

BEST PRACTICE

Example: CONSOLIDATED BUDGET

ORGANISATIONAL DEVELOPMENT ORGANISATION CONSOLIDATED BUDGET

INCOME	2003	2004	2005	
SALES				
Consultancy	60000.00	80000.00	120000.00	
Publications	40000.00	45000.00	55000.00	
Subscriptions	6500.00	8000.00	10000.00	
Training	200000.00	220000.00	225000.00	
Sub-Total	306500.00	353000.00	410000.00	
DONATIONS				
Probable	4000000.00	7000000.00	8000000.00	
Promised	2150000.00			
Sub-Total	6150000.00	7000000.00	8000000.00	
INTEREST				
Current Acct	4000.00	4000.00	4000.00	
Fixed deposit	120000.00	150000.00	200000.00	
Sub-Total	124000.00	154000.00	204000.00	
TOTAL INCOME	6580500.00	7507000.00	8614000.00	
EXPENDITURE				
	2003.00	2004.00	2005.00	
DIRECTORATE				
Advertising	25000.00	30000.00	30000.00	
Audit Fees	8000.00	8500.00	9000.00	
Bank Charges	1400.00	1600.00	1800.00	
Cleaning	7500.00	8250.00	9000.00	
Consumables	6000.00	6500.00	7000.00	
Electricity/Water	6000.00	6600.00	7200.00	
Fund-raising	80000.00	100000.00	120000.00	1
Furniture/Equipment	12000.00	7000.00	8000.00	
Governance	6000.00	8000.00	10000.00	
Insurance	2250.00	2750.00	3250.00	
Legal Fees	5000.00	5000.00	5000.00	2
Levies	6000.00	7000.00	8000.00	



Budgeting

OD Processes	20000.00	30000.00	30000.00	
Postage/Couriers	3000.00	3750.00	4375.00	
Printing/Stationery	25000.00	30000.00	35000.00	
Repairs/Maintenance	6000.00	7000.00	8000.00	
Rent	60000.00	66750.00	75000.00	
Salaries and Benefits	720000.00	800000.00	900000.00	
Security	9000.00	10000.00	11250.00	
Telephone	36000.00	38000.00	40000.00	
Transport/Vehicles	120000.00	140000.00	360000.00	3
Travel	24000.00	28000.00	30000.00	
Sub-Total	1188150.00	1344700.00	1711875.00	
FINANCE AND ADMINISTRATION				
Advertising	25000.00	30000.00	30000.00	
Audit Fees	8000.00	8500.00	9000.00	
Bank Charges	1400.00	1600.00	1800.00	
Cleaning	7500.00	8250.00	9000.00	
Consumables	12000.00	12500.00	13000.00	
Electricity/Water	1500.00	1625.00	1750.00	
Furniture/Equipment	24000.00	12000.00	15000.00	4
Insurance	2250.00	2750.00	3250.00	
Postage/Couriers	3000.00	3750.00	4375.00	
Printing/Stationery	12000.00	12000.00	12000.00	
Repairs/Maintenance	6000.00	7000.00	8000.00	
Rent	60000.00	66750.00	75000.00	
Salaries and Benefits	960000.00	1060000.00	1200000.00	
Security	9000.00	10000.00	11250.00	
Telephone	10000.00	12000.00	15000.00	
Transport/Vehicles	5000.00	5000.00	5000.00	
Travel	12000.00	12000.00	12000.00	
Sub-Total	1158650.00	1265725.00	1425425.00	
TRAINING AND CONSULTATION				
Accommodation	200000.00	150000.00	200000.00	5
Advertising	25000.00	30000.00	30000.00	
Audit Fees	8000.00	8500.00	9000.00	
Bank Charges	1400.00	1600.00	1800.00	
Cleaning	7500.00	8250.00	9000.00	
Consumables	100000.00	150000.00	170000.00	
Electricity/Water	1500.00	1625.00	1750.00	
Food	200000.00	200000.00	240000.00	



Budgeting

Furniture/Equipment	12000.00	8000.00	8000.00	
Insurance	2250.00	2750.00	3250.00	
Postage/Couriers	3000.00	3750.00	4375.00	
Printing/Stationery	40000.00	46000.00	52000.00	
Resources	12000.00	15000.00	18000.00	
Repairs/Maintenance	6000.00	7000.00	8000.00	
Rent	60000.00	66750.00	75000.00	
Salaries and Benefits	1200000.00	1300000.00	1500000.00	
Security	9000.00	10000.00	11250.00	
Telephone	24000.00	26400.00	30000.00	
Transport/Vehicles	120000.00	140000.00	180000.00	5
Travel	250000.00	100000.00	120000.00	
Venues	200000.00	250000.00	275000.00	
Sub-Total	2481650.00	2525625.00	2946425.00	
PUBLICATIONS				
Advertising	25000.00	30000.00	30000.00	
Audit Fees	8000.00	8500.00	9000.00	
Bank Charges	1400.00	1600.00	1800.00	
Cleaning	7500.00	8250.00	9000.00	
Consumables	12000.00	12500.00	13000.00	
Electricity/Water	1500.00	1625.00	1750.00	
Furniture/Equipment	24000.00	12000.00	15000.00	6
Insurance	2250.00	2750.00	3250.00	
Postage/Couriers	2250.00	2750.00	3250.00	
Printing/Stationery	750000.00	850000.00	925000.00	
Research and Development	150000.00	175000.00	200000.00	
Resources	36000.00	40000.00	43000.00	
Repairs/Maintenance	6000.00	7000.00	8000.00	
Rent	60000.00	66750.00	75000.00	
Salaries and Benefits	400000.00	450000.00	500000.00	
Security	9000.00	10000.00	11250.00	
Telephone	10000.00	12000.00	15000.00	
Transport/Vehicles	10000.00	10000.00	10000.00	
Travel	20000.00	20000.00	20000.00	
Sub-Total	1534900.00	1720725.00	1893300.00	
TOTAL EXPENDITURE	6363350.00	6856775.00	7977025.00	
EXCESS/(DEFICIT)	217150.00	650225.00	636975.00	

NOTES:

1 This includes the development, production and printing of the annual report.



Budgeting

- 2 This is a contingency amount.
- 3 Will need to buy a new vehicle in 2004.
- 4 Need to purchase several software packages in 2002.
- 5 Greater emphasis on training at a central venue. Participants to pay for own accommodation and transport in 2002.
- 6 Need new up-to-date computer in 2002.



Budgeting

CIVICUS
World Alliance for Citizen Participation

Example: MONTHLY BREAKDOWN

ORGANISATIONAL DEVELOPMENT ORGANISATION
BUDGET FOR 2003 - MONTH
BY MONTH

INCOME	JAN	FEB	MARCH	APRIL	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTAL
SALES													
Consultancy	4000.00	4000.00	4000.00	4000.00	4000.00	4000.00	5000.00	6000.00	12000.00	5000.00	4000.00	4000.00	60000.00
Publications	3000.00	3000.00	3000.00	3000.00	4000.00	4000.00	5000.00	3000.00	3000.00	3000.00	3000.00	3000.00	40000.00
Subscriptions	450.00	450.00	450.00	475.00	475.00	500.00	525.00	550.00	575.00	600.00	625.00	825.00	6500.00
Training	15000.00	15000.00	15000.00	15000.00	15000.00	20000.00	20000.00	25000.00	15000.00	15000.00	15000.00	15000.00	200000.00
Sub-Total	22450.00	22450.00	22450.00	22475.00	23475.00	28500.00	30525.00	34550.00	30575.00	23600.00	22625.00	22825.00	306500.00
DONATIONS													
Probable			1000000.00				550000.00	300000.00	1300000.00	350000.00	500000.00		4000000.00
Promised	250000.00	250000.00	250000.00	250000.00	250000.00	50000.00			500000.00		350000.00		2150000.00
Sub-Total	250000.00	250000.00	1250000.00	250000.00	250000.00	50000.00	550000.00	300000.00	1800000.00	350000.00	850000.00	0.00	6150000.00
INTEREST													
Current Acct	333.33	333.33	333.37	333.33	333.33	333.33	333.33	333.33	333.33	333.33	333.33	333.33	4000.00
Fixed deposit	10000.00	10000.00	10000.00	10000.00	10000.00	10000.00	10000.00	10000.00	10000.00	10000.00	10000.00	10000.00	120000.00
Sub-Total	10333.33	10333.33	10333.37	10333.33	10333.33	10333.33	10333.33	10333.33	10333.33	10333.33	10333.33	10333.33	124000.00
TOTAL INCOME	282783.33	282783.33	1282783.37	282808.33	283808.33	88833.33	590858.33	344883.33	1840908.33	383933.33	882958.33	33158.33	6580500.00

EXPENDITURE



Budgeting

DIRECTORATE													
Advertising	2083.34	2083.33	2083.33	2083.33	2083.33	2083.33	2083.33	2083.34	2083.33	2083.34	2083.33	2083.34	25000.00
Audit Fees	0.00	0.00	0.00	8000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8000.00
Bank Charges	116.68	116.68	116.68	116.68	116.68	116.68	116.68	116.68	116.52	116.68	116.68	116.68	1400.00
Cleaning	625.00	625.00	625.00	625.00	625.00	625.00	625.00	625.00	625.00	625.00	625.00	625.00	7500.00
Consumables	530.00	530.00	530.00	530.00	530.00	530.00	530.00	530.00	530.00	530.00	530.00	170.00	6000.00
Electricity/Water	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	6000.00
Fund-raising	3000.00	3000.00	50000.00	3000.00	3000.00	3000.00	3000.00	3000.00	3000.00	3000.00	1500.00	1500.00	80000.00
Furniture/Equipment	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00	12000.00
Governance	0.00	1500.00	0.00	0.00	1500.00	0.00	0.00	0.00	1500.00	0.00	0.00	1500.00	6000.00
Insurance	0.00	2250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2250.00
Legal Fees	416.70	416.70	416.66	416.66	416.66	416.66	416.66	416.66	416.66	416.66	416.66	416.66	5000.00
Levies	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	6000.00
OD Processes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20000.00	0.00	0.00	0.00	20000.00
Postage/Couriers	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	3000.00
Printing/Stationery	2000.00	2000.00	2000.00	2000.00	2000.00	2000.00	2000.00	3000.00	2000.00	2000.00	2000.00	2000.00	25000.00
Repairs/Maintenance	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	6000.00
Rent	5000.00	5000.00	5000.00	5000.00	5000.00	5000.00	5000.00	5000.00	5000.00	5000.00	5000.00	5000.00	60000.00
Salaries and Benefits	55384.60	55384.60	55384.60	55384.60	55384.60	55384.60	55384.60	55384.60	55384.60	55384.60	55384.60	110769.40	720000.00
Security	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	9000.00
Telephone	3000.00	3000.00	3000.00	3000.00	3000.00	3000.00	3000.00	3000.00	3000.00	3000.00	3000.00	3000.00	36000.00
Transport/Vehicles	10000.00	10000.00	10000.00	10000.00	10000.00	10000.00	10000.00	10000.00	10000.00	10000.00	10000.00	10000.00	120000.00
Travel	1250.00	1250.00	2000.00	3000.00	4000.00	5000.00	1250.00	1250.00	1250.00	1250.00	1250.00	1250.00	24000.00
Sub-Total	86906.32	90656.31	134656.27	96656.27	91156.27	90656.27	86906.27	87906.28	108406.11	86906.28	85406.27	141931.08	1188150.00



Budgeting

CIVICUS
World Alliance for Citizen Participation

FINANCE AND ADMINISTRATION

Advertising	2083.34	2083.33	2083.33	2083.33	2083.33	2083.33	2083.33	2083.34	2083.33	2083.34	2083.33	2083.34	25000.00
Audit Fees	0.00	0.00	0.00	8000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8000.00
Bank Charges	116.68	116.68	116.68	116.68	116.68	116.68	116.68	116.68	116.52	116.68	116.68	116.68	1400.00
Cleaning	625.00	625.00	625.00	625.00	625.00	625.00	625.00	625.00	625.00	625.00	625.00	625.00	7500.00
Consumables	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00	12000.00
Electricity/Water	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	1500.00
Furniture/Equipment	2000.00	2000.00	2000.00	2000.00	2000.00	2000.00	2000.00	2000.00	2000.00	2000.00	2000.00	2000.00	24000.00
Insurance	0.00	2250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2250.00
Postage/Couriers	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	3000.00
Printing/Stationery	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00	12000.00
Repairs/Maintenance	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	6000.00
Rent	5000.00	5000.00	5000.00	5000.00	5000.00	5000.00	5000.00	5000.00	5000.00	5000.00	5000.00	5000.00	60000.00
Salaries and Benefits	73846.15	73846.15	73846.15	73846.15	73846.15	73846.15	73846.15	73846.15	73846.15	73846.15	73846.15	147692.35	960000.00
Security	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	9000.00
Telephone	850.00	850.00	850.00	850.00	850.00	850.00	850.00	850.00	850.00	850.00	850.00	650.00	10000.00
Transport/Vehicles	416.70	416.70	416.66	416.66	416.66	416.66	416.66	416.66	416.66	416.66	416.66	416.66	5000.00
Travel	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00	12000.00
Sub-Total	89562.87	91812.86	89562.82	97562.82	89562.82	89562.82	89562.82	89562.83	89562.66	89562.83	89562.82	163209.03	1158650.00

TRAINING AND CONSULTATION

Accommodation	10000.00	10000.00	15000.00	15000.00	20000.00	20000.00	30000.00	20000.00	20000.00	15000.00	15000.00	10000.00	200000.00
Advertising	1500.00	1500.00	1500.00	3000.00	4000.00	3000.00	3000.00	1500.00	1500.00	1500.00	1500.00	1500.00	25000.00
Audit Fees	0.00	0.00	0.00	8000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8000.00
Bank Charges	116.68	116.68	116.68	116.68	116.68	116.68	116.68	116.68	116.68	116.68	116.68	116.52	1400.00
Cleaning	625.00	625.00	625.00	625.00	625.00	625.00	625.00	625.00	625.00	625.00	625.00	625.00	7500.00



Budgeting

CIVICUS
World Alliance for Citizen Participation

Consumables	4000.00	4000.00	4000.00	4000.00	15000.00	15000.00	20000.00	15000.00	15000.00	2000.00	2000.00	0.00	100000.00
Electricity/Water	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	1500.00
Food	15000.00	15000.00	15000.00	20000.00	20000.00	30000.00	20000.00	20000.00	15000.00	15000.00	15000.00	0.00	200000.00
Furniture/Equipment	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00	12000.00
Insurance	0.00	2250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2250.00
Postage/Couriers	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	3000.00
Printing/Stationery	2000.00	2000.00	4000.00	5000.00	5000.00	6000.00	5000.00	4000.00	2500.00	2500.00	2000.00	0.00	40000.00
Resources	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00	12000.00
Repairs/Maintenance	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	6000.00
Rent	5000.00	5000.00	5000.00	5000.00	5000.00	5000.00	5000.00	5000.00	5000.00	5000.00	5000.00	5000.00	60000.00
Salaries and Benefits	92307.69	92307.69	92307.69	92307.69	92307.69	92307.69	92307.69	92307.69	92307.69	92307.69	92307.69	184615.41	1200000.00
Security	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	9000.00
Telephone	2000.00	2000.00	2000.00	2000.00	2000.00	2000.00	2000.00	2000.00	2000.00	2000.00	2000.00	2000.00	24000.00
Transport/Vehicles	10000.00	12000.00	1800.00	20000.00	15000.00	14000.00	11200.00	10000.00	10000.00	8000.00	7500.00	500.00	120000.00
Travel	10000.00	10000.00	12500.00	12500.00	12500.00	17500.00	30000.00	50000.00	50000.00	30000.00	13000.00	2000.00	250000.00
Venues	10000.00	12000.00	13000.00	15000.00	30000.00	50000.00	30000.00	12000.00	10000.00	10000.00	8000.00	0.00	200000.00
Sub-Total	166174.37	172424.37	170474.37	206174.37	225174.37	259174.37	252874.37	236174.37	227674.37	187674.37	167674.37	209981.93	2481650.00
PUBLICATIONS													
Advertising	1500.00	1500.00	1500.00	3000.00	4000.00	3000.00	3000.00	1500.00	1500.00	1500.00	1500.00	1500.00	25000.00
Audit Fees	0.00	0.00	0.00	8000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8000.00
Bank Charges	116.68	116.68	116.68	116.68	116.68	116.68	116.68	116.68	116.68	116.68	116.68	116.52	1400.00
Cleaning	625.00	625.00	625.00	625.00	625.00	625.00	625.00	625.00	625.00	625.00	625.00	625.00	7500.00
Consumables	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00	12000.00
Electricity/Water	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	1500.00
Furniture/Equipment	1500.00	1500.00	7500.00	1500.00	1500.00	1500.00	1500.00	1500.00	1500.00	1500.00	1500.00	1500.00	24000.00



Budgeting

Insurance	0.00	2250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2250.00
Postage/Couriers	187.50	187.50	187.50	187.50	187.50	187.50	187.50	187.50	187.50	187.50	187.50	187.50	2250.00
Printing/Stationery	40000.00	85000.00	85000.00	40000.00	85000.00	40000.00	85000.00	40000.00	85000.00	40000.00	85000.00	40000.00	750000.00
Research and Development	4000.00	4000.00	4000.00	4000.00	30000.00	34000.00	50000.00	4000.00	4000.00	4000.00	4000.00	4000.00	150000.00
Resources	3000.00	3000.00	3000.00	3000.00	3000.00	3000.00	3000.00	3000.00	3000.00	3000.00	3000.00	3000.00	36000.00
Repairs/Maintenance	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	6000.00
Rent	5000.00	5000.00	5000.00	5000.00	5000.00	5000.00	5000.00	5000.00	5000.00	5000.00	5000.00	5000.00	60000.00
Salaries and Benefits	30769.23	30769.23	30769.23	30769.23	30769.23	30769.23	30769.23	30769.23	30769.23	30769.23	30769.23	61538.47	400000.00
Security	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	9000.00
Telephone	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.37	10000.00
Transport/Vehicles	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.37	10000.00
Travel	1666.66	1666.66	1666.66	1666.66	1666.66	1666.66	1666.66	1666.66	1666.66	1666.66	1666.66	1666.74	20000.00
Sub-Total	92406.73	139656.73	143406.73	101906.73	165906.73	123906.73	184906.73	92406.73	137406.73	92406.73	137406.73	123175.97	1534900.00
TOTAL EXPENDITURE	435050.29	494550.27	538100.19	502300.19	571800.19	563300.19	614250.19	506050.21	563049.87	456550.21	480050.19	638298.01	6363350.00
EXCESS/(DEFICIT)	-152266.96	-211766.94	744683.18	-219491.86	-287991.86	-474466.86	-23391.86	-161166.88	1277858.46	-72616.88	402908.14	-605139.68	217150.00



Budgeting

Example : VARIANCE STATEMENT

ORGANISATIONAL DEVELOPMENT ORGANISATION
 VARIANCE REPORT FOR MONTH ENDING MARCH 31, 2003

INCOME	YEAR TO DATE			CURRENT MONTH		
	ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET	VARIANCE
SALES						
Consultancy	13156.00	12000.00	1156.00	4256.00	4000.00	256.00
Publications	8446.50	9000.00	-553.50	3140.00	3000.00	140.00
Subscriptions	1600.00	1350.00	250.00	525.00	450.00	75.00
Training	44320.00	45000.00	-680.00	16200.00	15000.00	1200.00
Sub-Total	67522.50	67350.00	172.50	24121.00	22450.00	1671.00
DONATIONS						
Probable	895000.00	1000000.00	-105000.00	0.00	1000000.00	-1000000.00
Promised	750000.00	750000.00	0.00	750000.00	250000.00	500000.00
Sub-Total	1645000.00	1750000.00	-105000.00	750000.00	1250000.00	-500000.00
INTEREST						
Current Acct	1100.03	1000.03	100.00	366.71	333.37	33.34
Fixed deposit	33000.00	30000.00	3000.00	11000.00	10000.00	1000.00
Sub-Total	34100.03	31000.03	3100.00	11366.71	10333.37	1033.34
TOTAL INCOME	1746622.53	1848350.03	-101727.50	785487.71	1282783.37	-497295.66
EXPENDITURE						
DIRECTORATE						



Budgeting

Advertising	4500.00	6250.00	-1750.00	2500.00	2083.33	416.67
Audit Fees	0.00	0.00	0.00	0.00	0.00	0.00
Bank Charges	368.34	350.04	18.30	120.35	116.68	3.67
Cleaning	1875.00	1875.00	0.00	625.00	625.00	0.00
Consumables	1400.00	1590.00	-190.00	487.35	530.00	-42.65
Electricity/Water	1642.35	1500.00	142.35	524.21	500.00	24.21
Fund-raising	59546.23	56000.00	3546.23	54378.23	50000.00	4378.23
Furniture/Equipment	1764.50	3000.00	-1235.50	78.00	1000.00	-922.00
Governance	1362.67	1500.00	-137.33	0.00	0.00	0.00
Insurance	2369.00	2250.00	119.00	0.00	0.00	0.00
Legal Fees	0.00	1250.06	-1250.06	0.00	416.66	-416.66
Levies	1645.35	1500.00	145.35	548.45	500.00	48.45
OD Processes	0.00	0.00	0.00	0.00	0.00	0.00
Postage/Couriers	642.35	750.00	-107.65	265.35	250.00	15.35
Printing/Stationery	8467.50	6000.00	2467.50	1565.32	2000.00	-434.68
Repairs/Maintenance	1160.00	1500.00	-340.00	350.00	500.00	-150.00
Rent	15000.00	15000.00	0.00	5000.00	5000.00	0.00
Salaries and Benefits	156140.00	166153.80	-10013.80	52246.45	55384.60	-3138.15
Security	2250.00	2250.00	0.00	750.00	750.00	0.00
Telephone	9867.30	9000.00	867.30	3424.34	3000.00	424.34
Transport/Vehicles	32467.35	30000.00	2467.35	11257.90	10000.00	1257.90
Travel	3680.00	4500.00	-820.00	1450.00	2000.00	-550.00
Sub-Total	306147.94	312218.90	-6070.96	135570.95	134656.27	914.68

FINANCE AND ADMINISTRATION



Budgeting

Advertising	2750.00	6250.00	-3500.00	0.00	2083.33	-2083.33
Audit Fees	0.00	0.00	0.00	0.00	0.00	0.00
Bank Charges	368.34	350.04	18.30	120.35	116.68	3.67
Cleaning	1875.00	1875.00	0.00	625.00	625.00	0.00
Consumables	3256.45	3000.00	256.45	1220.35	1000.00	220.35
Electricity/Water	398.56	375.00	23.56	136.89	125.00	11.89
Furniture/Equipment	3560.00	6000.00	-2440.00	1250.00	2000.00	-750.00
Insurance	2369.00	2250.00	119.00	0.00	0.00	0.00
Postage/Couriers	642.35	750.00	-107.65	265.35	250.00	15.35
Printing/Stationery	3230.45	3000.00	230.45	1050.00	1000.00	50.00
Repairs/Maintenance	875.00	1500.00	-625.00	220.00	500.00	-280.00
Rent	15000.00	15000.00	0.00	5000.00	5000.00	0.00
Salaries and Benefits	222440.65	221538.45	902.20	73960.00	73846.15	113.85
Security	2250.00	2250.00	0.00	750.00	750.00	0.00
Telephone	2780.65	2550.00	230.65	878.90	850.00	28.90
Transport/Vehicles	1434.89	1250.06	184.83	524.43	416.66	107.77
Travel	1640.00	3000.00	-1360.00	0.00	1000.00	-1000.00
Sub-Total	264871.34	270938.55	-6067.21	86001.27	89562.82	-3561.55
TRAINING AND CONSULTATION						
Accommodation	31658.00	35000.00	-3342.00	1350.00	15000.00	-13650.00
Advertising	4876.00	4500.00	376.00	1760.00	1500.00	260.00
Audit Fees	0.00	0.00	0.00	0.00	0.00	0.00
Bank Charges	368.34	350.04	18.30	120.35	116.68	3.67
Cleaning	1875.00	1875.00	0.00	625.00	625.00	0.00



Budgeting

Consumables	896.75	12000.00	-11103.25	2350.65	4000.00	-1649.35
Electricity/Water	398.56	375.00	23.56	136.89	125.00	11.89
Food	38650.00	45000.00	-6350.00	12340.00	15000.00	-2660.00
Furniture/Equipment	870.00	3000.00	-2130.00	225.00	1000.00	-775.00
Insurance	2369.00	2250.00	119.00	0.00	0.00	0.00
Postage/Couriers	642.35	750.00	-107.65	265.35	250.00	15.35
Printing/Stationery	9234.67	8000.00	1234.67	367.90	4000.00	-3632.10
Resources	2458.75	3000.00	-541.25	987.80	1000.00	-12.20
Repairs/Maintenance	765.00	1500.00	-735.00	525.00	500.00	25.00
Rent	15000.00	15000.00	0.00	5000.00	5000.00	0.00
Salaries and Benefits	243843.67	276923.07	-33079.40	84569.00	92307.69	-7738.69
Security	2250.00	2250.00	0.00	750.00	750.00	0.00
Telephone	7853.89	6000.00	1853.89	2245.32	2000.00	245.32
Transport/Vehicles	26547.56	23800.00	2747.56	2378.90	1800.00	578.90
Travel	26576.50	32500.00	-5923.50	9870.00	12500.00	-2630.00
Venues	32000.00	35000.00	-3000.00	11500.00	13000.00	-1500.00
Sub-Total	449134.04	509073.11	-59939.07	137367.16	170474.37	-33107.21
PUBLICATIONS						
Advertising	4675.34	4500.00	175.34	1765.80	1500.00	265.80
Audit Fees	0.00	0.00	0.00	0.00	0.00	0.00
Bank Charges	368.34	350.04	18.30	120.35	116.68	3.67
Cleaning	1875.00	1875.00	0.00	625.00	625.00	0.00
Consumables	2876.45	3000.00	-123.55	1143.98	1000.00	143.98
Electricity/Water	398.56	375.00	23.56	136.89	125.00	11.89



Budgeting

Furniture/Equipment	12575.00	10500.00	2075.00	6400.00	7500.00	-1100.00
Insurance	2369.00	2250.00	119.00	0.00	0.00	0.00
Postage/Couriers	584.32	562.50	21.82	190.35	187.50	2.85
Printing/Stationery	265450.34	210000.00	55450.34	102540.35	85000.00	17540.35
Research and Development	8500.00	12000.00	-3500.00	2400.00	4000.00	-1600.00
Resources	7845.65	9000.00	-1154.35	2324.90	3000.00	-675.10
Repairs/Maintenance	358.00	1500.00	-1142.00	0.00	500.00	-500.00
Rent	15000.00	15000.00	0.00	5000.00	5000.00	0.00
Salaries and Benefits	94876.89	92307.69	2569.20	31870.45	30769.23	1101.22
Security	2250.00	2250.00	0.00	750.00	750.00	0.00
Telephone	2879.45	2499.99	379.46	1123.54	833.33	290.21
Transport/Vehicles	2654.34	2499.99	154.35	1865.45	833.33	1032.12
Travel	3450.00	4999.98	-1549.98	1840.00	1666.66	173.34
Sub-Total	428986.68	375470.19	53516.49	160097.06	143406.73	16690.33
TOTAL EXPENDITURE	1449140.00	1467700.75	-18560.75	519036.44	538100.19	-19063.75
EXCESS/(DEFICIT)	297482.53	380649.28	-83166.75	266451.27	744683.18	-478231.91



Budgeting

RESOURCES

CIVICUS would like to acknowledge the following as invaluable resources in the preparation of this toolkit:

Manji, Firoze Proposals that make a Difference, Oxford learning Space, CD-ROM

Olive Publications Planning for Implementation, Olive 2001

Shapiro, Janet Financial Management for Self-reliance, Olive 1995

In addition, the following may be a useful resource for you:

Cammack, John Financial Management for Development, INTRAC 1999



Budgeting

GLOSSARY OF TERMS

Break-even point	The break-even point is the point at which the supplier of a service or goods has covered all fixed and variable costs, to that point. After that point, the supplier can begin to make a profit, because the contribution is now to profit and not to fixed costs. For more detail see the toolkit on Developing a financing strategy.
Cost effective and cost efficient	Cost effective means that it was worth the cost in terms of what it produced, and cost efficient means that you got a good price.
Sweat equity	Sweat equity is the contribution made by those who usually do not have money or capital and so contribute their time and effort in the form of work
Variances	A variance is the difference between what you planned to spend or receive (your expenditure and income budgets) and what you actually spend or receive.

CIVICUS: World Alliance for Citizen Participation is an international alliance established in 1993 to nurture the foundation, growth and protection of citizen action throughout the world, especially in areas where participatory democracy and citizens' freedom of association are threatened. CIVICUS envisions a worldwide community of informed, inspired, committed citizens in confronting the challenges facing humanity.

These CIVICUS Toolkits have been produced to assist civil society organisations build their capacity and achieve their goals. The topics range from budgeting, strategic planning and dealing with the media, to developing a financial strategy and writing an effective funding proposal. All are available on-line, in MS-Word and PDF format at www.civicus.org and on CD-ROM.

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Budgeting

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