

Relief Unlimited, Port Jabel, Emergency support to IDPs

Budget detail

Pages 1 to 6 of this document give the budget detail. Page 2 should be viewed below page 1, page 3 below page 2 and so on.

Pages 7 to 12 of this document give the cash flow. Page 7 should be viewed beside and to the right of page 1 of the detailed budget, page 8 should be viewed beside and to the right of page 2 of the detailed budget and so on.

		Level of detail		
		3	2	1
Assumptions				
Exchange rate	1 euro equivalent to	750 ZED		
Programme period from	01-Jul-05 to	31-Mar-06	9 months	
Per diem		ZED 16,000 where accommodation provided by organisation	ZED 32,000 where accommodation provided by team member	
Income				
Bank/cash				
Restricted				
Donor				
European Aid Foundation (EAF)	See funding agreement		€468,800	
Engineers for Equality (E4E)	See funding agreement		€100,800	
World Food Programme (WFP)	See funding agreement		€44,400	
Donor yet to be identified	Not all programmes are fully funded at the start		€196,879	
Fees, charges, sales etc.				
Sub-total Restricted				€810,879
Unrestricted				
Donor				
Catastrophe Fund (CF)	Unlikely in an emergency but may appear in a rehabilitation programme.		€200,000	
Fees, charges, sales etc.	Agency's own contribution which can be used against any budget			
Sub-total Unrestricted				€200,000
TOTAL Bank/cash				€1,010,879
Non-cash/in kind				
Restricted				
Donor				
WFP food			€1,175,000	
Sub-total Restricted				€1,175,000
Unrestricted				
Donor			€0	
Sub-total Unrestricted				€0
Total Non-cash/in kind				€1,175,000
Grand total Income				€2,185,879

Expenditure

Bank/cash

A Staff

Some donors have fixed or maximum monthly figures for staff salaries

Travel at the start and end of a contract is included here as a staff cost but could also be put under "travel" below

Usually possible and certainly a lot quicker to use a percentage of salary to cover all other benefits – your organisation may have standard percentages

A.1 International contract staff

	No staff	Months	Salary/month		
Programme manager	1	9	€2,500		€22,500
Finance and administration officer	1	3	€1,800		€5,400
Human resources officer	1	3	€1,800		€5,400
					<u>€33,300</u>
Social security payments			18% salary		€5,994
					<u>€5,994</u>

	No staff		Unit cost		
International travel	3		€2,000		€6,000
					<u>€6,000</u>

	No staff	Days	Per diem		
Per diem	3	270	ZED 16,000		€17,280
					<u>€17,280</u>

	Team house	Months	Cost/month		
Accommodation Rent	1	9	ZED 60,000		€720
Utilities	1	9	ZED 10,000		€120
					<u>€840</u>

Food and incidental expenses only

	No staff		Lump sum		
Training and induction	3		€1,500		€4,500
					<u>€4,500</u>

	No staff		Lump sum		
Recruitment	3		€500		€1,500
					<u>€1,500</u>

Sub-total International contract staff €69,414

A.2 National contract staff

	No staff	Months	Salary/month		
Project officers	3	9	ZED 400,000		€14,400
Finance and administration officer	1	9	ZED 400,000		€4,800
Cashier	1	9	ZED 250,000		€3,000
Distribution monitors	12	9	ZED 250,000		€36,000
Book-keeper	1	9	ZED 200,000		€2,400
Driver	5	9	ZED 150,000		€9,000
Guards	8	9	ZED 100,000		€9,600
					<u>€79,200</u>

Some allowances are seen as the norm and may for instance be exempt from income tax so are attractive to staff

Housing allowance			20% salary		€15,840
Social security payments			25% salary		€19,800
					<u>€35,640</u>

There will probably be a proportion paid by the employer and a separate % paid by the employee through salary

Per diem	No staff 23	Days 135	Per diem ZED 16,000	€66,240	
					€66,240
Accommodation	Team house	Months	Cost/month		
Rent	0	9	ZED 400,000	€0	
Utilities	0	9	ZED 100,000	€0	
					€0
Training and induction	No staff 23	Food and incidental expenses only, assuming 50% time in field	Lump sum ZED 250,000	€7,667	
					€7,667
Recruitment	No staff 3		Lump sum €500.00	€1,500	
					€1,500
Sub-total National contract staff					€190,247
A.3 Consultants	Consultants	Days	Daily rate		
Fee	2	10	€400.00	€8,000	
					€8,000
International travel	2		Unit cost €2,000.00	€4,000	
					€4,000
Per diem	2	Days 10	Per diem ZED 32,000	€853	
					€853
Incidental expenses	2	Includes hotel accommodation	Lump sum €1,000.00	€2,000	
					€2,000
Sub-total Consultants					€14,853
A.4 Daily labour	Man-days		Daily rate		
Loading and unloading materials etc..	2,000		ZED 8,000	€21,333	
					€21,333
Sub-total Daily labour					€21,333
Total Staff					€295,847

B Travel**B.1 In-country travel**

Internal flights

Flights

9

Cost

ZED 200,000

€2,400

€2,400

Sub-total In-country travel

This is always a major budget line which is scrutinised by donors. Some will not pay for the purchase of vehicles on a short term emergency programme, but may on the other hand allow an organisation to "hire" vehicles it has bought with its own funding.

€2,400

B.2 Vehicles

Purchase

Vehicles

6

Months

Cost

€30,000.00

€180,000

€180,000

Shipping - air

3

€10,000.00

€30,000

Shipping - sea

3

€1,500.00

€4,500

€34,500

Hire

3

2

€3,000.00

€18,000

€18,000

Fuel

6

km/month

3,000

Months

9

l/100km

13

Cost/l

ZED 1,100

€30,888

Maintenance

6

9

ZED 400,000

€28,800

Insurance 3rd party

6

ZED 400,000

€3,200

Comprehensive

6

€1,500.00

€9,000

€71,888

Sub-total Vehicles

Items which are "consumed" such as paper plus small items such as the small staplers you find on everyone's desk which would not normally be included in any inventory

Total Travel

€306,788

€309,188

C Premises**C.1 Office**

Rent

Offices

1

Months

9

Monthly cost

ZED 600,000

€7,200

Utilities, maintenance and repair

1

9

ZED 200,000

€2,400

Consumables

1

9

ZED 200,000

€2,400

Non-consumables

1

More valuable items which would be included in an inventory such as computers, furniture etc.

Lump sum

€20,000.00

€20,000

Sub-total Office

€32,000

C.2 Stores and other premises

Rent

Stores

2

Months

9

Monthly cost

ZED 300,000

€7,200

Utilities, maintenance and repair

2

9

ZED 100,000

€2,400

Consumables

2

9

ZED 20,000

€480

Non-consumables

2

Lump sum

ZED 1,000,000

€2,667

Sub-total Stores and other premises

€12,747

Total Premises

€44,747

D Communications				
D.1 Purchase costs				
	Number		Unit cost	
Telephone – fixed	3		€20.00	€60
Telephone – mobile	6		€200.00	€1,200
Telephone - satellite	2		€1,000.00	€2,000
Radio	3		€2,000.00	€6,000
Sub-total Purchase costs				€9,260
D.2 Recurrent costs				
	Number	Months	Cost/month	
Telephone – fixed	1	9	ZED 250,000	€3,000
Telephone – mobile	6	9	ZED 150,000	€10,800
Telephone - satellite	2	9	€500.00	€9,000
Radio	3	9	ZED 0	€0
Sub-total Recurrent costs				€22,800
Total Communications				€32,060
Items which will be of direct benefit to beneficiaries e.g. water supply scheme for refugee camp. Include both purchase and delivery to stores etc.. Do not forget to put non-cash contributions – see above				
E Supplies & materials				
E.1 Construction				
	mt		Cost/mt	
Cement	500		ZED 48,000	€32,000
	m3			
Sand	1000		ZED 12,000	€16,000
	m3			
Aggregate	2000		ZED 15,000	€40,000
	mt			
Reinforcement	100		ZED 96,000	€12,800
				€100,800
E.2 Food				
	mt		Cost/mt	
Transport costs	2775		ZED 12,000	€44,400
Sub-total Food				€44,400
E.3 Non-food items				
Tents	Nil			
Blankets				
Cooking sets				
Sub-total Non-food items				€0
E.4 Medical				
Drugs	Nil			
Other medical supplies				
Sub-total Medical				€0
Total Supplies & materials				€145,200

F Evaluation	Evaluations			Lump sum		
End of programme	1			€20,000.00	€20,000	
Total Evaluation						€20,000
G Insurance	Months					
Cash in transit	9			ZED 800,000	€9,600	
Cash in office	9			ZED 400,000	€4,800	
Total Insurance						€14,400
H Miscellaneous	Accounts	Months		Monthly cost		
Bank charges	2	9		ZED 800,000	€19,200	
	Audits			Lump sum		
Audit costs	1			€10,000	€10,000	
Total Miscellaneous						€29,200
I Head office overhead				8.5%		€75,705
J Contingency				5.0%		€44,532
Grand total Bank/cash Expenditure						€1,010,879
Non-cash/in kind						
N Supplies & materials						
N.1 Food	mt			Cost/mt		
Cereal	2000			€200.00	€400,000	
Pulses	300			€500.00	€150,000	
Oil	125			€800.00	€100,000	
Supplementary items	350			€1,500.00	€525,000	
Sub-total Food					€1,175,000	
Grand total Non-cash/in kind Expenditure						€1,175,000
Grand total Expenditure						€2,185,879

Lump sum as here otherwise detail as above for consultants, travel etc.

Be specific about what this is to cover and avoid confusion with contingency

Often a contentious item with donors. Some donors will allow it at an agreed %

Useful to have but often regarded with suspicion by donors and open to misuse. Provide as much justification as possible such as possible increase in beneficiaries. Consider including the maximum allowed by donor or own organisation but then control use tightly. Donor may ask for more detail or impose conditions on use.

Relief Unlimited, Port Jabel, Emergency support to IDPs Cash Flow - Transfers to field

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HQ	Field	Other	Field Expenditure									
			Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	
€33,300			€0									
€5,994			€0									
€6,000			€0									
	€17,280		€1,920	€1,920	€1,920	€1,920	€1,920	€1,920	€1,920	€1,920	€1,920	€1,920
	€840		€840									
€4,500			€0									
€1,500			€0									
	€79,200		€8,800	€8,800	€8,800	€8,800	€8,800	€8,800	€8,800	€8,800	€8,800	€8,800
	€35,640		€3,960	€3,960	€3,960	€3,960	€3,960	€3,960	€3,960	€3,960	€3,960	€3,960

	€66,240		€7,360	€7,360	€7,360	€7,360	€7,360	€7,360	€7,360	€7,360	€7,360	€7,360
	€0		€0	€0	€0	€0	€0	€0	€0	€0	€0	€0
	€7,667		€7,667									
	€1,500		€1,500									
€8,000			€0									
€4,000			€0									
	€853					€853						
	€2,000					€2,000						
	€21,333		€2,370	€2,370	€2,370	€2,370	€2,370	€2,370	€2,370	€2,370	€2,370	€2,370

	€2,400	€267	€267	€267	€267	€267	€267	€267	€267	€267
€180,000		€0								
€34,500		€0								
€18,000	€18,000	€9,000	€9,000							
€30,888	€30,888	€3,432	€3,432	€3,432	€3,432	€3,432	€3,432	€3,432	€3,432	€3,432
€28,800	€28,800	€3,200	€3,200	€3,200	€3,200	€3,200	€3,200	€3,200	€3,200	€3,200
€9,000	€3,200	€3,200	0							
€7,200	€7,200	€7,200								
€2,400	€2,400	€267	€267	€267	€267	€267	€267	€267	€267	€267
€2,400	€2,400	€267	€267	€267	€267	€267	€267	€267	€267	€267
€20,000	€20,000	€20,000								
€7,200	€7,200	€7,200								
€2,400	€2,400	€267	€267	€267	€267	€267	€267	€267	€267	€267
€480	€480	€53	€53	€53	€53	€53	€53	€53	€53	€53
€2,667	€2,667	€2,667								

	€60	€60									
	€1,200	€1,200									
€2,000		0									
€6,000		0									
	€3,000	€333	€333	€333	€333	€333	€333	€333	€333	€333	€333
	€10,800	€1,200	€1,200	€1,200	€1,200	€1,200	€1,200	€1,200	€1,200	€200	€1,200
€9,000											
	€0	€0	€0	€0	€0	€0	€0	€0	€0	€0	€0
	€32,000	€10,667	€10,667	€10,667							
	€16,000	€5,333	€5,333	€5,333							
	€40,000	€13,333	€13,333	€13,333							
	€12,800	€4,267	€4,267	€4,267							
	€44,400	€14,800	€14,800	€14,800							

€10,000	€10,000											€10,000
	€9,600 €4,800		€9,600 €4,800									
	€19,200		€2,133	€2,133	€2,133	€2,133	€2,133	€2,133	€2,133	€2,133	€2,133	€2,133
€5,000	€5,000											€5,000
€75,705												
€22,266	€22,266		€2,474	€2,474	€2,474	€2,474	€2,474	€2,474	€2,474	€2,474	€2,474	€2,474
€416,765	€591,714	€0	€161,636	€95,703	€86,703	€41,156	€383	€38,303	€38,303	€38,303	€38,303	€53,303
Transfer required each month			€260,000	€90,000	€50,000	€40,000	€40,000	€40,000	€40,000	€40,000	€31,714	€0
Balance at end of each month			€98,364	€92,661	€55,958	€54,801	€56,498	€58,195	€59,892	€53,303		€0