

# 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.

### ASSUMPTIONS

Useful to state these clearly and then use in spreadsheet formulae so that changes can be made easily

Tell your line manager if the exchange rate is liable to change significantly and agree which rate to use in the budget

UN per diem rates for the whole world are available on [www.un.org](http://www.un.org). An NGO could use a percentage of the UN rate for budgeting

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 staff member

### LEVEL OF DETAIL

3 2 1

INCOME		3	2	1
<b>BANK/CASH</b>				
<b>Restricted</b>				
Donor	See funding agreement			
European Aid Foundation (EAF)	See funding agreement			€468,800
Engineers for Equality (E4E)				€100,800
World Food Programme (WFP)	See funding agreement			€44,400
Donor yet to be identified				€196,879
Fees, charges, sales etc.	Not all programmes are fully funded at the start			
<b>Sub-total Restricted</b>				€810,879
<b>Unrestricted</b>				
Donor	Unlikely in an emergency but may appear in a rehabilitation programme.			
Catastrophe Fund (CF)				€200,000
Fees, charges, sales etc.				
<b>Sub-total Unrestricted</b>				€200,000
<b>TOTAL BANK/CASH</b>				€1,010,879
<b>NON-CASH/IN KIND</b>				
<b>Restricted</b>				
Donor				
WFP food				€1,175,000
<b>Sub-total Restricted</b>				€1,175,000
<b>Unrestricted</b>				
Donor				€0
<b>Sub-total Unrestricted</b>				€0
<b>TOTAL NON-CASH/IN KIND</b>				€1,175,000
<b>GRAND TOTAL INCOME</b>				€2,185,879

EXPENDITURE						
BANK/CASH						
A Staff						
<b>A.1 International contract staff</b>						
		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	
						€33,300
Social security payments				18% salary	€5,994	
						€5,994
International travel		No staff		Unit cost		
		3		€2,000	€6,000	
						€6,000
Per diem		No staff	Days	Per diem		
		3	270	ZED 16,000	€17,280	
						€17,280
Accommodation		Staff house	Months	Cost/month		
Rent		1	9	ZED 60,000	€720	
Utilities		1	9	ZED 10,000	€120	
						€840
Training and induction		No staff		Lump sum		
		3		€1,500	€4,500	
						€4,500
Recruitment		No staff		Lump sum		
		3		€500	€1,500	
						€1,500
<b>Sub-total International contract staff</b>						€69,414
<b>A.2 National contract staff</b>						
		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	
						€79,200
Housing allowance				20% salary	€15,840	
Social security payments				25% salary	€19,800	
						€35,640

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

Food and incidental expenses only

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

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	Staff house	Months 9	Cost/month ZED 400,000	€0	
Rent	0	9	ZED 100,000	€0	
Utilities	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	
<b>Sub-total National contract staff</b>					€190,247
<b>A.3 Consultants</b>	Consultants	Days	Daily rate		
Fee	2	10	€400.00	€8,000	
				€8,000	
			Unit cost		
International travel	2		€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	
<b>Sub-total Consultants</b>					€14,853
<b>A.4 Daily labour</b>	Man-days		Daily rate		
Loading and unloading materials etc..	2,000		ZED 8,000	€21,333	
				€21,333	
<b>Sub-total Daily labour</b>					€21,333
<b>Total Staff</b>					<b>€295,847</b>

## B Travel

### B.1 In-country travel

Internal flights

Flights

9

Cost

ZED 200,000

€2,400

€2,400

**Sub-total In-country travel**

€2,400

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.

### B.2 Vehicles

Purchase

Vehicles

6

Months

Cost

€30,000.00

€180,000

€180,000

Includes customs clearance and handling

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

km/month

3,000

Months

9

l/100km

13

Cost/l

ZED 1,100

€30,888

Maintenance

6

9

Cost/month

ZED 400,000

€28,800

Insurance 3rd party

6

Cost/year

ZED 400,000

€3,200

Comprehensive

6

€1,500.00

€9,000

€71,888

**Sub-total Vehicles**

€306,788

**Total Travel**

€309,188

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

## 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

Lump sum

€20,000.00

€20,000

€32,000

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

**Sub-total Office**

### 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

€12,747

**Sub-total Stores and other premises**

**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
<b>Sub-total Purchase costs</b>			<b>€9,260</b>

**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
<b>Sub-total Recurrent costs</b>				<b>€22,800</b>

**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
			<b>€100,800</b>

Food provided by WFP as contribution in kind

**E.2 Food**

	mt	Cost/mt	
Transport costs	2775	ZED 12,000	€44,400
<b>Sub-total Food</b>			<b>€44,400</b>

**E.3 Non-food items**

Tents	Nil		
Blankets			
Cooking sets			
<b>Sub-total Non-food items</b>			<b>€0</b>

**E.4 Medical**

Drugs	Nil		
Other medical supplies			
<b>Sub-total Medical</b>			<b>€0</b>

**Total Supplies & materials****€145,200**

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

<b>F Evaluation</b>	Evaluations	Lump sum		
End of programme	1	€20,000.00	€20,000	Lump sum as here otherwise detail as above for consultants, travel etc.
<b>Total Evaluation</b>				<b>€20,000</b>
<b>G Insurance</b>	Months			
Cash in transit	9	ZED 800,000	€9,600	
Cash in office	9	ZED 400,000	€4,800	
<b>Total Insurance</b>				<b>€14,400</b>
<b>H Miscellaneous</b>	Accounts	Months	Monthly cost	
Bank charges	2	9	ZED 800,000	€19,200
Audit costs	Audits 1		Lump sum €10,000	€10,000
<b>Total Miscellaneous</b>				<b>€29,200</b>
<b>I Head office overhead</b>			8.5%	€75,705
<b>J Contingency</b>			5.0%	€44,532
<b>GRAND TOTAL BANK/CASH EXPENDITURE</b>				<b>€1,010,879</b>
<b>NON-CASH/IN KIND</b>				
<b>N Supplies &amp; materials</b>				
<b>N.1 Food</b>	mt		Cost/mt	
Cereal	2000	See WFP contribution in kind	€200.00	€400,000
Pulses	300	See WFP contribution in kind	€500.00	€150,000
Oil	125	See WFP contribution in kind	€800.00	€100,000
Supplementary items	350	See WFP contribution in kind	€1,500.00	€525,000
<b>Sub-total Food</b>				<b>€1,175,000</b>
<b>GRAND TOTAL NON-CASH/IN KIND EXPENDITURE</b>				<b>€1,175,000</b>
<b>GRAND TOTAL EXPENDITURE</b>				<b>€2,185,879</b>

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	€66,240		€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
	€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

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

[illegible]

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