

Program Budgeting

It is advisable to make a budget for all of your programs regardless of whether or not the program is being funded entirely by your organization, an outside organization, or a mixture of both.

- 🎯 A budget will help you plan for the expenses you expect to incur for your program.
- 🎯 We recommend that you track your budget at least every 6 months to assess whether your predictions were correct and, if not, how to make your program more financially efficient.
- 🎯 When applying for funding through a partner or funding agency they will likely have a budget template for you to follow. When using funders templates, keep a record of your budget and update your ledger/books.

General Guidelines

Make sure to check the rules from funders/donors with regards to how to fill out their budget template. Below we will give you general guidelines, but your funder may have different requests which you should abide by.

There are three ways of funding items on your budget:

- 🎯 In-Kind: This is the value of the amount of personnel or physical items that have been donated to your organization. Examples: Space, office materials, building materials, volunteer time e.t.c
- 🎯 Matched/Your organization: This amount is expected to be paid through earmarked or non-earmarked funds by your organization.
- 🎯 Ask/Organization name: This amount is to be funded by an outside organization.

Line Item Budgets

Line Budgets are the most common form of budgets that funders and donors use. They are made up of direct and indirect program costs.

Direct costs:



- 🎯 Personnel: Always the first section. Includes any individual whose labor will be used in the project (likely the most expensive section)
- 🎯 Materials/ cost of program:
 - travel, food, activity sheets, art supplies and capital expenses related to the project.

Indirect Costs

- ⚙️ Other Costs/ Administration costs.
 - Made up of a percentage of overhead costs that the organization incurs. Example; rent, administration, electricity and phone .
- ⚙️ Best practices states that either you match the size of the funding/program to this line item.
 - Example! If you had a program that takes up 50% of your total budget, it would account for 50% of your total organizational administration costs, or that your Administration budget be 12% or less of your total program budget.



Each line item will have the name of the expense, a unit, # of units, unit rate, and total cost.

CREATING A BUDGET FOR YOUR PROJECT


Step 1: Personnel Costs

Depending on the budget format and rules, consultants may be in the materials/program cost or the personnel section.

- ⚙️ Make line items based on the rolls of the staff in your program, so that all individuals in the same roll get paid the same amount for the same number of hours (like all coaches or all nurses) go in the same line item.
- ⚙️ Calculate these personnel costs based on FTE (full time equivalents). So, 3 coaches each working 4 months full time for the program is 1 coach FTE (the equivalent cost of 1 coach full time for a year).
- ⚙️ Make sure you are including volunteer time for your program under “in-kind.”
- ⚙️ If your personnel gets paid any benefits (usually full-time staff only at your organization), make sure to include their benefits in this section as well under another line item.

GIRLS IN THE LEAD | MAKING A BUDGET

Your Budget			
Line Item	Amount Requested (Unit Costs x Units)	Amount Matched (Unit Costs x Units)	In Kind Cost (Unit Costs x Units)
<i>Personnel Costs</i>			
Total Personnel Costs			

🔧 Finally, add up your personnel totals and move on to the next section.. 

Step 2: Program Costs

- 🔧 You may find it helpful to split up your program costs based on program activity or your program timeline to make sure you're not forgetting any costs. Estimate the costs for each item based on fair market value or historical knowledge.
- 🔧 Make sure if you are doing a multi-year budget, that you account for inflation and/or expected changes in price (for example diesel).
- 🔧 Add in as many rows as you need. Each item/material needs its own line item.

Line Item	Amount Requested (Unit Costs x Units)	Amount Matched (Unit Costs x Units)	In Kind Cost (Unit Costs x Units)
<i>Other Direct Costs</i>			
Total Other Direct Costs			

Step 3: Indirect Costs

- 🔧 Add in your indirect costs. Remember that this can be either a percentage of your total program budget (example $12\% \times (\text{total other direct costs} + \text{total personnel costs})$).

<i>Indirect Costs</i>	% of Direct Costs			
Total Indirect Costs				

Step 4: Final Costs

⚙️ Add in your final totals, and you have finished your program budget!

TOTAL PROGRAM COSTS				
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Step 5: Review

⚙️ Don't forget to revisit your budget at regular intervals to help you evaluate your spending

Finished Example Budget



Line Item	Amount Requested (Unit Costs x Units)	Amount Matched (Unit Costs x Units)	In Kind Cost (Unit Costs x Units)	Total
<i>Personnel Costs</i>				
Mobile Health Team Members	\$4,500 2.5 FTE x \$150 per month x 12 months			\$4,500
Personnel Benefits	\$675 15% salaries			\$675
Intern Assistants			\$3,600 1.5 Interns FTE x \$200 per month x 12 months	\$3,600
Total Personnel Costs	\$5,175	\$0	\$3,600	\$8,775
<i>Other Direct Costs</i>				
Biomedical Supplies (Consumables)		\$1,800 \$3 per person x 600 people		\$1,800
Biomedical Testing Equipment		\$600 1 Hemocue @ \$600		\$600
Biomedical Post-tests Consumables	\$800 \$2 per person x 400 people			\$800
Curriculum Development	\$2,000 \$1,000 per curricula x 2 curricula			\$2,000
Food/Snacks	\$420 \$10 per training class x 14 classes x 3 villages			\$420
Office Supplies	\$400 \$50 per staff member x 8 staff			\$400
Total Other Direct Costs	\$3,620	\$2,400	\$0	\$6,020
<i>Indirect Costs</i>	10% of Direct Costs			\$1,480
Total Indirect Costs	\$1,480		\$0	\$1,480
TOTAL PILOT PROGRAM COSTS	\$10,275	\$2,400	\$3,600	\$16,275