* 1. **BUDGET PREPARATION SHEET TEMPLATE**

Check the following examples of line items to be included in your budget – identify which line items should be/ have been included in your other budgets. These are just example line items – you should adapt this list to suit your organisation.

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Annual Budget** | **Cash Flow Budget** | **Accounting/ Bookkeeping Programme** |
| **Capital costs** |  |  |  |
| Building purchase |  |  |  |
| Renovations |  |  |  |
| Training Equipment |  |  |  |
| Office Equipment |  |  |  |
| IT Equipment |  |  |  |
| Vehicle purchase |  |  |  |
| **Operating Costs** |  |  |  |
| **Overhead Costs** |  |  |  |
| Rent |  |  |  |
| Electricity and water |  |  |  |
| Telephone and internet |  |  |  |
| Stationery and printing |  |  |  |
| General maintenance |  |  |  |
| Licences |  |  |  |
| Membership fees and subscriptions |  |  |  |
| Insurance |  |  |  |
| Bank charges |  |  |  |
| Accounting/ Bookkeeping fees |  |  |  |
| Audit fees |  |  |  |
| Staff costs Staff salariesTaxes (e.g.: UIF, PAYE, Workman’s Comp)Staff benefits (e.g. pension, medical aid, etc.)Staff and volunteer training and developmentVolunteer Stipends |  |  |  |
| Marketing costs (e.g.: website, social media, advertising, flyers, etc.) |  |  |  |
| **Project costs** |  |  |  |
| Course material development |  |  |  |
| Consultant/ facilitator |  |  |  |
| Training Materials |  |  |  |
| Training tools/ Equipment(not covered under capital costs) |  |  |  |
| Stationery & printing |  |  |  |
| Venue & Catering |  |  |  |
| Transport |  |  |  |
| Marketing |  |  |  |
| Maintenance |  |  |  |
| **Development costs** |  |  |  |
| Fundraising |  |  |  |
| Advertising |  |  |  |