operating costs for this asset?
- Does the gift require spare parts or maintenance that can only be provided sole source by the donor, at prices determined by the donor?

If an asset is housed on premises that do not belong to the organization, then a master list of such assets and their whereabouts should be prepared and maintained in a safe and central location. The organization should have a GAP and an acceptance committee to insure that all gifts are beneficial to the organization and to its mission.

There are other gifts that need accounting and budgeting. One is the forgiveness of rent for space. The FMV of the rent should be recognized on both the budget and actual financial information as income and expense. This type of recognition gives a better picture of the true state of affairs for the organization. If your NPO no longer receives a space rent-free, could the NPO make up the difference in cash donations in order to pay the rent? This question is best answered when the value of the prior gift is recorded.

Capital budgets can be achieved over a period of years when a fund is established to collect money for a future capital expense. Such funds require a Reserve Study to

determine the future expenses and their estimated dates. For example, a \$500 printer that must be replaced in five years requires a sinking fund with \$100/year funding.

## Restricted Grants

Budgeting for restricted grants must be done in advance. A careful inquiry of the grantor will allow the NPO to know the expectations of the grantor. As noted in the discussion of revenue sources, there can be many strings tied to grants. For example, Goodworks receives a restricted grant for a particular educational program. The grantor provides a gift of \$10,000,000 for a building. Goodworks would then be required to spend the grant on building-related expenses (e.g., land, architect, permits, material, labor and maintenance), and could not use the money for any other reason.

An NPO should discuss the requirements not only with the grantor, but, if possible, with another organization that has received such a grant in the past. It is vital the restrictions on the grant or gift be clearly documented and understood by all parties. Many NPOs will prepare a jointly signed agreement with the grantor that clearly states the amount of funding, the anticipated date of funding and the restrictions. As a part of the agreement, the NPO should allow for a contingency plan in the possibility of not achieving the requirements for the grant or gift. In this case, the documentation can allow for the reclassification, redirection or refund of the grant.

NPOs should include guidance for the acceptance of restricted grants in its GAP policy, so fundraisers and donors are aware of the policy and agree to allow flexibility under certain conditions. For example, a donor gives a \$50,000 restricted grant for a building that would cost \$1,000,000. If the grant/gift documentation allows for it, the NPO could reclassify the grant/gift to an unrestricted operating grant/gift if the NPO does not receive the \$950,000 needed to complete the building.

## Changes to the Budget

Can budgets be changed? Sometimes budgets must change when expectations are not met. Rather than abandon a sound budget plan when an emergency or opportunity arises, an organization should be able to handle the change in an orderly fashion. Continual review of variances, along with forecasting, will allow the NPO to determine if the overall budget is sound or if actual events require a new budget be adopted. Bylaws should be examined for guidance on how an adopted budget can

be altered if necessary. Typically, small alterations can be done by the executive officers, while changes beyond a specified threshold would require approval by the board of directors.

If an expected donation that has been budgeted does not materialize, you have several choices. The most obvious is to seek other sources of funds. A CRM module on the accounting system can help identify donors inclined to support the specific shortfall. Next, you can cut expenses. A less obvious option is a rearrangement of expenses. A gift of an asset, as previously discussed, might relieve a budgeted expense. A program that was scheduled to begin in one quarter might be moved to another period, allowing the expenses of that program to be moved as well. All of the decisions above should be made with reference to the budget, as well as to the current cash and financial picture.

## Conclusions

Budgets should be a major part of every organization's plan. This plan should allow the flexibility needed to achieve goals with order and success. The documentation of budget assumptions and changes will provide a basis for improving the efficiency of the budgeting process each year.

The material presented herein is designed to provide basic information concerning budgeting for small nonprofit organizations. For further guidance with budgeting needs, NPOs should consult with a CPA.

The Virginia Society of Certified Public Accountants (VSCPA) offers free resources, including a Nonprofit Pro Bono Assistance program and "Find a CPA" directory to help connect nonprofit organizations with a CPA in their geographic location who can best meet their financial and business needs. Visit the VSCPA Nonprofit Resource Center at <http://www.vscpa.com/NPOResources> for more information.

*This guide was last updated in September 2011 by CPAs serving on the VSCPA Nonprofit Resource Guides Task Force. CPAs and nonprofit organizations are freely encouraged to email or copy this guide to share with officers and directors serving on nonprofit boards. For permission to duplicate this guide or modify it for any other purpose, please contact the Virginia Society of CPAs at 4309 Cox Road, Glen Allen, VA 23060, (804) 270-5344 or [vscpa@vscpa.com](mailto:vscpa@vscpa.com).*



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## Proposed Grant Budget (Required)

This is a protected worksheet. Complete only those sections that are shaded. See additional instructions below indicated by corresponding numbers.

<b>Organization:</b> [1]	<input type="text"/>	<b>Total Annual Budget for Organization:</b> [5]	<input type="text" value="\$ 2,000,000"/>
<b>Proposed Grant Term:</b> [2]	<input type="text" value="1 0 Years"/>	<b>Grant as a percentage of annual operational budget:</b>	<input type="text" value="3%"/>
<b>Proposed Start Date:</b> [3]	<input type="text" value="8/1/2014"/> to <input type="text" value="7/31/2015"/>		
<b>Requested Grant Amount:</b> [4]	<input type="text" value="\$ 60,000"/> (in US\$)		

<b>Budget Category [6]</b>	<b>Total Project Budget [7]</b>	<b>Support From Other Sources [8]</b>	<b>Requested Grant Budget [9]</b>	<b>Estimated Expenditures [10] Year 1</b>
Consultants - Researcher	\$ 38,000	\$ 0	\$ 38,000	\$ 38,000
Consultants - Data processing	\$ 6,000		\$ 6,000	\$ 6,000
Travel Expenses	\$ 9,000		\$ 9,000	\$ 9,000
Publications and Materials	\$ 3,400		\$ 3,400	\$ 3,400
Communications Expenses	\$ 600		\$ 600	\$ 600
Administrative Expenses	\$ 3,000		\$ 3,000	\$ 3,000
			\$ 0	
			\$ 0	
<b>Totals</b>	<b>\$ 60,000</b>	<b>\$ 0</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>

### Project Grants

The line-by-line budget should use as many categories as appropriate, but no more than eight budget lines to reduce the need for modifications. Typical budget categories include: Salaries and Benefits, Consultants, Travel and Travel-Related Expenses, Meeting Expenses, Office Expenses (e.g., telephone, postage, etc.), Other Direct Costs (please specify), and Indirect (Please note we may also request a more detailed project budget, depending on the nature of the activities, though it is not necessary to submit unless specifically requested.)

### General or Core Support Grants

The budget should contain only one line labeled "General Support" or "Core Support", as appropriate. Do not break budget down into individual categories. (Please note that we may also request additional financial documents, such as recent financial statements, though it is not necessary to submit unless specifically requested.)

**This budget has been reviewed and approved by the following individual responsible for financial reporting:**

**Name and Title:** [11]

**E-mail Address:** [12]

**Phone Number:** [13]

## Proposed Grant Budget (Required)

### Instructions

1. Enter the organization's legal name.
2. Enter the expected duration of the grant in the Grant Term field.
  - 2.A. Enter the number of periods in cell C5.
  - 2.B. Select the type of periods (months or years) in cell E5. When you click on the cell, a dropdown box will appear. Use this tool to make your selection.
3. Enter the proposed start date of the grant. The end date will be calculated automatically. Check to make sure it is correct.
4. Enter the requested grant amount.
5. Enter your organization's total annual budget (including all sources) for the year in which the grant would begin.
6. Enter Budget Categories consistent with the way your organization accounts for funds. For project budgets, there should be no more than eight summary categories. For core or general support budgets, there should be only one budget category specified.
7. Enter the total budget for each category, including funding from Ford Foundation and all other sources.
8. Enter the total budget for each category from all other sources of support.
9. Enter the requested budget for each category reflecting the amount of Ford Foundation grant funds only. The sum must equal the grant amount.
10. The Estimated Expenditures for the term of the grant will be calculated automatically.

Overwrite the Estimated Expenditures if your plan requires a different disbursement schedule. The sum of these amounts must equal the amount for the category. A red flag will appear to the left of the disbursement schedule if a row is out of balance with the total budget for that category.
11. Enter the name of the individual who reviewed and approved this budget. This should be the person responsible for financial reporting.
12. Enter the E-mail Address for that person.
13. Enter the Phone Number for that person.



**Organisation name:**

**Project Name:**

**Project operating currency<sup>1</sup>**

<sup>1</sup> This is the currency in which this grant request is expressed and in which project expenditure will be reported.  
It is normally the local currency used by the organisation.

**Table C. Major committed donors to the organisation with the number of years committed to by each:**

Donor's name / income source	Currency	Total Amount	Period Start	Period End

**Table D. Brief description of the organisation's funding strategy**

**Your organisation's total budget in the current year 1**

<b>Organisation name:</b>		-
<b>Project Name:</b>		-
<b>Project operating currency:</b>		-

## Budget Explanation

### A. General Matters

1. If your request covers several distinct projects (i.e. the same type of project being implemented in different geographic regions), then please submit budgets for each project separately.
2. If certain budget categories do not apply to your organisation or to the specific grant application being made, please feel free to delete them and add those that are more appropriate.
3. Additional explanations and documents relating to your budget may be requested subsequent to Oak Foundation's review.
4. Please give a detailed breakdown of the relevant figures under each heading providing both sub-totals and overall totals. Please strictly limit your use narrative.

You may adapt the rows and columns in the shaded area to your own needs.

### B. Budget Explanation Sheet: Specific Budget Categories

1. Please provide the basis on which the budget numbers have been prepared for each major category (minor items do not require an explanation).
2. Budgetary explanations are required for the full annual cost of the project for the first year, including the Oak portion, on a line-by-line basis.
3. Explanations for the following years for which funding is being requested is only required if there is a significant variation.
4. Please complete and attach this budget explanation sheet to your application.

### C. Categories Description

#### 1. Staff salaries and related charges

This should include salary and associated costs for all existing employees and new personnel who will be hired to implement the project. Please complete the separate section, Salaries Breakdown, in Tab 3.

#### 2. Direct support to target population.

This could include sub grants to other organisations, scholarships, direct material aid, etc.

You may adapt the rows and columns in the shaded area to your own needs.

Description	Cost Year 1		Cost Year 2		Cost Year 3		Total cost	
	Total project	Oak	Total project	Oak	Total project	Oak	Total project	Oak
							-	-
							-	-
<b>Total</b>	-	-	-	-	-	-	-	-

#### 3. Consultants and other contracted services.

This could include consultants hired to do training, evaluation, or other programme implementation services as well as in country, part time coordinators, legal and audit services and translation costs.

You may adapt the rows and columns in the shaded area to your own needs.

Description	Cost Year 1		Cost Year 2		Cost Year 3		Total cost	
	Total project	Oak	Total project	Oak	Total project	Oak	Total project	Oak
							-	-
							-	-
<b>Total</b>	-	-	-	-	-	-	-	-

#### 4. Travel and conferences.

This includes normal staff travel as well as staff and participant travel to conferences and the costs of the conferences themselves.

You may adapt the rows and columns in the shaded area to your own needs.

Description	Cost Year 1		Cost Year 2		Cost Year 3		Total cost	
	Total project	Oak	Total project	Oak	Total project	Oak	Total project	Oak
							-	-
							-	-
<b>Total</b>	-	-	-	-	-	-	-	-

#### 5. Equipment and capital expenditure.

Please itemise major items and if capital costs are requested, indicate the stage of planning for the renovation or new structure (e.g. early architects plans or confirmed cost estimate from a contractor).

You may adapt the rows and columns in the shaded area to your own needs.

Description	Cost Year 1		Cost Year 2		Cost Year 3		Total cost	
	Total project	Oak	Total project	Oak	Total project	Oak	Total project	Oak
							-	-
							-	-
<b>Total</b>	-	-	-	-	-	-	-	-

Organisation name:	-
Project Name:	-
Project operating currency:	-

**Budget Explanation**

**6. Other.**

This line includes all other expenses that are directly related to the project and cannot be categorised in one of the previous line items.

Oak Foundation accepts an apportionment of costs such as rent when such costs are directly related to the project. Please specify such items in this category.

You may adapt the rows and columns in the shaded area to your own needs.

Description	Cost Year 1		Cost Year 2		Cost Year 3		Total cost	
	Total project	Oak	Total project	Oak	Total project	Oak	Total project	Oak
							-	-
							-	-
<b>Total</b>	-	-	-	-	-	-	-	-

**7. Indirect overhead.**

This includes general overhead items that have not been apportioned and in particular usually includes such items as general management salaries, headquarters rent and operations, fundraising, general publications, audit and legal costs, etc. Please specify what you include in indirect overhead.

You may adapt the rows and columns in the shaded area to your own needs.

Description	Cost Year 1		Cost Year 2		Cost Year 3		Total cost	
	Total project	Oak	Total project	Oak	Total project	Oak	Total project	Oak
							-	-
							-	-
<b>Total</b>	-	-	-	-	-	-	-	-

  
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**Worksheet 3: Salaries Breakdown**

<b>Organisation:</b>		-
<b>Project Name:</b>		-
<b>Project operating currency<sup>1</sup></b>		-

Please complete and attach this Salaries breakdown form to your application

**Year 1<sup>2</sup>**

**1. Staff salaries and related charges**

Title/Position <sup>3</sup>	New position (Y/N) <sup>4</sup>	Employee's Full Name	Country of location (if different from your office's location)	Annual gross salary (for a full time position)	Employer's costs (social insurance, benefits, etc.)	Total Staff costs (for a full time position)	% of time spent on the project	Total charged to the project	% of actual salary charged to Oak	Total charged to Oak
						-		-		-
						-		-		-
						-		-		-
						-		-		-
<b>TOTALS</b>				-	-	-	-	-	-	-

<sup>1</sup> This is the currency in which this grant request is expressed and in which project expenditure will be reported. It is normally the local currency used by the organisation.

<sup>2</sup> If you intend to increase salaries in subsequent years, please complete an additional table for each year.

<sup>3</sup> Please list all positions separately on different lines – even if two or more are the same (such as 'Researcher').

<sup>4</sup> Please confirm if individuals are already employed by your organisation. If yes, please indicate how their salary is currently paid for and if no, please indicate if candidates have already been identified.

**Year 2**

Title/Position <sup>3</sup>	New position (Y/N) <sup>4</sup>	Employee's Full Name	Country of location (if different from your office's location)	Annual gross salary (for a full time position)	Employer's costs (social insurance, benefits, etc.)	Total Staff costs (for a full time position)	% of time spent on the project	Total charged to the project	% of actual salary charged to Oak	Total charged to Oak
						-		-		-
						-		-		-
						-		-		-
						-		-		-
<b>TOTALS</b>				-	-	-	-	-	-	-

**Year 3**

Title/Position <sup>3</sup>	New position (Y/N) <sup>4</sup>	Employee's Full Name	Country of location (if different from your office's location)	Annual gross salary (for a full time position)	Employer's costs (social insurance, benefits, etc.)	Total Staff costs (for a full time position)	% of time spent on the project	Total charged to the project	% of actual salary charged to Oak	Total charged to Oak
						-		-		-
						-		-		-
						-		-		-
						-		-		-
<b>TOTALS</b>				-	-	-	-	-	-	-

  
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**Worksheet 4: Budget**

1. Do not amend any information in the red shaded areas. If the information in these areas is wrong and you wish to change it, please make your changes in Tab 1, 2 or 3 as appropriate.
2. Please rename categories as required to make it representative of your project budget.
3. Please attach this form, together with the other three worksheets, to your application and return them electronically to Oak.
4. Please attach your organisation's most recent audited and unaudited financial statements and annual report to your application.

**2. Proposed Project Expenditure**

<b>Organisation:</b>	-
<b>Project Name:</b>	-

<b>Project operating currency<sup>1</sup></b>	-
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<b>Expenditure expressed in project operating currency</b>	<i>Year 1</i>		<i>Year 2</i>		<i>Year 3</i>		<i>Total</i>	
	<b>Total Project</b>	<b>Oak</b>	<b>Total Project</b>	<b>Oak</b>	<b>Total Project</b>	<b>Oak</b>	<b>Total Project</b>	<b>Oak</b>
<i>Staff salaries and related charges</i>	-	-	-	-	-	-	-	-
<i>Direct support to target population</i>	-	-	-	-	-	-	-	-
<i>Consultants and other contracted services</i>	-	-	-	-	-	-	-	-
<i>Travel and conferences</i>	-	-	-	-	-	-	-	-
<i>Equipment and capital expenditure</i>	-	-	-	-	-	-	-	-
<i>Other direct costs</i>	-	-	-	-	-	-	-	-
<i>Indirect overhead</i>	-	-	-	-	-	-	-	-
<b>Total project budget</b>	-	-	-	-	-	-	-	-

## **DfID Format The Project Budget**

Financial information must be in sterling, indicating any exchange rate assumptions (and inflators used for multi-year budgets). Footnotes to the budget should indicate other details such as composite breakdown in individual budget lines where required (eg. footnote on 'seed package' should detail contents), and steps taken by the agency to ensure most cost-effective sourcing (eg local and regional purchase, maximising use of local staff, hire of vehicles instead of purchase, use of existing assets and contingency stocks etc).

The budget should be presented under the following headings:

Sub-budget A: Supplies and materials for direct distribution to project beneficiaries, or use in project area, identified under sectors.

Sub-budget B: Non-personnel costs of project.

Sub-budget C: Personnel remuneration including salaries and allowances, fees, insurance and other employment costs (details in footnote).

Sub-budget D: Personnel support costs.

Sub-budget E: Other costs that cannot be categorised under the above headings.

Sub-budget F: Agency management support including monitoring and reporting. This will not normally exceed 7% of the total of A to E; higher proportions should be justified in a footnote on basis of itemised actual costs.

Sub-budget G: Contingency. This will not normally be necessary; under exceptional circumstances to do with the complexity of the project's working environment, a proportion not exceeding 5% of the total of A to E may be permitted, justified in a footnote.

It is requested that the budget be presented in a standard table in the following format. Indicate (line J) contributions from the agency itself or other donors including whether these have been requested or confirmed, and whether these are tied to particular line items. Indicate in the footnote to line K if the support requested from DFID is for the project as a whole, or for specific line items. For phased projects, indicate in a separate table, when funds will be required for particular components.

For multi-year projects, additional columns for each year with indicative figures for each sub-budget should be included. Disbursements for second and subsequent years will be subject to detailed budgets and workplans for that year being submitted to DFID.

Budget/ footnote reference	Items (those listed are examples - only sub-headers are mandatory)	Unit cost	No. of units	In-country costs (£)	Off-shore costs (£)	Total (£)
A1 A2 A3 A4 A5 A6 A7 A8  <b>Sum A</b>	Health Water/sanitation Food Agriculture Shelter Household items Blankets/clothes Others (specify)  <b>SUPPLIES/MATERIALS</b>					
B1 B2 B3 B4 B5  <b>Sum B</b>	Procurement Transport Storage/security Office Others (specify)  <b>NON-PERSONNEL</b>					
C1 C2 C3 C4  <b>Sum C</b>	In-country locally engaged In- country expatriate Off-shore project staff <sup>1</sup> Others (specify)  <b>PERSONNEL</b>					
D1 D2 D3 D4 D5  <b>Sum D</b>	Staff subsistence/housing Staff vehicles Staff travel Communications Others (specify)  <b>PERSONNEL SUPPORT</b>					
<b>Sum E</b>	Other costs not included above (specify)  <b>OTHERS</b>					
<b>Sum F</b>	<b>AGENCY MANAGEMENT SUPPORT</b>					
<b>Sum G</b>	<b>CONTINGENCY</b>					
<b>H</b>	<b>TOTAL PROJECT COST</b>					
J1 J2	Contributions from -Agency -Other donors (specify)					
<b>K</b>	<b>REQUESTED FROM DFID</b>					

<sup>1</sup> This refers to staff, such as logisticians, who work in direct support of the project, but who may be located in third countries.

**Sample Budget Sheet for OFDA Funding**

***(Note: Categories should be individually tailored according to specifics for each proposals.)***

PROJECT TITLE NGO NAME COUNTRY/REGION									
Object Class Category	Qty	Unit (Days, Mos., Trips, Etc.)	Unit Amt (US\$)	Objective One: Health		Objective Two: WASH		TOTAL COSTS	
				No. of Units	Amt (US\$)	No. of Units	Amt (US\$)	No. of Units	Amt (US\$)
<b>1. Salaries</b>									
<b>1.1 Field Staff</b>									
Expatriates									
Program Manager	1	Months	\$ 3,500	6	\$ 21,000	6	\$ 21,000	12	\$ 42,000
Program Officer	1	Months	\$ 3,000	6	\$ 18,000	6	\$ 18,000	12	\$ 36,000
Medical Officer	1	Months	\$ 2,500	12	\$ 30,000	0	\$ -	12	\$ 30,000
Wat/San Officer	1	Months	\$ 2,500	0	\$ -	12	\$ 30,000	12	\$ 30,000
Country Director	1	Months	\$ 5,000	1	\$ 5,000	0.5	\$ 2,500	1.5	\$ 7,500
Country Financial Officer	1	Months	\$ 4,000	1	\$ 4,000	0.25	\$ 1,000	1.25	\$ 5,000
<b>SUBTOTAL: Expatriate Field Salaries</b>				<b>26</b>	<b>\$ 78,000</b>	<b>24.75</b>	<b>\$ 72,500</b>	<b>50.75</b>	<b>\$ 150,500</b>
Local Staff									
Deputy Program Manager	1	Months	\$ 500		\$ -		\$ -	0	\$ -
Nurses	5	Months	\$ 300	60	\$ 18,000		\$ -	60	\$ 18,000
Wat/San Engineer	4	Months	\$ 350		\$ -	48	\$ 16,800	48	\$ 16,800
Project Accountant	1	Months	\$ 250	3	\$ 750	3	\$ 750	6	\$ 1,500
Drivers	4	Months	\$ 150	24	\$ 3,600	24	\$ 3,600	48	\$ 7,200
<b>SUBTOTAL: Local Field Staff</b>				<b>87</b>	<b>\$ 22,350</b>	<b>75</b>	<b>\$ 21,150</b>	<b>162</b>	<b>\$ 43,500</b>
<b>1.1 SUBTOTAL: Field Staff</b>				<b>113</b>	<b>\$ 100,350</b>	<b>99.75</b>	<b>\$ 93,650</b>	<b>212.75</b>	<b>\$ 194,000</b>
<b>1.2 Headquarters Staff</b>									
Project Coordinator	1	Months	\$ 3,000	1	\$ 3,000	1	\$ 3,000	2	\$ 6,000
Protection/Security Specialist	1	Months	\$ 5,000	0.5	\$ 2,500	0.5	\$ 2,500	1	\$ 5,000
M&E Specialist	1	Months	\$ 4,000	0.25	\$ 1,000	0.25	\$ 1,000	0.5	\$ 2,000
<b>1.2 SUBTOTAL: HQ Staff</b>				<b>1.75</b>	<b>\$ 6,500</b>	<b>1.75</b>	<b>\$ 6,500</b>	<b>3.5</b>	<b>\$ 13,000</b>
<b>TOTAL: SALARIES</b>					<b>\$ 106,850</b>		<b>\$ 100,150</b>		<b>\$ 207,000</b>
<b>2. Fringe Benefits</b>									
Expatriate Staff @ X%		percent	35%	81,000	\$ 28,350	81,000	\$ 28,350	162,000	\$ 56,700
Local Staff @ X%		percent	10%	76,000	\$ 7,600	54,000	\$ 5,400	130,000	\$ 13,000
Headquarters Staff @ X%		percent	25%	28,850	\$ 7,213	27,650	\$ 6,913	56,500	\$ 14,125
<b>TOTAL: FRINGE BENEFITS</b>					<b>\$ 43,163</b>		<b>\$ 40,663</b>		<b>\$ 83,825</b>
<b>3. Other Short-term "Non-Employee" Labor</b>									
Doctors (Volunteers)	2	Months	\$ 10,000		\$ -		\$ -	0	\$ -
Hydrologist (Consultant)	1	Months	\$ 6,000		\$ -	2	\$ 12,000	2	\$ 12,000
Laborers (Cash for Work)	200	Days	\$ 10		\$ -	6,000.00	\$ 60,000	6,000.00	\$ 60,000
<b>TOTAL: NON-EMPLOYEE LABOR</b>				<b>0</b>	<b>\$ -</b>	<b>6,002</b>	<b>\$ 72,000</b>	<b>6,002</b>	<b>\$ 72,000</b>
<b>4. Travel and Transport</b>									
International and Regional Air Travel									
Program Manager		RT	\$ 2,000	0.5	\$ 1,000	0.5	\$ 1,000	1	\$ 2,000
Medical Officer		RT	\$ 2,000	1	\$ 2,000		\$ -	1	\$ 2,000
Wat/San Officer		RT	\$ 2,000		\$ -	1	\$ 2,000	1	\$ 2,000
Country Director		RT	\$ 2,000	1	\$ 2,000	0.04	\$ 80	1.04	\$ 2,080
Country Financial Officer		RT	\$ 2,000		\$ -	0.02	\$ 40	0.02	\$ 40
Project Coordinator (HQ)		RT	\$ 2,000	0.5	\$ 1,000	0.5	\$ 1,000	1	\$ 2,000
Protection /Security Officer (HQ)		RT	\$ 2,000	0.5	\$ 1,000	0.5	\$ 1,000	1	\$ 2,000
<b>4.1 - SUBTOTAL: International/Regional Air Travel</b>				<b>3.5</b>	<b>\$ 7,000</b>	<b>2.56</b>	<b>\$ 5,120</b>	<b>6.06</b>	<b>\$ 12,120</b>
In-Country Air Travel									
Program Manager		RT	\$ 500	2	\$ 1,000	2	\$ 1,000	4	\$ 2,000
Medical Officer		RT	\$ 500	4	\$ 2,000		\$ -	4	\$ 2,000
Wat/San Officer		RT	\$ 500	1	\$ 500	4	\$ 2,000	5	\$ 2,500
Country Director		RT	\$ 500	0.5	\$ 250	0.5	\$ 250	1	\$ 500
Country Financial Officer		RT	\$ 500	0.5	\$ 250	0.5	\$ 250	1	\$ 500
<b>4.2 - SUBTOTAL: In-Country Air Travel</b>				<b>8</b>	<b>\$ 4,000</b>	<b>0.5</b>	<b>\$ 3,500</b>	<b>8.5</b>	<b>\$ 7,500</b>
International/Regional Per Diem									
Program Manager		Days	\$ 200	2	\$ 400	2	\$ 400	4	\$ 800
Medical Officer		Days	\$ 200	2	\$ 400	2	\$ 400	4	\$ 800
Wat/San Officer		Days	\$ 200	2	\$ 400	2	\$ 400	4	\$ 800
Country Director		Days	\$ 200	0.16	\$ 32	0.16	\$ 32	0.32	\$ 64
Country Financial Officer		Days	\$ 200	0.08	\$ 16	0.08	\$ 16	0.16	\$ 32
Project Coordinator (HQ)		Days	\$ 200	2	\$ 400	2	\$ 400	4	\$ 800
Protection/ Security Officer (HQ)		Days	\$ 200	2	\$ 400	2	\$ 400	4	\$ 800
<b>4.3 - SUBTOTAL: International/Regional Per Diem</b>				<b>8.24</b>	<b>\$ 2,048</b>	<b>8.24</b>	<b>\$ 2,048</b>	<b>16.48</b>	<b>\$ 4,096</b>
4.4 In-Country Per Diem									
Program Manager		Days	\$ 150	6	\$ 900	6	\$ 900	12	\$ 1,800
Medical Officer		Days	\$ 150	12	\$ 1,800		\$ -	12	\$ 1,800
Wat/San Officer		Days	\$ 150		\$ -	12	\$ 1,800	12	\$ 1,800
Country Director (.08 FTE total)		Days	\$ 150	0.48	\$ 72	0.48	\$ 72	0.96	\$ 144
Country Financial Officer (.04 FTE total)		Days	\$ 150	0.24	\$ 36	0.24	\$ 36	0.48	\$ 72
<b>4.4 - SUBTOTAL: In-Country Per Diem</b>				<b>18.72</b>	<b>\$ 2,808</b>	<b>18.72</b>	<b>\$ 2,808</b>	<b>37.44</b>	<b>\$ 5,616</b>
In-Country Ground Transportations									
Nurses	5	km	0.4	96,000	\$ 38,400		\$ -	96,000	\$ 38,400
Wat/San Engineers	4	km	0.4		\$ -	96,000	\$ 38,400	96,000	\$ 38,400
Logistics Specialist		km	0.4	2,000	\$ 800	2,000	\$ 800	4,000	\$ 1,600
<b>4.5 - SUBTOTAL: In-Country Ground Transportations</b>				<b>98,000</b>	<b>\$ 39,200</b>	<b>98,000</b>	<b>\$ 39,200</b>	<b>196,000</b>	<b>\$ 78,400</b>
<b>TOTAL: TRAVEL, PER DIEM &amp; TRANSPORT</b>						<b>\$ 99,060</b>	<b>\$ 46,550</b>		<b>\$ 93,100</b>

**Sample Budget Sheet for OFDA Funding**

***(Note: Categories should be individually tailored according to specifics for each proposals.)***

PROJECT TITLE NGO NAME COUNTRY/REGION									
				Objective One: Health		Objective Two: WASH		TOTAL COSTS	
Object Class Category	Qty	Unit (Days, Mos., Trips, Etc.)	Unit Amt (US\$)	No. of Units	Amt (US\$)	No. of Units	Amt (US\$)	No. of Units	Amt (US\$)
<b>5. Overseas Allowances</b>									
5.1 Housing									
Program Manager		Months	\$ 1,000	6	\$ 6,000	6	\$ 6,000	12	\$ 12,000
Program Officer			\$ 1,000	6	\$ 6,000	6	\$ 6,000	12	\$ 12,000
Medical Officer			\$ 1,000	12	\$ 12,000	0	\$ -	12	\$ 12,000
Wat/San Officer			\$ 1,000	0	\$ -	12	\$ 12,000	12	\$ 12,000
Country Director			\$ 1,000	0.5	\$ 500	0.5	\$ 500	1	\$ 1,000
Country Financial Officer			\$ 1,000	0.25	\$ 250	0.25	\$ 250	0.5	\$ 500
<b>5.1 – SUBTOTAL: Housing</b>				<b>25</b>	<b>\$ 24,750</b>	<b>25</b>	<b>\$ 24,750</b>	<b>50</b>	<b>\$ 49,500</b>
5.2 Danger Pay									
Expatriate Field Staff		Field Salaries	15%	72,500	\$ 10,875	72,500	\$ 10,875	145,000	\$ 21,750
HQ Staff		Field Salaries	15%	4,250	\$ 638	4,250	\$ 638	8,500	\$ 1,275
Non-Employee Expat Labor (Excludes Laborers)		Field Salaries	15%		\$ -	12,000	\$ 1,800	12,000	\$ 1,800
<b>5.2 – SUBTOTAL: Danger Pay</b>				<b>76,750</b>	<b>\$ 11,513</b>	<b>88,750</b>	<b>\$ 13,313</b>	<b>165,500</b>	<b>\$ 24,825</b>
<b>TOTAL: OVERSEAS ALLOWANCES</b>				<b>76,775</b>	<b>\$ 36,263</b>	<b>88,775</b>	<b>\$ 38,063</b>	<b>165,550</b>	<b>\$ 74,325</b>
<b>6. Program Supplies and Equipment &gt;\$5,000</b>									
Pharmaceuticals*				1	\$ 25,000		\$ -	1	\$ 25,000
Medical Supplies*		Months	\$ 500	12	\$ 6,000		\$ -	12	\$ 6,000
Medical Equipment*		Months	\$ 300	12	\$ 3,600		\$ -	12	\$ 3,600
Construction Materials					\$ -		\$ 50,000	0	\$ 50,000
Blankets		each	\$ 7	500	\$ 3,625		\$ -	500	\$ 3,625
IEC Materials		pamflet	\$ 0.10	2,500	\$ 250	2,500	\$ 250	5,000	\$ 500
Water Purification Supplies		Months	\$ 200		\$ -	12	\$ 2,400	12	\$ 2,400
Boreholes	4	Borehole	\$ 10,000		\$ -	4	\$ 40,000	4	\$ 40,000
<b>TOTAL: PROGRAM SUPPLIES</b>				<b>3,025</b>	<b>\$ 38,475</b>		<b>\$ 92,650</b>		<b>\$ 131,125</b>
<b>7. Other Direct Costs</b>									
Office Rent	1	Months	\$ 1,000	6	\$ 6,000	6	\$ 6,000	12	\$ 12,000
Office Supplies		Months	\$ 200	6	\$ 1,200	6	\$ 1,200	12	\$ 2,400
Office Utilities		Months	\$ 300	6	\$ 1,800	6	\$ 1,800	12	\$ 3,600
Communications		Months	\$ 500	6	\$ 3,000	6	\$ 3,000	12	\$ 6,000
Warehouse Rent		Months	\$ 200	6	\$ 1,200	6	\$ 1,200	12	\$ 2,400
Security		Months	\$ 250	6	\$ 1,500	6	\$ 1,500	12	\$ 3,000
Computer, Printer, Peripherals	2	Each	\$ 2,000	1	\$ 2,000	1	\$ 2,000	2	\$ 4,000
Vehicle Fuel	3	Liters	0.6	1,800.00	\$ 1,080	1,800.00	\$ 1,080	3,600.00	\$ 2,160
Vehicle Maintenance & Spares	2	Months	\$ 200	12	\$ 2,400	12	\$ 2,400	24	\$ 4,800
Vehicle Insurance	2	Months	\$ 300	12	\$ 3,600	12	\$ 3,600	24	\$ 7,200
<b>SUBTOTAL: Office Operation Costs</b>					<b>\$ 23,780</b>		<b>\$ 23,780</b>	<b>0</b>	<b>\$ 47,560</b>
<b>Transport of Goods</b>									
Truck Rental	1	Days	\$ 200	30	\$ 6,000	30	\$ 6,000	60	\$ 12,000
Truck Fuel		Liters	0.6	1,000.00	\$ 600	1,000.00	\$ 600	2,000.00	\$ 1,200
Truck Insurance		Days	\$ 25	30	\$ 750	30	\$ 750	60	\$ 1,500
<b>SUBTOTAL: Transport of Goods</b>				<b>1,060</b>	<b>\$ 7,350</b>	<b>1060</b>	<b>\$ 7,350</b>	<b>2120</b>	<b>\$ 14,700</b>
<b>TOTAL: OTHER DIRECT COSTS</b>					<b>\$ 23,780</b>		<b>\$ 23,780</b>		<b>\$ 47,560</b>
<b>8. Beneficiary Training</b>									
8.1 Nurses - CTC									
Regional Travel	5	RT	\$ 500	5	\$ 2,500		\$ -	5	\$ 2,500
Regional Per Diem	5	Days	\$ 150	25	\$ 3,750		\$ -	25	\$ 3,750
Registration Fee	5	Fee	\$ 250	5	\$ 1,250		\$ -	5	\$ 1,250
<b>8.1 – SUBTOTAL - Nurses</b>				<b>15</b>	<b>\$ 900</b>	<b>35</b>	<b>\$ 7,500</b>	<b>0</b>	<b>\$ -</b>
8.2 Wat/San Engineers - Hygiene									
Workshops	4		\$ 500		\$ -	4	\$ 2,000	4	\$ 2,000
Training Material.	4		\$ 150		\$ -	20	\$ 3,000	20	\$ 3,000
Transportation	4		\$ 250		\$ -	4	\$ 1,000	4	\$ 1,000
<b>8.2 – SUBTOTAL: Wat/San Engineers</b>				<b>0</b>	<b>\$ -</b>	<b>28</b>	<b>\$ 6,000</b>	<b>28</b>	<b>\$ 6,000</b>
<b>TOTAL: BENEFICIARY TRAINING</b>				<b>0</b>	<b>\$ 7,500</b>	<b>28</b>	<b>\$ 6,000</b>	<b>28</b>	<b>\$ 13,500</b>
<b>9. USAID Branding and Marking</b>									
Project Sites	2	1 sign/gate	\$ 100	1	\$ 100	1	\$ 100	2	\$ 200
Vehicles	2	Large Labels	\$ 50	1	\$ 50	1	\$ 50	2	\$ 100
Vehicle Spares		Small Labels	0.5	50	\$ 25	50	\$ 25	100	\$ 50
Office		Signs	\$ 100	0.5	\$ 50	0.5	\$ 50	1	\$ 100
Office Equipment		Small Labels		10	\$ -	10	\$ -	20	\$ -
Pharmaceut-icals		Small Labels		100	\$ -		\$ -	100	\$ -
Medical Equipment		Small Labels		16	\$ -		\$ -	16	\$ -
Latrine Sites		Signs	\$ 100		\$ -	1	\$ 100	1	\$ 100
Water Purification Chemicals		Small Labels			\$ -	96	\$ -	96	\$ -
Borehole Sites		Small Signs	\$ 100		\$ -	1	\$ 100	1	\$ 100
<b>TOTAL: USAID BRANDING AND MARKING</b>					<b>\$ 225</b>	<b>161</b>	<b>\$ 425</b>	<b>161</b>	<b>\$ 161</b>
<b>10. Contractual/Sub-Awards</b>									
Sub-Grant to Local NGO Sub-Partner for Beneficiary Training (see attached detailed budget and budget narrative)					\$ 196,008		\$ 186,008	0	\$ 382,016
Small Grants for Community Projects	20	Small Sub-Grants	\$ 500	20	\$ 10,000		\$ -	20	\$ 10,000
<b>TOTAL: CONTRACTUAL/SUB-AWARDS</b>					<b>\$ 353,473</b>	<b>4,390</b>	<b>\$ 423,548</b>	<b>4,390</b>	<b>\$ 777,021</b>
<b>11. Equipment at or above \$5,000</b>									
Generator(s)	2	Each	\$ 5,000	1	\$ 5,000	1	\$ 5,000	2	\$ 10,000
Vehicle Purchase	2	Each	\$ 30,000	1	\$ 30,000	1	\$ 30,000	2	\$ 60,000
<b>TOTAL: EQUIPMENT</b>				<b>2</b>	<b>\$ 35,000</b>	<b>2</b>	<b>\$ 35,000</b>	<b>4</b>	<b>\$ 70,000</b>
<b>12. OMB Circular A-133 (or RCA) Audits if not recovered under approved NICRA</b>									
<b>TOTAL: Audits</b>									<b>\$ 1,000</b>
<b>TOTAL DIRECT COSTS</b>					<b>\$ 644,728</b>		<b>\$ 878,828</b>		<b>\$ 1,570,617</b>

**Sample Budget Sheet for OFDA Funding**

***(Note: Categories should be individually tailored according to specifics for each proposals.)***

PROJECT TITLE									
NGO NAME									
COUNTRY/REGION									
				Objective One: Health		Objective Two: WASH		TOTAL COSTS	
Object Class Category	Qty	Unit (Days, Mos., Trips, Etc.)	Unit Amt (US\$)	No. of Units	Amt (US\$)	No. of Units	Amt (US\$)	No. of Units	Amt (US\$)
<b>13. Indirect Costs</b>									
Approved/Applicable NICRA (@13%)		13 percent			\$ 83,815		\$ 114,248		\$ 204,180
<b>TOTAL OFDA FUNDS REQUESTED</b>				-	\$ 728,543	-	\$ 993,076	-	\$ 1,721,618
Cost-Share (see detailed breakdown attached (use similar budget sheet))					\$ 200,000			-	\$ 200,000
Program Income (If earned under other awards and/or to be added to this budget)					\$ 100,000				
<b>TOTAL PROGRAM</b>				0	\$ 1,028,543	0	\$ 993,076	0	\$ 2,021,618

## Worksheet 1: Income Projection Worksheet

	Projection to Current Year-End	Proposed Budget	Certain	Reasonably Certain	Uncertain/ Possible	Total
<b>SUPPORT</b>						
Government Grants						
1.	\$	\$	\$	\$	\$	-
2.						-
3.						-
Foundation Grants						
1.						-
2.						-
3.						-
4.						-
5.						-
6.						-
7.						-
8.						-
Individual Contributions						
In-Kind Support						
Other						
1.						-
2.						-
3.						-
<b>REVENUE</b>						
Contracts						
1.						-
2.						-
3.						-
Earned Income						
1.						-
2.						-
3.						-
Membership Fee						-
Interest						-
<b>Total Support &amp; Revenue</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$0			



---

## Worksheet 3: Identifying Your Programs

**Your Organization:** \_\_\_\_\_

**Your Programs:**

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_
4. \_\_\_\_\_
5. \_\_\_\_\_
6. \_\_\_\_\_
7. \_\_\_\_\_
8. \_\_\_\_\_
9. Fundraising \_\_\_\_\_
10. Administrative \_\_\_\_\_

**Worksheet 4: Program-Based Budget**  
**For the Period \_\_\_\_\_, \_\_\_\_\_**

		A	B	C	D	E	F
						Indirect	
		Total	Program 1	Program 2	Program 3	Fundraising	Administrative
<b>Income</b>							
1.	Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.	Government Contracts	-					
3.	Fees	-					
4.	Interest	-					
5.	Miscellaneous	-					
6.	<b>Total Income</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenses</b>							
7.	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8.	Payroll Taxes	-					
9.	Health Benefits	-					
10.	Other Benefits	-					
11.	<b>Total Personnel Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
12.	Audit/Acct. Fees	-					
13.	Equipment Lease	-					
14.	Insurance	-					
15.	Training/Education - Staff	-					
16.	Promotional Expenses	-					
17.	Consultant Fees	-					
18.	Program Activities	-					
19.	Supplies	-					
20.	Office Equip./Repair	-					
21.	Postage	-					
22.	Telephone	-					
23.	Occupancy	-					



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## Worksheet 5: Estimated Time Record

**Staff Name and Position** \_\_\_\_\_

\_\_\_\_\_ Program 1

\_\_\_\_\_ Program 2

\_\_\_\_\_ Program 3

\_\_\_\_\_ Fundraising

\_\_\_\_\_ Administrative

\_\_\_\_\_ 0% Total







**ABC - Non profit**

**ACTIVITY BUDGET**

Name of the Activity and Country:

Region:

Date(s) Planned for the Activity:

Submitted by:

	Detailed Calculations (as needed)	TOTAL BUDGET	TOTAL ACTUALS	Variance
<b>1 Personnel for the activity</b>		0	0	0
(Name)				
(Name)				
Hiring for the activity (Name)				
<b>2 Air transportation</b>		0	0	0
Ticket				
Fees				
Visas				
<b>3 Ground transportation</b>		0	0	0
Airport transportation				
Local transportation				
Car rental				
Driver				
Gas				
Others				
<b>4 Lodging</b>		0	0	0
Hotel fare (details as needed)				
<b>5 Meals</b>		0	0	0
Hotel meals				
Restaurant (group food)				
Full per diem (out of event)				
Partial per diem (during event)				
<b>6 Miscellaneous</b>		0	0	0
Venue and equipment rental				
Materials and supplies				
Copying and Printing				
Communications (phone, internet)				
Bank fees (transfers+currency exchange)				
Vaccination				
Contingencies				
<b>TOTAL BUDGET</b>		<b>0</b>	<b>0</b>	<b>0</b>

**ABC – Non-profit  
BUDGET EXPLANATORY NOTES**

**2015-2017 Consolidated Budget**

- ABC 2015-2017 Consolidated Budget is based on the regional budgets, designed and calculated by year.
- Budgets are calculated in US Dollars and converted into Euros. Exchange rate applied: 1.30 US Dollars = 1 Euro.
- Each regional budget includes regional costs (outputs, personnel and office costs), plus an allocation of the International Office's direct costs, based on time-dedication of the personnel to the different regions' activities.
- Time dedication of the International personnel is allocated using historic data based on the timesheets' tracking system that ABC has implemented since 1990.
- Those indirect costs (a portion of personnel costs and office expenses) that are not assigned directly to the activities are also proportionally allocated to each regional budget as overhead.

**Regional Activity/Output Budgets 2015-2017**

- Each regional budget includes costs related to outputs which are based on the amounts budgeted by activities (see output budgets by region).
- Although the personnel costs are budgeted separately from the outputs (see Appendix .....), they are later allocated by activity and output, using an estimated percentage of time-dedication, based on historic information from previous periods/years.

**Principles applied to the different cost categories**

- **Staff costs:** ABC's gross salaries plus benefits are included in the budgets as personnel (program and financial/administrative). Salaries for 2015 are calculated based on the 2014 payroll. For 2016 and 2017, a xx% salary increase was included for the cross-regional personnel to fill any gap that results from the new salary scale to be implemented in 2015. Regional salaries will also be increased in 2015, 2016 and in 2017 to gradually reduce the gaps and/or inconsistencies with the cost of living in the countries where ABC personnel are located. For this purpose, ABC budgets allocate an estimated percentage to each activity/output.
- **Benefits:** ABC covers staff health insurance.
- **Regional personnel:** All time dedication of regional personnel is considered as direct costs and is therefore impacting to all activities/outputs.
- **Output/activities** – other direct costs. Other direct costs include:
  - **Consultants:** the generic term for professional service providers as needed (writer, editor, non-recurrent facilitator, organizer, video producer, etc).
  - **Tickets:** flight costs plus visa costs.
  - **Lodging:** when activities require personnel and/or participants to travel from their home.
  - **Meals and per diem:** based on an approved policy and per diem table (by country), but also limited by budget when necessary.

## Appendix ..... Budget Explanatory Notes

- **Miscellaneous:** includes venue and equipment rental, ground transportation, gas, car rental, venue, communications, material, copying and printing, among others.
- **Capital goods and equipment:** The budget includes purchases of equipment (computers) in the 2015 and 2016 budgets, for new regional personnel and to replace old computers in the international office and in the regions.
- **Office expenses:** These calculations are based on historic costs plus additional costs resulting from the increased level of operations. Those costs include: facilities, audit costs, small equipment (cameras, video cameras, voice recorders, printers), and office expenses (communications, transportations, courier, bank fees, office supplies, depreciation of ABC' equipment not charged by project, etc).
- **Overhead or indirect cost:** These calculations are based on the time-dedication from the personnel to general management activities such as proposal writing, general administration, and preparing reports. Those costs are allocated to each region (including to the international office budget), based on the percentage of time dedicated to each region. For this purpose, ABC bases the calculations on the time reported by each employee.
- **Contingencies:** An approximate 4% contingency for currency fluctuation was included in the budget, based on historic records, to cover possible future variations of Euro versus US Dollars.

# Online Grant Applications and Reporting: Practical Wisdom and Recommendations for Grantmakers

## IN THE WORDS OF A GRANTSEEKER

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### Executive Summary

As online technologies continue to proliferate, the adoption and adaptation of these new tools continue to reinvent standards and procedures across fields. The field of philanthropy has seen a recent rise in the volume of online application and reporting procedures, a trend that seems likely to accelerate in the future. At the request of The Ford Foundation, The Foundation Center conducted a content analysis of its donors' current online application and reporting requirements. This analysis offers an overview and comparison of online application and reporting requirements and structures, and highlights the technical and structural challenges frequently encountered by the Center's fundraising staff when completing these requirements. Our report concludes with recommendations for best practices in online system design and proposes solutions to help grantmakers streamline their application and reporting process.

**Sample characteristics:** Each year, the Foundation Center completes grant applications and progress, evaluation, and financial reports for 500+ foundations, of which approximately 87 utilize an electronic/online format. Of these 87 foundations, 68% are independent foundations; 22% are corporate and operating foundations; and 10% are community foundations and grantmaking public charities. Their assets range from \$40,000 to \$34 billion, and annual giving amounts range from \$3,000 to \$3 billion. This report presents a case study drawn from analysis of a representative sample of 66 applications and 66 reports that the Foundation Center completed for these donors during the past two years. First, we created two independent checklists—one for applications and one for reports—and then coded each checklist according to 70+ variables that were clustered around nine essential features: *background information, grant beneficiaries, grant purpose, activities and outcomes, evaluation, board member engagement, financial information* with a blank space provided for “other” observations.

**Findings:** Out of the **grant application sample** (n=66), 23 foundations accepted straightforward web-based application forms; 16 foundations made application forms available as electronic documents with the option of e-mailing the application; 13 foundations provided a “download-and-snail-mail” structure; and 14 foundations did not specify a preferred submission format. Overall, the Foundation Center found that the quantity and quality of instructional information and assistance for grantseekers was poor, and vast differences and inconsistencies in procedures, questions, and requirements presented challenges that increased the administrative demand placed on nonprofit staff. Requests related to the *target population served, the purpose of the funding, and financial information*, specifically, presented the most problematic challenges.

In the **report sample**, while 66 reports altogether were reviewed, there were 36 reports for which question scorings could be applied based on the 70+ variables selected for the analysis (approximately 29 foundations accepted generic annual reports via electronic format, and one report consisted of a generic narrative and a special financial report). Requirements tended to be more open-ended than those noted in grant applications: for example, 43% (n=29) of the foundations accepted an electronic version of the Foundation Center's Annual Report as fulfilling requirements for its grant report. Most specific report forms requested information about what was accomplished during the reporting period. As noted in our grant application sample, results indicated a prevalence of insufficient instructions offered: only 44% (n=16) out of the 36 sampled reports provided requirements and instructions at the beginning of the report. Differences in how financial information and *grantseeker accomplishments* were reported presented the most problematic challenges. For example, 66% (n=24) of the reports restricted financial reporting to foundation-generated *budget templates*, with pre-determined requirements.

Electronic application and report forms also frequently presented a variety of technical challenges that placed additional demands on staff time due to situations such as difficulty accessing forms, the loss of data submitted by grantseekers, the inability to import content from other sources, and ambiguity as to whether the submission process was successful.

**Recommendations:** Results of the content analysis indicated that while many foundations place restrictions on the ratio of administrative costs to direct services, many application and reporting requirements increase administrative demands. Questions related to diversity, as well as requirements regarding financial reporting, seem to present significant hurdles, especially in terms of "locked" templates, or forms that have pre-defined categories and lack space for open responses. For questions related specifically to diversity, we would suggest that the grantmaker community work in partnership with the grantseeker community to develop common standards for diversity information and develop action plans that would address collecting this critical data. The adoption of common standard application and report requirements overall could reduce administrative burdens on grantseekers and help them direct their efforts towards mission-related work.

Our research identifies an array of commonplace variables (i.e., information frequently requested by a majority of foundations) that can be used as a point of departure to streamline forms and to develop common or standardized templates for the grantmaker community. As a resource, the Foundation Center also highly recommends Project Streamline for more information about improving online application and reporting requirements ([www.projectstreamline.org](http://www.projectstreamline.org)). Finally—to reduce technical problems and make formats more user-friendly—the Foundation Center recommends conducting a "test phase" that allows existing grantees the opportunity to provide anonymous feedback before officially launching a new electronic/online application or report form.

## Introduction

The Foundation Center is pleased to present The Ford Foundation with a content analysis and summary of its donors' current online application and reporting requirements. This analysis offers an overview and comparison of the respective online application and reporting requirements and structures, and highlights the technical and structural challenges frequently encountered by its fundraising staff when completing these requirements. Our report concludes with recommendations for best practices in online application and reporting system design and proposes solutions to help grantmakers streamline their application and reporting process.

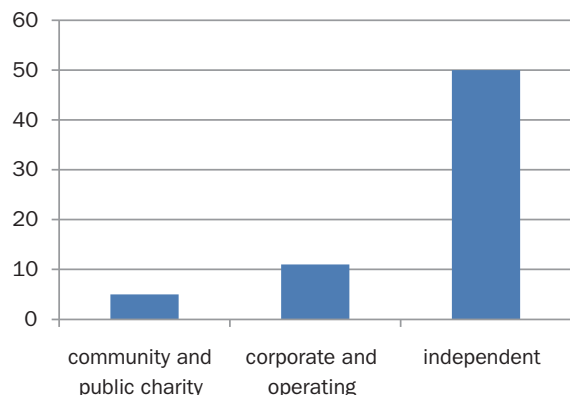
**Why the Foundation Center?** As a grantseeker, the Foundation Center has extensive experience applying to and partnering with diverse grantmakers—from independent, corporate, and operating foundations to community foundations and grantmaking public charities. Each year, the Center completes over 500 grant applications and a comparable number of complementary progress, evaluation, and financial reports. Of the 500+ foundations, 87 utilize some form of electronic/online application or report. Our experience completing diverse forms of electronic/online applications and reports places the Foundation Center in a unique position to offer valuable observations and recommendations to grantmakers.

**Purpose:** This report presents a case study of the Foundation Center's grantseeking experience and provides grantmakers with practical feedback for improving grant application and reporting processes, with the intention of advancing solutions that limit the burden placed on nonprofits and enable them to focus resources on mission-critical activities. This report highlights critical challenges experienced and proposes recommendations to help grantmakers streamline their application and reporting process.

**Characteristics of the sample:** The Foundation Center chose a representative sample of 50 applications and 50 reports, and oversampled by 16 in each category for analytical purposes (see Figure 1 for foundation types included). The sample was drawn from the applications and reports submitted during the past two years to 87 Foundation Center donors that utilize electronic/online applications or reports. Of these 87 foundations, 68% are independent foundations; 22% are corporate and operating foundations; and 10% are community foundations and grantmaking public charities. Foundation assets range from \$40,000 to \$34 billion, and annual giving amounts range from \$3,000 to \$3 billion.

**Methodological Framework:** Each foundation was assigned a number to preserve anonymity. The Foundation Center then created two independent checklists—one for applications and one for reports—each with 70+ variables to compare across documents. The 70+ variables were clustered around nine essential features, including *background information*, *grant beneficiaries*, *grant purpose*, *activities and outcomes*, *evaluation*, *board member engagement*, *financial information*, with a blank space for “other” observations. The Foundation Center fundraising team then coded the entire sample of applications and

**FIGURE 1. Foundation Type**



reports according to the 70+ variables for a thorough and comprehensive analysis, determined to combine related variables. To allow for cluster comparisons, each *foundation type* (independent, corporate/operating, or community/public charity) was further segmented into two different categories: one based on *total assets* (lowest third, middle third, and highest third) and another based on *total giving* (lowest third, middle third, and highest third). Comparisons within and between the *total assets* and *total giving* categories, however, were statistically insignificant due to the small sample size; the results in the following pages do not take these categories into consideration. The following data and results are reported only in aggregate form.

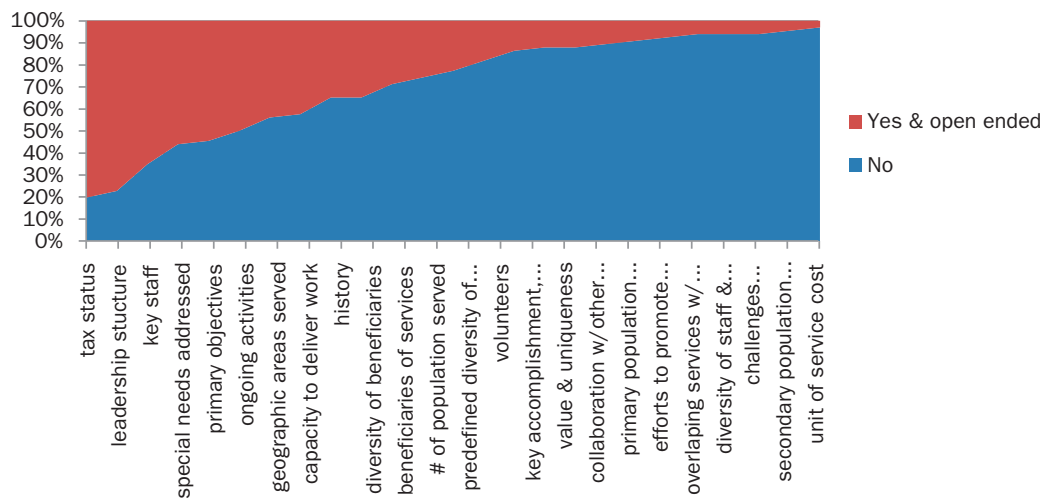
## Results: Grant Application

In terms of the structure of the electronic grant applications, or the “types” of forms made available via the web, we found three variations. Out of the application sample (n=66), 23 foundations accepted straightforward web-based application forms, where grantseekers were required to complete and submit questions directly on the foundation’s web site (designated spaces for responses were placed after each question). Approximately 16 foundations made application forms available as electronic documents via e-mail or the foundation’s web site, with the option of e-mailing the application. Approximately 13 foundations provided a “download and snail-mail” structure, where application forms could be downloaded from the foundation’s web site or via an e-mail message, completed, and then submitted in hard copy format via postal mail. Finally, 14 foundations did not specify a preferred submission format.

**Providing Preparatory Instructions for Grantseekers:** Overall, the quantity and quality of instructional information and assistance for grantseekers was poor. Only 50% (n=33) offered instructions or requirements at the beginning of each application. Most applications did not include explicit instructions or provide a way to contact the respective grantmaker with questions. Only 15 of the 66 sampled applications, in fact, offered a means to contact the funder with any questions.

**Commonalities and Differences Across Electronic Grant Applications:** Within the sampled applications, differences between procedures, questions, and requirements occurred far more frequently than similarities (see Figure 2 below). Further, we found inconsistencies in application format and content even across different departments within the same foundation. Information about the *target population served*,

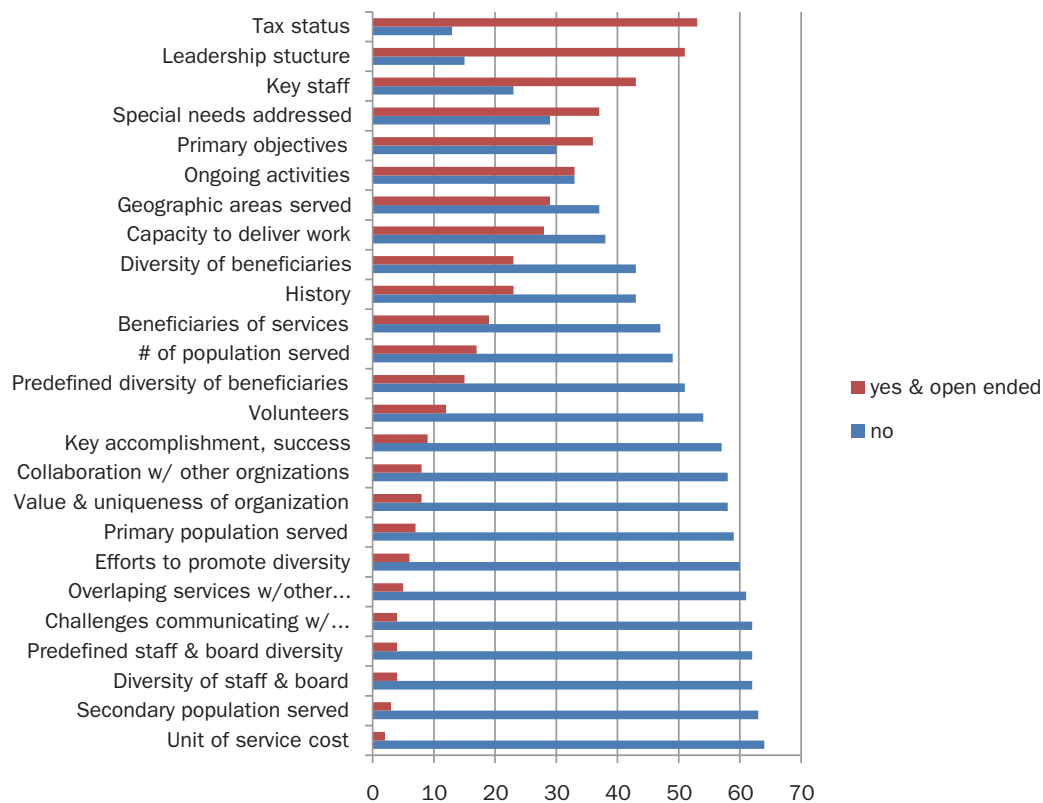
**FIGURE 2. Similarities and Differences in Requesting Information Related to Grantseeker’s Background**



specifically, was requested in many different formats—ranging from indicators of *age* to *race/ethnicity* to *gender*, *geographic location*, *socioeconomic status*, and/or *sexual-orientation*—each with its own set of predefined and inconsistent sub-categories. Within our sample of applications and complementary reports (n= 23), the Foundation Center identified 66 predefined and inconsistent categories related to diversity (we will elaborate upon this finding in the analysis section below).

**Organizational Background:** Most application forms ask for basic data regarding the grantseeker's organizational background. Via explicit or open-ended questions, the majority requested information related to the *tax status* of the grantseeker (n= 53), *organizational leadership structure* (n=51), *organizational key staff* (n=43), *special needs addressed by the grantseeker* (n=37), *organizational primary objectives*, and *ongoing organizational activities* (n=33). Less common questions requested include: *geographic areas served* (n=29), *organizational capacity to deliver proposed work* (n=28), *diversity of beneficiaries* (n=23, with 15 of the 23 grantmakers predefining the category of the beneficiaries' diversity), *organizational history* (n=23), *beneficiaries of services offered* (n=19), *the number of individuals served (population served)* (n=17), and questions related to *volunteer engagement*, such as reliance on volunteers and volunteer involvement in organizational activities (n=12). The least common questions requested include: listing *key accomplishments/success* of the organization (n=9), *collaboration with other organizations* (n=8), *primary population served* (n=7), *the organization's commitment to promote diversity* (n=6), *overlap of services with other organizations* (n=5), *challenges faced by organization in communicating with population served* (n=4), *demographic and diversity of organizational staff and board* (n=4, with all 4 providing predefined categories of diversity), and *unit of service cost* (n=2). Figure 2-A below lists questions explicitly requested by a grantmaker (with close-ended "yes/no" responses) or unspecified information requested through open-ended or double-pronged questions (two questions combined).

**FIGURE 2-A. Organizational Background Questions**

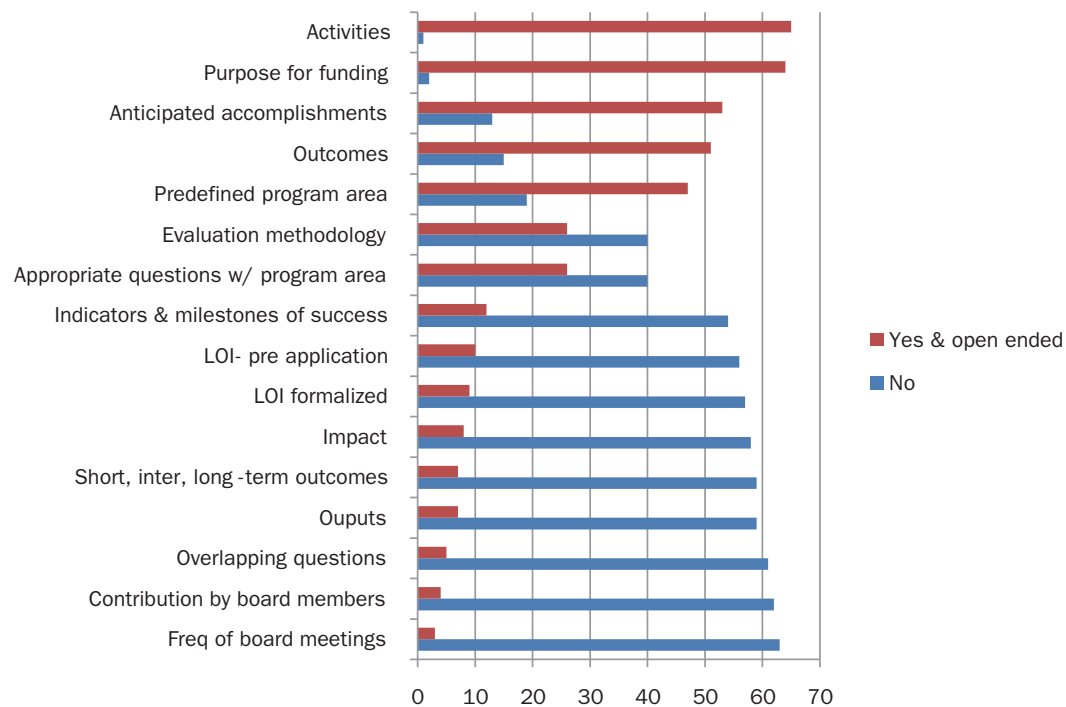


**Purpose of Funding:** Most application forms use language that assumes grantseekers are seeking funding for a “special project”; in fact, only 39% (n=26) include language geared towards general operating support. Predefined program/funding areas were listed in 71% (n=47) of the funding applications. Grantseekers that potentially qualified for multiple categories were limited to one category in many cases; many forms also excluded options for general operating support or capacity-building efforts. Figure 3 lists purpose funding categories, frequently-asked and infrequently-asked questions, and other aggregates.

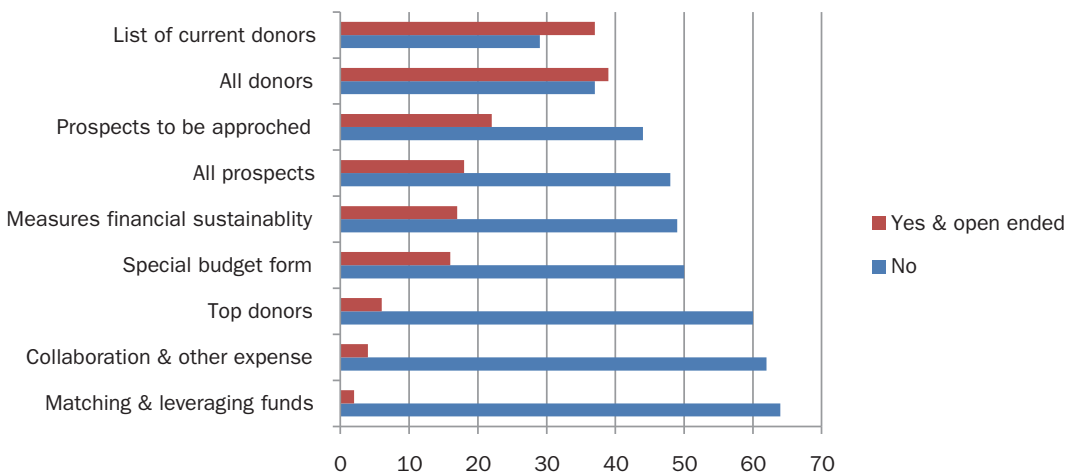
**Common and Less Common Questions:** Most application forms ask basic questions related to the purpose of the grant request, outcome/impact/evaluation, and application and financial information. Almost 100% of the grantmakers requested information (via explicit or open-ended questions) related to the *purpose of the funding, activities, and anticipated accomplishments*. Additional common questions included *outcomes, impact, and outputs* (n= 51). Less common questions include *evaluation methodology* (n=26) and those related to *board member engagement*, such as *financial contribution by board members* (n=4) and *frequency of board meeting and board attendance* (n=3).

**Letter Of Intent:** Only 15% (n=10) of our sample required a letter of intent (LOI) prior to the application submission. Of those that required an LOI, 100% utilized a formalized LOI process (in other words, the grantseeker must be given permission to apply by the grantmaker and/or an access code must be authorized). Funders that authorized requests for general operating support but did not provide guidelines or options for submitting this type of request further complicated the process, making application for funding very difficult.

**FIGURE 3. Purpose, Outcomes & Evaluation, LOI, and Board Engagement**



**FIGURE 4. Financial Requirements**



**Financial and Sustainability Information:** Only 24% (n=16) required grantseekers to complete special budget forms, or templates provided by the grantmaker. Four of the 16 required specific information related to *subcontractors*, *collaboration*, and *direct and indirect costs* (limitations apply to predetermined percentage). Fewer required *matching funds*, *list of top donors*, and *prospects to be approached for funding* (n=2, 6, and 22, respectively). Other financial measures and sustainability questions included: requests to provide a *comprehensive list of prospects*, *cost-cutting efforts*, and *balanced budget and reserves*. More than 50% of the sample required grantseekers to provide a comprehensive list of current donors and/or all donors from the past year. For aggregates, see Figure 4.

**Attachments:** The majority of sampled applications require additional attachments. The smallest number of requested attachments were two (n=3), and the largest number of requested attachments was 17 (n=2).

**Other Observations and Technical/Structural Barriers:** We noted the following challenges:

- Few forms provide a “save and finish later” option on each screen
- Clicking the “back” button in the browser causes data to disappear in some forms
- Few forms have a “saved” or “in-progress” document, or this option is not visible the next time the user logs in
- Few offer contact information to help the user retrieve / modify login information or address other issues
- Many have narrow word and character restrictions that truncate text copied and pasted from another document, thus requiring a re-write (further, some forms will truncate the text without alerting the applicant that s/he overstepped the restricted space and that the text has been subsequently cut)
- Many have limitations, such as formatting errors, that affect text copied and pasted from another document, thus requiring manual re-typing
- Many do not include the option to attach supplemental documents that may provide a fuller picture of the grantseeker’s work
- Few have clear visual cues to alert users when documents have been successfully uploaded

- Few provide receipt confirmation when the “submit” button is pressed
- Few provide a record of the submitted form available for the grantseeker’s files
- Few provide receipt confirmation or acknowledgement from the grantmaker when a document is e-mailed

## Results: Electronic/Online Reporting

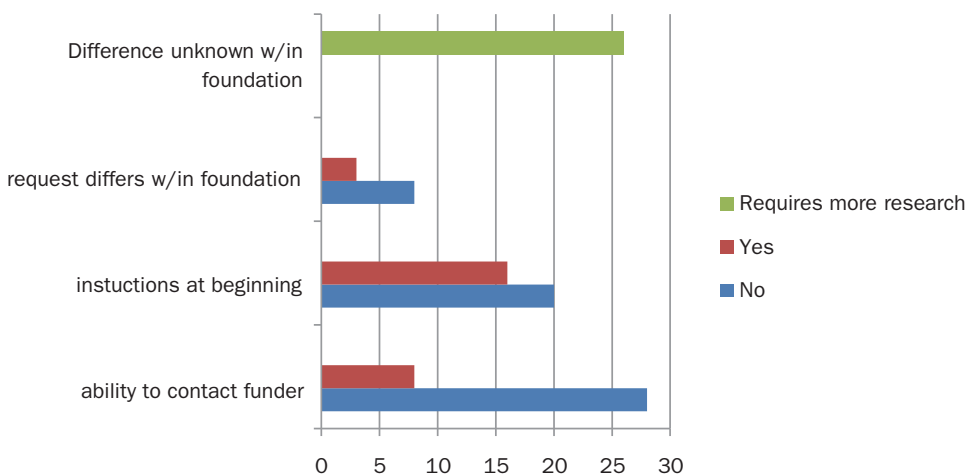
Sixty-six reports altogether were reviewed (for 62 grantmakers—a few had more than one), of which 29 accepted generic annual reports via electronic format, and one report consisted of a generic narrative and a special financial report. There are 36 reports for which question scorings could be applied based on the 70+ variables selected for analysis. However, in several cases of our sample, data was excluded and determined “not applicable.” Thus, some questions add up to inconsistent totals that are not equal to 36 special reports, and others add up to inconsistent totals not equal to 66 generic and special reports combined.

**Providing Preparatory Instructions for Grantseekers:** Only 44% (N=16) out of the 36 sampled reports provided requirements and instructions at the beginning of the report, while only 22% (N=8) out of the total provided a means to contact the grantmaker with any questions.

We examined requirement differences between departments within the same foundation (three out of the 33 sampled provided multiple grants issued by various departments within the foundation, and all three foundations had differences in reporting requirements). Requirement differences within a foundation tended to more commonly occur in larger foundations that operate many departments, each with its own respective parameters and conventions.

**Commonalities and Differences Across Electronic/Online Reports:** As we found with the sampled applications, differences occurred more frequently than similarities in the electronic/online reports. Requirements, however, tended to be more open-ended than those noted in applications: For example, 43% (n=29) of the foundations accepted an electronic version of the Foundation Center’s Annual Report as fulfilling requirements for its grant report. Most specific report forms request information about what was accomplished during the reporting period.

**FIGURE 5. Preparatory Instructions**



As per differences, information about the grantseeker's accomplishments during the reporting period is requested in very different ways, from a simple summary of what changed to logic models that demonstrate inputs/outputs, and short-, medium-, and long-term outcomes. Financial forms vary widely as well.

**Organizational Background:** Because questions related to an organization's background tend to occur in grant applications, most reports did not include questions or requirements that fit this category. The *number(s) of people served and beneficiaries* of an organization's work were more frequently asked (n=11 and 21, respectively).

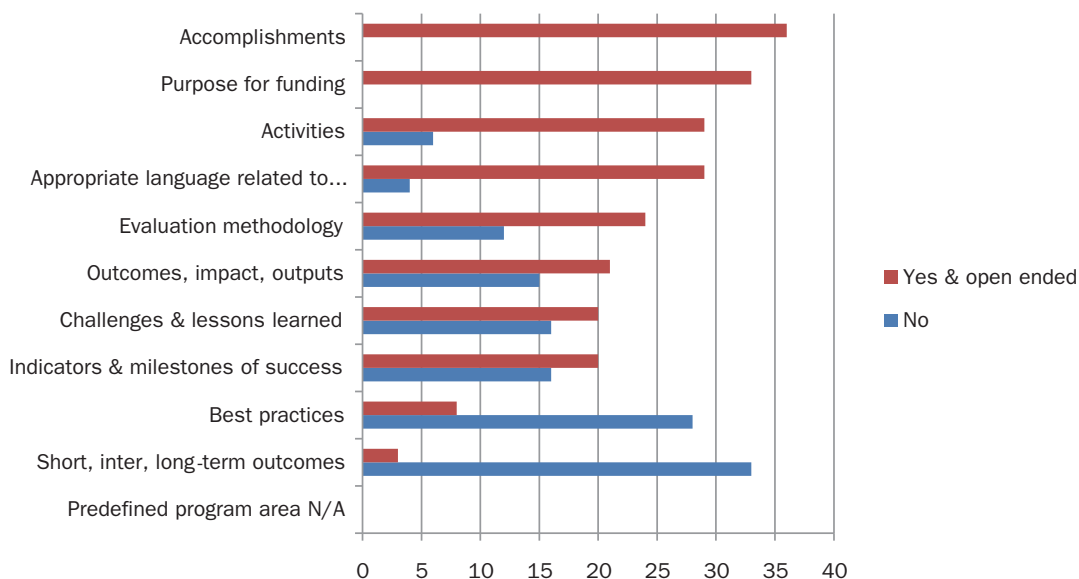
**Purpose of Funding:** Approximately 100% of the sampled reports requested information about *accomplishments* achieved. Similarly, most requested information about whether or not the *purpose* was achieved. The majority also requested information related to *activities, indicators, milestones of success, evaluation methodology*, as well as *challenges faced* by the funded organization and *lessons learned*. Fewer requested information about *recommended best practices* and even fewer requested *short, intermediate, and long-term outcomes*. Please see Figure 6, below.

**Financial Information:** This analysis revealed two prominent patterns that are critical for grantmaker consideration: **first**, 66% (n=24) of the reports restricted financial reporting to foundation-generated *budget templates*, with pre-determined requirements; **second**, most requested information about *efforts to ensure financial sustainability* for the funded project/organization. Fewer reports required *lists of donors or top donors*, which is understandable given that this information was typically requested during the application stage. Figure 7 contains financial information aggregates.

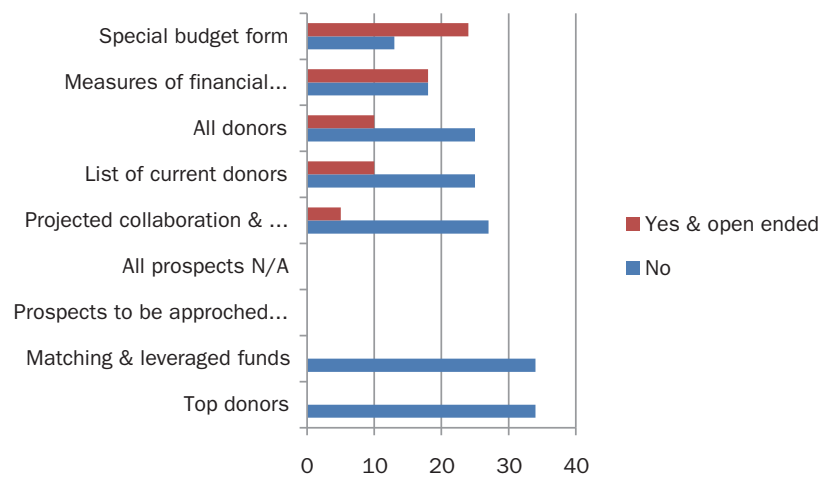
**Summaries and Conclusions of Electronic/Online Reporting:**

- Electronic/online reporting requirements tend to be more open-ended than those for applications; 43% of the foundations in the report sample accepted an electronic version of the Foundation Center's Annual Report as a report on its grant
- **Organizational Background:** Information regarding the *number(s) of people served and beneficiaries* of an organization's work was more frequently requested

**FIGURE 6. Purpose of Funding**



**FIGURE 7. Financial Information–Electronic and Online Reporting**



- **Purpose of Funding:** Approximately 100% of the sampled reports requested information about *accomplishments achieved*; similarly, most requested information about whether or not the *purpose* was achieved; the majority also requested information related to *activities, indicators, milestones of success, evaluation methodology*, as well as *challenges faced* by the funded organization and *lessons learned*
- Requests related to the grantseeker's accomplishments during the reporting period were common. This, however, presented a challenge because it was requested in a variety of different formats, ranging from a simple summary of demonstrated changes to logic models that enumerate inputs/outputs and short-, medium-, and long-term outcomes
- Fewer grantmakers requested information about *recommended best practices* and even fewer requested *short, intermediate, and long-term outcomes*
- **Financial Information:** Financial forms vary widely, but two prominent patterns emerged as critical for grantmaker consideration: first, many reports restricted financial reporting to foundation-generated *budget templates*, with pre-determined, "locked" requirements (i.e., the form does not allow for edits or changes of any type, including the creation of new categories or additions of footnotes, etc.); second, many reports requested information about *efforts to ensure financial sustainability* for the funded project/organization.

## Summaries, Conclusion, and Recommendations

It is important to note that while many foundations place restrictions on the ratio of administrative costs to direct services (with some foundations that will actually not fund an organization whose administrative costs exceed a specified percent of the total organizational budget), many application and reporting requirements increase administrative demands. For example, most foundations restricted financial reporting to pre-made, foundation-generated budget templates. One strategy that like-minded grantmakers may adopt is a common financial template, thus reducing the burden on funded organizations having to report by using various templates. The adoption of common standard application and report requirements overall could reduce administrative burdens on grantseekers and direct their efforts towards mission-related work. In this report, the Foundation Center identified variables that the majority of grantmakers' applications and reports commonly request. These variables can be used as a point of departure to streamline application and reporting format to a more common or standardized template that a majority of grantmakers would find acceptable.

Another critical observation that we would like to highlight is the various requests for data intended to capture information related to diversity. Information about the diversity of the grantseeker's target *population served, beneficiaries, and board and staff*, specifically, is requested in many different formats—ranging from indicators of *age to race/ethnicity to gender, geographic location, socioeconomic status, and/or sexual-orientation*—each with its own set of predefined and inconsistent sub-categories. Within our sample of applications and complementary reports, the Foundation Center identified 66 predefined and inconsistent categories related to diversity. In the face of imbalances in allocating funding to and serving communities that are inclusive of all diversity, we recognize the importance of responding to these questions on applications for funding and on reports. We commend grantmakers that are committed to the preservation and promotion of cultural diversity, which is essential to sustainable human development. From this perspective, we would suggest that the grantmaker community work in partnership with the grantseeker community to develop common standards for diversity information and develop action plans that would address collecting this critical data using reliable and valid standards and methods.

Based upon our research, we offer the following additional recommendations:

- Avoid ambiguous terminology or jargon that may cause confusion for people outside of the foundation
- Use inclusive terminology for the type of request (general operating as well as special project support)
- Provide clear instructions for form completion
- Provide contact information for questions about procedural/technical issues
- Use an automated function to immediately acknowledge receipt of submitted documents and/or acknowledge emails promptly
- Make application and report form questions as open-ended as possible to capture the full range of efforts and types of organizations eligible for support
- Make word/character limits as generous as possible; furthermore, “word limits” give the grantseeker a bit more leeway than “character limits,” which force applicants to format and punctuate their narratives in odd ways
- Provide an outlet for grantseekers to upload or include additional comments or attachments
- Consider whether the amount of effort and expertise required to complete the application or report is appropriate to:
  - the scale of effort proposed/undertaken
  - the amount of funding sought/awarded
  - the level of grantseeking skill of an applicant

In other words, are labor-intensive requirements (e.g., evaluation project and long-term impact as a result of funding, unit cost, logic model/theory of change, long forms, multiple attachments, etc.) disproportionate to the grant amount, organizational size, or project complexity of the effort to be funded?

- Before officially launching a new electronic/online application or report form, consider allowing existing grantees the opportunity to provide anonymous feedback

As a resource, we also recommend that grantmakers review Project Streamline for more information about improving online application and reporting requirements ([www.projectstreamline.org](http://www.projectstreamline.org)).

**The Foundation Center's Staff Experience:** Collectively, more than 75 years of fundraising and grantmaking experience was utilized to inform the analysis and recommendations in this report. Our staff have a comprehensive slate of fundraising and grantmaking experience, including experience in national, U.S. regional, and international sectors; government; private and public foundation; and major gift and corporate fundraising. For more information on this project contact Nancy Albilal, vice president for development: (212) 708-3624; [rna@foundationcenter.org](mailto:rna@foundationcenter.org)



Shop HandsOn Network

Find Volunteer Opportunities

Any [SEARCH]

## Calculating the Economic Impact of Volunteers

How does one put an economic value on the time [volunteers \(http://www.pointsoflight.org\)](http://www.pointsoflight.org) give to an organization? Traditionally [volunteer time \(http://www.pointsoflight.org\)](http://www.pointsoflight.org) has been estimated using a single dollar value for all types of volunteering. **The Value of Volunteer Time**, which is updated annually, is made available by [Independent Sector \(http://www.independentsector.org/volunteer\\_time\)](http://www.independentsector.org/volunteer_time). The current Independent Sector rate is \$22.14 per hour (2012).

Use of a single value assumes that all volunteers are doing jobs that are of equal value. However, it can easily be shown that this is not true when considering the potential cost of replacing a volunteer with paid staff. A volunteer performing a professional task such as accounting is worth more in the market place than that same [volunteer \(http://www.pointsoflight.org\)](http://www.pointsoflight.org) doing gardening.

How, then, can a realistic economic value be put on volunteer time? By putting a value in what volunteers do at the task level.

The **Economic Impact Of Volunteers Calculator** created by [Points of Light \(http://www.pointsoflight.org\)](http://www.pointsoflight.org) makes this possible. It estimates the appropriate wage rate for volunteer time based on what the person does, the value of specific tasks according to market conditions as reported by the US Department of Labor. Organizations can use the Calculator to determine the value of the time their volunteers give doing a wide variety of [volunteer jobs \(http://www.pointsoflight.org\)](http://www.pointsoflight.org).

To use the calculator, search for the job description using the drop-down box. Then enter the number of hours given by all volunteers performing that particular task. Repeat this task until all volunteer positions have been entered. The system automatically calculates the totals for each job category and for the total across all volunteer jobs.

### Economic Impact of Volunteers Calculator

Search job titles | Show all job titles

- Purchasing Managers
- Transportation, Storage, and Distribution Managers
- Compensation and Benefits Managers
- Human Resources Managers
- Training and Development Managers
- Farmers, Ranchers, and Other Agricultural Managers
- Construction Managers

Job Title	Hourly Rate	Hourly Benefit	Number of Hours	Subtotal
General and Operations Managers	\$45.88	\$5.51	10	\$513.86
<b>Grand Total:</b>				<b>\$513.86</b>



POLICY & ADVOCACY | NONPROFIT LEADERSHIP | GOVERNANCE RESOURCES | CONFERENCE | SECTOR IMPACT

CHARTING IMPACT | VALUE OF VOLUNTEER TIME | SCOPE OF THE SECTOR | THE SECTOR'S ECONOMIC IMPACT | WHAT IS A NONPROFIT?

## Independent Sector's Value of Volunteer Time

### National Value of Volunteer Time

The estimated value of volunteer time for 2013 is \$22.55 per hour.

The estimate helps acknowledge the millions of individuals who dedicate their time, talents, and energy to making a difference. Charitable organizations can use this estimate to quantify the enormous value volunteers provide.

According to the Corporation for National and Community Service, about 64.5 million Americans, or 26.5 percent of the adult population, gave 7.9 billion hours of volunteer service worth \$175 billion in 2012.<sup>1</sup> For the latest information, please see [www.volunteeringinamerica.gov](http://www.volunteeringinamerica.gov).

For more information on the economic impact of nonprofits by state, please visit our [state profiles portal](#).

### State Values for Volunteer Time

Value of a Volunteer Hour, by State: 2013			
Alabama: \$20.50	Illinois: \$24.08	Montana: \$19.64	Rhode Island: \$23.53
Alaska: \$26.50	Indiana: \$21.56	Nebraska: \$20.13	South Carolina: \$20.15
Arizona: \$22.52	Iowa: \$20.93	Nevada: \$19.05	South Dakota: \$19.04
Arkansas: \$18.93	Kansas: \$20.88	New Hampshire: \$22.86	Tennessee: \$20.13
California: \$26.34	Kentucky: \$19.68	New Jersey: \$25.33	Texas: \$23.40
Colorado: \$25.10	Louisiana: \$22.13	New Mexico: \$19.77	Utah: \$22.65
Connecticut: \$26.43	Maine: \$20.10	New York: \$26.45	Vermont: \$21.65
Delaware: \$20.29	Maryland: \$25.43	North Carolina: \$21.04	Virginia: \$24.49
D.C.: \$38.69	Massachusetts: \$27.00	North Dakota: \$23.92	Washington: \$26.72
Florida: \$21.24	Michigan: \$22.13	Ohio: \$21.40	West Virginia: \$19.76
Georgia: \$22.25	Minnesota: \$24.31	Oklahoma: \$20.88	Wisconsin: \$21.78
Hawaii: \$22.16	Mississippi: \$19.35	Oregon: \$21.35	Wyoming: \$23.16
Idaho: \$19.92	Missouri: \$21.17	Pennsylvania: \$21.94	

Learn more about these figures, including how they are calculated and how nonprofit organizations often use them, at the [bottom of the page](#).

History of the Dollar Value of a Volunteer Hour: 1980 - 2013		
1980: \$7.46	1992: \$12.05	2003: \$17.19
1981: \$8.12	1993: \$12.35	2004: \$17.55
1982: \$8.60	1994: \$12.68	2005: \$18.04
1983: \$8.98	1995: \$13.05	2006: \$18.77
1984: \$9.32	1996: \$13.47	2007: \$19.51
1985: \$9.60	1997: \$13.99	2008: \$20.25
1986: \$9.81	1998: \$14.56	2009: \$20.85
1987: \$10.06	1999: \$15.09	2010: \$21.36
1988: \$10.39	2000: \$15.69	2011: \$21.79
1989: \$10.82	2001: \$16.27	2012: \$22.14
1990: \$11.41	2002: \$16.74	2013: \$22.55
1991: \$11.76		

### SECTOR IMPACT

#### CHARTING IMPACT

#### VALUE OF VOLUNTEER TIME

National Volunteer Week

#### SCOPE OF THE SECTOR

#### THE SECTOR'S ECONOMIC IMPACT

#### WHAT IS A NONPROFIT?



Release note: Values starting in 1990 were adjusted to reflect a new data series released by the Bureau of Labor Statistics.

#### How the Numbers are Calculated

The value of volunteer time is based on the hourly earnings (approximated from yearly values) of all production and non-supervisory workers on private non-farm payrolls average (based on yearly earnings provided by the Bureau of Labor Statistics). Independent Sector indexes this figure to determine state values and increases it by 12 percent to estimate for fringe benefits.

Charitable organizations most frequently use the value of volunteer time for recognition events or communications to show the amount of community support an organization receives from its volunteers.

According to the Financial Accounting Standards Board (FASB), the value of volunteer services can also be used on financial statements — including statements for internal and external purposes, grant proposals, and annual reports — only if a volunteer is performing a specialized skill for a nonprofit. The general rule to follow when determining if contributed services meet the FASB criteria for financial forms is to determine whether the organization would have purchased the services if they had not been donated. Accounting specialists may visit FASB's website for regulations on use of the value of volunteer time on financial forms: <http://www.fasb.org/pdf/fas116.pdf>.

It is very difficult to put a dollar value on volunteer time. Volunteers provide many intangibles that can not be easily quantified. For example, volunteers demonstrate the amount of support an organization has within a community, provide work for short periods of time, and provide support on a wide range of projects.

The value of volunteer time presented here is the average wage of non-management, non-agricultural workers. This is only a tool and only one way to show the immense value volunteers provide to an organization. The Bureau of Labor Statistics does have [hourly wages by occupation](#) that can be used to determine the value of a specialized skill.

It is important to remember that when a doctor, lawyer, craftsman, or anyone with a specialized skill volunteers, the value of his or her work is based on his or her volunteer work, not his or her earning power. In other words, volunteers must be performing their special skill as volunteer work. If a doctor is painting a fence or a lawyer is sorting groceries, he or she is not performing his or her specialized skill for the nonprofit, and their volunteer hour value would not be higher.

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#### Footnotes

1. Corporation for National and Community Service. "[Research Brief: Volunteering in America Research Highlights](#)" (2012).

IS MEMBERS [ation](#) • [Public Health Management Services Corporation](#) • [Health Council of South Florida](#) • [Surdna Foundation, Inc.](#) • [Pro](#)

# Project/Grant Budget Case Study

## Center for Organizational Development (COD) Non-profit: Online Training Project

### Background and Information – Part One

The Online Training Project (OTP) is a program of Center for Organizational Development (COD) set to launch next year for a period of 12 months. OTP is based on a program run by other partner organization for at least five years with very successful results. COD is a legally registered non-profit organization.

The OTP is a program that intends to deliver and facilitate training to staff of partner's organizations which receive funds from COD. It is meant to focus, but not limited, to women who have limited or no experience/knowledge in preparing programmatic and financial information to donors: presenting proposals and producing required reports.

One consultant and one staff will facilitate the learning sessions and both will need back office support from two members of COD's staff to deal with the internet connections, surveys and general communications, among others. Each consultant will facilitate 4 learning sessions and we anticipate the program will have 25 participants. Another consultant will be hired to conduct a post-program evaluation.

The Knowledge Coordinator, Anna B, will be responsible for outreach to the partner organizations to get a list and select the participants who are required to have a personal computer and internet connection. The reading material will be provided by email.

The Executive Director, Hope G, will provide an overall advice to the project; however, because besides overseeing the administration and fundraising activities, she is managing the three other main programs at COD, she will have an involvement of just 15% of her time. The designated Project Manager and one of the facilitators, as well, will be Robin L. She will interface with the two consultants, manage the outreach to the partner's organizations and be the primary facilitator.

It is estimated that four other employees at COD which will be involved in the project:

- Two as technical support dedicating 50% of their time.
- One administrative assistant dealing also with project bookkeeping with direct involvement of just 10% of her time.
- The Finance Director who will also dedicate 5% of her time providing advice while the team produces the budget and financial report.

There is a volunteer who will support as facilitator assistant and one intern who will support with the communications, and preparing surveys and gathering the results.

The indirect costs rate or overhead for the organization runs about 18% of the direct program costs.

You are Robin L. and, as the Project Manager, you will need to prepare the budget. Start asking yourself what you need to know.

## Checklist of what you need to know to prepare the budget - Template

1. How many partner's organizations will be benefiting from this learning project

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---

2. List of the employees who will be included in the budget

Name	Title

3. What other services you will need (consultants, interns, volunteers)?

Name	Title

4. List all other direct costs that need to be included in the budget

Description	Estimated Cost \$

5. Is the project going to receive in-kind donations? What is the value and how you will calculate it?

Description	Estimated Value \$

6. How will you calculate the overhead?

---

---

7. What else you will need to know about the budget?

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---

**Center for Organizational Development (COD)**  
**Budget for the Online Training Project**

---

**Support:**

**TOTALS \$**

---

<b>Total Secured Income</b>	<b>\$</b>	<b>-</b>
-----------------------------	-----------	----------

<b>Amount Still to Raise</b>	<b>\$</b>	<b>-</b>
------------------------------	-----------	----------

**Costs:**

Personnel Costs (Salaries, Taxes and Benefits):

---

Total Personnel Costs	\$	-
-----------------------	----	---

Other than Personnel Costs:

---

Total Non-Personnel Costs	\$	-
---------------------------	----	---

---

Total Direct Costs	\$	-
--------------------	----	---

Total Indirect Costs / Overhead	<input style="width: 100%; height: 15px;" type="text"/>	\$	-
---------------------------------	---	----	---

<b>Total Costs</b>	<b>\$</b>	<b>-</b>
--------------------	-----------	----------

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**Budget Narrative**

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(1)

## Checklist of what you need to know to prepare the budget –Filled out with Part One

1. How many partner's organizations will be benefiting from this learning project

5 partners organizations, 5 participants from each one.

---

2. List of the employees who will be included in the budget

Name	Title	Annual Cost \$	% to Project	Project Cost \$
Robin L.	Project Manager & Facilitator 1			
Hope G.	Executive Director			
Anna B.	Knowledge Coordinator			
Paola M.	Program Assistant			
Rita N.	Program Assistant			
Diana K.	Finance Director			
Sofia D.	Administrative Assistant			

3. What other services you will need (consultants, interns, volunteers)?

Name	Title	Number of Hours	Hourly Cost	Total Cost \$
Fanny T.	Consultant – Facilitator 2			
Esther B.	Evaluation Consultant			
Victoria J.	Volunteer – Facilitator Assistant			
Ines P.	Intern – Program Assistant			

4. List all other direct costs that need to be included in the budget

Description	Details	Total Costs \$
Internet connections		
Online platform		
Telephone		
Miscellaneous costs		

5. Is the project going to receive in-kind donations? What is the value and how you will calculate it?

Description	Details	Estimated Value \$
Volunteer - Facilitator		

6. How will you calculate the overhead?

18% of total direct costs. To be calculated at the end.

---

7. What else you will need to know about the budget?

**Expenses:** Staff's salaries, time dedication of Knowledge Coordinator, consultants' costs per hour, value of other direct costs. **Income:** value of in-kind donations, income sources, other than in-kind donations.

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## Information – Part Two

The staff's payroll is as follows:

Name	Title	Annual Cost \$
Robin L.	Project Manager & Facilitator 1	28,000
Hope G.	Executive Director	40,000
Anna B.	Knowledge Coordinator	25,000
Paola M.	Program Assistant	18,000
Rita N.	Program Assistant	15,000
Diana K.	Finance Director	30,000
Sofia D.	Administrative Assistant	15,000

The Project Manager will dedicate 100% of her time to the OTP while the Knowledge Coordinator just 50%.

The facilitation consultant will charge an hourly rate of \$90 and will use total 80 hours (20 hours per session). The facilitation assistant will donate her time to the project and the value of her hourly work is \$50 and she will use 10 hours per session. The evaluation consultant's fees are \$4,000. The intern is paid a stipend of \$300 per month.

The other direct costs are:

Internet connections - \$400 per month  
Online platform - \$7,000 one time plus \$200 per session  
Telephone - \$150 per month  
Miscellaneous costs - \$1,200

Women's Right Foundation, a current COD's donor will contribute with \$60,000, from which, \$10,000 is for overhead.

## Finalized Checklist –Filled out with Parts One and Two

1. How many partner's organizations will be benefiting from this learning project

5 partners organizations, 5 participants from each one.

---

2. List of the employees who will be included in the budget

Name	Title	Annual Cost \$	% to Project	Project Cost \$
Robin L.	Project Manager & Facilitator 1	28,000	100%	28,000
Hope G.	Executive Director	40,000	15%	6,000
Anna B.	Knowledge Coordinator	25,000	50%	12,500
Paola M.	Program Assistant	18,000	50%	9,000
Rita N.	Program Assistant	15,000	50%	7,500
Diana K.	Finance Director	30,000	5%	1,500
Sofia D.	Administrative Assistant	15,000	10%	1,500
			<b>Total Costs</b>	<b>66,000</b>

3. What other services you will need (consultants, interns, volunteers)?

Name	Title	Number of Hours	Hourly Cost	Total Cost \$
Fanny T.	Consultant – Facilitator 2	80	90	7,200
Esther B.	Evaluation Consultant			4,000
Victoria J.	Volunteer – Facilitator Assistant	40	50	2,000
Ines P.	Intern – Program Assistant			3,600
			<b>Total Costs</b>	<b>16,800</b>

4. List all other direct costs that need to be included in the budget

Description	Details	Total Costs \$
Internet connections	\$400 per month	4,800
Online platform	\$7,000 one time plus \$200 per session	9,400
Telephone	\$150 per month	1,800
Miscellaneous costs	\$1,200	1,200
	<b>Total Costs</b>	<b>17,200</b>

5. Is the project going to receive in-kind donations? What is the value and how you will calculate it?

Description	Details	Estimated Value \$
Volunteer - Facilitator	4 sessions, 10 hours per session, \$50 per hour	2,000

6. How will you calculate the overhead?

18% of total direct costs. Total direct costs = \$100,000. Overhead = \$18,000. **Total Project Costs = \$118,000.**

---

7. What else you will need to know about the budget?

Available Funds = \$60,000. In-kind Donations = \$2,000. **Still to Raise Funds = \$56,000.**

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# Project/Grant Budget Case Study

## Center for Organizational Development (COD) Non-profit: Online Training Project

### Background and Information – Part One

The Online Training Project (OTP) is a program of Center for Organizational Development (COD) set to launch next year for a period of 12 months. OTP is based on a program run by other partner organization for at least five years with very successful results. COD is a legally registered non-profit organization.

The OTP is a program that intends to deliver and facilitate training to staff of partner's organizations which receive funds from COD. It is meant to focus, but not limited, to women who have limited or no experience/knowledge in preparing programmatic and financial information to donors: presenting proposals and producing required reports.

One consultant and one staff will facilitate the learning sessions and both will need back office support from two members of COD's staff to deal with the internet connections, surveys and general communications, among others. Each consultant will facilitate 4 learning sessions and we anticipate the program will have 25 participants. Another consultant will be hired to conduct a post-program evaluation.

The Knowledge Coordinator, Anna B, will be responsible for outreach to the partner organizations to get a list and select the participants who are required to have a personal computer and internet connection. The reading material will be provided by email.

The Executive Director, Hope G, will provide an overall advice to the project; however, because besides overseeing the administration and fundraising activities, she is managing the three other main programs at COD, she will have an involvement of just 15% of her time. The designated Project Manager and one of the facilitators, as well, will be Robin L. She will interface with the two consultants, manage the outreach to the partner's organizations and be the primary facilitator.

It is estimated that four other employees at COD which will be involved in the project:

- Two as technical support dedicating 50% of their time.
- One administrative assistant dealing also with project bookkeeping with direct involvement of just 10% of her time.
- The Finance Director who will also dedicate 5% of her time providing advice while the team produces the budget and financial report.

There is a volunteer who will support as facilitator assistant and one intern who will support with the communications, and preparing surveys and gathering the results.

The indirect costs rate or overhead for the organization runs about 18% of the direct program costs.

You are Robin L. and, as the Project Manager, you will need to prepare the budget. Start asking yourself what you need to know.

## Checklist of what you need to know to prepare the budget - Template

1. How many partner's organizations will be benefiting from this learning project

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2. List of the employees who will be included in the budget

Name	Title

3. What other services you will need (consultants, interns, volunteers)?

Name	Title

4. List all other direct costs that need to be included in the budget

Description	Estimated Cost \$

5. Is the project going to receive in-kind donations? What is the value and how you will calculate it?

Description	Estimated Value \$

6. How will you calculate the overhead?

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7. What else you will need to know about the budget?

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## Checklist of what you need to know to prepare the budget –Filled out with Part One

1. How many partner's organizations will be benefiting from this learning project

5 partners organizations, 5 participants from each one.

---

2. List of the employees who will be included in the budget

Name	Title	Annual Cost \$	% to Project	Project Cost \$
Robin L.	Project Manager & Facilitator 1			
Hope G.	Executive Director			
Anna B.	Knowledge Coordinator			
Paola M.	Program Assistant			
Rita N.	Program Assistant			
Diana K.	Finance Director			
Sofia D.	Administrative Assistant			

3. What other services you will need (consultants, interns, volunteers)?

Name	Title	Number of Hours	Hourly Cost	Total Cost \$
Fanny T.	Consultant – Facilitator 2			
Esther B.	Evaluation Consultant			
Victoria J.	Volunteer – Facilitator Assistant			
Ines P.	Intern – Program Assistant			

4. List all other direct costs that need to be included in the budget

Description	Details	Total Costs \$
Internet connections		
Online platform		
Telephone		
Miscellaneous costs		

5. Is the project going to receive in-kind donations? What is the value and how you will calculate it?

Description	Details	Estimated Value \$
Volunteer - Facilitator		

6. How will you calculate the overhead?

18% of total direct costs. To be calculated at the end.

---

7. What else you will need to know about the budget?

**Expenses:** Staff's salaries, time dedication of Knowledge Coordinator, consultants' costs per hour, value of other direct costs. **Income:** value of in-kind donations, income sources, other than in-kind donations

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## Information – Part Two

The staff's payroll is as follows:

Name	Title	Annual Cost \$
Robin L.	Project Manager & Facilitator 1	28,000
Hope G.	Executive Director	40,000
Anna B.	Knowledge Coordinator	25,000
Paola M.	Program Assistant	18,000
Rita N.	Program Assistant	15,000
Diana K.	Finance Director	30,000
Sofia D.	Administrative Assistant	15,000

The Project Manager will dedicate 100% of her time to the OTP while the Knowledge Coordinator just 50%.

The facilitation consultant will charge an hourly rate of \$90 and will use total 80 hours (20 hours per session). The facilitation assistant will donate her time to the project and the value of her hourly work is \$50 and she will use 10 hours per session. The evaluation consultant's fees are \$4,000. The intern is paid a stipend of \$300 per month.

The other direct costs are:

Internet connections - \$400 per month  
Online platform - \$7,000 one time plus \$200 per session  
Telephone - \$150 per month  
Miscellaneous costs - \$1,200

Women's Right Foundation, a current COD's donor will contribute with \$60,000, from which, \$10,000 is for overhead.

## Finalized Checklist –Filled out with Parts One and Two

1. How many partner's organizations will be benefiting from this learning project

5 partners organizations, 5 participants from each one.

---

2. List of the employees who will be included in the budget

Name	Title	Annual Cost \$	% to Project	Project Cost \$
Robin L.	Project Manager & Facilitator 1	28,000	100%	28,000
Hope G.	Executive Director	40,000	15%	6,000
Anna B.	Knowledge Coordinator	25,000	50%	12,500
Paola M.	Program Assistant	18,000	50%	9,000
Rita N.	Program Assistant	15,000	50%	7,500
Diana K.	Finance Director	30,000	5%	1,500
Sofia D.	Administrative Assistant	15,000	10%	1,500
			<b>Total Costs</b>	<b>66,000</b>

3. What other services you will need (consultants, interns, volunteers)?

Name	Title	Number of Hours	Hourly Cost	Total Cost \$
Fanny T.	Consultant – Facilitator 2	80	90	7,200
Esther B.	Evaluation Consultant			4,000
Victoria J.	Volunteer – Facilitator Assistant	40	50	2,000
Ines P.	Intern – Program Assistant			3,600
			<b>Total Costs</b>	<b>16,800</b>

4. List all other direct costs that need to be included in the budget

Description	Details	Total Costs \$
Internet connections	\$400 per month	4,800
Online platform	\$7,000 one time plus \$200 per session	9,400
Telephone	\$150 per month	1,800
Miscellaneous costs	\$1,200	1,200
	<b>Total Costs</b>	<b>17,200</b>

5. Is the project going to receive in-kind donations? What is the value and how you will calculate it?

Description	Details	Estimated Value \$
Volunteer - Facilitator	4 sessions, 10 hours per session, \$50 per hour	2,000

6. How will you calculate the overhead?

18% of total direct costs. Total direct costs = \$100,000. Overhead = \$18,000. **Total Project Costs = \$118,000.**

---

7. What else you will need to know about the budget?

Available Funds = \$60,000. In-kind Donations = \$2,000. **Still to Raise Funds = \$56,000.**

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**Center for Organizational Development (COD)**  
**Budget for the Online Training Project**

<b>Support:</b>	<b>TOTALS \$</b>	
In-kind Donation	\$ 2,000	(1)
Committed to Date	\$ 60,000	(2)
<b>Total Secured Income</b>	<b>\$ 62,000</b>	
<b>Amount Still to Raise</b>	<b>\$ 56,000</b>	(3)
<b>Costs:</b>		
<b>Personnel Costs (Salaries, Taxes and Benefits):</b>		
Project Manager/Facilitator 1	\$ 28,000	
Other Staff's Salaries	\$ 38,000	
<b>Total Personnel Costs</b>	<b>\$ 66,000</b>	(4)
<b>Other than Personnel Costs:</b>		
Facilitator 2	\$ 7,200	(5)
Facilitator Assistant	\$ 2,000	(6)
Intern	\$ 3,600	(7)
Evaluation Consultant	\$ 4,000	(8)
Online Platform	\$ 9,400	(9)
Internet Connections	\$ 4,800	(10)
Telephone Costs	\$ 1,800	(11)
Miscellaneous Costs	\$ 1,200	(12)
<b>Total Non-Personnel Costs</b>	<b>\$ 34,000</b>	
<b>Total Direct Costs</b>	<b>\$ 100,000</b>	
<b>Total Indirect Costs / Overhead</b>	<b>18%</b>	<b>\$ 18,000</b> (13)
<b>Total Costs</b>	<b>\$ 118,000</b>	

**Budget Narrative**

- (1) This represents the value of time of the volunteer - Facilitator Assistant
- (2) This funds come from the grant signed with Women's Rights Foundation. To be received during the first quarter of the year.
- (3) Total Costs minus Secured Income. Funds to be requested to a potential donor.
- (4) Personnel Costs include a portion of the salaries plus taxes and benefits for the project Manager and other staff participating in the project.
- (5) Facilitator at \$90/hr. for 80 hours (20 hours per session)
- (6) Facilitator Assistant at \$50/hr. for 40 hours (10 hours per session)
- (7) Intern-Program Assistant stipend at \$300/month
- (8) Consultant fees for post-program evaluation
- (9) This represents the \$7,000 yearly costs of the online platform plus cost per session at \$200/session
- (10) Cost of internet connection at \$400/month
- (11) Cost of long distance calls at \$150/month
- (12) Other direct costs (materials and supplies, printing and copying, postage)
- (13) This represents a proportionate share of COD's organizational overhead, which is 18% of direct costs.

	A	B	C	D	E	F	G	H		
1	<b>Center for Organizational Development (COD)</b>									
2	<b>Budget for the Online Training Project</b>									
3										
4	<b>Support:</b>						<b>TOTALS \$</b>			
5		In-kind Donation				\$	2,000	(1)		
6		Committed to Date				\$	60,000	(2)		
8	<b>Total Secured Income</b>						\$	<b>62,000</b>		
10	<b>Amount Still to Raise</b>						\$	<b>56,000</b>	(3)	
11										
12	<b>Costs:</b>									
13	<b>Personnel Costs (Salaries, Taxes and Benefits):</b>									
14		Project Manager/Facilitator 1				\$	28,000			
15		Other Staff's Salaries				\$	38,000			
16	<b>Total Personnel Costs</b>						\$	<b>66,000</b>	(4)	
18	<b>Other than Personnel Costs:</b>									
19		Facilitator 2				\$	7,200	(5)		
20		Facilitator Assistant				\$	2,000	(6)		
21		Intern				\$	3,600	(7)		
22		Evaluation Consultant				\$	4,000	(8)		
23		Online Platform				\$	9,400	(9)		
24		Internet Connections				\$	4,800	(10)		
25		Telephone Costs				\$	1,800	(11)		
26		Miscellaneous Costs				\$	1,200	(12)		
27	<b>Total Non-Personnel Costs</b>						\$	<b>34,000</b>		
29	<b>Total Direct Costs</b>						\$	<b>100,000</b>		
31	<b>Total Indirect Costs / Overhead</b>						18%	\$	<b>18,000</b>	(13)
33	<b>Total Costs</b>						\$	<b>118,000</b>		
34										
35	<b>Budget Narrative</b>									
36	(1) This represents the value of time of the volunteer - Facilitator Assistant									
37	(2) This funds come from the grant signed with Women's Rights Foundation. To be received during the first quarter of the year.									
38	(3) Total Costs minus Secured Income. Funds to be requested to a potential donor.									
39	(4) Personnel Costs include a portion of the salaries plus taxes and benefits for the project Manager and other staff participating in the project.									
40	(5) Facilitator at \$90/hr. for 80 hours (20 hours per session)									
41	(6) Facilitator Assistant at \$50/hr. for 40 hours (10 hours per session)									
42	(7) Intern-Program Assistant stipend at \$300/month									
43	(8) Consultant fees for post-program evaluation									
44	(9) This represents the \$7,000 yearly costs of the online platform plus cost per session at \$200/session									
45	(10) Cost of internet connection at \$400/month									
46	(11) Cost of long distance calls at \$150/month									
47	(12) Other direct costs (materials and supplies, printing and copying, postage)									
48	(13) This represents a proportionate share of COD's organizational overhead, which is 18% of direct costs.									

**Center for Organizational Development (COD)**  
**Budget for the Online Training Project**

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**Support:**

**TOTALS \$**

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<b>Total Secured Income</b>	<b>\$</b>	<b>-</b>
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<b>Amount Still to Raise</b>	<b>\$</b>	<b>-</b>
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**Costs:**

Personnel Costs (Salaries, Taxes and Benefits):

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Total Personnel Costs	\$	-
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Other than Personnel Costs:

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Total Non-Personnel Costs	\$	-
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Total Direct Costs	\$	-
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Total Indirect Costs / Overhead	<input style="width: 100%; height: 15px;" type="text"/>	\$	-
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<b>Total Costs</b>	<b>\$</b>	<b>-</b>
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**Budget Narrative**

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(1)

## Nonprofit Budgets Have to Balance: False!

FINANCE & STRATEGY • BY JEANNE BELL • MAY 14, 2008 • [EMAIL](#) [PRINT](#)

As nonprofits serving people and communities in these difficult financial times, we don't expect things to turn around for our communities in the near future. Many of us are wondering: how can we achieve a balanced budget in these times? When is it okay not to have a balanced budget?

A potentially harmful habit practiced in many community nonprofits is presuming that a break-even budget is mandatory. Board members and staff may be under the influence of the false but persistent 'nonprofits can't make money' myth as they develop the year's income and expense plan. Like other conventional wisdom, the balanced budget is based on sound concepts, but can become unnecessarily constricting. Instead of "How can we make the budget balance?" the annual budgeting cycle should begin with the question, "What financial outcome does our organization want or need this year?" Different scenarios lead to different decisions about what the budget's bottom line should look like:

1. We need to increase reserves or pay down debt: **adopting a surplus budget**. When the organization's leaders decide that its cash and other reserves are lower than ideal, the organization can plan to generate more income than expenses, creating surplus funds that can be used in future years. A surplus may also be needed to provide funds for paying down debt or for easing cash flow. The board should direct staff to develop the draft budget by determining realistic income targets that nonetheless outpace expenses. If the organization can deliver on a surplus budget, it will have higher net assets (net worth) at the end of the year, and enjoy a stronger financial position.

2. We can't gain ground now, but we can't lose ground either: **the break-even budget**. Typically, organizations choose break-even budgets by default and the skin of their teeth. A first cut on the budget shows expenses much higher than revenue, so the staff then tries to figure out how to increase the revenue number (but still stay close to reality) and decrease the expenses (but not damage programs). The staff and the Finance Committee tack their way towards a break-even budget, and hope that their cautiously optimistic projections work out.

3. There are three typical reasons for adopting **deficit budgets**. First and rarest, the organization's leadership decides that its cash and other reserves are *more* than sufficient, and so spending some of those reserves in the coming 12 months is a good idea. They may choose to make one-time purchases or expenditures, or to give the staff one-year, non-permanent raises. At the end of the year they will have more expenses than income for the year, and thus a deficit for the year.

A second reason for a deficit budget is a decision to invest. For example, the organization may invest funds in strengthening its fundraising capacity, or in new programming. Leadership believes that resources from previous surplus years can be risked as investments in future programmatic or financial paybacks.

An all-too-common third reason for adopting a deficit budget is a decision that ending the year in a worse financial situation is the lesser evil. For some organizations, simply cutting costs may not be the right financial decision. For example, in an organization that relies on earned income, cutting staff will result in lowering income. The leadership will need to re-work the way its services are structured--perhaps too complicated to do in just a month or two. Or an organization may be in executive transition, and the board believes that the dip in revenue is due to the absence of an executive director, and expects that income will go up again. They decide simply to "bite the bullet" this year--and they believe they can afford it.

At the end of a deficit budget year--assuming that reality matches the budget--there will be a lower net worth and the organization will be in a financially weaker position. But "weaker" should be in quotes because a planned loss may, in fact, be a sound, strategic fiduciary decision by a board. For example,



investing in a new website may mean a deficit this year, but could reap substantial gains in fundraising in coming years.

The core issue is *intentionality*. An unplanned deficit reflects an error in planning and/or execution, while a *planned* deficit is an investment of accumulated reserves for the benefit of the organization and its constituents.

Consulting to nonprofits, I've come to see that **one of the reasons executives struggle to break the break-even habit is that foundation grants and government contracts are typically break-even contracts**. We must prove that we spent exactly what we raised. But while grants and contracts are designed to break even, organizations are not. Healthy organizations require cash reserves, which means they must generate excess cash in at least some of the years.

The majority of community nonprofits with whom I work need to build reserves. But especially as we head into recession--which classically means fewer resources and higher demand for nonprofit services---developing a credible surplus budget may prove impossible. We may have to settle for break-even because we don't see opportunities for income growth or expense cuts. But we'll be settling for break-even, not aspiring to it.

## 10 STEP ANNUAL BUDGETING CHECKLIST

A budget is a planning tool that reflects an organization's programs, mission, and strategic plan. Typically the budgeting process should begin at least three months before the end of the fiscal year to ensure that the budget is approved by the board of directors before the start of the new year.

### 1. Determine timeline

- Set target date for board approval
- Allow time for each step and for review and discussion
- Approve before beginning of fiscal year

### 2. Agree on goals

- Prioritize program delivery goals
- Set organizational financial goals
- Clarify annual goals from strategic plan

### 3. Understand current financial status

- Review current year income and expense compared to budget
- Forecast to the end of the year
- Analyze and understand any variances

### 4. Agree on budget approach

- Assign roles and responsibilities
- Agree on authority to make decisions
- Agree on how much uncertainty can be included (how many unknowns)

### 5. Develop draft expense budget

- Determine costs (expenses) to reach program goals
- Determine costs to reach organizational and strategic goals

### 6. Develop draft income budget

- Project income based on current fundraising and revenue activities
- Project new income based on new activities

### 7. Review draft budget

- Verify that the draft meets program and organizational goals
- Review and discuss all assumptions
- Make adjustments, based on goals and capacity, to match income and expenses
- Review final draft for all goals and objectives

### 8. Approve budget

- Present to any committees as needed
- Present to the board for approval

### 9. Document budget decisions

- Create a consolidated budget spreadsheet and file
- Write down all assumptions

### 10. Implement budget

- Assign management responsibilities
- Incorporate into accounting system
- Monitor and respond to changes as needed

## WHO WE ARE

**Nonprofits Assistance Fund's mission is to build financially healthy nonprofits that foster community vitality.**

Our financial experts help nonprofits strengthen their capacity to address unexpected events, finance new opportunities, and realize strategic goals. We fulfill our mission by helping you thrive.

Find out more about Nonprofits Assistance Fund's loans, training, resources, and financial advice tailored for nonprofits at [www.nonprofitsassistancefund.org](http://www.nonprofitsassistancefund.org).

GHI Non-Profit Organization

CONSOLIDATED ANNUAL BUDGET

		GRAND TOTAL	OH / CORE			PROGRAMS					
			M&G	Fundraising	Total CORE	M&E/ Comm/Res	Program 1	Program 2	Program 3	Program 4	Total Programs
<b>INCOME</b>											
<b>Opening Balance</b>		<b>\$70,000</b>	<b>\$10,000</b>	<b>\$6,000</b>	<b>\$16,000</b>	<b>\$12,000</b>	<b>\$20,000</b>	<b>\$7,000</b>	<b>\$8,000</b>	<b>\$7,000</b>	<b>\$54,000</b>
	Donor 1	\$30,000	\$3,000	\$2,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
	Donor 2	\$20,000	\$5,000	\$2,000	\$7,000	\$5,000	\$1,000	\$2,000	\$3,000	\$2,000	\$13,000
	Donor 3	\$20,000	\$2,000	\$2,000	\$4,000	\$2,000	\$14,000				\$16,000
<b>Receivables</b>		<b>\$400,000</b>	<b>\$45,000</b>	<b>\$29,000</b>	<b>\$74,000</b>	<b>\$61,000</b>	<b>\$72,000</b>	<b>\$80,000</b>	<b>\$65,000</b>	<b>\$48,000</b>	<b>\$326,000</b>
	Donor 1	\$150,000	\$15,000	\$10,000	\$25,000	\$20,000	\$5,000	\$50,000	\$35,000	\$15,000	\$125,000
	Donor 2	\$100,000	\$20,000	\$12,000	\$32,000	\$30,000	\$3,000	\$12,000	\$15,000	\$8,000	\$68,000
	Donor 3	\$80,000	\$7,000	\$5,000	\$12,000	\$4,000	\$64,000				\$68,000
	Donor 4	\$40,000	\$3,000	\$2,000	\$5,000	\$2,000		\$18,000	\$15,000		\$35,000
	Donor 5	\$30,000	\$0	\$0	\$0	\$5,000				\$25,000	\$30,000
<b>SECURE FUNDING</b>		<b>\$470,000</b>	<b>\$55,000</b>	<b>\$35,000</b>	<b>\$90,000</b>	<b>\$73,000</b>	<b>\$92,000</b>	<b>\$87,000</b>	<b>\$73,000</b>	<b>\$55,000</b>	<b>\$380,000</b>
<i>Expenses</i>		<i>65%</i>	<i>87%</i>	<i>87%</i>	<i>87%</i>	<i>79%</i>	<i>61%</i>	<i>62%</i>	<i>59%</i>	<i>48%</i>	<i>61%</i>
<b>Likely</b>		<b>\$150,000</b>	<b>\$6,000</b>	<b>\$4,000</b>	<b>\$10,000</b>	<b>\$17,000</b>	<b>\$37,000</b>	<b>\$33,000</b>	<b>\$20,000</b>	<b>\$33,000</b>	<b>\$140,000</b>
	Donor 6	\$50,000	\$3,000	\$2,000	\$5,000	\$5,000	\$20,000			\$20,000	\$45,000
	Donor 7	\$20,000	\$1,000	\$1,000	\$2,000	\$2,000		\$16,000			\$18,000
	Individual Donors	\$25,000	\$1,000	\$1,000	\$2,000		\$10,000	\$5,000	\$8,000		\$23,000
	Fee for Services	\$11,000	\$1,000		\$1,000	\$10,000					\$10,000
	In-kind Donations-Facilitators	\$30,000			\$0		\$5,000	\$8,000	\$10,000	\$7,000	\$30,000
	In-kind Donations-Consultants	\$4,000			\$0		\$2,000		\$2,000		\$4,000
	In-kind Donations-Equipment	\$10,000			\$0			\$4,000		\$6,000	\$10,000
<b>Prospect</b>		<b>\$106,700</b>	<b>\$2,011</b>	<b>\$1,164</b>	<b>\$3,175</b>	<b>\$2,460</b>	<b>\$22,798</b>	<b>\$21,423</b>	<b>\$29,946</b>	<b>\$26,897</b>	<b>\$103,525</b>
	Donor 8	\$17,700	\$1,011	\$164	\$1,175	\$460	\$2,798	\$1,423	\$9,946	\$1,897	\$16,525
	Donor 9	\$42,000	\$1,000		\$1,000	\$1,000	\$20,000		\$20,000		\$41,000
	Donor 10	\$47,000		\$1,000	\$1,000	\$1,000		\$20,000		\$25,000	\$46,000
	Donor 11	\$0			\$0						\$0
	Donor 12	\$0			\$0						\$0
<b>LIKELY AND PROSPECTS</b>		<b>\$256,700</b>	<b>\$8,011</b>	<b>\$5,164</b>	<b>\$13,175</b>	<b>\$19,460</b>	<b>\$59,798</b>	<b>\$54,423</b>	<b>\$49,946</b>	<b>\$59,897</b>	<b>\$243,525</b>
<b>TOTAL INCOME</b>		<b>\$726,700</b>	<b>\$63,011</b>	<b>\$40,164</b>	<b>\$103,175</b>	<b>\$92,460</b>	<b>\$151,798</b>	<b>\$141,423</b>	<b>\$122,946</b>	<b>\$114,897</b>	<b>\$623,525</b>
<b>TOTAL EXPENSES</b>		<b>\$726,700</b>	<b>\$63,011</b>	<b>\$40,164</b>	<b>\$103,175</b>	<b>\$92,460</b>	<b>\$151,798</b>	<b>\$141,423</b>	<b>\$122,946</b>	<b>\$114,897</b>	<b>\$623,525</b>
<b>SURPLUS / (DEFICIT)</b>		<b>(\$0)</b>	<b>\$0</b>	<b>(\$0)</b>	<b>\$0</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>\$0</b>	<b>(\$0)</b>
<b>EXPENSES</b>											
<b>Personnel</b>		<b>\$240,000</b>	<b>\$34,425</b>	<b>\$36,375</b>	<b>\$70,800</b>	<b>\$83,738</b>	<b>\$30,881</b>	<b>\$23,025</b>	<b>\$16,706</b>	<b>\$14,850</b>	<b>\$169,200</b>
	Executive Director	\$49,500	\$7,425	\$11,138	\$18,563	\$22,275	\$3,713	\$1,856	\$1,856	\$1,238	\$30,938
	Program Director	\$36,000	\$2,700	\$8,100	\$10,800	\$16,200	\$3,600	\$2,250	\$1,800	\$1,350	\$25,200
	Program Manager A	\$30,000	\$750	\$2,250	\$3,000	\$6,000	\$13,500	\$0	\$7,500	\$0	\$27,000
	Program Manager B	\$28,500	\$713	\$2,850	\$3,563	\$6,413	\$0	\$11,400	\$0	\$7,125	\$24,938
	Program Coordinator	\$27,000	\$338	\$2,363	\$2,700	\$24,300	\$0	\$0	\$0	\$0	\$24,300
	Program Assistant	\$16,500	\$1,650	\$825	\$2,475	\$4,125	\$3,713	\$2,475	\$2,063	\$1,650	\$14,025
	Finance Director	\$36,000	\$12,600	\$7,200	\$19,800	\$3,600	\$4,500	\$3,600	\$2,250	\$2,250	\$16,200
	Administrative Assistant	\$16,500	\$8,250	\$1,650	\$9,900	\$825	\$1,856	\$1,444	\$1,238	\$1,238	\$6,600
<b>Activities, Events &amp; Trips</b>		<b>\$421,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$114,500</b>	<b>\$112,000</b>	<b>\$102,500</b>	<b>\$92,500</b>	<b>\$421,500</b>
P1	Annual Regional Workshop	\$41,000			\$0		\$41,000				\$41,000
P1	5 Follow up meetings	\$61,000			\$0		\$61,000				\$61,000
P1	Publications	\$10,500			\$0		\$10,500				\$10,500
P1	Evaluation Consultant	\$2,000			\$0		\$2,000				\$2,000
P2	TBD	\$50,000			\$0			\$50,000			\$50,000
P2	TBD	\$50,000			\$0			\$50,000			\$50,000
P2	Publications	\$10,500			\$0			\$10,500			\$10,500
P2	Research Consultant	\$1,500			\$0			\$1,500			\$1,500
P3	TBD	\$50,000			\$0				\$50,000		\$50,000
P3	TBD	\$40,000			\$0				\$40,000		\$40,000
P3	Publications	\$10,500			\$0				\$10,500		\$10,500
P3	Evaluation Consultant	\$2,000			\$0				\$2,000		\$2,000
P4	TBD	\$50,000			\$0					\$50,000	\$50,000
P4	TBD	\$30,000			\$0					\$30,000	\$30,000
P4	Publications	\$10,500			\$0					\$10,500	\$10,500
P4	Research Consultant	\$2,000			\$0					\$2,000	\$2,000
<b>Office Costs</b>		<b>\$65,200</b>	<b>\$28,586</b>	<b>\$3,789</b>	<b>\$32,375</b>	<b>\$8,723</b>	<b>\$6,417</b>	<b>\$6,398</b>	<b>\$3,740</b>	<b>\$7,547</b>	<b>\$32,825</b>
	Audit	\$5,000	\$717	\$758	\$1,475	\$1,745	\$643	\$480	\$348	\$309	\$3,525
	IT services	\$2,400	\$344	\$364	\$708	\$837	\$309	\$230	\$167	\$149	\$1,692
	Legal services	\$2,400	\$344	\$364	\$708	\$837	\$309	\$230	\$167	\$149	\$1,692
	Rent & Utilities	\$12,000	\$1,721	\$1,819	\$3,540	\$4,187	\$1,544	\$1,151	\$835	\$743	\$8,460
	Telephone	\$1,200	\$172	\$182	\$354	\$419	\$154	\$115	\$84	\$74	\$846
	Office Supplies	\$1,200	\$172	\$182	\$354	\$419	\$154	\$115	\$84	\$74	\$846
	Miscellaneous	\$800	\$115	\$121	\$236	\$279	\$103	\$77	\$56	\$50	\$564
	Equipment	\$15,200			\$0		\$3,200	\$4,000	\$2,000	\$6,000	\$15,200
	Reserves	\$25,000	\$25,000		\$25,000						\$0
<b>TOTAL EXPENSES</b>		<b>\$726,700</b>	<b>\$63,011</b>	<b>\$40,164</b>	<b>\$103,175</b>	<b>\$92,460</b>	<b>\$151,798</b>	<b>\$141,423</b>	<b>\$122,946</b>	<b>\$114,897</b>	<b>\$623,525</b>

**ABC - Activists Building Capacity**

**DIRECTIONS**

**1 Background**

ABC is a non-profit organization working in the field for more than 15 years. It has 4 programs: Women, Youth, Environment and Microfinance

**2 List of Employees**

ABC has 8 full-time employees

Employee	Monthly Salary	Taxes & Benefits (25%)	Total Personnel Costs
Executive Director	\$ 3,300	\$ 825	\$ 4,125
Program Director	\$ 2,400	\$ 600	\$ 3,000
Program Manager A	\$ 2,000	\$ 500	\$ 2,500
Program Manager B	\$ 1,900	\$ 475	\$ 2,375
Program Coordinator	\$ 1,800	\$ 450	\$ 2,250
Program Assistant	\$ 1,100	\$ 275	\$ 1,375
Finance Director	\$ 2,400	\$ 600	\$ 3,000
Administrative Assistant	\$ 1,100	\$ 275	\$ 1,375
	<b>\$ 16,000</b>	<b>\$ 4,000</b>	<b>\$ 20,000</b>

**3 Time allocation**

Staff's time will be allocated using June timesheets %, just for this case study. See timesheets

**4 Personnel**

No new hirings for next year.  
Salaries in the table above, includes an average increase of 5%

**5 Non-Personnel Costs - Shared**

Based in current year's costs

Details	Cost	
Audit	\$ 5,000	per year
IT services	\$ 200	per month
Legal services	\$ 200	per month
Rent & Utilities	\$ 1,000	per month
Telephone	\$ 100	per month
Office Supplies	\$ 100	per month
Miscellaneous	\$ 800	per year

**6 Reserves**

ABC's goal is to increase its Reserves this year by **\$ 25,000**

**7 Budget current year**

Budget	\$ 650,000
Forecast	\$ 680,000

**8 Growth**

ABC's goal is to increase its Budget in 10% this year **\$ 715,000**

**9 Monitoring, Evaluation, Communications, Research**

Most of those costs are staff's time and they are allocated -as shared costs- to Programs

**10 Program Budgets**

Program Budgets will be prepared by Units Managers with Financial Director's support  
Finance Director will provide templates with preliminary figures

**11 Income**

There is a combination of funding: restricted and unrestricted; support and earned income; cash and in-kind donation; grantors and individual donors.

**12 Income by Sources**

Funding specific for Programs are allocated first, followed by MultiProgram funding, finally CORE support.  
In-kind donations and Fees for Services are allocated first, same as specific grants/cash donations

**13 Budget Consolidation**

Finance Director will receive Program Budgets and will consolidate the Organizational Budget

**14 Budget Review**

Executive Director, Program Director and Finance Director will review the draft Consolidated Budget.  
They will make sure the Organizational Budget is aligned with Annual Operational Plan and Strategy.  
Finance Director will do the needed adjustments and prepare for approval.

**15 Budget Approval**

The Budget is presented to the Board for approval

**ABC - Activists Building Capacity**

**DIRECTIONS**

**16 Projected Carry Forward**

ABC's Finance Director, based on current year's figures, is projecting at the end of current year there will be some fund to carry forward to next year. Those will be included as part of secured funding.

**17 Income - Secure and Likely Funding**

**a Secure Funding - Carry forward**

Source	To be use on:	Balance	Specific to Programs	to Others	Finance Director's Decisions and Notes
Donor 1	Main Donor; provides funding for Core + Programs	\$ 30,000		\$ 30,000	Allocate later
Donor 2	Core Donor: flexible funds for M&G and FR. To Programs just if needed	\$ 20,000		\$ 20,000	Allocate later
Donor 3	Donor P1: 70% to P1; 30% allocate to Others	\$ 20,000	\$ 14,000	\$ 6,000	\$2,000 to each one (M&G, FR, MECR)
		<b>\$ 70,000</b>	<b>\$ 14,000</b>	<b>\$ 56,000</b>	

**b Secure Funding - Receivables or Committed**

Source	To be use on:	Balance	Specific to Programs	to Others	Finance Director's Decisions and Notes
Donor 1	Main Donor; provides funding for Core + Programs	\$ 150,000		\$ 150,000	Allocate later
Donor 2	Core Donor: flexible funds for M&G and FR. To Programs just if needed	\$ 100,000		\$ 100,000	Allocate later
Donor 3	Donor P1: 80% to P1; 5% MECR; 15% to CORE	\$ 80,000	\$ 64,000	\$ 16,000	\$7,000 M&G; \$5,000 FR
Donor 4	Donor P2 & P3: \$18,000 P2; \$15,000 P3; \$2,000 MECR; \$5,000 CORE	\$ 40,000	\$ 33,000	\$ 7,000	\$3,000 M&G; \$2,000 FR
Donor 5	Donor P4: \$25,000 P4; \$5,000 MECR	\$ 30,000	\$ 25,000	\$ 5,000	No CORE funding ???
		<b>\$ 400,000</b>	<b>\$ 122,000</b>	<b>\$ 278,000</b>	

**c Likely Funding - Renewal recurrents + Proposals Sent to New Donors**

Source	To be use on:	Balance	Specific to Programs	to Others	Finance Director's Decisions and Notes
Donor 6	Donor P1 & P4: 40% each; 10% MECR; 10% CORE	\$ 50,000	\$ 40,000	\$ 10,000	\$3,000 M&G; \$2,000 FR
Donor 7	Donor P2: 80% P2; 10% MECR; 10% CORE	\$ 20,000	\$ 16,000	\$ 4,000	\$1,000 M&G; \$1,000 FR
Individual Donors	Donor P1, P2 & P3: \$10,000 P1; \$5,000 P2; \$8,000 P3; \$2,000 CORE	\$ 25,000	\$ 23,000	\$ 2,000	\$1,000 M&G; \$1,000 FR. No MECR??
Fee for Services	Research: \$10,000 MECR; \$1,000 CORE	\$ 11,000	\$ 10,000	\$ 1,000	\$1,000 M&G
In-kind Donations-Facilitators				\$ -	TBD
In-kind Donations-Consultant				\$ -	TBD
In-kind Donations-Equipment				\$ -	TBD
		<b>\$ 106,000</b>	<b>\$ 89,000</b>	<b>\$ 17,000</b>	

**18 Type of Costs**

Based in current year's chart of accounts

Details	Group in chart of accounts	Brief Description
<b>Personnel</b>	Personnel	Salaries, Benefits & Taxes
<b>Non-Personnel</b>	Activities, Events & Trips	All activity-related costs: Consultants, Facilitators, Airfare, Hotels, Meals, Materials, Printing, etc.
	Office Costs	Audit, IT Services, Legal Services, Rent & Utilities, Telephone, Office Supplies, Miscellaneous, Equipment, Reserves

**19 Activity Costs + MECR + Equipment - by Program**

**a Program 1 -Women**

Activity Costs

<b>I</b>	<b>Annual Regional Workshop</b>	<b>\$41,000</b>	
2	Facilitators	\$8,000	\$5,000 in kind
1	Interpreter and translator	\$3,000	
34	Transportation	\$6,800	
34	Lodging and Meals	\$17,000	
30	Materials	\$750	
	Venue	\$2,000	
	Printing & Copying	\$1,000	
	Telephone & Internet	\$1,000	
	Miscellaneous	\$1,450	
<b>II</b>	<b>5 Follow up meetings</b>	<b>\$61,000</b>	
1	Facilitators	\$6,000	
1	Interpreter and translator	\$4,500	
32	Transportation	\$16,000	
32	Lodging and Meals	\$24,000	
30	Materials	\$3,000	
	Venue	\$3,000	
	Printing & Copying	\$1,500	
	Telephone & Internet	\$1,500	
	Miscellaneous	\$1,500	
<b>III</b>	<b>Publications</b>	<b>\$10,500</b>	
	Designer	\$4,000	
	Materials	\$1,000	
	Printing & Copying	\$4,000	
	Telephone & Internet	\$1,000	
	Miscellaneous	\$500	

MECR

<b>IV</b>	<b>MONITORING , EVALUATION, COMMUNIC, RESEARCH</b>	<b>\$2,000</b>	
	Evaluation Consultant	\$2,000	\$2,000 in kind

Equipment

<b>VII</b>	<b>CAPITAL GOODS-EQUIPMENT</b>	<b>\$3,200</b>
	2 Laptops	\$2,000
	1 Printer	\$1,200

**b Program 2 - Youth**

Activity Costs

<b>I</b>	<b>Annual Regional Workshop</b>	<b>\$50,000</b>	\$8,000 in kind
<b>II</b>	<b>5 Follow up meetings</b>	<b>\$50,000</b>	
<b>III</b>	<b>Publications</b>	<b>\$10,500</b>	
	Designer	\$4,000	
	Materials	\$1,000	
	Printing & Copying	\$4,000	
	Telephone & Internet	\$1,000	
	Miscellaneous	\$500	

MECR

<b>IV</b>	<b>MONITORING , EVALUATION, COMMUNIC, RESEARCH</b>	<b>\$1,500</b>
	Research Consultant	\$1,500

Equipment

<b>VII</b>	<b>CAPITAL GOODS-EQUIPMENT</b>	<b>\$4,000</b>	\$4,000 in kind
	3 laptops	\$3,000	
	1 video camara	\$1,000	

**c Program 3 - Environment**

Activity Costs

<b>I</b>	<b>Annual Regional Workshop</b>	<b>\$50,000</b>	\$10,000 in kind
<b>II</b>	<b>5 Follow up meetings</b>	<b>\$40,000</b>	
<b>III</b>	<b>Publications</b>	<b>\$10,500</b>	
	Designer	\$4,000	
	Materials	\$1,000	
	Printing & Copying	\$4,000	
	Telephone & Internet	\$1,000	
	Miscellaneous	\$500	

MECR

<b>IV</b>	<b>MONITORING , EVALUATION, COMMUNIC, RESEARCH</b>	<b>\$2,000</b>	\$2,000 in kind
	Evaluation Consultant	\$2,000	

Equipment

<b>VII</b>	<b>CAPITAL GOODS-EQUIPMENT</b>	<b>\$2,000</b>
	Software	\$1,000
	1 Printer	\$1,000

**d Program 4 - Microfinance**

Activity Costs

<b>I</b>	<b>Annual Regional Workshop</b>	<b>\$50,000</b>	\$7,000 in kind
<b>II</b>	<b>5 Follow up meetings</b>	<b>\$30,000</b>	
<b>III</b>	<b>Publications</b>	<b>\$10,500</b>	
	Designer	\$4,000	
	Materials	\$1,000	
	Printing & Copying	\$4,000	
	Telephone & Internet	\$1,000	
	Miscellaneous	\$500	

MECR

<b>IV</b>	<b>MONITORING , EVALUATION, COMMUNIC, RESEARCH</b>	<b>\$2,000</b>
	Research Consultant	\$2,000

Equipment

<b>VII</b>	<b>CAPITAL GOODS-EQUIPMENT</b>	<b>\$6,000</b>	\$6,000 in kind
	1 Motorcycle	\$5,000	
	1 laptop	\$1,000	

	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AN	AO		
1	<b>ABC - Activists Building Capacity</b>																																				
2	<b>MONTHLY TIMESHEET</b>																																				
3	<b>JUNE 2014</b>																																				
4	Name: <b>EXECUTIVE DIRECTOR</b>																																				
5																																					
6	Cost Center	FUNCTIONS	Totals	Week 23							Week 24							Week 25							Week 26							Week 27		%	Totals		
7				S	M	T	W	TH	F	ST	S	M	T	W	TH	F	ST	S	M	T	W	TH	F	ST	S	M	T	W	TH	F	ST	S	M				
8				1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30				
9	<b>WORK HOURS</b>																																				
10	11	Management & General	24		2	2	2		2						4			2	2	4								4							15%	\$ 618.75	
11	12	Fundraising	36						4			8	8												8	8									23%	\$ 928.13	
12	10	<b>CORE ACTIVITIES</b>	<b>60</b>	0	2	2	2	0	6	0	0	0	8	8	0	4	0	0	2	2	4	0	0	0	0	0	8	8	0	4	0	0	0			38%	\$ 1,546.88
13	21	Monitoring & Evaluation	16												4			4	4	4															10%	\$ 412.50	
14	22	Communications	16		4	4	4																						4						10%	\$ 412.50	
15	23	Research	40					8				8			8							8						8							25%	\$ 1,031.25	
16	20	<b>M/E/C/R</b>	<b>72</b>	0	4	4	4	8	0	0	0	8	0	0	8	4	0	0	4	4	4	8	0	0	0	0	0	0	8	4	0	0	0			45%	\$ 1,856.25
17	31	PROGRAM 1	12		2	2	2		2																4										8%	\$ 309.38	
18	32	PROGRAM 2	6															2														4			4%	\$ 154.69	
19	33	PROGRAM 3	6																2													4			4%	\$ 154.69	
20	34	PROGRAM 4	4																						4										3%	\$ 103.13	
21	35	PROGRAM 5	0																																0%	\$ -	
22	30	<b>PROGRAMS</b>	<b>28</b>	0	2	2	2	0	2	0	0	0	0	0	0	0	0	2	2	0	0	0	0	0	0	8	0	0	0	0	0	0	8		18%	\$ 721.88	
23		<b>SUBTOTAL - WORK HOURS</b>	<b>160</b>	0	8	8	8	8	8	0	0	8	8	8	8	0	0	8	8	8	8	0	0	0	8	8	8	8	0	0	0	8	100%	\$ 4,125.00			
24	<b>LEAVE TIME</b>																																				
25		Holidays	8																			8													5%		
26		Vacation	0																																0%		
27		Sick Leave	0																																0%		
28		<b>TOTAL LEAVE HOURS</b>	<b>8</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8	0	0	0	0	0	0	0	0	0	0			5%		
29		<b>GRAND TOTAL</b>	<b>168</b>	0	8	8	8	8	8	0	0	8	8	8	8	0	0	8	8	8	8	8	0	0	8	8	8	8	8	0	0	8	105%				
30	168.0	Total regular hours																																			
31	I certify that the information on this timesheet is complete and accurate to the best of my knowledge																																				
32	Employee: _____														Supervisor: _____																						
33																																					
34																																					
35	<b>Notes from ABC:</b>																																				
36																																					
37																																					
38																																					

	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AN	AO			
1	<b>ABC - Activists Building Capacity</b>																																					
2															<b>MONTHLY TIMESHEET</b>																							
3															<b>JUNE 2014</b>																							
4	Name: <b>PROGRAM DIRECTOR</b>																																					
5																																						
6	Cost Center	FUNCTIONS	Totals	Week 23							Week 24							Week 25							Week 26							Week 27		%	Totals			
7				S	M	T	W	TH	F	ST	S	M	T	W	TH	F	ST	S	M	T	W	TH	F	ST	S	M	T	W	TH	F	ST	S	M					
8				1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30					
9	<b>WORK HOURS</b>																																					
10	11	Management & General	12				1	2										1																	6	8%	\$ 225.00	
11	12	Fundraising	36		4	4	2	4	2						2				6	6	4								2							23%	\$ 675.00	
12	10	<b>CORE ACTIVITIES</b>	48	0	4	5	4	4	2	0	0	0	1	0	0	0	2	0	0	6	6	4	0	0	0	0	0	0	2	2	0	0	6	30%	\$ 900.00			
13	21	Monitoring & Evaluation	32		2	2	2	2	2				2	2	2	2												4	2	2	2	2			2	20%	\$ 600.00	
14	22	Communications	16		2	1	2						2	1														2	2	2	2				4	10%	\$ 300.00	
15	23	Research	24					1	1				1	1	4	4	4												2	2	2	2					15%	\$ 450.00
16	20	<b>M/E/C/R</b>	72	0	4	3	4	3	3	0	0	0	5	4	6	6	4	0	0	0	0	0	0	0	0	0	0	6	6	6	4	6	0	0	2	45%	\$ 1,350.00	
17	31	PROGRAM 1	16						2				2	4	2	2	2					2														10%	\$ 300.00	
18	32	PROGRAM 2	10					1	1													2	4					2								6%	\$ 187.50	
19	33	PROGRAM 3	8																					2				2	2	2						5%	\$ 150.00	
20	34	PROGRAM 4	6																		2	2	2													4%	\$ 112.50	
21	35	PROGRAM 5	0																																		0%	\$ -
22	30	<b>PROGRAMS</b>	40	0	0	0	0	1	3	0	0	0	2	4	2	2	2	0	0	2	2	4	8	0	0	0	2	2	2	2	0	0	0	0	25%	\$ 750.00		
23		<b>SUBTOTAL - WORK HOURS</b>	160	0	8	8	8	8	8	0	0	0	8	8	8	8	8	0	0	0	8	8	8	8	0	0	0	8	8	8	8	8	0	0	8	100%	\$ 3,000.00	
24	<b>LEAVE TIME</b>																																					
25		Holidays	8																																	5%		
26		Vacation	0																																		0%	
27		Sick Leave	0																																		0%	
28		<b>TOTAL LEAVE HOURS</b>	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8	0	0	0	0	0	0	0	0	0	0	5%		
29		<b>GRAND TOTAL</b>	168	0	8	8	8	8	8	0	0	0	8	8	8	8	8	0	0	0	8	8	8	8	8	0	0	8	8	8	8	8	0	0	8	105%		
30	168.0	Total regular hours																																				
31	I certify that the information on this timesheet is complete and accurate to the best of my knowledge																																					
32	Employee: _____														Supervisor: _____																							
33																																						
34																																						
35	<b>Notes from ABC:</b>																																					
36																																						
37																																						
38																																						

	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AN	AO		
1	<b>ABC - Activists Building Capacity</b>																																				
2	<b>MONTHLY TIMESHEET</b>																																				
3	<b>JUNE 2014</b>																																				
4	Name: <b>PROGRAM MANAGER A</b>																																				
5																																					
6	Cost Center	FUNCTIONS	Totals	Week 23							Week 24							Week 25							Week 26							Week 27		%	Totals		
7				S	M	T	W	TH	F	ST	S	M	T	W	TH	F	ST	S	M	T	W	TH	F	ST	S	M	T	W	TH	F	ST	S	M				
8				1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30				
9	<b>WORK HOURS</b>																																				
10	11	Management & General	4		2																														2	3%	\$ 62.50
11	12	Fundraising	12			2	2	2								2											2	2								8%	\$ 187.50
12	10	<b>CORE ACTIVITIES</b>	16	0	2	2	2	2	0	0	0	0	2	0	0	0	0	0	0	0	0	0	0	0	0	2	2	0	0	0	0	0	0	2	10%	\$ 250.00	
13	21	Monitoring & Evaluation	8																										8						5%	\$ 125.00	
14	22	Communications	8																											8						5%	\$ 125.00
15	23	Research	16																8	8															10%	\$ 250.00	
16	20	<b>M/E/C/R</b>	32	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8	8	0	0	0	0	0	0	0	8	8	0	0	0	0	20%	\$ 500.00		
17	31	PROGRAM 1	72		6	6	6	6	8				6	4	4	4	4										6	6	2					4	45%	\$ 1,125.00	
18	32	PROGRAM 2	0																																0%	\$ -	
19	33	PROGRAM 3	40										2	2	4	4	4			8	8								6					2	25%	\$ 625.00	
20	34	PROGRAM 4	0																																0%	\$ -	
21	35	PROGRAM 5	0																																0%	\$ -	
22	30	<b>PROGRAMS</b>	112	0	6	6	6	6	8	0	0	8	6	8	8	8	0	0	8	8	0	0	0	0	0	6	6	8	0	0	0	0	6	70%	\$ 1,750.00		
23		<b>SUBTOTAL - WORK HOURS</b>	160	0	8	8	8	8	8	0	0	8	8	8	8	8	0	0	8	8	8	8	0	0	0	8	8	8	8	8	0	0	8	100%	\$ 2,500.00		
24	<b>LEAVE TIME</b>																																				
25		Holidays	8																																5%		
26		Vacation	0																																0%		
27		Sick Leave	0																																0%		
28		<b>TOTAL LEAVE HOURS</b>	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8	0	0	0	0	0	0	0	0	0	0	5%			
29		<b>GRAND TOTAL</b>	168	0	8	8	8	8	8	0	0	8	8	8	8	8	0	0	8	8	8	8	8	0	0	8	8	8	8	8	0	0	8	105%			
30	168.0	Total regular hours																																			
31	I certify that the information on this timesheet is complete and accurate to the best of my knowledge																																				
32	Employee: _____														Supervisor: _____																						
33																																					
34																																					
35	<b>Notes from ABC:</b>																																				
36																																					
37																																					
38																																					

	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AN	AO	
1	<b>ABC - Activists Building Capacity</b>																																			
2															<b>MONTHLY TIMESHEET</b>																					
3															<b>JUNE 2014</b>																					
4	Name: <b>PROGRAM MANAGER B</b>																																			
5																																				
6	Cost Center	FUNCTIONS	Totals	Week 23							Week 24							Week 25							Week 26							Week 27		%	Totals	
7				S	M	T	W	TH	F	ST	S	M	T	W	TH	F	ST	S	M	T	W	TH	F	ST	S	M	T	W	TH	F	ST	S	M			
8				1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30			
9	<b>WORK HOURS</b>																																			
10	11	Management & General	4						2																									2	3%	\$ 59.38
11	12	Fundraising	16	4	4	2										2				4															10%	\$ 237.50
12	10	<b>CORE ACTIVITIES</b>	20	0	4	4	2	0	2	0	0	0	0	0	0	0	0	2	0	0	4	0	0	0	0	0	0	0	0	0	0	0	0	2	13%	\$ 296.88
13	21	Monitoring & Evaluation	8																								4							4	5%	\$ 118.75
14	22	Communications	12				4							4													4								8%	\$ 178.13
15	23	Research	16								4	4	4	4																					10%	\$ 237.50
16	20	<b>M/E/C/R</b>	36	0	0	0	0	4	0	0	0	0	4	4	4	8	0	0	0	0	0	0	0	0	0	0	0	8	0	0	0	0	4	23%	\$ 534.38	
17	31	PROGRAM 1	0																																0%	\$ -
18	32	PROGRAM 2	64	4	4	6	4	6		8	4	4	4			6	4	4	4														2	40%	\$ 950.00	
19	33	PROGRAM 3	0																																0%	\$ -
20	34	PROGRAM 4	40														4	4						8	8	8		8							25%	\$ 593.75
21	35	PROGRAM 5	0																																0%	\$ -
22	30	<b>PROGRAMS</b>	104	0	4	4	6	4	6	0	0	8	4	4	4	0	0	6	8	8	4	0	0	0	8	8	8	0	8	0	0	2	65%	\$ 1,543.75		
23		<b>SUBTOTAL - WORK HOURS</b>	160	0	8	8	8	8	8	0	0	8	8	8	8	0	0	8	8	8	8	0	0	0	8	8	8	8	8	0	0	8	100%	\$ 2,375.00		
24	<b>LEAVE TIME</b>																																			
25		Holidays	8																		8													5%		
26		Vacation	0																																0%	
27		Sick Leave	0																																0%	
28		<b>TOTAL LEAVE HOURS</b>	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8	0	0	0	0	0	0	0	0	0	0	0	5%		
29		<b>GRAND TOTAL</b>	168	0	8	8	8	8	8	0	0	8	8	8	8	0	0	8	8	8	8	8	0	0	8	8	8	8	8	0	0	8	105%			
30	168.0	Total regular hours																																		
31	I certify that the information on this timesheet is complete and accurate to the best of my knowledge																																			
32	Employee: _____														Supervisor: _____																					
33																																				
34																																				
35	<b>Notes from ABC:</b>																																			
36																																				
37																																				
38																																				

	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AN	AO																					
1	<b>ABC - Activists Building Capacity</b>																																																							
2															<b>MONTHLY TIMESHEET</b>														<b>JUNE 2014</b>																											
3																																																								
4	Name: <b>PROGRAM COORDINATOR</b>																																																							
5																																																								
6	Cost Center	FUNCTIONS	Totals	Week 23							Week 24							Week 25							Week 26							Week 27		%	Totals																					
7				S	M	T	W	TH	F	ST	S	M	T	W	TH	F	ST	S	M	T	W	TH	F	ST	S	M	T	W	TH	F	ST	S	M																							
8				1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30																							
9	<b>WORK HOURS</b>																																																							
10	11	Management & General	2						2																											1%	\$	28.13																		
11	12	Fundraising	14									2	2														2	2								9%	\$	196.88																		
12	10	<b>CORE ACTIVITIES</b>	16	0	0	0	0	0	2	0	0	0	0	2	2	0	0	0	0	2	2	2	0	0	0	0	2	2	0	0	0	0	0	0	0	10%	\$	225.00																		
13	21	Monitoring & Evaluation	56		2	2	2	2	2												2	2	2	2										2	35%	\$	787.50																			
14	22	Communications	48		4	4	4	4	4												2	2	4	4											30%	\$	675.00																			
15	23	Research	40		2	2	2	2	4												2	2		2										6	25%	\$	562.50																			
16	20	<b>M/E/C/R</b>	144	0	8	8	8	8	6	0	0	0	8	8	6	6	8	0	0	0	6	6	6	8	0	0	0	6	6	8	8	8	0	0	8	90%	\$	2,025.00																		
17	31	PROGRAM 1	0																																0%	\$	-																			
18	32	PROGRAM 2	0																																0%	\$	-																			
19	33	PROGRAM 3	0																																0%	\$	-																			
20	34	PROGRAM 4	0																																0%	\$	-																			
21	35	PROGRAM 5	0																																0%	\$	-																			
22	30	<b>PROGRAMS</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0%	\$	-																		
23		<b>SUBTOTAL - WORK HOURS</b>	160	0	8	8	8	8	8	0	0	0	8	8	8	8	8	0	0	0	8	8	8	8	0	0	0	8	8	8	8	8	0	0	8	100%	\$	2,250.00																		
24	<b>LEAVE TIME</b>																																																							
25		Holidays	8																																5%																					
26		Vacation	0																																0%																					
27		Sick Leave	0																																0%																					
28		<b>TOTAL LEAVE HOURS</b>	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5%																					
29		<b>GRAND TOTAL</b>	168	0	8	8	8	8	8	0	0	0	8	8	8	8	8	0	0	0	8	8	8	8	0	0	0	8	8	8	8	8	0	0	8	105%																				
30	168.0	Total regular hours																																																						
31	I certify that the information on this timesheet is complete and accurate to the best of my knowledge																																																							
32	Employee: _____														Supervisor: _____																																									
33																																																								
34																																																								
35	<b>Notes from ABC:</b>																																																							
36																																																								
37																																																								
38																																																								



	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AN	AO
1	<b>ABC - Activists Building Capacity</b>																																		
2	<b>MONTHLY TIMESHEET</b>																																		
3	<b>JUNE 2014</b>																																		
4	Name: <b>FINANCE DIRECTOR</b>																																		
5																																			
6	Cost Center	FUNCTIONS	Totals	Week 23							Week 24							Week 25							Week 26							Week 27		%	Totals
7				S	M	T	W	TH	F	ST	S	M	T	W	TH	F	ST	S	M	T	W	TH	F	ST	S	M	T	W	TH	F	ST	S	M		
8				1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30		
9	<b>WORK HOURS</b>																																		
10	11	Management & General	56		2	2	2	2	2			3	3	3	3	3			4	4	2	2				3	3	3	3	3			4	35%	\$ 1,050.00
11	12	Fundraising	32									2	2	2	4	4			4	4	6	4												20%	\$ 600.00
12	10	<b>CORE ACTIVITIES</b>	88	0	2	2	2	2	2	0	0	5	5	5	7	7	0	0	8	8	8	6	0	0	0	3	3	3	3	3	0	0	4	55%	\$ 1,650.00
13	21	Monitoring & Evaluation	16			2	2	2				3	3	3	1																			10%	\$ 300.00
14	22	Communications	0																															0%	\$ -
15	23	Research	0																															0%	\$ -
16	20	<b>M/E/C/R</b>	16	0	0	2	2	2	0	0	0	3	3	3	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10%	\$ 300.00
17	31	PROGRAM 1	20		4	4	4	4	2																	1	1							13%	\$ 375.00
18	32	PROGRAM 2	16						4						1												5	3	3					10%	\$ 300.00
19	33	PROGRAM 3	10		2																					2			2			4		6%	\$ 187.50
20	34	PROGRAM 4	10																		2					2	4		2					6%	\$ 187.50
21	35	PROGRAM 5	0																															0%	\$ -
22	30	<b>PROGRAMS</b>	56	0	6	4	4	4	6	0	0	0	0	0	0	1	0	0	0	0	0	2	0	0	0	5	5	5	5	5	0	0	4	35%	\$ 1,050.00
23		<b>SUBTOTAL - WORK HOURS</b>	160	0	8	8	8	8	8	0	0	8	8	8	8	8	0	0	8	8	8	8	0	0	0	8	8	8	8	8	0	0	8	100%	\$ 3,000.00
24	<b>LEAVE TIME</b>																																		
25		Holidays	8																			8												5%	
26		Vacation	0																															0%	
27		Sick Leave	0																															0%	
28		<b>TOTAL LEAVE HOURS</b>	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8	0	0	0	0	0	0	0	0	0	0	5%	
29		<b>GRAND TOTAL</b>	168	0	8	8	8	8	8	0	0	8	8	8	8	8	0	0	8	8	8	8	8	0	0	8	8	8	8	8	0	0	8	105%	
30	168.0	Total regular hours																																	
31	I certify that the information on this timesheet is complete and accurate to the best of my knowledge																																		
32	Employee: _____														Supervisor: _____																				
33																																			
34																																			
35	<b>Notes from ABC:</b>																																		
36																																			
37																																			
38																																			



	A	B	C	D	E	F	G	H	I	J	K	L	M
1													
2			<i>ABC - Activists Building Capacity</i>										
3													
4			<b><u>WORKED HOURS</u></b>										
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20													
21													
22													
23													

Cost Center	FUNCTIONS	Totals	EMPLOYEES								%
			ED	FD	AA	PD	PA	PC	PMA	PMB	
	<b>WORK HOURS</b>										
11	Management & General	198	24	56	80	12	16	2	4	4	15%
12	Fundraising	170	36	32	16	36	8	14	12	16	13%
10	<b>CORE ACTIVITIES</b>	<b>368</b>	<b>60</b>	<b>88</b>	<b>96</b>	<b>48</b>	<b>24</b>	<b>16</b>	<b>16</b>	<b>20</b>	<b>29%</b>
21	Monitoring & Evaluation	160	16	16	8	32	16	56	8	8	13%
22	Communications	124	16	0	0	16	24	48	8	12	10%
23	Research	136	40	0	0	24	0	40	16	16	11%
20	<b>M/E/C/R</b>	<b>420</b>	<b>72</b>	<b>16</b>	<b>8</b>	<b>72</b>	<b>40</b>	<b>144</b>	<b>32</b>	<b>36</b>	<b>33%</b>
31	PROGRAM 1	174	12	20	18	16	36	0	72	0	14%
32	PROGRAM 2	134	6	16	14	10	24	0	0	64	10%
33	PROGRAM 3	96	6	10	12	8	20	0	40	0	8%
34	PROGRAM 4	88	4	10	12	6	16	0	0	40	7%
35	PROGRAM 5	0	0	0	0	0	0	0	0	0	0%
30	<b>PROGRAMS</b>	<b>492</b>	<b>28</b>	<b>56</b>	<b>56</b>	<b>40</b>	<b>96</b>	<b>0</b>	<b>112</b>	<b>104</b>	<b>38%</b>
	<b>SUBTOTAL</b>	<b>1,280</b>	<b>160</b>	<b>160</b>	<b>160</b>	<b>160</b>	<b>160</b>	<b>160</b>	<b>160</b>	<b>160</b>	<b>100%</b>

	B	C	D	E	F	G	H	I	J	K	L	M	N
1													
2		<i>ABC - Activists Building Capacity</i>											
3													
4		<b><u>SALARIES COSTS</u></b>											
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20													
21													
22													
23													

Cost Center	FUNCTIONS	Totals	EMPLOYEES								%	Total Annual \$
			ED	FD	AA	PD	PA	PC	PMA	PMB		
	<b>WORK HOURS</b>											<b>12</b>
11	Management & General	\$ 2,869	\$ 619	\$ 1,050	\$ 688	\$ 225	\$ 138	\$ 28	\$ 63	\$ 59	14%	\$ 34,425
12	Fundraising	\$ 3,031	\$ 928	\$ 600	\$ 138	\$ 675	\$ 69	\$ 197	\$ 188	\$ 238	15%	\$ 36,375
10	<b>CORE ACTIVITIES</b>	<b>\$ 5,900</b>	<b>\$ 1,547</b>	<b>\$ 1,650</b>	<b>\$ 825</b>	<b>\$ 900</b>	<b>\$ 206</b>	<b>\$ 225</b>	<b>\$ 250</b>	<b>\$ 297</b>	<b>30%</b>	<b>\$ 70,800</b>
21	Monitoring & Evaluation	\$ 2,550	\$ 413	\$ 300	\$ 69	\$ 600	\$ 138	\$ 788	\$ 125	\$ 119	13%	\$ 30,600
22	Communications	\$ 1,897	\$ 413	\$ -	\$ -	\$ 300	\$ 206	\$ 675	\$ 125	\$ 178	9%	\$ 22,763
23	Research	\$ 2,531	\$ 1,031	\$ -	\$ -	\$ 450	\$ -	\$ 563	\$ 250	\$ 238	13%	\$ 30,375
20	<b>M/E/C/R</b>	<b>\$ 6,978</b>	<b>\$ 1,856</b>	<b>\$ 300</b>	<b>\$ 69</b>	<b>\$ 1,350</b>	<b>\$ 344</b>	<b>\$ 2,025</b>	<b>\$ 500</b>	<b>\$ 534</b>	<b>35%</b>	<b>\$ 83,738</b>
31	PROGRAM 1	\$ 2,573	\$ 309	\$ 375	\$ 155	\$ 300	\$ 309	\$ -	\$ 1,125	\$ -	13%	\$ 30,881
32	PROGRAM 2	\$ 1,919	\$ 155	\$ 300	\$ 120	\$ 188	\$ 206	\$ -	\$ -	\$ 950	10%	\$ 23,025
33	PROGRAM 3	\$ 1,392	\$ 155	\$ 188	\$ 103	\$ 150	\$ 172	\$ -	\$ 625	\$ -	7%	\$ 16,706
34	PROGRAM 4	\$ 1,238	\$ 103	\$ 188	\$ 103	\$ 113	\$ 138	\$ -	\$ -	\$ 594	6%	\$ 14,850
35	PROGRAM 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
30	<b>PROGRAMS</b>	<b>\$ 7,122</b>	<b>\$ 722</b>	<b>\$ 1,050</b>	<b>\$ 481</b>	<b>\$ 750</b>	<b>\$ 825</b>	<b>\$ -</b>	<b>\$ 1,750</b>	<b>\$ 1,544</b>	<b>36%</b>	<b>\$ 85,463</b>
	<b>SUBTOTAL</b>	<b>\$ 20,000</b>	<b>\$ 4,125</b>	<b>\$ 3,000</b>	<b>\$ 1,375</b>	<b>\$ 3,000</b>	<b>\$ 1,375</b>	<b>\$ 2,250</b>	<b>\$ 2,500</b>	<b>\$ 2,375</b>	<b>100%</b>	<b>\$ 240,000</b>

	A	B	C	E	F	G	H	I	J	K	L	M	N	O
1														
2		<i>ABC - Activists Building Capacity</i>												
3														
4					<b>SHARED PERSONNEL COSTS ALLOCATION</b>									
5														
6		<b>C1 Yearly Personnel Costs - Shared and Overhead Costs (Calculated from B)</b>												
7														
8					Overhead		Shared Functional Costs			Direct Programmatic-Shared Costs				
9		Employee	Total Year	M&G	FR	ME	C	R	P1	P2	P3	P4	Total Programs	
10			\$0										\$0	
11			\$0										\$0	
12			\$0										\$0	
13			\$0										\$0	
14			\$0										\$0	
15			\$0										\$0	
16			\$0										\$0	
17			\$0										\$0	
18		TOTALS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
19		Total Overhead			\$0									
20														
21														
22		<b>C2 Allocation of M/E/C/R Costs to Programs</b>												
23									We get these % from Row 19 (J to N)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
24									M&E					\$ -
25									C					\$ -
26									R					\$ -
27														
28		<b>C3 Allocation of Overhead to Programs (Leave for Session 3)</b>												
29									Overhead					\$ -
30														
31														
32		<b>B Monthly costs calculations (By Cost Center / Unit) (Calculated from A - Just shifted columns to rows and viceversa)</b>												
33														
34		Employee	Total Month	M&G	FR	ME	C	R	P1	P2	P3	P4		
35			\$0											
36			\$0											
37			\$0											
38			\$0											
39			\$0											
40			\$0											
41			\$0											
42			\$0											
43		TOTALS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
44														
45														
46		<b>A SALARIES COSTS (from Timesheets file)</b>												
47														
48														
49	Cost Center	FUNCTIONS	Totals Month \$	EMPLOYEES							%	Total Annual \$		
50				ED	PD	PMA	PMB	PC	PA	FD	AA			
51		<b>WORK HOURS</b>												
52		11 Management & General	\$ 2,869	\$ 619	\$ 225	\$ 63	\$ 59	\$ 28	\$ 138	\$ 1,050	\$ 688	14%	\$ 34,425	
53		12 Fundraising	\$ 3,031	\$ 928	\$ 675	\$ 188	\$ 238	\$ 197	\$ 69	\$ 600	\$ 138	15%	\$ 36,375	
54		10 CORE ACTIVITIES	\$ 5,900	\$ 1,547	\$ 900	\$ 250	\$ 297	\$ 225	\$ 206	\$ 1,650	\$ 825	30%	\$ 70,800	
55		21 Monitoring & Evaluation	\$ 2,550	\$ 413	\$ 600	\$ 125	\$ 119	\$ 788	\$ 138	\$ 300	\$ 69	13%	\$ 30,600	
56		22 Communications	\$ 1,897	\$ 413	\$ 300	\$ 125	\$ 178	\$ 675	\$ 206	\$ -	\$ -	9%	\$ 22,763	
57		23 Research	\$ 2,531	\$ 1,031	\$ 450	\$ 250	\$ 238	\$ 563	\$ -	\$ -	\$ -	13%	\$ 30,375	
58		20 M/E/C/R	\$ 6,978	\$ 1,856	\$ 1,350	\$ 500	\$ 534	\$ 2,025	\$ 344	\$ 300	\$ 69	35%	\$ 83,738	
59		31 PROGRAM 1	\$ 2,573	\$ 309	\$ 300	\$ 1,125	\$ -	\$ -	\$ 309	\$ 375	\$ 155	13%	\$ 30,881	
60		32 PROGRAM 2	\$ 1,919	\$ 155	\$ 188	\$ -	\$ 950	\$ -	\$ 206	\$ 300	\$ 120	10%	\$ 23,025	
61		33 PROGRAM 3	\$ 1,392	\$ 155	\$ 150	\$ 625	\$ -	\$ -	\$ 172	\$ 188	\$ 103	7%	\$ 16,706	
62		34 PROGRAM 4	\$ 1,238	\$ 103	\$ 113	\$ -	\$ 594	\$ -	\$ 138	\$ 188	\$ 103	6%	\$ 14,850	
63		35 PROGRAM 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	
64		30 PROGRAMS	\$ 7,122	\$ 722	\$ 750	\$ 1,750	\$ 1,544	\$ -	\$ 825	\$ 1,050	\$ 481	38%	\$ 85,463	
65		SUBTOTAL	\$20,000	\$ 4,125	\$ 3,000	\$ 2,500	\$ 2,375	\$ 2,250	\$ 1,375	\$ 3,000	\$ 1,375	100%	\$ 240,000	

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1															
2		<i>ABC - Activists Building Capacity</i>													
3															
4		<b>SHARED NON-PERSONNEL COSTS ALLOCATION</b>													
5															
6		<b>D1 Yearly Non-Personnel Costs - Shared and Overhead Costs (Row 9 percentages come from C1 -Row 19)</b>													
7															
8		<b>Details</b>	<b>Monthly Cost</b>	<b>Total Year</b>	<b>M&amp;G</b>	<b>FR</b>	<b>ME</b>	<b>C</b>	<b>R</b>	<b>P1</b>	<b>P2</b>	<b>P3</b>	<b>P4</b>	<b>Total Programs</b>	
9					0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
10														\$ -	
11				\$ -										\$ -	
12				\$ -										\$ -	
13				\$ -										\$ -	
14				\$ -										\$ -	
15				\$ -										\$ -	
16														\$ -	
17														\$ -	
18		<b>TOTALS</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
19															
20		Total Overhead				\$ -									
21															
22		<b>D2 Allocation of M/E/C/R Costs to Programs (Leave for Session 3)</b>													
23							We got these percentages from C2			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
24									M&E					\$ -	
25									C					\$ -	
26									R					\$ -	
27										\$ -	\$ -	\$ -	\$ -	\$ -	
28		<b>D3 Allocation of Overhead to Programs (Leave for Session 3)</b>													
29									Overhead					\$ -	

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
2	ABC - Activists Building Capacity														
4	CONSOLIDATED ANNUAL BUDGET														
6			Data to double check	%	GRAND TOTAL	OH / CORE			PROGRAMS						
7						M&G	Fundraising	Total CORE	M&E/ Comm/Res	P1 Women	P2 Youth	P3 Environment	P4 Microfinance	Total Programs	
8		<b>INCOME</b>	E1	H											E2
9		<u>Opening Balance</u>	0	####	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	H
10		Donor 1			\$0			\$0						\$0	
11		Donor 2			\$0			\$0						\$0	
12		Donor 3			\$0			\$0						\$0	
14		<u>Receivables</u>	0	####	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
15		Donor 1			\$0			\$0						\$0	
16		Donor 2			\$0			\$0						\$0	
17		Donor 3			\$0			\$0						\$0	
18		Donor 4			\$0			\$0						\$0	
19		Donor 5			\$0			\$0						\$0	
21		<b>SECURE FUNDING</b>	0	####	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
22		% of Secured funds over Total Expenses			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
23		<u>Likely</u>	0	####	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
24		Donor 6			\$0			\$0						\$0	
25		Donor 7			\$0			\$0						\$0	
26		Individual Donors			\$0			\$0						\$0	
27		Fee for Services			\$0			\$0						\$0	
28		In-kind Donations-Facilitators			\$0			\$0						\$0	G5
29		In-kind Donations-Consultants			\$0			\$0						\$0	G5
30		In-kind Donations-Equipment			\$0			\$0						\$0	G5
32		<u>Prospect</u>	0	####	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	J2
33		Donor 8			\$0			\$0						\$0	
34		Donor 9			\$0			\$0						\$0	
35		Donor 10			\$0			\$0						\$0	
36		Donor 11			\$0			\$0						\$0	
37		Donor 12			\$0			\$0						\$0	
39		<b>LIKELY AND PROSPECTS</b>	0	####	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
40		<b>TOTAL INCOME</b>	0	####	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
41		<b>TOTAL EXPENSES</b>	0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
42		<b>SURPLUS / (DEFICIT)</b>	0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	J1
43		<b>EXPENSES</b>	F1												
44		<u>Personnel</u>	0	####	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	F2
45					\$0			\$0						\$0	
46					\$0			\$0						\$0	
47					\$0			\$0						\$0	
48					\$0			\$0						\$0	
49					\$0			\$0						\$0	
50					\$0			\$0						\$0	
51					\$0			\$0						\$0	
52					\$0			\$0						\$0	
54		<u>Activities, Events &amp; Trips</u>	0	####	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	G3
55					\$0			\$0						\$0	
56					\$0			\$0						\$0	
57					\$0			\$0						\$0	
58					\$0			\$0						\$0	
59					\$0			\$0						\$0	
60					\$0			\$0						\$0	
61					\$0			\$0						\$0	
62					\$0			\$0						\$0	
63					\$0			\$0						\$0	
64					\$0			\$0						\$0	
65					\$0			\$0						\$0	
66					\$0			\$0						\$0	
67					\$0			\$0						\$0	
68					\$0			\$0						\$0	
69					\$0			\$0						\$0	
70					\$0			\$0						\$0	
72		<u>Office Costs</u>	0	####	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	F3
73					\$0			\$0						\$0	
74					\$0			\$0						\$0	
75					\$0			\$0						\$0	
76					\$0			\$0						\$0	
77					\$0			\$0						\$0	
78					\$0			\$0						\$0	
79					\$0			\$0						\$0	
80		Equipment			\$0			\$0						\$0	G4
81		Reserves			\$0			\$0						\$0	F3a
83		<b>TOTAL EXPENSES</b>	0	####	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

ANNUAL BUDGET BY PROGRAM

	A	B	C	D	E	F	G	H
1								
2								
3		<b>Unit</b>	<b>PROGRAM 1</b>	<b>TOTAL</b>	<b>Secured</b>	<b>Likely</b>	<b>Prospect</b>	<b>Notes</b>
4		<b>Activities</b>	<b>WOMEN</b>	<b>US\$</b>	<b>100%</b>		<b>To be Raised</b>	<b>Comments</b>
5		<b>I</b>	<b>Annual Regional Workshop</b>	<b>\$0</b>			<b>\$0</b>	<b>G1</b>
6		2	Facilitators					
7		1	Interpreter and translator					
8		34	Transportation					
9		34	Lodging and Meals					
10		30	Materials					
11			Venue					
12			Printing & Copying					
13			Telephone & Internet					
14			Miscellaneous					
15								
16		<b>II</b>	<b>5 Follow up meetings</b>	<b>\$0</b>			<b>\$0</b>	<b>G1</b>
17		1	Facilitators					
18		1	Interpreter and translator					
19		32	Transportation					
20		32	Lodging and Meals					
21		30	Materials					
22			Venue					
23			Printing & Copying					
24			Telephone & Internet					
25			Miscellaneous					
26								
27		<b>III</b>	<b>Publications</b>	<b>\$0</b>			<b>\$0</b>	<b>G1</b>
28			Designer					
29			Materials					
30			Printing & Copying					
31			Telephone & Internet					
32			Miscellaneous					
33								
34			<b>SUB-TOTAL ACTIVITIES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
35		<b>IV</b>	<b>MONITORING , EVALUATION, COMMUNIC, RESEARCH</b>	<b>\$0</b>			<b>\$0</b>	<b>F4</b>
36			Monitoring & Evaluation					
37			Communications					
38			Research					
39			Evaluation Consultant					<b>G1</b>
40								
41			<b>SUB-TOTAL PROGRAMS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
42		<b>V</b>	<b>PROGRAM PERSONNEL</b>	<b>\$0</b>			<b>\$0</b>	<b>F4</b>
43			Executive Director					
44			Program Director					
45			Program Manager					
46			Program Assistant					
47								
48		<b>VI</b>	<b>FINANCE AND ADMINISTRATION PERSONNEL</b>	<b>\$0</b>			<b>\$0</b>	<b>F4</b>
49			Finance Director					
50			Administrative Assistant					
51								
52			<b>SUB-TOTAL PERSONNEL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
53		<b>VII</b>	<b>CAPITAL GOODS-EQUIPMENT</b>	<b>\$0</b>			<b>\$0</b>	<b>G2</b>
54			2 Laptops					
55			1 Printer					
56								
57		<b>VIII</b>	<b>SHARED OFFICE COSTS</b>	<b>\$0</b>			<b>\$0</b>	<b>F5</b>
58			0					
59			0					
60			0					
61			0					
62			0					
63			0					
64			0					
65								
66								
67			<b>SUB-TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
68								
69		<b>IX</b>	<b>OVERHEAD</b>	<b>\$0</b>				<b>I</b>
70			ICR - Administrative Overhead - personnel costs					
71			ICR - Administrative Overhead - non-personnel costs					
72								
73			<b>GRAND TOTAL</b>	<b>\$0</b>				

ANNUAL BUDGET BY PROGRAM

	A	B	C	D	E	F	G	H
1								
2								
3		<b>Unit</b>	<b>PROGRAM 2</b>	<b>TOTAL</b>	<b>Secured</b>	<b>Likely</b>	<b>Prospect</b>	<b>Notes</b>
4		<b>Activities</b>	<b>YOUTH</b>	<b>US\$</b>	<b>100%</b>		<b>To be Raised</b>	<b>Comments</b>
5		<b>I</b>	TBD	\$0			\$0	G1
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16		<b>II</b>	TBD	\$0			\$0	G1
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27		<b>III</b>	<b>Publications</b>	\$0			\$0	G1
28			Designer					
29			Materials					
30			Printing & Copying					
31			Telephone & Internet					
32			Miscellaneous					
33								
34			<b>SUB-TOTAL ACTIVITIES</b>	\$0	\$0	\$0	\$0	
35		<b>IV</b>	<b>MONITORING , EVALUATION, COMMUNIC, RESEARCH</b>	\$0			\$0	F4
36			Monitoring & Evaluation					
37			Communications					
38			Research					
39			Research Consultant					G1
40								
41			<b>SUB-TOTAL PROGRAMS</b>	\$0	\$0	\$0	\$0	
42		<b>V</b>	<b>PROGRAM PERSONNEL</b>	\$0			\$0	F4
43			Executive Director					
44			Program Director					
45			Program Manager					
46			Program Assistant					
47								
48		<b>VI</b>	<b>FINANCE AND ADMINISTRATION PERSONNEL</b>	\$0			\$0	F4
49			Finance Director					
50			Administrative Assistant					
51								
52			<b>SUB-TOTAL PERSONNEL</b>	\$0	\$0	\$0	\$0	
53		<b>VII</b>	<b>CAPITAL GOODS-EQUIPMENT</b>	\$0			\$0	G2
54			3 laptops					
55			1 video camara					
56								
57		<b>VIII</b>	<b>SHARED OFFICE COSTS</b>	\$0			\$0	F5
58			0					
59			0					
60			0					
61			0					
62			0					
63			0					
64			0					
65								
66								
67			<b>SUB-TOTAL</b>	\$0	\$0	\$0	\$0	
68								
69		<b>IX</b>	<b>OVERHEAD</b>	\$0				I
70			ICR - Administrative Overhead - personnel costs					
71			ICR - Administrative Overhead - non-personnel costs					
72								
73			<b>GRAND TOTAL</b>	\$0				

ANNUAL BUDGET BY PROGRAM

	A	B	C	D	E	F	G	H
1								
2								
3		<b>Unit</b>	<b>PROGRAM 3</b>	<b>TOTAL</b>	<b>Secured</b>	<b>Likely</b>	<b>Prospect</b>	<b>Notes</b>
4		<b>Activities</b>	<b>ENVIRONMENT</b>	<b>US\$</b>	<b>100%</b>		<b>To be Raised</b>	<b>Comments</b>
5		<b>I</b>	TBD	\$0			\$0	G1
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16		<b>II</b>	TBD	\$0			\$0	G1
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27		<b>III</b>	<b>Publications</b>	\$0			\$0	G1
28			Designer					
29			Materials					
30			Printing & Copying					
31			Telephone & Internet					
32			Miscellaneous					
33								
34			<b>SUB-TOTAL ACTIVITIES</b>	\$0	\$0	\$0	\$0	
35		<b>IV</b>	<b>MONITORING , EVALUATION, COMMUNIC, RESEARCH</b>	\$0			\$0	F4
36			Monitoring & Evaluation					
37			Communications					
38			Research					
39			Evaluation Consultant					G1
40								
41			<b>SUB-TOTAL PROGRAMS</b>	\$0	\$0	\$0	\$0	
42		<b>V</b>	<b>PROGRAM PERSONNEL</b>	\$0			\$0	F4
43			Executive Director					
44			Program Director					
45			Program Manager					
46			Program Assistant					
47								
48		<b>VI</b>	<b>FINANCE AND ADMINISTRATION PERSONNEL</b>	\$0			\$0	F4
49			Finance Director					
50			Administrative Assistant					
51								
52			<b>SUB-TOTAL PERSONNEL</b>	\$0	\$0	\$0	\$0	
53		<b>VII</b>	<b>CAPITAL GOODS-EQUIPMENT</b>	\$0			\$0	G2
54			Software					
55			1 Printer					
56								
57		<b>VIII</b>	<b>SHARED OFFICE COSTS</b>	\$0			\$0	F5
58			0					
59			0					
60			0					
61			0					
62			0					
63			0					
64			0					
65								
66								
67			<b>SUB-TOTAL</b>	\$0	\$0	\$0	\$0	
68								
69		<b>IX</b>	<b>OVERHEAD</b>	\$0				I
70			ICR - Administrative Overhead - personnel costs					
71			ICR - Administrative Overhead - non-personnel costs					
72								
73			<b>GRAND TOTAL</b>	\$0				

ANNUAL BUDGET BY PROGRAM

	A	B	C	D	E	F	G	H
1								
2								
3		<b>Unit</b>	<b>PROGRAM 4</b>	<b>TOTAL</b>	<b>Secured</b>	<b>Likely</b>	<b>Prospect</b>	<b>Notes</b>
4		<b>Activities</b>	<b>MICROFINANCE</b>	<b>US\$</b>	<b>100%</b>		<b>To be Raised</b>	<b>Comments</b>
5		<b>I</b>	TBD	\$0			\$0	G1
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16		<b>II</b>	TBD	\$0			\$0	G1
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27		<b>III</b>	<b>Publications</b>	\$0			\$0	G1
28			Designer					
29			Materials					
30			Printing & Copying					
31			Telephone & Internet					
32			Miscellaneous					
33								
34			<b>SUB-TOTAL ACTIVITIES</b>	\$0	\$0	\$0	\$0	
35		<b>IV</b>	<b>MONITORING , EVALUATION, COMMUNIC, RESEARCH</b>	\$0			\$0	F4
36			Monitoring & Evaluation					
37			Communications					
38			Research					
39			Research Consultant					G1
40								
41			<b>SUB-TOTAL PROGRAMS</b>	\$0	\$0	\$0	\$0	
42		<b>V</b>	<b>PROGRAM PERSONNEL</b>	\$0			\$0	F4
43			Executive Director					
44			Program Director					
45			Program Manager					
46			Program Assistant					
47								
48		<b>VI</b>	<b>FINANCE AND ADMINISTRATION PERSONNEL</b>	\$0			\$0	F4
49			Finance Director					
50			Administrative Assistant					
51								
52			<b>SUB-TOTAL PERSONNEL</b>	\$0	\$0	\$0	\$0	
53		<b>VII</b>	<b>CAPITAL GOODS-EQUIPMENT</b>	\$0			\$0	G2
54			1 Motorcycle					
55			1 laptop					
56								
57		<b>VIII</b>	<b>SHARED OFFICE COSTS</b>	\$0			\$0	F5
58			0					
59			0					
60			0					
61			0					
62			0					
63			0					
64			0					
65								
66								
67			<b>SUB-TOTAL</b>	\$0	\$0	\$0	\$0	
68								
69		<b>IX</b>	<b>OVERHEAD</b>	\$0				I
70			ICR - Administrative Overhead - personnel costs					
71			ICR - Administrative Overhead - non-personnel costs					
72								
73			<b>GRAND TOTAL</b>	\$0				

	A	B	C	E	F	G	H	I	J	K	L	M	N	O
1														
2		<b>ABC - Activists Building Capacity</b>												
3														
4					<b>SHARED PERSONNEL COSTS ALLOCATION</b>									
5														
6		<b>C1 Yearly Personnel Costs - Shared and Overhead Costs (Calculated from B)</b>												
7														
8					Overhead		Shared Functional Costs			Direct Programmatic-Shared Costs				
9		<b>Employee</b>	<b>Total Year</b>	<b>M&amp;G</b>	<b>FR</b>	<b>ME</b>	<b>C</b>	<b>R</b>	<b>P1</b>	<b>P2</b>	<b>P3</b>	<b>P4</b>	<b>Total Programs</b>	
10		Executive Director	\$0										\$0	
11		Program Director	\$0										\$0	
12		Program Manager A	\$0										\$0	
13		Program Manager B	\$0										\$0	
14		Program Coordinator	\$0										\$0	
15		Program Assistant	\$0										\$0	
16		Finance Director	\$0										\$0	
17		Administrative Assistant	\$0										\$0	
18		<b>TOTALS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
19		Total Overhead			\$0									
20														
21														
22		<b>C2 Allocation of M/E/C/R Costs to Programs</b>												
23									We get these % from Row 19 (J to N)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
24									M&E					\$ -
25									C					\$ -
26									R					\$ -
27														
28		<b>C3 Allocation of Overhead to Programs (Leave for Session 3)</b>												
29									Overhead					\$ -
30														
31														
32		<b>B Monthly costs calculations (By Cost Center / Unit) (Calculated from A - Just shifted columns to rows and viceversa)</b>												
33														
34		<b>Employee</b>	<b>Total Month</b>	<b>M&amp;G</b>	<b>FR</b>	<b>ME</b>	<b>C</b>	<b>R</b>	<b>P1</b>	<b>P2</b>	<b>P3</b>	<b>P4</b>		
35		Executive Director	\$4,125	\$619	\$928	\$413	\$413	\$1,031	\$309	\$155	\$155	\$103		
36		Program Director	\$3,000	\$225	\$675	\$600	\$300	\$450	\$300	\$188	\$150	\$113		
37		Program Manager A	\$2,500	\$63	\$188	\$125	\$125	\$250	\$1,125	\$0	\$625	\$0		
38		Program Manager B	\$2,375	\$59	\$238	\$119	\$178	\$238	\$0	\$950	\$0	\$594		
39		Program Coordinator	\$2,250	\$28	\$197	\$788	\$675	\$563	\$0	\$0	\$0	\$0		
40		Program Assistant	\$1,375	\$138	\$69	\$138	\$206	\$0	\$309	\$206	\$172	\$138		
41		Finance Director	\$3,000	\$1,050	\$600	\$300	\$0	\$0	\$375	\$300	\$188	\$188		
42		Administrative Assistant	\$1,375	\$688	\$138	\$69	\$0	\$0	\$155	\$120	\$103	\$103		
43		<b>TOTALS</b>	<b>\$20,000</b>	<b>\$2,869</b>	<b>\$3,031</b>	<b>\$2,550</b>	<b>\$1,897</b>	<b>\$2,531</b>	<b>\$2,573</b>	<b>\$1,919</b>	<b>\$1,392</b>	<b>\$1,238</b>		
44														
45														
46		<b>A SALARIES COSTS (from Timesheets file)</b>												
47														
48														
49		<b>Cost Center</b>	<b>FUNCTIONS</b>	<b>Totals Month \$</b>	<b>EMPLOYEES</b>							<b>%</b>	<b>Total Annual \$</b>	
50					<b>ED</b>	<b>PD</b>	<b>PMA</b>	<b>PMB</b>	<b>PC</b>	<b>PA</b>	<b>FD</b>	<b>AA</b>		
51		<b>WORK HOURS</b>												
52		11 Management & General	\$ 2,869	\$ 619	\$ 225	\$ 63	\$ 59	\$ 28	\$ 138	\$ 1,050	\$ 688	14%	\$ 34,425	
53		12 Fundraising	\$ 3,031	\$ 928	\$ 675	\$ 188	\$ 238	\$ 197	\$ 69	\$ 600	\$ 138	15%	\$ 36,375	
54		10 CORE ACTIVITIES	\$ 5,900	\$ 1,547	\$ 900	\$ 250	\$ 297	\$ 225	\$ 206	\$ 1,650	\$ 825	30%	\$ 70,800	
55		21 Monitoring & Evaluation	\$ 2,550	\$ 413	\$ 600	\$ 125	\$ 119	\$ 788	\$ 138	\$ 300	\$ 69	13%	\$ 30,600	
56		22 Communications	\$ 1,897	\$ 413	\$ 300	\$ 125	\$ 178	\$ 675	\$ 206	\$ -	\$ -	9%	\$ 22,763	
57		23 Research	\$ 2,531	\$ 1,031	\$ 450	\$ 250	\$ 238	\$ 563	\$ -	\$ -	\$ -	13%	\$ 30,375	
58		20 M/E/C/R	\$ 6,978	\$ 1,856	\$ 1,350	\$ 500	\$ 534	\$ 2,025	\$ 344	\$ 300	\$ 69	35%	\$ 83,738	
59		31 PROGRAM 1	\$ 2,573	\$ 309	\$ 300	\$ 1,125	\$ -	\$ -	\$ 309	\$ 375	\$ 155	13%	\$ 30,881	
60		32 PROGRAM 2	\$ 1,919	\$ 155	\$ 188	\$ -	\$ 950	\$ -	\$ 206	\$ 300	\$ 120	10%	\$ 23,025	
61		33 PROGRAM 3	\$ 1,392	\$ 155	\$ 150	\$ 625	\$ -	\$ -	\$ 172	\$ 188	\$ 103	7%	\$ 16,706	
62		34 PROGRAM 4	\$ 1,238	\$ 103	\$ 113	\$ -	\$ 594	\$ -	\$ 138	\$ 188	\$ 103	6%	\$ 14,850	
63		35 PROGRAM 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	
64		30 PROGRAMS	\$ 7,122	\$ 722	\$ 750	\$ 1,750	\$ 1,544	\$ -	\$ 825	\$ 1,050	\$ 481	38%	\$ 85,463	
65		<b>SUBTOTAL</b>	<b>\$20,000</b>	<b>\$ 4,125</b>	<b>\$ 3,000</b>	<b>\$ 2,500</b>	<b>\$ 2,375</b>	<b>\$ 2,250</b>	<b>\$ 1,375</b>	<b>\$ 3,000</b>	<b>\$ 1,375</b>	<b>100%</b>	<b>\$ 240,000</b>	

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1															
2		<b>ABC - Activists Building Capacity</b>													
3															
4			<b>SHARED NON-PERSONNEL COSTS ALLOCATION</b>												
5															
6		<b>D1 Yearly Non-Personnel Costs - Shared and Overhead Costs (Row 9 percentages come from C1 -Row 19)</b>													
7															
8		<b>Details</b>	<b>Monthly Cost</b>	<b>Total Year</b>	<b>M&amp;G</b>	<b>FR</b>	<b>ME</b>	<b>C</b>	<b>R</b>	<b>P1</b>	<b>P2</b>	<b>P3</b>	<b>P4</b>	<b>Total Programs</b>	
9					0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
10		Audit		\$ 5,000										\$ -	
11		IT services	\$ 200	\$ 2,400										\$ -	
12		Legal services	\$ 200	\$ 2,400										\$ -	
13		Rent & Utilities	\$ 1,000	\$ 12,000										\$ -	
14		Telephone	\$ 100	\$ 1,200										\$ -	
15		Office Supplies	\$ 100	\$ 1,200										\$ -	
16		Miscellaneous		\$ 800										\$ -	
17														\$ -	
18		<b>TOTALS</b>	<b>\$ 1,600</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
19															
20		Total Overhead				\$ -									
21															
22		<b>D2 Allocation of M/E/C/R Costs to Programs (Leave for Session 3)</b>													
23							We got these percentages from C2				#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
24									M&E					\$ -	
25									C					\$ -	
26									R					\$ -	
27										\$ -	\$ -	\$ -	\$ -	\$ -	
28		<b>D3 Allocation of Overhead to Programs (Leave for Session 3)</b>													
29									Overhead					\$ -	

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
2	ABC - Activists Building Capacity														
4	CONSOLIDATED ANNUAL BUDGET														
6			Data to double check	%	GRAND TOTAL	OH / CORE			PROGRAMS						
7						M&G	Fundraising	Total CORE	M&E/ Comm/Res	P1 Women	P2 Youth	P3 Environment	P4 Microfinance	Total Programs	
8	<b>INCOME</b>		E1	H											E2
9	Opening Balance		70,000	7%	\$20,000	\$2,000	\$2,000	\$4,000	\$2,000	\$14,000	\$0	\$0	\$0	\$16,000	H
10	Donor 1		30,000		\$0			\$0						\$0	Main Donor (CORE Donor)
11	Donor 2		20,000		\$0			\$0						\$0	P1 Donor
12	Donor 3		20,000		\$20,000	\$2,000	\$2,000	\$4,000	\$2,000	\$14,000				\$16,000	
14	<b>Receivables</b>		400,000	54%	\$150,000	\$10,000	\$7,000	\$17,000	\$11,000	\$64,000	\$18,000	\$15,000	\$25,000	\$133,000	
15	Donor 1		150,000		\$0			\$0						\$0	Main Donor (CORE Donor)
16	Donor 2		100,000		\$0			\$0						\$0	P1 Donor
17	Donor 3		80,000		\$80,000	\$7,000	\$5,000	\$12,000	\$4,000	\$64,000				\$68,000	P1 Donor
18	Donor 4		40,000		\$40,000	\$3,000	\$2,000	\$5,000	\$2,000		\$18,000	\$15,000		\$35,000	P2, P3 Donor
19	Donor 5		30,000		\$30,000	\$0	\$0	\$0	\$5,000			\$25,000		\$30,000	P4 Donor
21	<b>SECURE FUNDING</b>		470,000	62%	\$170,000	\$12,000	\$9,000	\$21,000	\$13,000	\$78,000	\$18,000	\$15,000	\$25,000	\$149,000	
22	% of Secured funds over Total Expenses				#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
23	<b>Likely</b>		106,000	38%	\$106,000	\$6,000	\$4,000	\$10,000	\$17,000	\$30,000	\$21,000	\$8,000	\$20,000	\$96,000	
24	Donor 6		50,000		\$50,000	\$3,000	\$2,000	\$5,000	\$5,000	\$20,000			\$20,000	\$45,000	P1, P4 Donor
25	Donor 7		20,000		\$20,000	\$1,000	\$1,000	\$2,000	\$2,000		\$16,000			\$18,000	P2 Donor
26	Individual Donors		25,000		\$25,000	\$1,000	\$1,000	\$2,000		\$10,000	\$5,000	\$8,000		\$23,000	P1, P2, P3 D
27	Fee for Services		11,000		\$11,000	\$1,000		\$1,000	\$10,000					\$10,000	MECR
28	In-kind Donations-Facilitators				\$0			\$0						\$0	G5
29	In-kind Donations-Consultants				\$0			\$0						\$0	G5
30	In-kind Donations-Equipment				\$0			\$0						\$0	G5
32	<b>Prospect</b>		0	0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	J2
33	Donor 8				\$0			\$0						\$0	
34	Donor 9				\$0			\$0						\$0	
35	Donor 10				\$0			\$0						\$0	
36	Donor 11				\$0			\$0						\$0	
37	Donor 12				\$0			\$0						\$0	
39	<b>LIKELY AND PROSPECTS</b>		106,000	38%	\$106,000	\$6,000	\$4,000	\$10,000	\$17,000	\$30,000	\$21,000	\$8,000	\$20,000	\$96,000	
40	<b>TOTAL INCOME</b>		576,000	####	\$276,000	\$18,000	\$13,000	\$31,000	\$30,000	\$108,000	\$39,000	\$23,000	\$45,000	\$245,000	
41	<b>TOTAL EXPENSES</b>		0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
42	<b>SURPLUS / (DEFICIT)</b>		576,000		\$276,000	\$18,000	\$13,000	\$31,000	\$30,000	\$108,000	\$39,000	\$23,000	\$45,000	\$245,000	J1
43	<b>EXPENSES</b>		F1												
44	<b>Personnel</b>		0	####	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	F2
45					\$0			\$0						\$0	
46					\$0			\$0						\$0	
47					\$0			\$0						\$0	
48					\$0			\$0						\$0	
49					\$0			\$0						\$0	
50					\$0			\$0						\$0	
51					\$0			\$0						\$0	
52					\$0			\$0						\$0	
54	<b>Activities, Events &amp; Trips</b>		0	####	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	G3
55	P1	Annual Regional Workshop			\$0			\$0						\$0	After Units ar
56	P1	5 Follow up meetings			\$0			\$0						\$0	
57	P1	Publications			\$0			\$0						\$0	
58	P1	Evaluation Consultant			\$0			\$0						\$0	
59	P2	TBD			\$0			\$0						\$0	
60	P2	TBD			\$0			\$0						\$0	
61	P2	Publications			\$0			\$0						\$0	
62	P2	Research Consultant			\$0			\$0						\$0	
63	P3	TBD			\$0			\$0						\$0	
64	P3	TBD			\$0			\$0						\$0	
65	P3	Publications			\$0			\$0						\$0	
66	P3	Evaluation Consultant			\$0			\$0						\$0	
67	P4	TBD			\$0			\$0						\$0	
68	P4	TBD			\$0			\$0						\$0	
69	P4	Publications			\$0			\$0						\$0	
70	P4	Research Consultant			\$0			\$0						\$0	
72	<b>Office Costs</b>		0	####	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	F3
73					\$0			\$0						\$0	
74					\$0			\$0						\$0	
75					\$0			\$0						\$0	
76					\$0			\$0						\$0	
77					\$0			\$0						\$0	
78					\$0			\$0						\$0	
79					\$0			\$0						\$0	
80	Equipment				\$0			\$0						\$0	G4
81	Reserves				\$0			\$0						\$0	F3a
83	<b>TOTAL EXPENSES</b>		0	####	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
84								% Over Total Programs = ICR	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
85															
86														\$0	acc F83
87									\$0	\$0	\$0	\$0	\$0	\$0	acc CC
88														\$0	Reserva

ANNUAL BUDGET BY PROGRAM

	A	B	C	D	E	F	G	H
1								
2								
3		<b>Unit</b>	<b>PROGRAM 1</b>	<b>TOTAL</b>	<b>Secured</b>	<b>Likely</b>	<b>Prospect</b>	<b>Notes</b>
4		<b>Activities</b>	<b>WOMEN</b>	<b>US\$</b>	<b>100%</b>		<b>To be Raised</b>	<b>Comments</b>
5		<b>I</b>	<b>Annual Regional Workshop</b>	\$0			\$0	G1
6		2	Facilitators					
7		1	Interpreter and translator					
8		34	Transportation					
9		34	Lodging and Meals					
10		30	Materials					
11			Venue					
12			Printing & Copying					
13			Telephone & Internet					
14			Miscellaneous					
15								
16		<b>II</b>	<b>5 Follow up meetings</b>	\$0			\$0	G1
17		1	Facilitators					
18		1	Interpreter and translator					
19		32	Transportation					
20		32	Lodging and Meals					
21		30	Materials					
22			Venue					
23			Printing & Copying					
24			Telephone & Internet					
25			Miscellaneous					
26								
27		<b>III</b>	<b>Publications</b>	\$0			\$0	G1
28			Designer					
29			Materials					
30			Printing & Copying					
31			Telephone & Internet					
32			Miscellaneous					
33								
34			<b>SUB-TOTAL ACTIVITIES</b>	\$0	\$0	\$0	\$0	
35		<b>IV</b>	<b>MONITORING , EVALUATION, COMMUNIC, RESEARCH</b>	\$0			\$0	F4
36			Monitoring & Evaluation					
37			Communications					
38			Research					
39			Evaluation Consultant					G1
40								
41			<b>SUB-TOTAL PROGRAMS</b>	\$0	\$0	\$0	\$0	
42		<b>V</b>	<b>PROGRAM PERSONNEL</b>	\$0			\$0	F4
43			Executive Director					
44			Program Director					
45			Program Manager					
46			Program Assistant					
47								
48		<b>VI</b>	<b>FINANCE AND ADMINISTRATION PERSONNEL</b>	\$0			\$0	F4
49			Finance Director					
50			Administrative Assistant					
51								
52			<b>SUB-TOTAL PERSONNEL</b>	\$0	\$0	\$0	\$0	
53		<b>VII</b>	<b>CAPITAL GOODS-EQUIPMENT</b>	\$0			\$0	G2
54			2 Laptops					
55			1 Printer					
56								
57		<b>VIII</b>	<b>SHARED OFFICE COSTS</b>	\$0			\$0	F5
58			Audit					
59			IT services					
60			Legal services					
61			Rent & Utilities					
62			Telephone					
63			Office Supplies					
64			Miscellaneous					
65								
66								
67			<b>SUB-TOTAL</b>	\$0	\$0	\$0	\$0	
68								
69		<b>IX</b>	<b>OVERHEAD</b>	\$0				I
70			ICR - Administrative Overhead - personnel costs					
71			ICR - Administrative Overhead - non-personnel costs					
72								
73			<b>GRAND TOTAL</b>	\$0				

ANNUAL BUDGET BY PROGRAM

	A	B	C	D	E	F	G	H
1								
2								
3		<b>Unit</b>	<b>PROGRAM 2</b>	<b>TOTAL</b>	<b>Secured</b>	<b>Likely</b>	<b>Prospect</b>	<b>Notes</b>
4		<b>Activities</b>	<b>YOUTH</b>	<b>US\$</b>	<b>100%</b>		<b>To be Raised</b>	<b>Comments</b>
5		<b>I</b>	TBD	\$0			\$0	G1
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16		<b>II</b>	TBD	\$0			\$0	G1
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27		<b>III</b>	<b>Publications</b>	\$0			\$0	G1
28			Designer					
29			Materials					
30			Printing & Copying					
31			Telephone & Internet					
32			Miscellaneous					
33								
34			<b>SUB-TOTAL ACTIVITIES</b>	\$0	\$0	\$0	\$0	
35		<b>IV</b>	<b>MONITORING , EVALUATION, COMMUNIC, RESEARCH</b>	\$0			\$0	F4
36			Monitoring & Evaluation					
37			Communications					
38			Research					
39			Research Consultant					G1
40								
41			<b>SUB-TOTAL PROGRAMS</b>	\$0	\$0	\$0	\$0	
42		<b>V</b>	<b>PROGRAM PERSONNEL</b>	\$0			\$0	F4
43			Executive Director					
44			Program Director					
45			Program Manager					
46			Program Assistant					
47								
48		<b>VI</b>	<b>FINANCE AND ADMINISTRATION PERSONNEL</b>	\$0			\$0	F4
49			Finance Director					
50			Administrative Assistant					
51								
52			<b>SUB-TOTAL PERSONNEL</b>	\$0	\$0	\$0	\$0	
53		<b>VII</b>	<b>CAPITAL GOODS-EQUIPMENT</b>	\$0			\$0	G2
54			3 laptops					
55			1 video camara					
56								
57		<b>VIII</b>	<b>SHARED OFFICE COSTS</b>	\$0			\$0	F5
58			Audit					
59			IT services					
60			Legal services					
61			Rent & Utilities					
62			Telephone					
63			Office Supplies					
64			Miscellaneous					
65								
66								
67			<b>SUB-TOTAL</b>	\$0	\$0	\$0	\$0	
68								
69		<b>IX</b>	<b>OVERHEAD</b>	\$0				I
70			ICR - Administrative Overhead - personnel costs					
71			ICR - Administrative Overhead - non-personnel costs					
72								
73			<b>GRAND TOTAL</b>	\$0				

ANNUAL BUDGET BY PROGRAM

	A	B	C	D	E	F	G	H
1								
2								
3		<b>Unit</b>	<b>PROGRAM 3</b>	<b>TOTAL</b>	<b>Secured</b>	<b>Likely</b>	<b>Prospect</b>	<b>Notes</b>
4		<b>Activities</b>	<b>ENVIRONMENT</b>	<b>US\$</b>	<b>100%</b>		<b>To be Raised</b>	<b>Comments</b>
5		<b>I</b>	TBD	\$0			\$0	G1
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16		<b>II</b>	TBD	\$0			\$0	G1
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27		<b>III</b>	<b>Publications</b>	\$0			\$0	G1
28			Designer					
29			Materials					
30			Printing & Copying					
31			Telephone & Internet					
32			Miscellaneous					
33								
34			<b>SUB-TOTAL ACTIVITIES</b>	\$0	\$0	\$0	\$0	
35		<b>IV</b>	<b>MONITORING , EVALUATION, COMMUNIC, RESEARCH</b>	\$0			\$0	F4
36			Monitoring & Evaluation					
37			Communications					
38			Research					
39			Evaluation Consultant					G1
40								
41			<b>SUB-TOTAL PROGRAMS</b>	\$0	\$0	\$0	\$0	
42		<b>V</b>	<b>PROGRAM PERSONNEL</b>	\$0			\$0	F4
43			Executive Director					
44			Program Director					
45			Program Manager					
46			Program Assistant					
47								
48		<b>VI</b>	<b>FINANCE AND ADMINISTRATION PERSONNEL</b>	\$0			\$0	F4
49			Finance Director					
50			Administrative Assistant					
51								
52			<b>SUB-TOTAL PERSONNEL</b>	\$0	\$0	\$0	\$0	
53		<b>VII</b>	<b>CAPITAL GOODS-EQUIPMENT</b>	\$0			\$0	G2
54			Software					
55			1 Printer					
56								
57		<b>VIII</b>	<b>SHARED OFFICE COSTS</b>	\$0			\$0	F5
58			Audit					
59			IT services					
60			Legal services					
61			Rent & Utilities					
62			Telephone					
63			Office Supplies					
64			Miscellaneous					
65								
66								
67			<b>SUB-TOTAL</b>	\$0	\$0	\$0	\$0	
68								
69		<b>IX</b>	<b>OVERHEAD</b>	\$0				I
70			ICR - Administrative Overhead - personnel costs					
71			ICR - Administrative Overhead - non-personnel costs					
72								
73			<b>GRAND TOTAL</b>	\$0				

ANNUAL BUDGET BY PROGRAM

	A	B	C	D	E	F	G	H
1								
2								
3		<b>Unit</b>	<b>PROGRAM 4</b>	<b>TOTAL</b>	<b>Secured</b>	<b>Likely</b>	<b>Prospect</b>	<b>Notes</b>
4		<b>Activities</b>	<b>MICROFINANCE</b>	<b>US\$</b>	<b>100%</b>		<b>To be Raised</b>	<b>Comments</b>
5		<b>I</b>	TBD	\$0			\$0	G1
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16		<b>II</b>	TBD	\$0			\$0	G1
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27		<b>III</b>	<b>Publications</b>	\$0			\$0	G1
28			Designer					
29			Materials					
30			Printing & Copying					
31			Telephone & Internet					
32			Miscellaneous					
33								
34			<b>SUB-TOTAL ACTIVITIES</b>	\$0	\$0	\$0	\$0	
35		<b>IV</b>	<b>MONITORING , EVALUATION, COMMUNIC, RESEARCH</b>	\$0			\$0	F4
36			Monitoring & Evaluation					
37			Communications					
38			Research					
39			Research Consultant					G1
40								
41			<b>SUB-TOTAL PROGRAMS</b>	\$0	\$0	\$0	\$0	
42		<b>V</b>	<b>PROGRAM PERSONNEL</b>	\$0			\$0	F4
43			Executive Director					
44			Program Director					
45			Program Manager					
46			Program Assistant					
47								
48		<b>VI</b>	<b>FINANCE AND ADMINISTRATION PERSONNEL</b>	\$0			\$0	F4
49			Finance Director					
50			Administrative Assistant					
51								
52			<b>SUB-TOTAL PERSONNEL</b>	\$0	\$0	\$0	\$0	
53		<b>VII</b>	<b>CAPITAL GOODS-EQUIPMENT</b>	\$0			\$0	G2
54			1 Motorcycle					
55			1 laptop					
56								
57		<b>VIII</b>	<b>SHARED OFFICE COSTS</b>	\$0			\$0	F5
58			Audit					
59			IT services					
60			Legal services					
61			Rent & Utilities					
62			Telephone					
63			Office Supplies					
64			Miscellaneous					
65								
66								
67			<b>SUB-TOTAL</b>	\$0	\$0	\$0	\$0	
68								
69		<b>IX</b>	<b>OVERHEAD</b>	\$0				I
70			ICR - Administrative Overhead - personnel costs					
71			ICR - Administrative Overhead - non-personnel costs					
72								
73			<b>GRAND TOTAL</b>	\$0				

	A	B	C	E	F	G	H	I	J	K	L	M	N	O
1														
2		<b>ABC - Activists Building Capacity</b>												
3														
4					<b>SHARED PERSONNEL COSTS ALLOCATION</b>									
5														
6		<b>C1 Yearly Personnel Costs - Shared and Overhead Costs (Calculated from B)</b>												
7														
8					<b>Overhead</b>		<b>Shared Functional Costs</b>			<b>Direct Programmatic-Shared Costs</b>				
9		<b>Employee</b>	<b>Total Year</b>	<b>M&amp;G</b>	<b>FR</b>	<b>ME</b>	<b>C</b>	<b>R</b>	<b>P1</b>	<b>P2</b>	<b>P3</b>	<b>P4</b>	<b>Total Programs</b>	
10		Executive Director	\$49,500	\$7,425	\$11,138	\$4,950	\$4,950	\$12,375	\$3,713	\$1,856	\$1,856	\$1,238	\$8,663	
11		Program Director	\$36,000	\$2,700	\$8,100	\$7,200	\$3,600	\$5,400	\$3,600	\$2,250	\$1,800	\$1,350	\$9,000	
12		Program Manager A	\$30,000	\$750	\$2,250	\$1,500	\$1,500	\$3,000	\$13,500	\$0	\$7,500	\$0	\$21,000	
13		Program Manager B	\$28,500	\$713	\$2,850	\$1,425	\$2,138	\$2,850	\$0	\$11,400	\$0	\$7,125	\$18,525	
14		Program Coordinator	\$27,000	\$338	\$2,363	\$9,450	\$8,100	\$6,750	\$0	\$0	\$0	\$0	\$0	
15		Program Assistant	\$16,500	\$1,650	\$825	\$1,650	\$2,475	\$0	\$3,713	\$2,475	\$2,063	\$1,650	\$9,900	
16		Finance Director	\$36,000	\$12,600	\$7,200	\$3,600	\$0	\$0	\$4,500	\$3,600	\$2,250	\$2,250	\$12,600	
17		Administrative Assistant	\$16,500	\$8,250	\$1,650	\$825	\$0	\$0	\$1,856	\$1,444	\$1,238	\$1,238	\$5,775	
18		<b>TOTALS</b>	<b>\$240,000</b>	<b>\$34,425</b>	<b>\$36,375</b>	<b>\$30,600</b>	<b>\$22,763</b>	<b>\$30,375</b>	<b>\$30,881</b>	<b>\$23,025</b>	<b>\$16,706</b>	<b>\$14,850</b>	<b>\$85,463</b>	
19		Total Overhead		14%	15%	13%	9%	13%	13%	10%	7%	6%	36%	
20						\$70,800								
21														
22		<b>C2 Allocation of M/E/C/R Costs to Programs</b>												
23									We get these % from Row 19 (J to N)					
24								M&E	\$ 11,057	\$ 8,244	\$ 5,982	\$ 5,317	\$ 30,600	
25								C	\$ 8,225	\$ 6,133	\$ 4,450	\$ 3,955	\$ 22,763	
26								R	\$ 10,976	\$ 8,184	\$ 5,938	\$ 5,278	\$ 30,375	
27														
28		<b>C3 Allocation of Overhead to Programs (Leave for Session 3)</b>												
29								Overhead	\$ 25,583	\$ 19,075	\$ 13,840	\$ 12,302	\$ 70,800	
30														
31														
32		<b>B Monthly costs calculations (By Cost Center / Unit) (Calculated from A - Just shifted columns to rows and viceversa)</b>												
33														
34		<b>Employee</b>	<b>Total Month</b>	<b>M&amp;G</b>	<b>FR</b>	<b>ME</b>	<b>C</b>	<b>R</b>	<b>P1</b>	<b>P2</b>	<b>P3</b>	<b>P4</b>		
35		Executive Director	\$4,125	\$619	\$928	\$413	\$413	\$1,031	\$309	\$155	\$155	\$103		
36		Program Director	\$3,000	\$225	\$675	\$600	\$300	\$450	\$300	\$188	\$150	\$113		
37		Program Manager A	\$2,500	\$63	\$188	\$125	\$125	\$250	\$1,125	\$0	\$625	\$0		
38		Program Manager B	\$2,375	\$59	\$238	\$119	\$178	\$238	\$0	\$950	\$0	\$594		
39		Program Coordinator	\$2,250	\$28	\$197	\$788	\$675	\$563	\$0	\$0	\$0	\$0		
40		Program Assistant	\$1,375	\$138	\$69	\$138	\$206	\$0	\$309	\$206	\$172	\$138		
41		Finance Director	\$3,000	\$1,050	\$600	\$300	\$0	\$0	\$375	\$300	\$188	\$188		
42		Administrative Assistant	\$1,375	\$688	\$138	\$69	\$0	\$0	\$155	\$120	\$103	\$103		
43		<b>TOTALS</b>	<b>\$20,000</b>	<b>\$2,869</b>	<b>\$3,031</b>	<b>\$2,550</b>	<b>\$1,897</b>	<b>\$2,531</b>	<b>\$2,573</b>	<b>\$1,919</b>	<b>\$1,392</b>	<b>\$1,238</b>		
44														
45														
46		<b>A SALARIES COSTS (from Timesheets file)</b>												
47														
48														
49		<b>Cost Center</b>	<b>FUNCTIONS</b>	<b>Totals Month \$</b>	<b>EMPLOYEES</b>							<b>%</b>	<b>Total Annual \$</b>	
50					<b>ED</b>	<b>PD</b>	<b>PMA</b>	<b>PMB</b>	<b>PC</b>	<b>PA</b>	<b>FD</b>	<b>AA</b>		
51		<b>WORK HOURS</b>											<b>12</b>	
52		11 Management & General	\$ 2,869	\$ 619	\$ 225	\$ 63	\$ 59	\$ 28	\$ 138	\$ 1,050	\$ 688	14%	\$ 34,425	
53		12 Fundraising	\$ 3,031	\$ 928	\$ 675	\$ 188	\$ 238	\$ 197	\$ 69	\$ 600	\$ 138	15%	\$ 36,375	
54		10 CORE ACTIVITIES	\$ 5,900	\$ 1,547	\$ 900	\$ 250	\$ 297	\$ 225	\$ 206	\$ 1,650	\$ 825	30%	\$ 70,800	
55		21 Monitoring & Evaluation	\$ 2,550	\$ 413	\$ 600	\$ 125	\$ 119	\$ 788	\$ 138	\$ 300	\$ 69	13%	\$ 30,600	
56		22 Communications	\$ 1,897	\$ 413	\$ 300	\$ 125	\$ 178	\$ 675	\$ 206	\$ -	\$ -	9%	\$ 22,763	
57		23 Research	\$ 2,531	\$ 1,031	\$ 450	\$ 250	\$ 238	\$ 563	\$ -	\$ -	\$ -	13%	\$ 30,375	
58		20 M/E/C/R	\$ 6,978	\$ 1,856	\$ 1,350	\$ 500	\$ 534	\$ 2,025	\$ 344	\$ 300	\$ 69	35%	\$ 83,738	
59		31 PROGRAM 1	\$ 2,573	\$ 309	\$ 300	\$ 1,125	\$ -	\$ -	\$ 309	\$ 375	\$ 155	13%	\$ 30,881	
60		32 PROGRAM 2	\$ 1,919	\$ 155	\$ 188	\$ -	\$ 950	\$ -	\$ 206	\$ 300	\$ 120	10%	\$ 23,025	
61		33 PROGRAM 3	\$ 1,392	\$ 155	\$ 150	\$ 625	\$ -	\$ -	\$ 172	\$ 188	\$ 103	7%	\$ 16,706	
62		34 PROGRAM 4	\$ 1,238	\$ 103	\$ 113	\$ -	\$ 594	\$ -	\$ 138	\$ 188	\$ 103	6%	\$ 14,850	
63		35 PROGRAM 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	
64		30 PROGRAMS	\$ 7,122	\$ 722	\$ 750	\$ 1,750	\$ 1,544	\$ -	\$ 825	\$ 1,050	\$ 481	38%	\$ 85,463	
65		<b>SUBTOTAL</b>	<b>\$20,000</b>	<b>\$ 4,125</b>	<b>\$ 3,000</b>	<b>\$ 2,500</b>	<b>\$ 2,375</b>	<b>\$ 2,250</b>	<b>\$ 1,375</b>	<b>\$ 3,000</b>	<b>\$ 1,375</b>	<b>100%</b>	<b>\$ 240,000</b>	

	A	B	C	E	F	G	H	I	J	K	L	M	N	O
1														
2		<b>ABC - Activists Building Capacity</b>												
3														
4					<b>SHARED PERSONNEL COSTS ALLOCATION</b>									
5														
6		<b>C1 Yearly Personnel Costs - Shared and Overhead Costs (Calculated from B)</b>												
7														
8					<b>Overhead</b>		<b>Shared Functional Costs</b>			<b>Direct Programmatic-Shared Costs</b>				
9		<b>Employee</b>	<b>Total Year</b>	<b>M&amp;G</b>	<b>FR</b>	<b>ME</b>	<b>C</b>	<b>R</b>	<b>P1</b>	<b>P2</b>	<b>P3</b>	<b>P4</b>	<b>Total Programs</b>	
10		Executive Director	\$49,500	\$7,425	\$11,138	\$4,950	\$4,950	\$12,375	\$3,713	\$1,856	\$1,856	\$1,238	\$8,663	
11		Program Director	\$36,000	\$2,700	\$8,100	\$7,200	\$3,600	\$5,400	\$3,600	\$2,250	\$1,800	\$1,350	\$9,000	
12		Program Manager A	\$30,000	\$750	\$2,250	\$1,500	\$1,500	\$3,000	\$13,500	\$0	\$7,500	\$0	\$21,000	
13		Program Manager B	\$28,500	\$713	\$2,850	\$1,425	\$2,138	\$2,850	\$0	\$11,400	\$0	\$7,125	\$18,525	
14		Program Coordinator	\$27,000	\$338	\$2,363	\$9,450	\$8,100	\$6,750	\$0	\$0	\$0	\$0	\$0	
15		Program Assistant	\$16,500	\$1,650	\$825	\$1,650	\$2,475	\$0	\$3,713	\$2,475	\$2,063	\$1,650	\$9,900	
16		Finance Director	\$36,000	\$12,600	\$7,200	\$3,600	\$0	\$0	\$4,500	\$3,600	\$2,250	\$2,250	\$12,600	
17		Administrative Assistant	\$16,500	\$8,250	\$1,650	\$825	\$0	\$0	\$1,856	\$1,444	\$1,238	\$1,238	\$5,775	
18		<b>TOTALS</b>	<b>\$240,000</b>	<b>\$34,425</b>	<b>\$36,375</b>	<b>\$30,600</b>	<b>\$22,763</b>	<b>\$30,375</b>	<b>\$30,881</b>	<b>\$23,025</b>	<b>\$16,706</b>	<b>\$14,850</b>	<b>\$85,463</b>	
19		Total Overhead		14%	15%	13%	9%	13%	13%	10%	7%	6%	36%	
20						\$70,800								
21														
22		<b>C2 Allocation of M/E/C/R Costs to Programs</b>												
23									We get these % from Row 19 (J to N)	36%	27%	20%	17%	100%
24								M&E	\$ 11,057	\$ 8,244	\$ 5,982	\$ 5,317	\$ 30,600	
25								C	\$ 8,225	\$ 6,133	\$ 4,450	\$ 3,955	\$ 22,763	
26								R	\$ 10,976	\$ 8,184	\$ 5,938	\$ 5,278	\$ 30,375	
27														
28		<b>C3 Allocation of Overhead to Programs (Leave for Session 3)</b>												
29								Overhead	\$ 25,583	\$ 19,075	\$ 13,840	\$ 12,302	\$ 70,800	
30														
31														
32		<b>B Monthly costs calculations (By Cost Center / Unit) (Calculated from A - Just shifted columns to rows and viceversa)</b>												
33														
34		<b>Employee</b>	<b>Total Month</b>	<b>M&amp;G</b>	<b>FR</b>	<b>ME</b>	<b>C</b>	<b>R</b>	<b>P1</b>	<b>P2</b>	<b>P3</b>	<b>P4</b>		
35		Executive Director	\$4,125	\$619	\$928	\$413	\$413	\$1,031	\$309	\$155	\$155	\$103		
36		Program Director	\$3,000	\$225	\$675	\$600	\$300	\$450	\$300	\$188	\$150	\$113		
37		Program Manager A	\$2,500	\$63	\$188	\$125	\$125	\$250	\$1,125	\$0	\$625	\$0		
38		Program Manager B	\$2,375	\$59	\$238	\$119	\$178	\$238	\$0	\$950	\$0	\$594		
39		Program Coordinator	\$2,250	\$28	\$197	\$788	\$675	\$563	\$0	\$0	\$0	\$0		
40		Program Assistant	\$1,375	\$138	\$69	\$138	\$206	\$0	\$309	\$206	\$172	\$138		
41		Finance Director	\$3,000	\$1,050	\$600	\$300	\$0	\$0	\$375	\$300	\$188	\$188		
42		Administrative Assistant	\$1,375	\$688	\$138	\$69	\$0	\$0	\$155	\$120	\$103	\$103		
43		<b>TOTALS</b>	<b>\$20,000</b>	<b>\$2,869</b>	<b>\$3,031</b>	<b>\$2,550</b>	<b>\$1,897</b>	<b>\$2,531</b>	<b>\$2,573</b>	<b>\$1,919</b>	<b>\$1,392</b>	<b>\$1,238</b>		
44														
45														
46		<b>A SALARIES COSTS (from Timesheets file)</b>												
47														
48														
49		<b>Cost Center</b>	<b>FUNCTIONS</b>	<b>Totals Month \$</b>	<b>EMPLOYEES</b>								<b>%</b>	<b>Total Annual \$</b>
50					<b>ED</b>	<b>PD</b>	<b>PMA</b>	<b>PMB</b>	<b>PC</b>	<b>PA</b>	<b>FD</b>	<b>AA</b>		
51		<b>WORK HOURS</b>												
52		11 Management & General	\$ 2,869	\$ 619	\$ 225	\$ 63	\$ 59	\$ 28	\$ 138	\$ 1,050	\$ 688	14%	\$ 34,425	
53		12 Fundraising	\$ 3,031	\$ 928	\$ 675	\$ 188	\$ 238	\$ 197	\$ 69	\$ 600	\$ 138	15%	\$ 36,375	
54		10 CORE ACTIVITIES	\$ 5,900	\$ 1,547	\$ 900	\$ 250	\$ 297	\$ 225	\$ 206	\$ 1,650	\$ 825	30%	\$ 70,800	
55		21 Monitoring & Evaluation	\$ 2,550	\$ 413	\$ 600	\$ 125	\$ 119	\$ 788	\$ 138	\$ 300	\$ 69	13%	\$ 30,600	
56		22 Communications	\$ 1,897	\$ 413	\$ 300	\$ 125	\$ 178	\$ 675	\$ 206	\$ -	\$ -	9%	\$ 22,763	
57		23 Research	\$ 2,531	\$ 1,031	\$ 450	\$ 250	\$ 238	\$ 563	\$ -	\$ -	\$ -	13%	\$ 30,375	
58		20 M/E/C/R	\$ 6,978	\$ 1,856	\$ 1,350	\$ 500	\$ 534	\$ 2,025	\$ 344	\$ 300	\$ 69	35%	\$ 83,738	
59		31 PROGRAM 1	\$ 2,573	\$ 309	\$ 300	\$ 1,125	\$ -	\$ -	\$ 309	\$ 375	\$ 155	13%	\$ 30,881	
60		32 PROGRAM 2	\$ 1,919	\$ 155	\$ 188	\$ -	\$ 950	\$ -	\$ 206	\$ 300	\$ 120	10%	\$ 23,025	
61		33 PROGRAM 3	\$ 1,392	\$ 155	\$ 150	\$ 625	\$ -	\$ -	\$ 172	\$ 188	\$ 103	7%	\$ 16,706	
62		34 PROGRAM 4	\$ 1,238	\$ 103	\$ 113	\$ -	\$ 594	\$ -	\$ 138	\$ 188	\$ 103	6%	\$ 14,850	
63		35 PROGRAM 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	
64		30 PROGRAMS	\$ 7,122	\$ 722	\$ 750	\$ 1,750	\$ 1,544	\$ -	\$ 825	\$ 1,050	\$ 481	38%	\$ 85,463	
65		<b>SUBTOTAL</b>	<b>\$20,000</b>	<b>\$ 4,125</b>	<b>\$ 3,000</b>	<b>\$ 2,500</b>	<b>\$ 2,375</b>	<b>\$ 2,250</b>	<b>\$ 1,375</b>	<b>\$ 3,000</b>	<b>\$ 1,375</b>	<b>100%</b>	<b>\$ 240,000</b>	

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1															
2		<b>ABC - Activists Building Capacity</b>													
3															
4		<b>SHARED NON-PERSONNEL COSTS ALLOCATION</b>													
5															
6		<b>D1 Yearly Non-Personnel Costs - Shared and Overhead Costs (Row 9 percentages come from C1 -Row 19)</b>													
7															
8		<b>Details</b>	<b>Monthly Cost</b>	<b>Total Year</b>	<b>M&amp;G</b>	<b>FR</b>	<b>ME</b>	<b>C</b>	<b>R</b>	<b>P1</b>	<b>P2</b>	<b>P3</b>	<b>P4</b>	<b>Total Programs</b>	
9					14%	15%	13%	9%	13%	13%	10%	7%	6%	36%	
10		Audit		\$ 5,000	\$ 717	\$ 758	\$ 638	\$ 474	\$ 633	\$ 643	\$ 480	\$ 348	\$ 309	\$ 1,780	
11		IT services	\$ 200	\$ 2,400	\$ 344	\$ 364	\$ 306	\$ 228	\$ 304	\$ 309	\$ 230	\$ 167	\$ 149	\$ 855	
12		Legal services	\$ 200	\$ 2,400	\$ 344	\$ 364	\$ 306	\$ 228	\$ 304	\$ 309	\$ 230	\$ 167	\$ 149	\$ 855	
13		Rent & Utilities	\$ 1,000	\$ 12,000	\$ 1,721	\$ 1,819	\$ 1,530	\$ 1,138	\$ 1,519	\$ 1,544	\$ 1,151	\$ 835	\$ 743	\$ 4,273	
14		Telephone	\$ 100	\$ 1,200	\$ 172	\$ 182	\$ 153	\$ 114	\$ 152	\$ 154	\$ 115	\$ 84	\$ 74	\$ 427	
15		Office Supplies	\$ 100	\$ 1,200	\$ 172	\$ 182	\$ 153	\$ 114	\$ 152	\$ 154	\$ 115	\$ 84	\$ 74	\$ 427	
16		Miscellaneous		\$ 800	\$ 115	\$ 121	\$ 102	\$ 76	\$ 101	\$ 103	\$ 77	\$ 56	\$ 50	\$ 285	
17					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
18		<b>TOTALS</b>	<b>\$ 1,600</b>	<b>\$ 25,000</b>	<b>\$ 3,586</b>	<b>\$ 3,789</b>	<b>\$ 3,188</b>	<b>\$ 2,371</b>	<b>\$ 3,164</b>	<b>\$ 3,217</b>	<b>\$ 2,398</b>	<b>\$ 1,740</b>	<b>\$ 1,547</b>	<b>\$ 8,902</b>	
19															
20		Total Overhead				\$ 7,375									
21															
22		<b>D2 Allocation of M/E/C/R Costs to Programs (Leave for Session 3)</b>													
23							We got these percentages from C2			36%	27%	20%	17%	100%	
24									M&E	\$ 1,152	\$ 859	\$ 623	\$ 554	\$ 3,188	
25									C	\$ 857	\$ 639	\$ 464	\$ 412	\$ 2,371	
26									R	\$ 1,143	\$ 852	\$ 619	\$ 550	\$ 3,164	
27										\$ 3,152	\$ 2,350	\$ 1,705	\$ 1,516	\$ 8,723	
28		<b>D3 Allocation of Overhead to Programs (Leave for Session 3)</b>													
29									Overhead	\$ 2,665	\$ 1,987	\$ 1,442	\$ 1,281	\$ 7,375	

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	
2	<b>ABC - Activists Building Capacity</b>														
4	<b>CONSOLIDATED ANNUAL BUDGET</b>														
6			Data to double check	%	GRAND TOTAL	OH / CORE			PROGRAMS						
7						M&G	Fundraising	Total CORE	M&E/ Comm/Res	P1 Women	P2 Youth	P3 Environment	P4 Microfinance	Total Programs	
8		<b>INCOME</b>	E1	H											
9		<b>Opening Balance</b>	70,000	6%	\$20,000	\$2,000	\$2,000	\$4,000	\$2,000	\$14,000	\$0	\$0	\$0	\$16,000	
10		Donor 1	30,000		\$0			\$0						\$0	
11		Donor 2	20,000		\$0			\$0						\$0	
12		Donor 3	20,000		\$20,000	\$2,000	\$2,000	\$4,000	\$2,000	\$14,000				\$16,000	
14		<b>Receivables</b>	400,000	47%	\$150,000	\$10,000	\$7,000	\$17,000	\$11,000	\$64,000	\$18,000	\$15,000	\$25,000	\$133,000	
15		Donor 1	150,000		\$0			\$0						\$0	
16		Donor 2	100,000		\$0			\$0						\$0	
17		Donor 3	80,000		\$80,000	\$7,000	\$5,000	\$12,000	\$4,000	\$64,000				\$68,000	
18		Donor 4	40,000		\$40,000	\$3,000	\$2,000	\$5,000	\$2,000	\$18,000	\$15,000			\$35,000	
19		Donor 5	30,000		\$30,000	\$0	\$0	\$0	\$5,000				\$25,000	\$30,000	
21		<b>SECURE FUNDING</b>	470,000	53%	\$170,000	\$12,000	\$9,000	\$21,000	\$13,000	\$78,000	\$18,000	\$15,000	\$25,000	\$149,000	
22		<b>% of Secured funds over Total Expenses</b>			23%	19%	22%	20%	14%	51%	13%	12%	22%	24%	
23		<b>Likely</b>	150,000	47%	\$150,000	\$6,000	\$4,000	\$10,000	\$17,000	\$37,000	\$33,000	\$20,000	\$33,000	\$140,000	
24		Donor 6	50,000		\$50,000	\$3,000	\$2,000	\$5,000	\$5,000	\$20,000			\$20,000	\$45,000	
25		Donor 7	20,000		\$20,000	\$1,000	\$1,000	\$2,000	\$2,000		\$16,000			\$18,000	
26		Individual Donors	25,000		\$25,000	\$1,000	\$1,000	\$2,000		\$10,000	\$5,000	\$8,000		\$23,000	
27		Fee for Services	11,000		\$11,000	\$1,000		\$1,000	\$10,000					\$10,000	
28		In-kind Donations-Facilitators	30,000		\$30,000			\$0		\$5,000	\$8,000	\$10,000	\$7,000	\$30,000	
29		In-kind Donations-Consultants	4,000		\$4,000			\$0		\$2,000		\$2,000		\$4,000	
30		In-kind Donations-Equipment	10,000		\$10,000			\$0			\$4,000		\$6,000	\$10,000	
32		<b>Prospect</b>	0	0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
33		Donor 8			\$0			\$0						\$0	
34		Donor 9			\$0			\$0						\$0	
35		Donor 10			\$0			\$0						\$0	
36		Donor 11			\$0			\$0						\$0	
37		Donor 12			\$0			\$0						\$0	
39		<b>LIKELY AND PROSPECTS</b>	150,000	47%	\$150,000	\$6,000	\$4,000	\$10,000	\$17,000	\$37,000	\$33,000	\$20,000	\$33,000	\$140,000	
40		<b>TOTAL INCOME</b>	620,000	####	\$320,000	\$18,000	\$13,000	\$31,000	\$30,000	\$115,000	\$51,000	\$35,000	\$58,000	\$289,000	
41		<b>TOTAL EXPENSES</b>	726,700		\$726,700	\$63,011	\$40,164	\$103,175	\$92,460	\$151,798	\$141,423	\$122,946	\$114,897	\$623,525	
42		<b>SURPLUS / (DEFICIT)</b>	(106,700)		(\$406,700)	(\$45,011)	(\$27,164)	(\$72,175)	(\$62,460)	(\$36,798)	(\$90,423)	(\$87,946)	(\$56,897)	(\$334,525)	
43		<b>EXPENSES</b>	F1												
44		<b>Personnel</b>	240,000	33%	\$240,000	\$34,425	\$36,375	\$70,800	\$83,738	\$30,881	\$23,025	\$16,706	\$14,850	\$169,200	
45		Executive Director	49,500		\$49,500	\$7,425	\$11,138	\$18,563	\$22,275	\$3,713	\$1,856	\$1,856	\$1,238	\$30,938	
46		Program Director	36,000		\$36,000	\$2,700	\$8,100	\$10,800	\$16,200	\$3,600	\$2,250	\$1,800	\$1,350	\$25,200	
47		Program Manager A	30,000		\$30,000	\$750	\$2,250	\$3,000	\$6,000	\$13,500	\$0	\$7,500	\$0	\$27,000	
48		Program Manager B	28,500		\$28,500	\$713	\$2,850	\$3,563	\$6,413	\$0	\$11,400	\$0	\$7,125	\$24,938	
49		Program Coordinator	27,000		\$27,000	\$338	\$2,363	\$2,700	\$24,300	\$0	\$0	\$0	\$0	\$24,300	
50		Program Assistant	16,500		\$16,500	\$1,650	\$825	\$2,475	\$4,125	\$3,713	\$2,475	\$2,063	\$1,650	\$14,025	
51		Finance Director	36,000		\$36,000	\$12,600	\$7,200	\$19,800	\$3,600	\$4,500	\$3,600	\$2,250	\$2,250	\$16,200	
52		Administrative Assistant	16,500		\$16,500	\$8,250	\$1,650	\$9,900	\$825	\$1,856	\$1,444	\$1,238	\$1,238	\$6,600	
54		<b>Activities, Events &amp; Trips</b>	421,500	58%	\$421,500	\$0	\$0	\$0	\$0	\$114,500	\$112,000	\$102,500	\$92,500	\$421,500	
55	P1	Annual Regional Workshop	41,000		\$41,000			\$0		\$41,000				\$41,000	
56	P1	5 Follow up meetings	61,000		\$61,000			\$0		\$61,000				\$61,000	
57	P1	Publications	10,500		\$10,500			\$0		\$10,500				\$10,500	
58	P1	Evaluation Consultant	2,000		\$2,000			\$0		\$2,000				\$2,000	
59	P2	TBD	50,000		\$50,000			\$0			\$50,000			\$50,000	
60	P2	TBD	50,000		\$50,000			\$0			\$50,000			\$50,000	
61	P2	Publications	10,500		\$10,500			\$0			\$10,500			\$10,500	
62	P2	Research Consultant	1,500		\$1,500			\$0			\$1,500			\$1,500	
63	P3	TBD	50,000		\$50,000			\$0			\$50,000			\$50,000	
64	P3	TBD	40,000		\$40,000			\$0			\$40,000			\$40,000	
65	P3	Publications	10,500		\$10,500			\$0			\$10,500			\$10,500	
66	P3	Evaluation Consultant	2,000		\$2,000			\$0			\$2,000			\$2,000	
67	P4	TBD	50,000		\$50,000			\$0				\$50,000		\$50,000	
68	P4	TBD	30,000		\$30,000			\$0				\$30,000		\$30,000	
69	P4	Publications	10,500		\$10,500			\$0				\$10,500		\$10,500	
70	P4	Research Consultant	2,000		\$2,000			\$0				\$2,000		\$2,000	
72		<b>Office Costs</b>	65,200	9%	\$65,200	\$28,586	\$3,789	\$32,375	\$8,723	\$6,417	\$6,398	\$3,740	\$7,547	\$32,825	
73		Audit	5,000		\$5,000	\$717	\$758	\$1,475	\$1,745	\$643	\$480	\$348	\$309	\$3,525	
74		IT services	2,400		\$2,400	\$344	\$364	\$708	\$837	\$309	\$230	\$167	\$149	\$1,692	
75		Legal services	2,400		\$2,400	\$344	\$364	\$708	\$837	\$309	\$230	\$167	\$149	\$1,692	
76		Rent & Utilities	12,000		\$12,000	\$1,721	\$1,819	\$3,540	\$4,187	\$1,544	\$1,151	\$835	\$743	\$8,460	
77		Telephone	1,200		\$1,200	\$172	\$182	\$354	\$419	\$154	\$115	\$84	\$74	\$846	
78		Office Supplies	1,200		\$1,200	\$172	\$182	\$354	\$419	\$154	\$115	\$84	\$74	\$846	
79		Miscellaneous	800		\$800	\$115	\$121	\$236	\$279	\$103	\$77	\$56	\$50	\$564	
80		Equipment	15,200		\$15,200			\$0		\$3,200	\$4,000	\$2,000	\$6,000	\$15,200	
81		Reserves	25,000		\$25,000	\$25,000		\$25,000						\$0	
83		<b>TOTAL EXPENSES</b>	726,700	####	\$726,700	\$63,011	\$40,164	\$103,175	\$92,460	\$151,798	\$141,423	\$122,946	\$114,897	\$623,525	
84						% Over Total Programs = ICR			17%	15%	24%	23%	20%	18%	100%

ANNUAL BUDGET BY PROGRAM

	A	B	C	D	E	F	G	H
1								
2								
3		<b>Unit</b>	<b>PROGRAM 1</b>	<b>TOTAL</b>	<b>Secured</b>	<b>Likely</b>	<b>Prospect</b>	<b>Notes</b>
4		<b>Activities</b>	<b>WOMEN</b>	<b>US\$</b>	<b>100%</b>		<b>To be Raised</b>	<b>Comments</b>
5		<b>I</b>	<b>Annual Regional Workshop</b>	<b>\$41,000</b>			<b>\$41,000</b>	G1
6		2	Facilitators	\$8,000				
7		1	Interpreter and translator	\$3,000				
8		34	Transportation	\$6,800				
9		34	Lodging and Meals	\$17,000				
10		30	Materials	\$750				
11			Venue	\$2,000				
12			Printing & Copying	\$1,000				
13			Telephone & Internet	\$1,000				
14			Miscellaneous	\$1,450				
15								
16		<b>II</b>	<b>5 Follow up meetings</b>	<b>\$61,000</b>			<b>\$61,000</b>	G1
17		1	Facilitators	\$6,000				
18		1	Interpreter and translator	\$4,500				
19		32	Transportation	\$16,000				
20		32	Lodging and Meals	\$24,000				
21		30	Materials	\$3,000				
22			Venue	\$3,000				
23			Printing & Copying	\$1,500				
24			Telephone & Internet	\$1,500				
25			Miscellaneous	\$1,500				
26								
27		<b>III</b>	<b>Publications</b>	<b>\$10,500</b>			<b>\$10,500</b>	G1
28			Designer	\$4,000				
29			Materials	\$1,000				
30			Printing & Copying	\$4,000				
31			Telephone & Internet	\$1,000				
32			Miscellaneous	\$500				
33								
34			<b>SUB-TOTAL ACTIVITIES</b>	<b>\$112,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$112,500</b>	
35		<b>IV</b>	<b>MONITORING , EVALUATION, COMMUNIC, RESEARCH</b>	<b>\$35,410</b>			<b>\$35,410</b>	F4
36			Monitoring & Evaluation	\$12,209				
37			Communications	\$9,082				
38			Research	\$12,119				
39			Evaluation Consultant	\$2,000				G1
40								
41			<b>SUB-TOTAL PROGRAMS</b>	<b>\$147,910</b>	<b>\$0</b>	<b>\$0</b>	<b>\$147,910</b>	
42		<b>V</b>	<b>PROGRAM PERSONNEL</b>	<b>\$24,525</b>			<b>\$24,525</b>	F4
43			Executive Director	\$3,713				
44			Program Director	\$3,600				
45			Program Manager	\$13,500				
46			Program Assistant	\$3,713				
47								
48		<b>VI</b>	<b>FINANCE AND ADMINISTRATION PERSONNEL</b>	<b>\$6,356</b>			<b>\$6,356</b>	F4
49			Finance Director	\$4,500				
50			Administrative Assistant	\$1,856				
51								
52			<b>SUB-TOTAL PERSONNEL</b>	<b>\$30,881</b>	<b>\$0</b>	<b>\$0</b>	<b>\$30,881</b>	
53		<b>VII</b>	<b>CAPITAL GOODS-EQUIPMENT</b>	<b>\$3,200</b>			<b>\$3,200</b>	G2
54			2 Laptops	\$2,000				
55			1 Printer	\$1,200				
56								
57		<b>VIII</b>	<b>SHARED OFFICE COSTS</b>	<b>\$3,217</b>			<b>\$3,217</b>	F5
58			Audit	\$643				
59			IT services	\$309				
60			Legal services	\$309				
61			Rent & Utilities	\$1,544				
62			Telephone	\$154				
63			Office Supplies	\$154				
64			Miscellaneous	\$103				
65								
66								
67			<b>SUB-TOTAL</b>	<b>\$185,208</b>	<b>\$0</b>	<b>\$0</b>	<b>\$185,208</b>	
68								
69		<b>IX</b>	<b>OVERHEAD</b>	<b>\$0</b>				I
70			ICR - Administrative Overhead - personnel costs					
71			ICR - Administrative Overhead - non-personnel costs					
72								
73			<b>GRAND TOTAL</b>	<b>\$185,208</b>				

ANNUAL BUDGET BY PROGRAM

	A	B	C	D	E	F	G	H
1								
2								
3		<b>Unit</b>	<b>PROGRAM 2</b>	<b>TOTAL</b>	<b>Secured</b>	<b>Likely</b>	<b>Prospect</b>	<b>Notes</b>
4		<b>Activities</b>	<b>YOUTH</b>	<b>US\$</b>	<b>100%</b>		<b>To be Raised</b>	<b>Comments</b>
5		<b>I</b>	<b>TBD</b>	<b>\$50,000</b>			<b>\$50,000</b>	<b>G1</b>
6				\$50,000				
7								
8								
9								
10								
11								
12								
13								
14								
15								
16		<b>II</b>	<b>TBD</b>	<b>\$50,000</b>			<b>\$50,000</b>	<b>G1</b>
17				\$50,000				
18								
19								
20								
21								
22								
23								
24								
25								
26								
27		<b>III</b>	<b>Publications</b>	<b>\$10,500</b>			<b>\$10,500</b>	<b>G1</b>
28			Designer	\$4,000				
29			Materials	\$1,000				
30			Printing & Copying	\$4,000				
31			Telephone & Internet	\$1,000				
32			Miscellaneous	\$500				
33								
34			<b>SUB-TOTAL ACTIVITIES</b>	<b>\$110,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$110,500</b>	
35		<b>IV</b>	<b>MONITORING , EVALUATION, COMMUNIC, RESEARCH</b>	<b>\$26,410</b>			<b>\$26,410</b>	<b>F4</b>
36			Monitoring & Evaluation	\$9,103				
37			Communications	\$6,771				
38			Research	\$9,036				
39			Research Consultant	\$1,500				G1
40								
41			<b>SUB-TOTAL PROGRAMS</b>	<b>\$136,910</b>	<b>\$0</b>	<b>\$0</b>	<b>\$136,910</b>	
42		<b>V</b>	<b>PROGRAM PERSONNEL</b>	<b>\$17,981</b>			<b>\$17,981</b>	<b>F4</b>
43			Executive Director	\$1,856				
44			Program Director	\$2,250				
45			Program Manager	\$11,400				
46			Program Assistant	\$2,475				
47								
48		<b>VI</b>	<b>FINANCE AND ADMINISTRATION PERSONNEL</b>	<b>\$5,044</b>			<b>\$5,044</b>	<b>F4</b>
49			Finance Director	\$3,600				
50			Administrative Assistant	\$1,444				
51								
52			<b>SUB-TOTAL PERSONNEL</b>	<b>\$23,025</b>	<b>\$0</b>	<b>\$0</b>	<b>\$23,025</b>	
53		<b>VII</b>	<b>CAPITAL GOODS-EQUIPMENT</b>	<b>\$4,000</b>			<b>\$4,000</b>	<b>G2</b>
54			3 laptops	\$3,000				
55			1 video camara	\$1,000				
56								
57		<b>VIII</b>	<b>SHARED OFFICE COSTS</b>	<b>\$2,398</b>			<b>\$2,398</b>	<b>F5</b>
58			Audit	\$480				
59			IT services	\$230				
60			Legal services	\$230				
61			Rent & Utilities	\$1,151				
62			Telephone	\$115				
63			Office Supplies	\$115				
64			Miscellaneous	\$77				
65								
66								
67			<b>SUB-TOTAL</b>	<b>\$166,334</b>	<b>\$0</b>	<b>\$0</b>	<b>\$166,334</b>	
68								
69		<b>IX</b>	<b>OVERHEAD</b>	<b>\$0</b>				<b>I</b>
70			ICR - Administrative Overhead - personnel costs					
71			ICR - Administrative Overhead - non-personnel costs					
72								
73			<b>GRAND TOTAL</b>	<b>\$166,334</b>				

ANNUAL BUDGET BY PROGRAM

	A	B	C	D	E	F	G	H
1								
2								
3		<b>Unit</b>	<b>PROGRAM 3 ENVIRONMENT</b>	<b>TOTAL</b>	<b>Secured</b>	<b>Likely</b>	<b>Prospect</b>	<b>Notes</b>
4		<b>Activities</b>		<b>US\$</b>	<b>100%</b>		<b>To be Raised</b>	<b>Comments</b>
5		<b>I</b>	<b>TBD</b>	<b>\$50,000</b>			<b>\$50,000</b>	<b>G1</b>
6				\$50,000				
7								
8								
9								
10								
11								
12								
13								
14								
15								
16		<b>II</b>	<b>TBD</b>	<b>\$40,000</b>			<b>\$40,000</b>	<b>G1</b>
17				\$40,000				
18								
19								
20								
21								
22								
23								
24								
25								
26								
27		<b>III</b>	<b>Publications</b>	<b>\$10,500</b>			<b>\$10,500</b>	<b>G1</b>
28			Designer	\$4,000				
29			Materials	\$1,000				
30			Printing & Copying	\$4,000				
31			Telephone & Internet	\$1,000				
32			Miscellaneous	\$500				
33								
34			<b>SUB-TOTAL ACTIVITIES</b>	<b>\$100,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$100,500</b>	
35		<b>IV</b>	<b>MONITORING , EVALUATION, COMMUNIC, RESEARCH</b>	<b>\$20,074</b>			<b>\$20,074</b>	<b>F4</b>
36			Monitoring & Evaluation	\$6,605				
37			Communications	\$4,913				
38			Research	\$6,556				
39			Evaluation Consultant	\$2,000				G1
40								
41			<b>SUB-TOTAL PROGRAMS</b>	<b>\$120,574</b>	<b>\$0</b>	<b>\$0</b>	<b>\$120,574</b>	
42		<b>V</b>	<b>PROGRAM PERSONNEL</b>	<b>\$13,219</b>			<b>\$13,219</b>	<b>F4</b>
43			Executive Director	\$1,856				
44			Program Director	\$1,800				
45			Program Manager	\$7,500				
46			Program Assistant	\$2,063				
47								
48		<b>VI</b>	<b>FINANCE AND ADMINISTRATION PERSONNEL</b>	<b>\$3,488</b>			<b>\$3,488</b>	<b>F4</b>
49			Finance Director	\$2,250				
50			Administrative Assistant	\$1,238				
51								
52			<b>SUB-TOTAL PERSONNEL</b>	<b>\$16,706</b>	<b>\$0</b>	<b>\$0</b>	<b>\$16,706</b>	
53		<b>VII</b>	<b>CAPITAL GOODS-EQUIPMENT</b>	<b>\$2,000</b>			<b>\$2,000</b>	<b>G2</b>
54			Software	\$1,000				
55			1 Printer	\$1,000				
56								
57		<b>VIII</b>	<b>SHARED OFFICE COSTS</b>	<b>\$1,740</b>			<b>\$1,740</b>	<b>F5</b>
58			Audit	\$348				
59			IT services	\$167				
60			Legal services	\$167				
61			Rent & Utilities	\$835				
62			Telephone	\$84				
63			Office Supplies	\$84				
64			Miscellaneous	\$56				
65								
66								
67			<b>SUB-TOTAL</b>	<b>\$141,021</b>	<b>\$0</b>	<b>\$0</b>	<b>\$141,021</b>	
68								
69		<b>IX</b>	<b>OVERHEAD</b>	<b>\$0</b>				<b>I</b>
70			ICR - Administrative Overhead - personnel costs					
71			ICR - Administrative Overhead - non-personnel costs					
72								
73			<b>GRAND TOTAL</b>	<b>\$141,021</b>				

ANNUAL BUDGET BY PROGRAM

	A	B	C	D	E	F	G	H
1								
2								
3		<b>Unit</b>	<b>PROGRAM 4</b>	<b>TOTAL</b>	<b>Secured</b>	<b>Likely</b>	<b>Prospect</b>	<b>Notes</b>
4		<b>Activities</b>	<b>MICROFINANCE</b>	<b>US\$</b>	<b>100%</b>		<b>To be Raised</b>	<b>Comments</b>
5		<b>I</b>	<b>TBD</b>	<b>\$50,000</b>			<b>\$50,000</b>	<b>G1</b>
6				\$50,000				
7								
8								
9								
10								
11								
12								
13								
14								
15								
16		<b>II</b>	<b>TBD</b>	<b>\$30,000</b>			<b>\$30,000</b>	<b>G1</b>
17				\$30,000				
18								
19								
20								
21								
22								
23								
24								
25								
26								
27		<b>III</b>	<b>Publications</b>	<b>\$10,500</b>			<b>\$10,500</b>	<b>G1</b>
28			Designer	\$4,000				
29			Materials	\$1,000				
30			Printing & Copying	\$4,000				
31			Telephone & Internet	\$1,000				
32			Miscellaneous	\$500				
33								
34			<b>SUB-TOTAL ACTIVITIES</b>	<b>\$90,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$90,500</b>	
35		<b>IV</b>	<b>MONITORING , EVALUATION, COMMUNIC, RESEARCH</b>	<b>\$18,066</b>			<b>\$18,066</b>	<b>F4</b>
36			Monitoring & Evaluation	\$5,871				
37			Communications	\$4,367				
38			Research	\$5,828				
39			Research Consultant	\$2,000				G1
40								
41			<b>SUB-TOTAL PROGRAMS</b>	<b>\$108,566</b>	<b>\$0</b>	<b>\$0</b>	<b>\$108,566</b>	
42		<b>V</b>	<b>PROGRAM PERSONNEL</b>	<b>\$11,363</b>			<b>\$11,363</b>	<b>F4</b>
43			Executive Director	\$1,238				
44			Program Director	\$1,350				
45			Program Manager	\$7,125				
46			Program Assistant	\$1,650				
47								
48		<b>VI</b>	<b>FINANCE AND ADMINISTRATION PERSONNEL</b>	<b>\$3,488</b>			<b>\$3,488</b>	<b>F4</b>
49			Finance Director	\$2,250				
50			Administrative Assistant	\$1,238				
51								
52			<b>SUB-TOTAL PERSONNEL</b>	<b>\$14,850</b>	<b>\$0</b>	<b>\$0</b>	<b>\$14,850</b>	
53		<b>VII</b>	<b>CAPITAL GOODS-EQUIPMENT</b>	<b>\$6,000</b>			<b>\$6,000</b>	<b>G2</b>
54			1 Motorcycle	\$5,000				
55			1 laptop	\$1,000				
56								
57		<b>VIII</b>	<b>SHARED OFFICE COSTS</b>	<b>\$1,547</b>			<b>\$1,547</b>	<b>F5</b>
58			Audit	\$309				
59			IT services	\$149				
60			Legal services	\$149				
61			Rent & Utilities	\$743				
62			Telephone	\$74				
63			Office Supplies	\$74				
64			Miscellaneous	\$50				
65								
66								
67			<b>SUB-TOTAL</b>	<b>\$130,963</b>	<b>\$0</b>	<b>\$0</b>	<b>\$130,963</b>	
68								
69		<b>IX</b>	<b>OVERHEAD</b>	<b>\$0</b>				<b>I</b>
70			ICR - Administrative Overhead - personnel costs					
71			ICR - Administrative Overhead - non-personnel costs					
72								
73			<b>GRAND TOTAL</b>	<b>\$130,963</b>				

	A	B	C	E	F	G	H	I	J	K	L	M	N	O
1														
2		<b>ABC - Activists Building Capacity</b>												
3														
4					<b>SHARED PERSONNEL COSTS ALLOCATION</b>									
5														
6		<b>C1 Yearly Personnel Costs - Shared and Overhead Costs (Calculated from B)</b>												
7														
8					<b>Overhead</b>		<b>Shared Functional Costs</b>			<b>Direct Programmatic-Shared Costs</b>				
9		<b>Employee</b>	<b>Total Year</b>	<b>M&amp;G</b>	<b>FR</b>	<b>ME</b>	<b>C</b>	<b>R</b>	<b>P1</b>	<b>P2</b>	<b>P3</b>	<b>P4</b>	<b>Total Programs</b>	
10		Executive Director	\$49,500	\$7,425	\$11,138	\$4,950	\$4,950	\$12,375	\$3,713	\$1,856	\$1,856	\$1,238	\$8,663	
11		Program Director	\$36,000	\$2,700	\$8,100	\$7,200	\$3,600	\$5,400	\$3,600	\$2,250	\$1,800	\$1,350	\$9,000	
12		Program Manager A	\$30,000	\$750	\$2,250	\$1,500	\$1,500	\$3,000	\$13,500	\$0	\$7,500	\$0	\$21,000	
13		Program Manager B	\$28,500	\$713	\$2,850	\$1,425	\$2,138	\$2,850	\$0	\$11,400	\$0	\$7,125	\$18,525	
14		Program Coordinator	\$27,000	\$338	\$2,363	\$9,450	\$8,100	\$6,750	\$0	\$0	\$0	\$0	\$0	
15		Program Assistant	\$16,500	\$1,650	\$825	\$1,650	\$2,475	\$0	\$3,713	\$2,475	\$2,063	\$1,650	\$9,900	
16		Finance Director	\$36,000	\$12,600	\$7,200	\$3,600	\$0	\$0	\$4,500	\$3,600	\$2,250	\$2,250	\$12,600	
17		Administrative Assistant	\$16,500	\$8,250	\$1,650	\$825	\$0	\$0	\$1,856	\$1,444	\$1,238	\$1,238	\$5,775	
18		<b>TOTALS</b>	<b>\$240,000</b>	<b>\$34,425</b>	<b>\$36,375</b>	<b>\$30,600</b>	<b>\$22,763</b>	<b>\$30,375</b>	<b>\$30,881</b>	<b>\$23,025</b>	<b>\$16,706</b>	<b>\$14,850</b>	<b>\$85,463</b>	
19		Total Overhead		14%	15%	13%	9%	13%	13%	10%	7%	6%	36%	
20						\$70,800								
21														
22		<b>C2 Allocation of M/E/C/R Costs to Programs</b>												
23						We get these % from Row 19 (J to N)			36%	27%	20%	17%	100%	
24							M&E		\$ 11,057	\$ 8,244	\$ 5,982	\$ 5,317	\$ 30,600	
25							C		\$ 8,225	\$ 6,133	\$ 4,450	\$ 3,955	\$ 22,763	
26							R		\$ 10,976	\$ 8,184	\$ 5,938	\$ 5,278	\$ 30,375	
27														
28		<b>C3 Allocation of Overhead to Programs (Leave for Session 3)</b>												
29								Overhead	\$ 25,583	\$ 19,075	\$ 13,840	\$ 12,302	\$ 70,800	
30														
31														
32		<b>B Monthly costs calculations (By Cost Center / Unit) (Calculated from A - Just shifted columns to rows and viceversa)</b>												
33														
34		<b>Employee</b>	<b>Total Month</b>	<b>M&amp;G</b>	<b>FR</b>	<b>ME</b>	<b>C</b>	<b>R</b>	<b>P1</b>	<b>P2</b>	<b>P3</b>	<b>P4</b>		
35		Executive Director	\$4,125	\$619	\$928	\$413	\$413	\$1,031	\$309	\$155	\$155	\$103		
36		Program Director	\$3,000	\$225	\$675	\$600	\$300	\$450	\$300	\$188	\$150	\$113		
37		Program Manager A	\$2,500	\$63	\$188	\$125	\$125	\$250	\$1,125	\$0	\$625	\$0		
38		Program Manager B	\$2,375	\$59	\$238	\$119	\$178	\$238	\$0	\$950	\$0	\$594		
39		Program Coordinator	\$2,250	\$28	\$197	\$788	\$675	\$563	\$0	\$0	\$0	\$0		
40		Program Assistant	\$1,375	\$138	\$69	\$138	\$206	\$0	\$309	\$206	\$172	\$138		
41		Finance Director	\$3,000	\$1,050	\$600	\$300	\$0	\$0	\$375	\$300	\$188	\$188		
42		Administrative Assistant	\$1,375	\$688	\$138	\$69	\$0	\$0	\$155	\$120	\$103	\$103		
43		<b>TOTALS</b>	<b>\$20,000</b>	<b>\$2,869</b>	<b>\$3,031</b>	<b>\$2,550</b>	<b>\$1,897</b>	<b>\$2,531</b>	<b>\$2,573</b>	<b>\$1,919</b>	<b>\$1,392</b>	<b>\$1,238</b>		
44														
45														
46		<b>A SALARIES COSTS (from Timesheets file)</b>												
47														
48														
49		<b>Cost Center</b>	<b>FUNCTIONS</b>	<b>Totals Month \$</b>	<b>EMPLOYEES</b>							<b>%</b>	<b>Total Annual \$</b>	
50					<b>ED</b>	<b>PD</b>	<b>PMA</b>	<b>PMB</b>	<b>PC</b>	<b>PA</b>	<b>FD</b>	<b>AA</b>		
51		<b>WORK HOURS</b>												12
52		11 Management & General	\$ 2,869	\$ 619	\$ 225	\$ 63	\$ 59	\$ 28	\$ 138	\$ 1,050	\$ 688	14%	\$ 34,425	
53		12 Fundraising	\$ 3,031	\$ 928	\$ 675	\$ 188	\$ 238	\$ 197	\$ 69	\$ 600	\$ 138	15%	\$ 36,375	
54		10 CORE ACTIVITIES	\$ 5,900	\$ 1,547	\$ 900	\$ 250	\$ 297	\$ 225	\$ 206	\$ 1,650	\$ 825	30%	\$ 70,800	
55		21 Monitoring & Evaluation	\$ 2,550	\$ 413	\$ 600	\$ 125	\$ 119	\$ 788	\$ 138	\$ 300	\$ 69	13%	\$ 30,600	
56		22 Communications	\$ 1,897	\$ 413	\$ 300	\$ 125	\$ 178	\$ 675	\$ 206	\$ -	\$ -	9%	\$ 22,763	
57		23 Research	\$ 2,531	\$ 1,031	\$ 450	\$ 250	\$ 238	\$ 563	\$ -	\$ -	\$ -	13%	\$ 30,375	
58		20 M/E/C/R	\$ 6,978	\$ 1,856	\$ 1,350	\$ 500	\$ 534	\$ 2,025	\$ 344	\$ 300	\$ 69	35%	\$ 83,738	
59		31 PROGRAM 1	\$ 2,573	\$ 309	\$ 300	\$ 1,125	\$ -	\$ -	\$ 309	\$ 375	\$ 155	13%	\$ 30,881	
60		32 PROGRAM 2	\$ 1,919	\$ 155	\$ 188	\$ -	\$ 950	\$ -	\$ 206	\$ 300	\$ 120	10%	\$ 23,025	
61		33 PROGRAM 3	\$ 1,392	\$ 155	\$ 150	\$ 625	\$ -	\$ -	\$ 172	\$ 188	\$ 103	7%	\$ 16,706	
62		34 PROGRAM 4	\$ 1,238	\$ 103	\$ 113	\$ -	\$ 594	\$ -	\$ 138	\$ 188	\$ 103	6%	\$ 14,850	
63		35 PROGRAM 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	
64		30 PROGRAMS	\$ 7,122	\$ 722	\$ 750	\$ 1,750	\$ 1,544	\$ -	\$ 825	\$ 1,050	\$ 481	38%	\$ 85,463	
65		<b>SUBTOTAL</b>	<b>\$20,000</b>	<b>\$ 4,125</b>	<b>\$ 3,000</b>	<b>\$ 2,500</b>	<b>\$ 2,375</b>	<b>\$ 2,250</b>	<b>\$ 1,375</b>	<b>\$ 3,000</b>	<b>\$ 1,375</b>	<b>100%</b>	<b>\$ 240,000</b>	

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1															
2		<b>ABC - Activists Building Capacity</b>													
3															
4		<b>SHARED NON-PERSONNEL COSTS ALLOCATION</b>													
5															
6		<b>D1 Yearly Non-Personnel Costs - Shared and Overhead Costs (Row 9 percentages come from C1 -Row 19)</b>													
7															
8		<b>Details</b>	<b>Monthly Cost</b>	<b>Total Year</b>	<b>M&amp;G</b>	<b>FR</b>	<b>ME</b>	<b>C</b>	<b>R</b>	<b>P1</b>	<b>P2</b>	<b>P3</b>	<b>P4</b>	<b>Total Programs</b>	
9					14%	15%	13%	9%	13%	13%	10%	7%	6%	36%	
10		Audit	\$ 5,000	\$ 5,000	\$ 717	\$ 758	\$ 638	\$ 474	\$ 633	\$ 643	\$ 480	\$ 348	\$ 309	\$ 1,780	
11		IT services	\$ 200	\$ 2,400	\$ 344	\$ 364	\$ 306	\$ 228	\$ 304	\$ 309	\$ 230	\$ 167	\$ 149	\$ 855	
12		Legal services	\$ 200	\$ 2,400	\$ 344	\$ 364	\$ 306	\$ 228	\$ 304	\$ 309	\$ 230	\$ 167	\$ 149	\$ 855	
13		Rent & Utilities	\$ 1,000	\$ 12,000	\$ 1,721	\$ 1,819	\$ 1,530	\$ 1,138	\$ 1,519	\$ 1,544	\$ 1,151	\$ 835	\$ 743	\$ 4,273	
14		Telephone	\$ 100	\$ 1,200	\$ 172	\$ 182	\$ 153	\$ 114	\$ 152	\$ 154	\$ 115	\$ 84	\$ 74	\$ 427	
15		Office Supplies	\$ 100	\$ 1,200	\$ 172	\$ 182	\$ 153	\$ 114	\$ 152	\$ 154	\$ 115	\$ 84	\$ 74	\$ 427	
16		Miscellaneous	\$ 800	\$ 800	\$ 115	\$ 121	\$ 102	\$ 76	\$ 101	\$ 103	\$ 77	\$ 56	\$ 50	\$ 285	
17					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
18		<b>TOTALS</b>	<b>\$ 1,600</b>	<b>\$ 25,000</b>	<b>\$ 3,586</b>	<b>\$ 3,789</b>	<b>\$ 3,188</b>	<b>\$ 2,371</b>	<b>\$ 3,164</b>	<b>\$ 3,217</b>	<b>\$ 2,398</b>	<b>\$ 1,740</b>	<b>\$ 1,547</b>	<b>\$ 8,902</b>	
19															
20		Total Overhead				\$ 7,375									
21															
22		<b>D2 Allocation of M/E/C/R Costs to Programs (Leave for Session 3)</b>													
23							We got these percentages from C2			36%	27%	20%	17%	100%	
24									M&E	\$ 1,152	\$ 859	\$ 623	\$ 554	\$ 3,188	
25									C	\$ 857	\$ 639	\$ 464	\$ 412	\$ 2,371	
26									R	\$ 1,143	\$ 852	\$ 619	\$ 550	\$ 3,164	
27										\$ 3,152	\$ 2,350	\$ 1,705	\$ 1,516	\$ 8,723	
28		<b>D3 Allocation of Overhead to Programs (Leave for Session 3)</b>													
29									Overhead	\$ 2,665	\$ 1,987	\$ 1,442	\$ 1,281	\$ 7,375	

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	
2	<b>ABC - Activists Building Capacity</b>														
4	<b>CONSOLIDATED ANNUAL BUDGET</b>														
6			Data to double check	%	GRAND TOTAL	OH / CORE			PROGRAMS						
7						M&G	Fundraising	Total CORE	M&E/ Comm/Res	P1 Women	P2 Youth	P3 Environment	P4 Microfinance	Total Programs	
8		<b>INCOME</b>	E1	H											
9		<b>Opening Balance</b>	70,000	11%	\$70,000	\$10,000	\$6,000	\$16,000	\$12,000	\$20,000	\$7,000	\$8,000	\$7,000	\$54,000	
10		Donor 1	30,000		\$30,000	\$3,000	\$2,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000	
11		Donor 2	20,000		\$20,000	\$5,000	\$2,000	\$7,000	\$5,000	\$1,000	\$2,000	\$3,000	\$2,000	\$13,000	
12		Donor 3	20,000		\$20,000	\$2,000	\$2,000	\$4,000	\$2,000	\$14,000				\$16,000	
14		<b>Receivables</b>	400,000	65%	\$400,000	\$45,000	\$29,000	\$74,000	\$61,000	\$72,000	\$80,000	\$65,000	\$48,000	\$326,000	
15		Donor 1	150,000		\$150,000	\$15,000	\$10,000	\$25,000	\$20,000	\$5,000	\$5,000	\$35,000	\$15,000	\$125,000	
16		Donor 2	100,000		\$100,000	\$20,000	\$12,000	\$32,000	\$30,000	\$3,000	\$12,000	\$15,000	\$8,000	\$68,000	
17		Donor 3	80,000		\$80,000	\$7,000	\$5,000	\$12,000	\$4,000	\$64,000				\$68,000	
18		Donor 4	40,000		\$40,000	\$3,000	\$2,000	\$5,000	\$2,000		\$18,000	\$15,000		\$35,000	
19		Donor 5	30,000		\$30,000	\$0	\$0	\$0	\$5,000				\$25,000	\$30,000	
21		<b>SECURE FUNDING</b>	470,000	76%	\$470,000	\$55,000	\$35,000	\$90,000	\$73,000	\$92,000	\$87,000	\$73,000	\$55,000	\$380,000	
22		<b>% of Secured funds over Total Expenses</b>			65%	87%	87%	87%	79%	61%	62%	59%	48%	61%	
23		<b>Likely</b>	150,000	24%	\$150,000	\$6,000	\$4,000	\$10,000	\$17,000	\$37,000	\$33,000	\$20,000	\$33,000	\$140,000	
24		Donor 6	50,000		\$50,000	\$3,000	\$2,000	\$5,000	\$5,000	\$20,000			\$20,000	\$45,000	
25		Donor 7	20,000		\$20,000	\$1,000	\$1,000	\$2,000	\$2,000		\$16,000			\$18,000	
26		Individual Donors	25,000		\$25,000	\$1,000	\$1,000	\$2,000		\$10,000	\$5,000	\$8,000		\$23,000	
27		Fee for Services	11,000		\$11,000	\$1,000		\$1,000	\$10,000					\$10,000	
28		In-kind Donations-Facilitators	30,000		\$30,000			\$0		\$5,000	\$8,000	\$10,000	\$7,000	\$30,000	
29		In-kind Donations-Consultants	4,000		\$4,000			\$0		\$2,000		\$2,000		\$4,000	
30		In-kind Donations-Equipment	10,000		\$10,000			\$0			\$4,000		\$6,000	\$10,000	
32		<b>Prospect</b>	0	0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
33		Donor 8			\$0			\$0						\$0	
34		Donor 9			\$0			\$0						\$0	
35		Donor 10			\$0			\$0						\$0	
36		Donor 11			\$0			\$0						\$0	
37		Donor 12			\$0			\$0						\$0	
39		<b>LIKELY AND PROSPECTS</b>	150,000	24%	\$150,000	\$6,000	\$4,000	\$10,000	\$17,000	\$37,000	\$33,000	\$20,000	\$33,000	\$140,000	
40		<b>TOTAL INCOME</b>	620,000	####	\$620,000	\$61,000	\$39,000	\$100,000	\$90,000	\$129,000	\$120,000	\$93,000	\$88,000	\$520,000	
41		<b>TOTAL EXPENSES</b>	726,700		\$726,700	\$63,011	\$40,164	\$103,175	\$92,460	\$151,798	\$141,423	\$122,946	\$114,897	\$623,525	
42		<b>SURPLUS / (DEFICIT)</b>	(106,700)		(\$106,700)	(\$2,011)	(\$1,164)	(\$3,175)	(\$2,460)	(\$22,798)	(\$21,423)	(\$29,946)	(\$26,897)	(\$103,525)	
43		<b>EXPENSES</b>	F1												
44		<b>Personnel</b>	240,000	33%	\$240,000	\$34,425	\$36,375	\$70,800	\$83,738	\$30,881	\$23,025	\$16,706	\$14,850	\$169,200	
45		Executive Director	49,500		\$49,500	\$7,425	\$11,138	\$18,563	\$22,275	\$3,713	\$1,856	\$1,856	\$1,238	\$30,938	
46		Program Director	36,000		\$36,000	\$2,700	\$8,100	\$10,800	\$16,200	\$3,600	\$2,250	\$1,800	\$1,350	\$25,200	
47		Program Manager A	30,000		\$30,000	\$750	\$2,250	\$3,000	\$6,000	\$13,500	\$0	\$7,500	\$0	\$27,000	
48		Program Manager B	28,500		\$28,500	\$713	\$2,850	\$3,563	\$6,413	\$0	\$11,400	\$0	\$7,125	\$24,938	
49		Program Coordinator	27,000		\$27,000	\$338	\$2,363	\$2,700	\$24,300	\$0	\$0	\$0	\$0	\$24,300	
50		Program Assistant	16,500		\$16,500	\$1,650	\$825	\$2,475	\$4,125	\$3,713	\$2,475	\$2,063	\$1,650	\$14,025	
51		Finance Director	36,000		\$36,000	\$12,600	\$7,200	\$19,800	\$3,600	\$4,500	\$3,600	\$2,250	\$2,250	\$16,200	
52		Administrative Assistant	16,500		\$16,500	\$8,250	\$1,650	\$9,900	\$825	\$1,856	\$1,444	\$1,238	\$1,238	\$6,600	
54		<b>Activities, Events &amp; Trips</b>	421,500	58%	\$421,500	\$0	\$0	\$0	\$0	\$114,500	\$112,000	\$102,500	\$92,500	\$421,500	
55	P1	Annual Regional Workshop	41,000		\$41,000			\$0		\$41,000				\$41,000	
56	P1	5 Follow up meetings	61,000		\$61,000			\$0		\$61,000				\$61,000	
57	P1	Publications	10,500		\$10,500			\$0		\$10,500				\$10,500	
58	P1	Evaluation Consultant	2,000		\$2,000			\$0		\$2,000				\$2,000	
59	P2	TBD	50,000		\$50,000			\$0			\$50,000			\$50,000	
60	P2	TBD	50,000		\$50,000			\$0			\$50,000			\$50,000	
61	P2	Publications	10,500		\$10,500			\$0			\$10,500			\$10,500	
62	P2	Research Consultant	1,500		\$1,500			\$0			\$1,500			\$1,500	
63	P3	TBD	50,000		\$50,000			\$0			\$50,000			\$50,000	
64	P3	TBD	40,000		\$40,000			\$0			\$40,000			\$40,000	
65	P3	Publications	10,500		\$10,500			\$0			\$10,500			\$10,500	
66	P3	Evaluation Consultant	2,000		\$2,000			\$0			\$2,000			\$2,000	
67	P4	TBD	50,000		\$50,000			\$0				\$50,000		\$50,000	
68	P4	TBD	30,000		\$30,000			\$0				\$30,000		\$30,000	
69	P4	Publications	10,500		\$10,500			\$0				\$10,500		\$10,500	
70	P4	Research Consultant	2,000		\$2,000			\$0				\$2,000		\$2,000	
72		<b>Office Costs</b>	65,200	9%	\$65,200	\$28,586	\$3,789	\$32,375	\$8,723	\$6,417	\$6,398	\$3,740	\$7,547	\$32,825	
73		Audit	5,000		\$5,000	\$717	\$758	\$1,475	\$1,745	\$643	\$480	\$348	\$309	\$3,525	
74		IT services	2,400		\$2,400	\$344	\$364	\$708	\$837	\$309	\$230	\$167	\$149	\$1,692	
75		Legal services	2,400		\$2,400	\$344	\$364	\$708	\$837	\$309	\$230	\$167	\$149	\$1,692	
76		Rent & Utilities	12,000		\$12,000	\$1,721	\$1,819	\$3,540	\$4,187	\$1,544	\$1,151	\$835	\$743	\$8,460	
77		Telephone	1,200		\$1,200	\$172	\$182	\$354	\$419	\$154	\$115	\$84	\$74	\$846	
78		Office Supplies	1,200		\$1,200	\$172	\$182	\$354	\$419	\$154	\$115	\$84	\$74	\$846	
79		Miscellaneous	800		\$800	\$115	\$121	\$236	\$279	\$103	\$77	\$56	\$50	\$564	
80		Equipment	15,200		\$15,200			\$0		\$3,200	\$4,000	\$2,000	\$6,000	\$15,200	
81		Reserves	25,000		\$25,000	\$25,000		\$25,000						\$0	
83		<b>TOTAL EXPENSES</b>	726,700	####	\$726,700	\$63,011	\$40,164	\$103,175	\$92,460	\$151,798	\$141,423	\$122,946	\$114,897	\$623,525	
84						% Over Total Programs = ICR			17%	15%	24%	23%	20%	18%	100%

ANNUAL BUDGET BY PROGRAM

	A	B	C	D	E	F	G	H
1								
2								
3		<b>Unit</b>	<b>PROGRAM 1</b>	<b>TOTAL</b>	<b>Secured</b>	<b>Likely</b>	<b>Prospect</b>	<b>Notes</b>
4		<b>Activities</b>	<b>WOMEN</b>	<b>US\$</b>	<b>100%</b>		<b>To be Raised</b>	<b>Comments</b>
5		<b>I</b>	<b>Annual Regional Workshop</b>	<b>\$41,000</b>			<b>\$41,000</b>	G1
6		2	Facilitators	\$8,000				
7		1	Interpreter and translator	\$3,000				
8		34	Transportation	\$6,800				
9		34	Lodging and Meals	\$17,000				
10		30	Materials	\$750				
11			Venue	\$2,000				
12			Printing & Copying	\$1,000				
13			Telephone & Internet	\$1,000				
14			Miscellaneous	\$1,450				
15								
16		<b>II</b>	<b>5 Follow up meetings</b>	<b>\$61,000</b>			<b>\$61,000</b>	G1
17		1	Facilitators	\$6,000				
18		1	Interpreter and translator	\$4,500				
19		32	Transportation	\$16,000				
20		32	Lodging and Meals	\$24,000				
21		30	Materials	\$3,000				
22			Venue	\$3,000				
23			Printing & Copying	\$1,500				
24			Telephone & Internet	\$1,500				
25			Miscellaneous	\$1,500				
26								
27		<b>III</b>	<b>Publications</b>	<b>\$10,500</b>			<b>\$10,500</b>	G1
28			Designer	\$4,000				
29			Materials	\$1,000				
30			Printing & Copying	\$4,000				
31			Telephone & Internet	\$1,000				
32			Miscellaneous	\$500				
33								
34			<b>SUB-TOTAL ACTIVITIES</b>	<b>\$112,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$112,500</b>	
35		<b>IV</b>	<b>MONITORING , EVALUATION, COMMUNIC, RESEARCH</b>	<b>\$35,410</b>			<b>\$35,410</b>	F4
36			Monitoring & Evaluation	\$12,209				
37			Communications	\$9,082				
38			Research	\$12,119				
39			Evaluation Consultant	\$2,000				G1
40								
41			<b>SUB-TOTAL PROGRAMS</b>	<b>\$147,910</b>	<b>\$0</b>	<b>\$0</b>	<b>\$147,910</b>	
42		<b>V</b>	<b>PROGRAM PERSONNEL</b>	<b>\$24,525</b>			<b>\$24,525</b>	F4
43			Executive Director	\$3,713				
44			Program Director	\$3,600				
45			Program Manager	\$13,500				
46			Program Assistant	\$3,713				
47								
48		<b>VI</b>	<b>FINANCE AND ADMINISTRATION PERSONNEL</b>	<b>\$6,356</b>			<b>\$6,356</b>	F4
49			Finance Director	\$4,500				
50			Administrative Assistant	\$1,856				
51								
52			<b>SUB-TOTAL PERSONNEL</b>	<b>\$30,881</b>	<b>\$0</b>	<b>\$0</b>	<b>\$30,881</b>	
53		<b>VII</b>	<b>CAPITAL GOODS-EQUIPMENT</b>	<b>\$3,200</b>			<b>\$3,200</b>	G2
54			2 Laptops	\$2,000				
55			1 Printer	\$1,200				
56								
57		<b>VIII</b>	<b>SHARED OFFICE COSTS</b>	<b>\$3,217</b>			<b>\$3,217</b>	F5
58			Audit	\$643				
59			IT services	\$309				
60			Legal services	\$309				
61			Rent & Utilities	\$1,544				
62			Telephone	\$154				
63			Office Supplies	\$154				
64			Miscellaneous	\$103				
65								
66								
67			<b>SUB-TOTAL</b>	<b>\$185,208</b>	<b>\$0</b>	<b>\$0</b>	<b>\$185,208</b>	
68								
69		<b>IX</b>	<b>OVERHEAD</b>	<b>\$28,248</b>				I
70			ICR - Administrative Overhead - personnel costs	\$25,583				
71			ICR - Administrative Overhead - non-personnel costs	\$2,665				
72								
73			<b>GRAND TOTAL</b>	<b>\$213,456</b>				

ANNUAL BUDGET BY PROGRAM

	A	B	C	D	E	F	G	H
1								
2								
3		<b>Unit</b>	<b>PROGRAM 2</b>	<b>TOTAL</b>	<b>Secured</b>	<b>Likely</b>	<b>Prospect</b>	<b>Notes</b>
4		<b>Activities</b>	<b>YOUTH</b>	<b>US\$</b>	<b>100%</b>		<b>To be Raised</b>	<b>Comments</b>
5		<b>I</b>	<b>TBD</b>	<b>\$50,000</b>			<b>\$50,000</b>	<b>G1</b>
6				\$50,000				
7								
8								
9								
10								
11								
12								
13								
14								
15								
16		<b>II</b>	<b>TBD</b>	<b>\$50,000</b>			<b>\$50,000</b>	<b>G1</b>
17				\$50,000				
18								
19								
20								
21								
22								
23								
24								
25								
26								
27		<b>III</b>	<b>Publications</b>	<b>\$10,500</b>			<b>\$10,500</b>	<b>G1</b>
28			Designer	\$4,000				
29			Materials	\$1,000				
30			Printing & Copying	\$4,000				
31			Telephone & Internet	\$1,000				
32			Miscellaneous	\$500				
33								
34			<b>SUB-TOTAL ACTIVITIES</b>	<b>\$110,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$110,500</b>	
35		<b>IV</b>	<b>MONITORING , EVALUATION, COMMUNIC, RESEARCH</b>	<b>\$26,410</b>			<b>\$26,410</b>	<b>F4</b>
36			Monitoring & Evaluation	\$9,103				
37			Communications	\$6,771				
38			Research	\$9,036				
39			Research Consultant	\$1,500				G1
40								
41			<b>SUB-TOTAL PROGRAMS</b>	<b>\$136,910</b>	<b>\$0</b>	<b>\$0</b>	<b>\$136,910</b>	
42		<b>V</b>	<b>PROGRAM PERSONNEL</b>	<b>\$17,981</b>			<b>\$17,981</b>	<b>F4</b>
43			Executive Director	\$1,856				
44			Program Director	\$2,250				
45			Program Manager	\$11,400				
46			Program Assistant	\$2,475				
47								
48		<b>VI</b>	<b>FINANCE AND ADMINISTRATION PERSONNEL</b>	<b>\$5,044</b>			<b>\$5,044</b>	<b>F4</b>
49			Finance Director	\$3,600				
50			Administrative Assistant	\$1,444				
51								
52			<b>SUB-TOTAL PERSONNEL</b>	<b>\$23,025</b>	<b>\$0</b>	<b>\$0</b>	<b>\$23,025</b>	
53		<b>VII</b>	<b>CAPITAL GOODS-EQUIPMENT</b>	<b>\$4,000</b>			<b>\$4,000</b>	<b>G2</b>
54			3 laptops	\$3,000				
55			1 video camara	\$1,000				
56								
57		<b>VIII</b>	<b>SHARED OFFICE COSTS</b>	<b>\$2,398</b>			<b>\$2,398</b>	<b>F5</b>
58			Audit	\$480				
59			IT services	\$230				
60			Legal services	\$230				
61			Rent & Utilities	\$1,151				
62			Telephone	\$115				
63			Office Supplies	\$115				
64			Miscellaneous	\$77				
65								
66								
67			<b>SUB-TOTAL</b>	<b>\$166,334</b>	<b>\$0</b>	<b>\$0</b>	<b>\$166,334</b>	
68								
69		<b>IX</b>	<b>OVERHEAD</b>	<b>\$21,062</b>				<b>I</b>
70			ICR - Administrative Overhead - personnel costs	\$19,075				
71			ICR - Administrative Overhead - non-personnel costs	\$1,987				
72								
73			<b>GRAND TOTAL</b>	<b>\$187,395</b>				

ANNUAL BUDGET BY PROGRAM

	A	B	C	D	E	F	G	H
1								
2								
3		<b>Unit</b>	<b>PROGRAM 3 ENVIRONMENT</b>	<b>TOTAL</b>	<b>Secured</b>	<b>Likely</b>	<b>Prospect</b>	<b>Notes</b>
4		<b>Activities</b>		<b>US\$</b>	<b>100%</b>		<b>To be Raised</b>	<b>Comments</b>
5		<b>I</b>	<b>TBD</b>	<b>\$50,000</b>			<b>\$50,000</b>	G1
6				\$50,000				
7								
8								
9								
10								
11								
12								
13								
14								
15								
16		<b>II</b>	<b>TBD</b>	<b>\$40,000</b>			<b>\$40,000</b>	G1
17				\$40,000				
18								
19								
20								
21								
22								
23								
24								
25								
26								
27		<b>III</b>	<b>Publications</b>	<b>\$10,500</b>			<b>\$10,500</b>	G1
28			Designer	\$4,000				
29			Materials	\$1,000				
30			Printing & Copying	\$4,000				
31			Telephone & Internet	\$1,000				
32			Miscellaneous	\$500				
33								
34			<b>SUB-TOTAL ACTIVITIES</b>	<b>\$100,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$100,500</b>	
35		<b>IV</b>	<b>MONITORING , EVALUATION, COMMUNIC, RESEARCH</b>	<b>\$20,074</b>			<b>\$20,074</b>	F4
36			Monitoring & Evaluation	\$6,605				
37			Communications	\$4,913				
38			Research	\$6,556				
39			Evaluation Consultant	\$2,000				G1
40								
41			<b>SUB-TOTAL PROGRAMS</b>	<b>\$120,574</b>	<b>\$0</b>	<b>\$0</b>	<b>\$120,574</b>	
42		<b>V</b>	<b>PROGRAM PERSONNEL</b>	<b>\$13,219</b>			<b>\$13,219</b>	F4
43			Executive Director	\$1,856				
44			Program Director	\$1,800				
45			Program Manager	\$7,500				
46			Program Assistant	\$2,063				
47								
48		<b>VI</b>	<b>FINANCE AND ADMINISTRATION PERSONNEL</b>	<b>\$3,488</b>			<b>\$3,488</b>	F4
49			Finance Director	\$2,250				
50			Administrative Assistant	\$1,238				
51								
52			<b>SUB-TOTAL PERSONNEL</b>	<b>\$16,706</b>	<b>\$0</b>	<b>\$0</b>	<b>\$16,706</b>	
53		<b>VII</b>	<b>CAPITAL GOODS-EQUIPMENT</b>	<b>\$2,000</b>			<b>\$2,000</b>	G2
54			Software	\$1,000				
55			1 Printer	\$1,000				
56								
57		<b>VIII</b>	<b>SHARED OFFICE COSTS</b>	<b>\$1,740</b>			<b>\$1,740</b>	F5
58			Audit	\$348				
59			IT services	\$167				
60			Legal services	\$167				
61			Rent & Utilities	\$835				
62			Telephone	\$84				
63			Office Supplies	\$84				
64			Miscellaneous	\$56				
65								
66								
67			<b>SUB-TOTAL</b>	<b>\$141,021</b>	<b>\$0</b>	<b>\$0</b>	<b>\$141,021</b>	
68								
69		<b>IX</b>	<b>OVERHEAD</b>	<b>\$15,282</b>				I
70			ICR - Administrative Overhead - personnel costs	\$13,840				
71			ICR - Administrative Overhead - non-personnel costs	\$1,442				
72								
73			<b>GRAND TOTAL</b>	<b>\$156,302</b>				

ANNUAL BUDGET BY PROGRAM

	A	B	C	D	E	F	G	H
1								
2								
3		<b>Unit</b>	<b>PROGRAM 4</b>	<b>TOTAL</b>	<b>Secured</b>	<b>Likely</b>	<b>Prospect</b>	<b>Notes</b>
4		<b>Activities</b>	<b>MICROFINANCE</b>	<b>US\$</b>	<b>100%</b>		<b>To be Raised</b>	<b>Comments</b>
5		<b>I</b>	<b>TBD</b>	<b>\$50,000</b>			<b>\$50,000</b>	<b>G1</b>
6				\$50,000				
7								
8								
9								
10								
11								
12								
13								
14								
15								
16		<b>II</b>	<b>TBD</b>	<b>\$30,000</b>			<b>\$30,000</b>	<b>G1</b>
17				\$30,000				
18								
19								
20								
21								
22								
23								
24								
25								
26								
27		<b>III</b>	<b>Publications</b>	<b>\$10,500</b>			<b>\$10,500</b>	<b>G1</b>
28			Designer	\$4,000				
29			Materials	\$1,000				
30			Printing & Copying	\$4,000				
31			Telephone & Internet	\$1,000				
32			Miscellaneous	\$500				
33								
34			<b>SUB-TOTAL ACTIVITIES</b>	<b>\$90,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$90,500</b>	
35		<b>IV</b>	<b>MONITORING , EVALUATION, COMMUNIC, RESEARCH</b>	<b>\$18,066</b>			<b>\$18,066</b>	<b>F4</b>
36			Monitoring & Evaluation	\$5,871				
37			Communications	\$4,367				
38			Research	\$5,828				
39			Research Consultant	\$2,000				G1
40								
41			<b>SUB-TOTAL PROGRAMS</b>	<b>\$108,566</b>	<b>\$0</b>	<b>\$0</b>	<b>\$108,566</b>	
42		<b>V</b>	<b>PROGRAM PERSONNEL</b>	<b>\$11,363</b>			<b>\$11,363</b>	<b>F4</b>
43			Executive Director	\$1,238				
44			Program Director	\$1,350				
45			Program Manager	\$7,125				
46			Program Assistant	\$1,650				
47								
48		<b>VI</b>	<b>FINANCE AND ADMINISTRATION PERSONNEL</b>	<b>\$3,488</b>			<b>\$3,488</b>	<b>F4</b>
49			Finance Director	\$2,250				
50			Administrative Assistant	\$1,238				
51								
52			<b>SUB-TOTAL PERSONNEL</b>	<b>\$14,850</b>	<b>\$0</b>	<b>\$0</b>	<b>\$14,850</b>	
53		<b>VII</b>	<b>CAPITAL GOODS-EQUIPMENT</b>	<b>\$6,000</b>			<b>\$6,000</b>	<b>G2</b>
54			1 Motorcycle	\$5,000				
55			1 laptop	\$1,000				
56								
57		<b>VIII</b>	<b>SHARED OFFICE COSTS</b>	<b>\$1,547</b>			<b>\$1,547</b>	<b>F5</b>
58			Audit	\$309				
59			IT services	\$149				
60			Legal services	\$149				
61			Rent & Utilities	\$743				
62			Telephone	\$74				
63			Office Supplies	\$74				
64			Miscellaneous	\$50				
65								
66								
67			<b>SUB-TOTAL</b>	<b>\$130,963</b>	<b>\$0</b>	<b>\$0</b>	<b>\$130,963</b>	
68								
69		<b>IX</b>	<b>OVERHEAD</b>	<b>\$13,584</b>				<b>I</b>
70			ICR - Administrative Overhead - personnel costs	\$12,302				
71			ICR - Administrative Overhead - non-personnel costs	\$1,281				
72								
73			<b>GRAND TOTAL</b>	<b>\$144,547</b>				

**SHARED PERSONNEL COSTS ALLOCATION**

**C1 Yearly Personnel Costs - Shared and Overhead Costs (Calculated from B)**

Employee	Total Year	Overhead		Shared Functional Costs			Direct Programmatic-Shared Costs				Total Programs
		M&G	FR	ME	C	R	P1	P2	P3	P4	
Executive Director	\$49,500	\$7,425	\$11,138	\$4,950	\$4,950	\$12,375	\$3,713	\$1,856	\$1,856	\$1,238	\$8,663
Program Director	\$36,000	\$2,700	\$8,100	\$7,200	\$3,600	\$5,400	\$3,600	\$2,250	\$1,800	\$1,350	\$9,000
Program Manager A	\$30,000	\$750	\$2,250	\$1,500	\$1,500	\$3,000	\$13,500	\$0	\$7,500	\$0	\$21,000
Program Manager B	\$28,500	\$713	\$2,850	\$1,425	\$2,138	\$2,850	\$0	\$11,400	\$0	\$7,125	\$18,525
Program Coordinator	\$27,000	\$338	\$2,363	\$9,450	\$8,100	\$6,750	\$0	\$0	\$0	\$0	\$0
Program Assistant	\$16,500	\$1,650	\$825	\$1,650	\$2,475	\$0	\$3,713	\$2,475	\$2,063	\$1,650	\$9,900
Finance Director	\$36,000	\$12,600	\$7,200	\$3,600	\$0	\$0	\$4,500	\$3,600	\$2,250	\$2,250	\$12,600
Administrative Assistant	\$16,500	\$8,250	\$1,650	\$825	\$0	\$0	\$1,856	\$1,444	\$1,238	\$1,238	\$5,775
<b>TOTALS</b>	<b>\$240,000</b>	<b>\$34,425</b>	<b>\$36,375</b>	<b>\$30,600</b>	<b>\$22,763</b>	<b>\$30,375</b>	<b>\$30,881</b>	<b>\$23,025</b>	<b>\$16,706</b>	<b>\$14,850</b>	<b>\$85,463</b>
Total Overhead		14%	15%	13%	9%	13%	13%	10%	7%	6%	36%
			<b>\$70,800</b>								

**C2 Allocation of M/E/C/R Costs to Programs**

We get these % from Row 19 (J to N)

	36%	27%	20%	17%	100%
M&E	\$ 11,057	\$ 8,244	\$ 5,982	\$ 5,317	\$ 30,600
C	\$ 8,225	\$ 6,133	\$ 4,450	\$ 3,955	\$ 22,763
R	\$ 10,976	\$ 8,184	\$ 5,938	\$ 5,278	\$ 30,375

**C3 Allocation of Overhead to Programs (Leave for Session 3)**

Overhead	\$ 25,583	\$ 19,075	\$ 13,840	\$ 12,302	\$ 70,800
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**B Monthly costs calculations (By Cost Center / Unit) (Calculated from A - Just shifted columns to rows and viceversa)**

Employee	Total Month	M&G	FR	ME	C	R	P1	P2	P3	P4
Executive Director	\$4,125	\$619	\$928	\$413	\$413	\$1,031	\$309	\$155	\$155	\$103
Program Director	\$3,000	\$225	\$675	\$600	\$300	\$450	\$300	\$188	\$150	\$113
Program Manager A	\$2,500	\$63	\$188	\$125	\$125	\$250	\$1,125	\$0	\$625	\$0
Program Manager B	\$2,375	\$59	\$238	\$119	\$178	\$238	\$0	\$950	\$0	\$594
Program Coordinator	\$2,250	\$28	\$197	\$788	\$675	\$563	\$0	\$0	\$0	\$0
Program Assistant	\$1,375	\$138	\$69	\$138	\$206	\$0	\$309	\$206	\$172	\$138
Finance Director	\$3,000	\$1,050	\$600	\$300	\$0	\$0	\$375	\$300	\$188	\$188
Administrative Assistant	\$1,375	\$688	\$138	\$69	\$0	\$0	\$155	\$120	\$103	\$103
<b>TOTALS</b>	<b>\$20,000</b>	<b>\$2,869</b>	<b>\$3,031</b>	<b>\$2,550</b>	<b>\$1,897</b>	<b>\$2,531</b>	<b>\$2,573</b>	<b>\$1,919</b>	<b>\$1,392</b>	<b>\$1,238</b>

**A SALARIES COSTS (from Timesheets file)**

Cost Center	FUNCTIONS	Totals Month \$	EMPLOYEES								%	Total Annual \$
			ED	PD	PMA	PMB	PC	PA	FD	AA		
<b>WORK HOURS</b>												
11	Management & General	\$ 2,869	\$ 619	\$ 225	\$ 63	\$ 59	\$ 28	\$ 138	\$ 1,050	\$ 688	14%	\$ 34,425
12	Fundraising	\$ 3,031	\$ 928	\$ 675	\$ 188	\$ 238	\$ 197	\$ 69	\$ 600	\$ 138	15%	\$ 36,375
10	<b>CORE ACTIVITIES</b>	<b>\$ 5,900</b>	<b>\$ 1,547</b>	<b>\$ 900</b>	<b>\$ 250</b>	<b>\$ 297</b>	<b>\$ 225</b>	<b>\$ 206</b>	<b>\$ 1,650</b>	<b>\$ 825</b>	<b>30%</b>	<b>\$ 70,800</b>
21	Monitoring & Evaluation	\$ 2,550	\$ 413	\$ 600	\$ 125	\$ 119	\$ 788	\$ 138	\$ 300	\$ 69	13%	\$ 30,600
22	Communications	\$ 1,897	\$ 413	\$ 300	\$ 125	\$ 178	\$ 675	\$ 206	\$ -	\$ -	9%	\$ 22,763
23	Research	\$ 2,531	\$ 1,031	\$ 450	\$ 250	\$ 238	\$ 563	\$ -	\$ -	\$ -	13%	\$ 30,375
20	<b>M/E/C/R</b>	<b>\$ 6,978</b>	<b>\$ 1,856</b>	<b>\$ 1,350</b>	<b>\$ 500</b>	<b>\$ 534</b>	<b>\$ 2,025</b>	<b>\$ 344</b>	<b>\$ 300</b>	<b>\$ 69</b>	<b>35%</b>	<b>\$ 83,738</b>
31	PROGRAM 1	\$ 2,573	\$ 309	\$ 300	\$ 1,125	\$ -	\$ -	\$ 309	\$ 375	\$ 155	13%	\$ 30,881
32	PROGRAM 2	\$ 1,919	\$ 155	\$ 188	\$ -	\$ 950	\$ -	\$ 206	\$ 300	\$ 120	10%	\$ 23,025
33	PROGRAM 3	\$ 1,392	\$ 155	\$ 150	\$ 625	\$ -	\$ -	\$ 172	\$ 188	\$ 103	7%	\$ 16,706
34	PROGRAM 4	\$ 1,238	\$ 103	\$ 113	\$ -	\$ 594	\$ -	\$ 138	\$ 188	\$ 103	6%	\$ 14,850
35	PROGRAM 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
30	<b>PROGRAMS</b>	<b>\$ 7,122</b>	<b>\$ 722</b>	<b>\$ 750</b>	<b>\$ 1,750</b>	<b>\$ 1,544</b>	<b>\$ -</b>	<b>\$ 825</b>	<b>\$ 1,050</b>	<b>\$ 481</b>	<b>36%</b>	<b>\$ 85,463</b>
	<b>SUBTOTAL</b>	<b>\$ 20,000</b>	<b>\$ 4,125</b>	<b>\$ 3,000</b>	<b>\$ 2,500</b>	<b>\$ 2,375</b>	<b>\$ 2,250</b>	<b>\$ 1,375</b>	<b>\$ 3,000</b>	<b>\$ 1,375</b>	<b>100%</b>	<b>\$ 240,000</b>

*ABC - Activists Building Capacity*

**SHARED NON-PERSONNEL COSTS ALLOCATION**

**D1 Yearly Non-Personnel Costs - Shared and Overhead Costs (Row 9 percentages come from C1 -Row 19)**

Details	Monthly Cost	Total Year	M&G	FR	ME	C	R	P1	P2	P3	P4	Total Programs
			14%	15%	13%	9%	13%	13%	10%	7%	6%	36%
Audit		\$ 5,000	\$ 717	\$ 758	\$ 638	\$ 474	\$ 633	\$ 643	\$ 480	\$ 348	\$ 309	\$ 1,780
IT services	\$ 200	\$ 2,400	\$ 344	\$ 364	\$ 306	\$ 228	\$ 304	\$ 309	\$ 230	\$ 167	\$ 149	\$ 855
Legal services	\$ 200	\$ 2,400	\$ 344	\$ 364	\$ 306	\$ 228	\$ 304	\$ 309	\$ 230	\$ 167	\$ 149	\$ 855
Rent & Utilities	\$ 1,000	\$ 12,000	\$ 1,721	\$ 1,819	\$ 1,530	\$ 1,138	\$ 1,519	\$ 1,544	\$ 1,151	\$ 835	\$ 743	\$ 4,273
Telephone	\$ 100	\$ 1,200	\$ 172	\$ 182	\$ 153	\$ 114	\$ 152	\$ 154	\$ 115	\$ 84	\$ 74	\$ 427
Office Supplies	\$ 100	\$ 1,200	\$ 172	\$ 182	\$ 153	\$ 114	\$ 152	\$ 154	\$ 115	\$ 84	\$ 74	\$ 427
Miscellaneous		\$ 800	\$ 115	\$ 121	\$ 102	\$ 76	\$ 101	\$ 103	\$ 77	\$ 56	\$ 50	\$ 285
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 1,600</b>	<b>\$ 25,000</b>	<b>\$ 3,586</b>	<b>\$ 3,789</b>	<b>\$ 3,188</b>	<b>\$ 2,371</b>	<b>\$ 3,164</b>	<b>\$ 3,217</b>	<b>\$ 2,398</b>	<b>\$ 1,740</b>	<b>\$ 1,547</b>	<b>\$ 8,902</b>

Total Overhead

**\$ 7,375**

**D2 Allocation of ME/C/R Costs to Programs (Leave for Session 3)**

We got these percentages from C2

	36%	27%	20%	17%	100%
M&E	\$ 1,152	\$ 859	\$ 623	\$ 554	\$ 3,188
C	\$ 857	\$ 639	\$ 464	\$ 412	\$ 2,371
R	\$ 1,143	\$ 852	\$ 619	\$ 550	\$ 3,164
	\$ 3,152	\$ 2,350	\$ 1,705	\$ 1,516	\$ 8,723

**D3 Allocation of Overhead to Programs (Leave for Session 3)**

Overhead	\$ 2,665	\$ 1,987	\$ 1,442	\$ 1,281	\$ 7,375
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ABC - Activists Building Capacity

CONSOLIDATED ANNUAL BUDGET

	Data to double check	%	GRAND TOTAL	OH / CORE			PROGRAMS						Total Programs
				M&G	Fundraising	Total CORE	M&E/ Comm/Res	P1 Women	P2 Youth	P3 Environment	P4 Microfinance		
<b>INCOME</b>	<b>E1</b>	<b>H</b>											
<b>Opening Balance</b>	<b>70,000</b>	<b>10%</b>	<b>\$70,000</b>	<b>\$10,000</b>	<b>\$6,000</b>	<b>\$16,000</b>	<b>\$12,000</b>	<b>\$20,000</b>	<b>\$7,000</b>	<b>\$8,000</b>	<b>\$7,000</b>	<b>\$54,000</b>	
Donor 1	30,000		\$30,000	\$3,000	\$2,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000	
Donor 2	20,000		\$20,000	\$5,000	\$2,000	\$7,000	\$5,000	\$1,000	\$2,000	\$3,000	\$2,000	\$13,000	
Donor 3	20,000		\$20,000	\$2,000	\$2,000	\$4,000	\$2,000	\$14,000				\$16,000	
<b>Receivables</b>	<b>400,000</b>	<b>55%</b>	<b>\$400,000</b>	<b>\$45,000</b>	<b>\$29,000</b>	<b>\$74,000</b>	<b>\$61,000</b>	<b>\$72,000</b>	<b>\$80,000</b>	<b>\$65,000</b>	<b>\$48,000</b>	<b>\$326,000</b>	
Donor 1	150,000		\$150,000	\$15,000	\$10,000	\$25,000	\$20,000	\$5,000	\$50,000	\$35,000	\$15,000	\$125,000	
Donor 2	100,000		\$100,000	\$20,000	\$12,000	\$32,000	\$30,000	\$3,000	\$12,000	\$15,000	\$8,000	\$68,000	
Donor 3	80,000		\$80,000	\$7,000	\$5,000	\$12,000	\$4,000	\$64,000				\$68,000	
Donor 4	40,000		\$40,000	\$3,000	\$2,000	\$5,000	\$2,000		\$18,000	\$15,000		\$35,000	
Donor 5	30,000		\$30,000	\$0	\$0	\$0	\$5,000				\$25,000	\$30,000	
<b>SECURE FUNDING</b>	<b>470,000</b>	<b>65%</b>	<b>\$470,000</b>	<b>\$55,000</b>	<b>\$35,000</b>	<b>\$90,000</b>	<b>\$73,000</b>	<b>\$92,000</b>	<b>\$87,000</b>	<b>\$73,000</b>	<b>\$55,000</b>	<b>\$380,000</b>	
<i>Expenses</i>			<i>65%</i>	<i>87%</i>	<i>87%</i>	<i>87%</i>	<i>79%</i>	<i>61%</i>	<i>62%</i>	<i>59%</i>	<i>48%</i>	<i>61%</i>	
<b>Likely</b>	<b>150,000</b>	<b>21%</b>	<b>\$150,000</b>	<b>\$6,000</b>	<b>\$4,000</b>	<b>\$10,000</b>	<b>\$17,000</b>	<b>\$37,000</b>	<b>\$33,000</b>	<b>\$20,000</b>	<b>\$33,000</b>	<b>\$140,000</b>	
Donor 6	50,000		\$50,000	\$3,000	\$2,000	\$5,000	\$5,000	\$20,000			\$20,000	\$45,000	
Donor 7	20,000		\$20,000	\$1,000	\$1,000	\$2,000	\$2,000		\$16,000			\$18,000	
Individual Donors	25,000		\$25,000	\$1,000	\$1,000	\$2,000		\$10,000	\$5,000	\$8,000		\$23,000	
Fee for Services	11,000		\$11,000	\$1,000		\$1,000	\$10,000					\$10,000	
In-kind Donations-Facilitators	30,000		\$30,000			\$0		\$5,000	\$8,000	\$10,000	\$7,000	\$30,000	
In-kind Donations-Consultants	4,000		\$4,000			\$0		\$2,000		\$2,000		\$4,000	
In-kind Donations-Equipment	10,000		\$10,000			\$0			\$4,000		\$6,000	\$10,000	
<b>Prospect</b>	<b>106,700</b>	<b>15%</b>	<b>\$106,700</b>	<b>\$2,011</b>	<b>\$1,164</b>	<b>\$3,175</b>	<b>\$2,460</b>	<b>\$22,798</b>	<b>\$21,423</b>	<b>\$29,946</b>	<b>\$26,897</b>	<b>\$103,525</b>	
Donor 8	17,700		\$17,700	\$1,011	\$164	\$1,175	\$460	\$2,798	\$1,423	\$9,946	\$1,897	\$16,525	
Donor 9	42,000		\$42,000	\$1,000		\$1,000	\$1,000	\$20,000		\$20,000		\$41,000	
Donor 10	47,000		\$47,000		\$1,000	\$1,000	\$1,000		\$20,000		\$25,000	\$46,000	
Donor 11			\$0			\$0						\$0	
Donor 12			\$0			\$0						\$0	
<b>LIKELY AND PROSPECTS</b>	<b>256,700</b>	<b>35%</b>	<b>\$256,700</b>	<b>\$8,011</b>	<b>\$5,164</b>	<b>\$13,175</b>	<b>\$19,460</b>	<b>\$59,798</b>	<b>\$54,423</b>	<b>\$49,946</b>	<b>\$59,897</b>	<b>\$243,525</b>	
<b>TOTAL INCOME</b>	<b>726,700</b>	<b>####</b>	<b>\$726,700</b>	<b>\$63,011</b>	<b>\$40,164</b>	<b>\$103,175</b>	<b>\$92,460</b>	<b>\$151,798</b>	<b>\$141,423</b>	<b>\$122,946</b>	<b>\$114,897</b>	<b>\$623,525</b>	
<b>TOTAL EXPENSES</b>	<b>726,700</b>		<b>\$726,700</b>	<b>\$63,011</b>	<b>\$40,164</b>	<b>\$103,175</b>	<b>\$92,460</b>	<b>\$151,798</b>	<b>\$141,423</b>	<b>\$122,946</b>	<b>\$114,897</b>	<b>\$623,525</b>	
<b>SURPLUS / (DEFICIT)</b>	<b>0</b>		<b>\$0</b>	<b>\$0</b>	<b>(\$0)</b>	<b>\$0</b>	<b>(\$0)</b>	<b>\$0</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>\$0</b>	<b>\$0</b>	
<b>EXPENSES</b>	<b>F1</b>												
<b>Personnel</b>	<b>240,000</b>	<b>33%</b>	<b>\$240,000</b>	<b>\$34,425</b>	<b>\$36,375</b>	<b>\$70,800</b>	<b>\$83,738</b>	<b>\$30,881</b>	<b>\$23,025</b>	<b>\$16,706</b>	<b>\$14,850</b>	<b>\$169,200</b>	
Executive Director	49,500		\$49,500	\$7,425	\$11,138	\$18,563	\$22,275	\$3,713	\$1,856	\$1,856	\$1,238	\$30,938	
Program Director	36,000		\$36,000	\$2,700	\$8,100	\$10,800	\$16,200	\$3,600	\$2,250	\$1,800	\$1,350	\$25,200	
Program Manager A	30,000		\$30,000	\$750	\$2,250	\$3,000	\$6,000	\$13,500	\$0	\$7,500	\$0	\$27,000	
Program Manager B	28,500		\$28,500	\$713	\$2,850	\$3,563	\$6,413	\$0	\$11,400	\$0	\$7,125	\$24,938	
Program Coordinator	27,000		\$27,000	\$338	\$2,363	\$2,700	\$24,300	\$0	\$0	\$0	\$0	\$24,300	
Program Assistant	16,500		\$16,500	\$1,650	\$825	\$2,475	\$4,125	\$3,713	\$2,475	\$2,063	\$1,650	\$14,025	
Finance Director	36,000		\$36,000	\$12,600	\$7,200	\$19,800	\$3,600	\$4,500	\$3,600	\$2,250	\$2,250	\$16,200	
Administrative Assistant	16,500		\$16,500	\$8,250	\$1,650	\$9,900	\$825	\$1,856	\$1,444	\$1,238	\$1,238	\$6,600	
<b>Activities, Events &amp; Trips</b>	<b>421,500</b>	<b>58%</b>	<b>\$421,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$114,500</b>	<b>\$112,000</b>	<b>\$102,500</b>	<b>\$92,500</b>	<b>\$421,500</b>	
P1 Annual Regional Workshop	41,000		\$41,000			\$0		\$41,000				\$41,000	
P1 5 Follow up meetings	61,000		\$61,000			\$0		\$61,000				\$61,000	
P1 Publications	10,500		\$10,500			\$0		\$10,500				\$10,500	
P1 Evaluation Consultant	2,000		\$2,000			\$0		\$2,000				\$2,000	
P2 TBD	50,000		\$50,000			\$0			\$50,000			\$50,000	
P2 TBD	50,000		\$50,000			\$0			\$50,000			\$50,000	
P2 Publications	10,500		\$10,500			\$0		\$10,500				\$10,500	
P2 Research Consultant	1,500		\$1,500			\$0			\$1,500			\$1,500	
P3 TBD	50,000		\$50,000			\$0				\$50,000		\$50,000	
P3 TBD	40,000		\$40,000			\$0				\$40,000		\$40,000	
P3 Publications	10,500		\$10,500			\$0				\$10,500		\$10,500	
P3 Evaluation Consultant	2,000		\$2,000			\$0				\$2,000		\$2,000	
P4 TBD	50,000		\$50,000			\$0					\$50,000	\$50,000	
P4 TBD	30,000		\$30,000			\$0					\$30,000	\$30,000	
P4 Publications	10,500		\$10,500			\$0					\$10,500	\$10,500	
P4 Research Consultant	2,000		\$2,000			\$0					\$2,000	\$2,000	
<b>Office Costs</b>	<b>65,200</b>	<b>9%</b>	<b>\$65,200</b>	<b>\$28,586</b>	<b>\$3,789</b>	<b>\$32,375</b>	<b>\$8,723</b>	<b>\$6,417</b>	<b>\$6,398</b>	<b>\$3,740</b>	<b>\$7,547</b>	<b>\$32,825</b>	
Audit	5,000		\$5,000	\$717	\$758	\$1,475	\$1,745	\$643	\$480	\$348	\$309	\$3,525	
IT services	2,400		\$2,400	\$344	\$364	\$708	\$837	\$309	\$230	\$167	\$149	\$1,692	
Legal services	2,400		\$2,400	\$344	\$364	\$708	\$837	\$309	\$230	\$167	\$149	\$1,692	
Rent & Utilities	12,000		\$12,000	\$1,721	\$1,819	\$3,540	\$4,187	\$1,544	\$1,151	\$835	\$743	\$8,460	
Telephone	1,200		\$1,200	\$172	\$182	\$354	\$419	\$154	\$115	\$84	\$74	\$846	
Office Supplies	1,200		\$1,200	\$172	\$182	\$354	\$419	\$154	\$115	\$84	\$74	\$846	
Miscellaneous	800		\$800	\$115	\$121	\$236	\$279	\$103	\$77	\$56	\$50	\$564	
Equipment	15,200		\$15,200			\$0		\$3,200	\$4,000	\$2,000	\$6,000	\$15,200	
Reserves	25,000		\$25,000	\$25,000		\$25,000						\$0	
<b>TOTAL EXPENSES</b>	<b>726,700</b>	<b>####</b>	<b>\$726,700</b>	<b>\$63,011</b>	<b>\$40,164</b>	<b>\$103,175</b>	<b>\$92,460</b>	<b>\$151,798</b>	<b>\$141,423</b>	<b>\$122,946</b>	<b>\$114,897</b>	<b>\$623,525</b>	
				% Over Total Programs = ICR			17%	15%	24%	23%	20%	18%	100%

ANNUAL BUDGET BY PROGRAM

Unit Activities	PROGRAM 1 WOMEN	TOTAL US\$	Secured 100%	Likely	Prospect To be Raised	Notes Comments
<b>I</b>	<b>Annual Regional Workshop</b>	<b>\$41,000</b>			<b>\$41,000</b>	G1
	2 Facilitators	\$8,000				
	1 Interpreter and translator	\$3,000				
	34 Transportation	\$6,800				
	34 Lodging and Meals	\$17,000				
	30 Materials	\$750				
	Venue	\$2,000				
	Printing & Copying	\$1,000				
	Telephone & Internet	\$1,000				
	Miscellaneous	\$1,450				
<b>II</b>	<b>5 Follow up meetings</b>	<b>\$61,000</b>			<b>\$61,000</b>	G1
	1 Facilitators	\$6,000				
	1 Interpreter and translator	\$4,500				
	32 Transportation	\$16,000				
	32 Lodging and Meals	\$24,000				
	30 Materials	\$3,000				
	Venue	\$3,000				
	Printing & Copying	\$1,500				
	Telephone & Internet	\$1,500				
	Miscellaneous	\$1,500				
<b>III</b>	<b>Publications</b>	<b>\$10,500</b>			<b>\$10,500</b>	G1
	Designer	\$4,000				
	Materials	\$1,000				
	Printing & Copying	\$4,000				
	Telephone & Internet	\$1,000				
	Miscellaneous	\$500				
	<b>SUB-TOTAL ACTIVITIES</b>	<b>\$112,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$112,500</b>	
<b>IV</b>	<b>MONITORING , EVALUATION, COMMUNIC, RESEARCH</b>	<b>\$35,410</b>			<b>\$35,410</b>	F4
	Monitoring & Evaluation	\$12,209				
	Communications	\$9,082				
	Research	\$12,119				
	Evaluation Consultant	\$2,000				G1
	<b>SUB-TOTAL PROGRAMS</b>	<b>\$147,910</b>	<b>\$0</b>	<b>\$0</b>	<b>\$147,910</b>	
<b>V</b>	<b>PROGRAM PERSONNEL</b>	<b>\$24,525</b>			<b>\$24,525</b>	F4
	Executive Director	\$3,713				
	Program Director	\$3,600				
	Program Manager	\$13,500				
	Program Assistant	\$3,713				
<b>VI</b>	<b>FINANCE AND ADMINISTRATION PERSONNEL</b>	<b>\$6,356</b>			<b>\$6,356</b>	F4
	Finance Director	\$4,500				
	Administrative Assistant	\$1,856				
	<b>SUB-TOTAL PERSONNEL</b>	<b>\$30,881</b>	<b>\$0</b>	<b>\$0</b>	<b>\$30,881</b>	
<b>VII</b>	<b>CAPITAL GOODS-EQUIPMENT</b>	<b>\$3,200</b>			<b>\$3,200</b>	G2
	2 Laptops	\$2,000				
	1 Printer	\$1,200				
<b>VIII</b>	<b>SHARED OFFICE COSTS</b>	<b>\$3,217</b>			<b>\$3,217</b>	F5
	Audit	\$643				
	IT services	\$309				
	Legal services	\$309				
	Rent & Utilities	\$1,544				
	Telephone	\$154				
	Office Supplies	\$154				
	Miscellaneous	\$103				
	<b>SUB-TOTAL</b>	<b>\$185,208</b>	<b>\$0</b>	<b>\$0</b>	<b>\$185,208</b>	
<b>IX</b>	<b>OVERHEAD</b>	<b>\$28,248</b>				I
	ICR - Administrative Overhead - personnel costs	\$25,583				
	ICR - Administrative Overhead - non-personnel costs	\$2,665				
	<b>GRAND TOTAL</b>	<b>\$213,456</b>				

ANNUAL BUDGET BY PROGRAM

Unit Activities	PROGRAM 2 YOUTH	TOTAL US\$	Secured 100%	Likely	Prospect To be Raised	Notes Comments
I	TBD	\$50,000			\$50,000	G1
		\$50,000				
II	TBD	\$50,000			\$50,000	G1
		\$50,000				
III	<b>Publications</b>	\$10,500			\$10,500	G1
	Designer	\$4,000				
	Materials	\$1,000				
	Printing & Copying	\$4,000				
	Telephone & Internet	\$1,000				
	Miscellaneous	\$500				
	<b>SUB-TOTAL ACTIVITIES</b>	\$110,500	\$0	\$0	\$110,500	
IV	<b>MONITORING , EVALUATION, COMMUNIC, RESEARCH</b>	\$26,410			\$26,410	F4
	Monitoring & Evaluation	\$9,103				
	Communications	\$6,771				
	Research	\$9,036				
	Research Consultant	\$1,500				G1
	<b>SUB-TOTAL PROGRAMS</b>	\$136,910	\$0	\$0	\$136,910	
V	<b>PROGRAM PERSONNEL</b>	\$17,981			\$17,981	F4
	Executive Director	\$1,856				
	Program Director	\$2,250				
	Program Manager	\$11,400				
	Program Assistant	\$2,475				
VI	<b>FINANCE AND ADMINISTRATION PERSONNEL</b>	\$5,044			\$5,044	F4
	Finance Director	\$3,600				
	Administrative Assistant	\$1,444				
	<b>SUB-TOTAL PERSONNEL</b>	\$23,025	\$0	\$0	\$23,025	
VII	<b>CAPITAL GOODS-EQUIPMENT</b>	\$4,000			\$4,000	G2
	3 laptops	\$3,000				
	1 video camara	\$1,000				
VIII	<b>SHARED OFFICE COSTS</b>	\$2,398			\$2,398	F5
	Audit	\$480				
	IT services	\$230				
	Legal services	\$230				
	Rent & Utilities	\$1,151				
	Telephone	\$115				
	Office Supplies	\$115				
	Miscellaneous	\$77				
	<b>SUB-TOTAL</b>	\$166,334	\$0	\$0	\$166,334	
IX	<b>OVERHEAD</b>	\$21,062				I
	ICR - Administrative Overhead - personnel costs	\$19,075				
	ICR - Administrative Overhead - non-personnel costs	\$1,987				
	<b>GRAND TOTAL</b>	\$187,395				

ANNUAL BUDGET BY PROGRAM

Unit Activities	PROGRAM 3 ENVIRONMENT	TOTAL US\$	Secured 100%	Likely	Prospect To be Raised	Notes Comments
I	TBD	\$50,000			\$50,000	G1
		\$50,000				
II	TBD	\$40,000			\$40,000	G1
		\$40,000				
III	<b>Publications</b>	\$10,500			\$10,500	G1
	Designer	\$4,000				
	Materials	\$1,000				
	Printing & Copying	\$4,000				
	Telephone & Internet	\$1,000				
	Miscellaneous	\$500				
	<b>SUB-TOTAL ACTIVITIES</b>	<b>\$100,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$100,500</b>	
IV	<b>MONITORING , EVALUATION, COMMUNIC, RESEARCH</b>	\$20,074			\$20,074	F4
	Monitoring & Evaluation	\$6,605				
	Communications	\$4,913				
	Research	\$6,556				
	Evaluation Consultant	\$2,000				G1
	<b>SUB-TOTAL PROGRAMS</b>	<b>\$120,574</b>	<b>\$0</b>	<b>\$0</b>	<b>\$120,574</b>	
V	<b>PROGRAM PERSONNEL</b>	\$13,219			\$13,219	F4
	Executive Director	\$1,856				
	Program Director	\$1,800				
	Program Manager	\$7,500				
	Program Assistant	\$2,063				
VI	<b>FINANCE AND ADMINISTRATION PERSONNEL</b>	\$3,488			\$3,488	F4
	Finance Director	\$2,250				
	Administrative Assistant	\$1,238				
	<b>SUB-TOTAL PERSONNEL</b>	<b>\$16,706</b>	<b>\$0</b>	<b>\$0</b>	<b>\$16,706</b>	
VII	<b>CAPITAL GOODS-EQUIPMENT</b>	\$2,000			\$2,000	G2
	Software	\$1,000				
	1 Printer	\$1,000				
VIII	<b>SHARED OFFICE COSTS</b>	\$1,740			\$1,740	F5
	Audit	\$348				
	IT services	\$167				
	Legal services	\$167				
	Rent & Utilities	\$835				
	Telephone	\$84				
	Office Supplies	\$84				
	Miscellaneous	\$56				
	<b>SUB-TOTAL</b>	<b>\$141,021</b>	<b>\$0</b>	<b>\$0</b>	<b>\$141,021</b>	
IX	<b>OVERHEAD</b>	\$15,282				I
	ICR - Administrative Overhead - personnel costs	\$13,840				
	ICR - Administrative Overhead - non-personnel costs	\$1,442				
	<b>GRAND TOTAL</b>	<b>\$156,302</b>				

ANNUAL BUDGET BY PROGRAM

Unit Activities	PROGRAM 4 MICROFINANCE	TOTAL US\$	Secured 100%	Likely	Prospect To be Raised	Notes Comments
I	TBD	\$50,000			\$50,000	G1
		\$50,000				
II	TBD	\$30,000			\$30,000	G1
		\$30,000				
III	<b>Publications</b>	\$10,500			\$10,500	G1
	Designer	\$4,000				
	Materials	\$1,000				
	Printing & Copying	\$4,000				
	Telephone & Internet	\$1,000				
	Miscellaneous	\$500				
	<b>SUB-TOTAL ACTIVITIES</b>	<b>\$90,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$90,500</b>	
IV	<b>MONITORING , EVALUATION, COMMUNIC, RESEARCH</b>	\$18,066			\$18,066	F4
	Monitoring & Evaluation	\$5,871				
	Communications	\$4,367				
	Research	\$5,828				
	Research Consultant	\$2,000				G1
	<b>SUB-TOTAL PROGRAMS</b>	<b>\$108,566</b>	<b>\$0</b>	<b>\$0</b>	<b>\$108,566</b>	
V	<b>PROGRAM PERSONNEL</b>	\$11,363			\$11,363	F4
	Executive Director	\$1,238				
	Program Director	\$1,350				
	Program Manager	\$7,125				
	Program Assistant	\$1,650				
VI	<b>FINANCE AND ADMINISTRATION PERSONNEL</b>	\$3,488			\$3,488	F4
	Finance Director	\$2,250				
	Administrative Assistant	\$1,238				
	<b>SUB-TOTAL PERSONNEL</b>	<b>\$14,850</b>	<b>\$0</b>	<b>\$0</b>	<b>\$14,850</b>	
VII	<b>CAPITAL GOODS-EQUIPMENT</b>	\$6,000			\$6,000	G2
	1 Motorcycle	\$5,000				
	1 laptop	\$1,000				
VIII	<b>SHARED OFFICE COSTS</b>	\$1,547			\$1,547	F5
	Audit	\$309				
	IT services	\$149				
	Legal services	\$149				
	Rent & Utilities	\$743				
	Telephone	\$74				
	Office Supplies	\$74				
	Miscellaneous	\$50				
	<b>SUB-TOTAL</b>	<b>\$130,963</b>	<b>\$0</b>	<b>\$0</b>	<b>\$130,963</b>	
IX	<b>OVERHEAD</b>	\$13,584				I
	ICR - Administrative Overhead - personnel costs	\$12,302				
	ICR - Administrative Overhead - non-personnel costs	\$1,281				
	<b>GRAND TOTAL</b>	<b>\$144,547</b>				