



## GENERAL INSTRUCTIONS

1 Rename the tabs called 'Programme 1 budget; Programme 2 budget; Programme 3 budget; Programme 4 budget' to the actual names of the organisation's programmes.

2 Ensure that the various revenue categories in column A of the organisational budget correlate to the budget categories in column A of the programme budget tabs. That is for revenue, if e.g. 'Contributions and support' is in row 4 of the organisational budget, this category should also be in row 4 of all the various programme tabs. For expenses, the total for each expense category does not need to be the correlating row in the programme budget tabs. Revenue and expense line items could be deleted if not applicable, or additional line items could be added, as long as the categories are the same in all tabs.

3 If you are reporting on one programme only, use the 'Programme 1 budget' tab and delete the other tabs. Add more tabs if more programmes need to be reported on.

4 Depending on the level of detail agreed upon by the funder and the organisation, sub-categories could be added under each expense category, e.g. under "Personnel salaries & benefits" there might be sub-categories such as 'Management personnel', 'Facilitators' (with explanations in the cost driver column such as '10 facilitators working 20% of their time on Programme 1'), etc. instead of indicating each employee as a separate line item.

5 Column C: Where applicable, indicate cost drivers or the rationale for how indirect costs were calculated and assigned to programmes.

6 Row 2: Indicate the different reporting periods, e.g. Reporting period 1: January 2020 - June 2020

### ORGANISATIONAL BUDGET TAB

7 **No numerical data needs to be filled into this tab** as it will automatically be updated with information from the various programme budget tabs. Only expense categories are shown in the organisational budget tab, instead of every line item. As line items are filled in to the various programme budget tabs, the category totals would automatically update in the organisational budget tab.

### PROGRAMME BUDGET TABS

9 **Only columns G; H; J; K; M; N; P; Q need to be filled in manually.** The rest of the columns will update automatically as information is filled into the cells of columns F; G; I; J.

10 Underneath each sub-category of expenses, two examples are mentioned. Plus signs (+) indicate where additional expenses could be added under each sub-category.

11 Columns G, J, M, P refer to budgeted amounts per budget element and columns H, K, N, Q refer to actual amounts received or paid per budget element.

12 Columns G to R refer to different reporting periods, e.g. if the programme is for one year (January - December), but a budget report needs to be compiled semi-annually, budget and actual amounts should be disclosed per reporting period (January - June and July - December). If the duration of the programme is the same as the reporting period, columns J to R could be deleted and information would only be shown in columns G to I.

13 Fill in the budget and actual amounts per period. The total budget, actual total, variance and budget utilisation will automatically update when information is filled into the budget and actual amounts per period.

## ORGANISATIONAL BUDGET

	Definition	Cost driver / rationale	TOTAL BUDGET TO DATE	ACTUAL TOTAL TO DATE	TOTAL BUDGET UTILISATION TO DATE	Reporting period 1			Reporting period 2			Reporting period 3			Reporting period 4		
						BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE
<b>REVENUE</b>	Definitions of revenue and expense items	Measurable factors that influence the amount of each cost item allocated to the various programmes.	Total fund amount of budget allocation to date	Total fund amount spent / received to date	% of the total budget utilised to date												
Contributions and support	Financial donations or grants received	N/A	R0,00	R0,00	n/A			#VALUE!			#VALUE!			#VALUE!			#VALUE!
In kind donations (E.g. clothing / food / medicine)	A donation in the form of goods or services that is used to carry out the mission of the organisation.	N/A	R0,00	R0,00	n/A			#VALUE!			#VALUE!			#VALUE!			#VALUE!
Program revenue	Income generated by the programme	N/A	R0,00	R0,00	n/A			#VALUE!			#VALUE!			#VALUE!			#VALUE!
Bank interest	Interest received on money in bank account	N/A	R0,00	R0,00	n/A			#VALUE!			#VALUE!			#VALUE!			#VALUE!
Investment income	Income received from an investment	N/A	R0,00	R0,00	n/A			#VALUE!			#VALUE!			#VALUE!			#VALUE!
Other	Any other revenue sources	N/A	R0,00	R0,00	n/A			#VALUE!			#VALUE!			#VALUE!			#VALUE!
<b>Total Revenue</b>			<b>R0,00</b>	<b>R0,00</b>		<b>R0,00</b>	<b>R0,00</b>		<b>R0,00</b>	<b>R0,00</b>		<b>R0,00</b>	<b>R0,00</b>		<b>R0,00</b>	<b>R0,00</b>	
<b>EXPENSES</b>																	
Personnel salaries & benefits	Remuneration and non-financial benefits of employees		R0,00	R0,00		R0,00	R0,00		R0,00	R0,00		R0,00	R0,00		R0,00	R0,00	
Programme expenses	Direct expenses		R0,00	R0,00		R0,00	R0,00	#DIV/0!	R0,00	R0,00	#DIV/0!	R0,00	R0,00	#DIV/0!	R0,00	R0,00	#DIV/0!
Administration	Central / core costs		R0,00	R0,00		R0,00	R0,00	#DIV/0!	R0,00	R0,00	#DIV/0!	R0,00	R0,00	#DIV/0!	R0,00	R0,00	#DIV/0!
<b>Total Expenses</b>			<b>R0,00</b>	<b>R0,00</b>		<b>R0,00</b>	<b>R0,00</b>	<b>#DIV/0!</b>	<b>R0,00</b>	<b>R0,00</b>	<b>#DIV/0!</b>	<b>R0,00</b>	<b>R0,00</b>	<b>#DIV/0!</b>	<b>R0,00</b>	<b>R0,00</b>	<b>#DIV/0!</b>
<b>SURPLUS/SHORTFALL</b>			<b>R0,00</b>	<b>R0,00</b>		<b>R0,00</b>	<b>R0,00</b>	<b>#DIV/0!</b>	<b>R0,00</b>	<b>R0,00</b>	<b>#DIV/0!</b>	<b>R0,00</b>	<b>R0,00</b>	<b>#DIV/0!</b>	<b>R0,00</b>	<b>R0,00</b>	<b>#DIV/0!</b>



PROGRAMME 2 BUDGET

	Definition	Cost driver / rationale	TOTAL BUDGET FOR PROGRAMME	ACTUAL TOTAL FOR THE PROGRAMME	BUDGET UTILISATION TO DATE	REPORTING PERIOD 1			REPORTING PERIOD 2			REPORTING PERIOD 3			REPORTING PERIOD 4		
						BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE
<b>REVENUE</b>	Definitions of revenue and expense items	Measurable factors that influence the amount of each cost item allocated to the various programmes	Total Rand amount of budget allocation	Total Rand amount spent / received	% of the total budget utilised to date												
Contributions and support	Financial donations or grants received	N/A			N/A												
In-kind donations (E.g. clothing / food / medicine)	A donation in the form of goods or services that is used to carry out the mission of the organisation	N/A			N/A												
Program revenue	Income generated by the programme	N/A			N/A												
Bank interest	Interest received on money in bank account	N/A			N/A												
Investment income	Income received from an investment	N/A			N/A												
Other	Any other revenue sources	N/A			N/A												
<b>TOTAL REVENUE</b>			<b>RD,00</b>	<b>RD,00</b>				<b>#VALUE!</b>			<b>#VALUE!</b>			<b>#VALUE!</b>			<b>#VALUE!</b>
<b>EXPENSES</b>																	
Personnel salaries & benefits	Remuneration and non-financial benefits of employees		<b>RD,00</b>	<b>RD,00</b>				<b>#VALUE!</b>			<b>#VALUE!</b>			<b>#VALUE!</b>			<b>#VALUE!</b>
E.g. Executive Director	Executive Director of the organisation	E.g. Proportion of time allocated to programme, based on relative direct programme costs as a proxy of demand on CEO's time			<b>#VALUE!</b>												
E.g. CFO	Chief Financial Officer of the organisation	E.g. Proportion of time allocated to programme, based on relative direct programme costs as a proxy of demand on CFO's time			<b>#VALUE!</b>												
+					<b>#VALUE!</b>												
+					<b>#VALUE!</b>												
+					<b>#VALUE!</b>												
+					<b>#VALUE!</b>												
+					<b>#VALUE!</b>												
+					<b>#VALUE!</b>												
<b>Programme expenses</b>	Direct expenses		<b>RD,00</b>	<b>RD,00</b>				<b>#VALUE!</b>			<b>#VALUE!</b>			<b>#VALUE!</b>			<b>#VALUE!</b>
E.g. In-kind donations (e.g. clothing, food, medicine)	Fair value cost of the in-kind donation(s) reflected in revenue	E.g. Fair value cost of the contribution at the time of receipt			<b>#VALUE!</b>												
E.g. Rent and utilities - training facility	Costs incurred to rent programme training facility	E.g. Rental of programme training facility			<b>#VALUE!</b>												
+					<b>#VALUE!</b>												
+					<b>#VALUE!</b>												
+					<b>#VALUE!</b>												
+					<b>#VALUE!</b>												
<b>Administration</b>	Central / core costs		<b>RD,00</b>	<b>RD,00</b>				<b>#VALUE!</b>			<b>#VALUE!</b>			<b>#VALUE!</b>			<b>#VALUE!</b>
E.g. Audit fees	Remuneration for organisation's auditors	E.g. Proportional auditing costs as allocation relative to programme budget share of organisation budget			<b>#VALUE!</b>												
E.g. Equipment	Equipment purchased for use in the organisation (e.g. IT hardware)	E.g. Amount of equipment or device / total equipment			<b>#VALUE!</b>												
+					<b>#VALUE!</b>												
+					<b>#VALUE!</b>												
+					<b>#VALUE!</b>												
+					<b>#VALUE!</b>												
<b>Total Expenses</b>			<b>RD,00</b>	<b>RD,00</b>		<b>RD,00</b>	<b>RD,00</b>	<b>#VALUE!</b>	<b>RD,00</b>	<b>RD,00</b>	<b>#VALUE!</b>	<b>RD,00</b>	<b>RD,00</b>	<b>#VALUE!</b>	<b>RD,00</b>	<b>RD,00</b>	<b>#VALUE!</b>
<b>SURPLUS/SHORTFALL</b>			<b>RD,00</b>	<b>RD,00</b>		<b>#VALUE!</b>	<b>#VALUE!</b>	<b>#VALUE!</b>	<b>#VALUE!</b>	<b>#VALUE!</b>	<b>#VALUE!</b>	<b>#VALUE!</b>	<b>#VALUE!</b>	<b>#VALUE!</b>	<b>#VALUE!</b>	<b>#VALUE!</b>	<b>#VALUE!</b>



PROGRAMME 4 BUDGET

	Definition	Cost driver / rationale	TOTAL BUDGET FOR PROGRAMME	ACTUAL TOTAL FOR THE PROGRAMME	BUDGET UTILISATION % DATE	REPORTING PERIOD 1			REPORTING PERIOD 2			REPORTING PERIOD 3			REPORTING PERIOD 4		
						BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE
<b>REVENUE</b>	Definitions of revenue and expense items	Measurable factors that influence the amount of each cost item allocated to the various programmes	Total Rand amount of budget allocation	Total Rand amount spent / received	% of the total budget utilised to date												
Contributions and support	Financial donations or grants received	N/A			N/A												
In-kind donations (e.g. clothing / food / medicine)	A donation in the form of goods or services that is used to carry out the mission of the organisation.	N/A			N/A												
Program revenue	Income generated by the programme	N/A			N/A												
Bank interest	Interest received on money in bank accounts	N/A			N/A												
Investment income	Income received from an investment account	N/A			N/A												
Other	Any other revenue sources	N/A			N/A												
<b>TOTAL REVENUE</b>			<b>RD,00</b>	<b>RD,00</b>													
<b>EXPENSES</b>																	
<b>Personnel salaries &amp; benefits</b>	Remuneration and non-financial benefits of employees		<b>RD,00</b>	<b>RD,00</b>													
E.g. Executive Director	Executive Director of the organisation	E.g. Proportion of time allocated to programme, based on relative direct programme costs as a proxy of demand on CEO's time.			#VALUE!												
E.g. CFO	Chief Financial Officer of the organisation	E.g. Proportion of time allocated to programme, based on relative direct programme costs as a proxy of demand on CFO's time.			#VALUE!												
+					#VALUE!												
+					#VALUE!												
+					#VALUE!												
+					#VALUE!												
+					#VALUE!												
+					#VALUE!												
<b>Programme expenses</b>	Direct expenses		<b>RD,00</b>	<b>RD,00</b>													
E.g. In-kind donations (e.g. clothing, food, medicine)	Fair value cost of the in-kind donation(s) reflected in revenue	E.g. Fair value cost of the contribution at the time of receipt			#VALUE!												
E.g. Rent and utilities- training facility	Costs incurred to rent programme training facility	E.g. Rental of programme training facility			#VALUE!												
+					#VALUE!												
+					#VALUE!												
+					#VALUE!												
+					#VALUE!												
<b>Administration</b>	Central / core costs		<b>RD,00</b>	<b>RD,00</b>													
E.g. Audit fees	Remuneration for organisation's auditors	E.g. Proportional auditing costs as allocation relative to programme budget share of organisation budget			#VALUE!												
E.g. Equipment	Equipment purchased for use in the organisation (e.g. IT hardware)	E.g. Amount of equipment ordered / total equipment			#VALUE!												
+					#VALUE!												
+					#VALUE!												
+					#VALUE!												
+					#VALUE!												
<b>Total Expenses</b>			<b>RD,00</b>	<b>RD,00</b>		<b>RD,00</b>	<b>RD,00</b>		<b>RD,00</b>	<b>RD,00</b>		<b>RD,00</b>	<b>RD,00</b>		<b>RD,00</b>	<b>RD,00</b>	
<b>SURPLUS/SHORTFALL</b>			<b>RD,00</b>	<b>RD,00</b>		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!