

Budget and Expenditure Report Template Manual

Introduction

The Budget and Expenditure Report template consolidates both budgeting as well as financial reporting. The template has been designed in way that does not require too much effort as most of the figures in the different tabs are linked using formulas. All cells where input is required from grantees are highlighted in **yellow**.

The template consists of four different worksheets, namely;

- Summary Bifurcated Budget
- Detailed Bifurcated Budget
- Summary Financial Report
- Detailed Financial Report

The “*Detailed Bifurcated Budget*” worksheet is to be used by a grantee during the application stage and the “*Detailed Financial Report*” tab is to be used for interim, calendar year end and final financial reports. Both “*Summary Bifurcated Budget*” and “*Summary Financial Report*” summarize and give a high-level overview of the detailed bifurcated budget and financial report respectively.

How to use the template

A. Budget

As indicated above, there are two tabs relating to the grantee budgets. The two tabs are the Summary Bifurcated Budget as well as the Detailed Bifurcated Budget.

Summary Bifurcated Budget

There is no input required from the grantee in this worksheet. All the information in this worksheet pulls through automatically from the detailed budget worksheet. Any alteration in the detailed budget will have an impact on the summary budget. Below is an example of the summary budget:

SUMMARY BUDGET FOR XYZ					
Line items	Organisation's Total Budget	Requested from OSF-SA			OSF-SA Total as a % of Organisation
		Total	Total Non-Lobbying	Total Lobbying	
	Rand	Rand	Rand	Rand	%
Core Admin Budget					
Salaries	65 000	30 000	20 000	10 000	46%
Professional Fees	17 500	11 000	5 000	6 000	63%
Travel Costs	-	-	-	-	0%
Equipment Purchase	-	-	-	-	0%
Equipment Hire	-	-	-	-	0%
Overheads	-	-	-	-	0%
Core Admin Budget : Total	82 500	41 000	25 000	16 000	50%
Project Budget					
Salaries	115 000	100 000	55 000	45 000	87%
Travel Costs	-	-	-	-	0%
Meetings & Workshops	35 000	25 000	10 000	15 000	71%
Professional Fees	-	-	-	-	0%
Equipment Purchase	40 000	20 000	-	20 000	50%
Equipment Hire	-	-	-	-	0%
Overheads	-	-	-	-	0%
Project Total	150 000	125 000	65 000	60 000	83%
Grand Total	232 500	166 000	90 000	76 000	71%

Detailed

Bifurcated Budget

The detailed budget groups the different budget lines according to expense categories. Each **budget line** requires a budget note/justification (column P). This section needs to be completed for each year of the grant period. Input from grantees is required only in the following columns (highlighted in yellow);

- **Organisation's Total Budget** - include all organisational budget amounts for both project and core admin budgets. Both project and core admin budget line amounts should include **ALL** current projects **AS WELL AS** amounts being requested from OSF-SA.
- **Requested from OSF-SA** – if the grantee is planning to conduct lobbying activities, the budget request needs to be bifurcated, i.e. the budget must be split between lobbying and non-lobbying. Lobbying and non-lobbying activities are fully explained in OSF-SA's website(http://www.osf.org.za/wp-content/uploads/2018/03/Lobbying_Non-Lobbying-explained_Updated-September-20171.pdf)
- **Budget notes** – this is a justification for all the expenses that are included in the budget. This will assist in determining the reasonableness of the budget line item as well as the budget amount.

The other cells have formulae in them which populates the figures based on the input from the above-mentioned columns. No alterations should be done to the cells containing formulae. Below is an example of the detailed budget after having been completed by a grantee:

Line items	Organisation's Total Budget	Total Request from OSF-SA	Non-Lobbying	Lobbying	Organisation's Total Budget	Total Request from OSF-SA	Non-Lobbying	Lobbying	Total Lobbying as a %	OSF-SA Total as a % of Organisation Total								
											Year 1				Year 2			
											Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand
Core Admin Budget																		
Salaries	20 000	1 500	1 000	500	30 000	2 500	2 000	500	25%	8%								
Finance Manager	20 000	1 500	1 000	500	30 000	2 500	2 000	500	25%	8%								
Finance Officer		-				-			0%	0%								
HR Manager		-				-			0%	0%								
Admin Officer		-				-			0%	0%								
Professional Fees	5 000	1 250	500	750	6 000	1 450	700	750	56%	25%								
Auditors Fees	5 000	1 250	500	750	6 000	1 450	700	750	56%	25%								
Legal Fees		-				-			0%	0%								
Consultancy Fees		-				-			0%	0%								
Travel Costs	1 900	1 500	1 500	-	3 000	3 000	1 500	1 500	33%	92%								
Accommodation	1 900	1 500	1 500		3 000	3 000	1 500	1 500	33%	92%								
Airfares		-				-			0%	0%								
Subsistence Per Diems		-				-			0%	0%								
Transfers/Shuttle Services		-				-			0%	0%								
Car Hire		-				-			0%	0%								
Other Transport Costs		-				-			0%	0%								
Equipment	3 000	1 000	-	1 000	3 000	1 800	800	1 000	71%	47%								
Fixtures & Fittings	3 000	1 000		1 000	3 000	1 800	800	1 000	71%	47%								
Office Equipment		-				-			0%	0%								
Computer & IT Equipment		-				-			0%	0%								
Total Admin Budget	29 900	5 250	3 000	2 250	42 000	8 750	5 000	3 750	43%	19%								

B. Reports

Once a funding application has been approved, reporting dates will be shared through the signed grant agreement. It is very important for these reporting dates to be honoured. Grantees are expected to submit an interim financial report as well as final financial report on the specified dates. The report format follows the same format as the budget, i.e. same expense categories and budget lines. It consists of a detailed financial report worksheet as well as a summary financial report worksheet.

Summary Financial Report

SUMMARY FINANCIAL REPORT FOR XYZ AS AT.....												
REPORT TYPE	FINAL											
Line items	Total Budget approved by OSF-SA			Expenditure by XYZ			% Spend To Date			Variance Analysis		
	Total	Total Non-Lobbying	Total Lobbying	Total	Total Non-Lobbying	Total Lobbying	Total	Total Non-Lobbying	Total Lobbying	Total	Total Non-Lobbying	Total Lobbying
	Rand	Rand	Rand	Rand	Rand	Rand	%	%	%	%	%	%
Core Admin Budget												
Salaries	30 000	20 000	10 000	20 000	15 000	5 000	67%	75%	50%	33%	25%	50%
Professional Fees	11 000	5 000	6 000	10 500	4 500	6 000	95%	90%	100%	5%	10%	0%
Travel Costs	-	-	-	-	-	-	0%	0%	0%	0%	0%	0%
Equipment Purchase	-	-	-	-	-	-	0%	0%	0%	0%	0%	0%
Equipment Hire	-	-	-	-	-	-	0%	0%	0%	0%	0%	0%
Overheads	-	-	-	-	-	-	0%	0%	0%	0%	0%	0%
Total Admin Budget	41 000	25 000	16 000	30 500	19 500	11 000	74%	78%	69%	26%	22%	31%
Project Budget												
Salaries	100 000	55 000	45 000	-	0	-	0%	0%	0%	100%	100%	100%
Travel Costs	-	0	-	-	0	-	0%	0%	0%	0%	0%	0%
Meetings & Workshops	25 000	10 000	15 000	-	0	-	0%	0%	0%	100%	100%	100%
Professional Fees	-	0	-	-	0	-	0%	0%	0%	0%	0%	0%
Equipment Purchase	-	0	-	-	0	-	0%	0%	0%	0%	0%	0%
Equipment Hire	-	0	-	-	0	-	0%	0%	0%	0%	0%	0%
Overheads	-	0	-	-	0	-	0%	0%	0%	0%	0%	0%
Project Total	125 000	65 000	60 000	0	0	0	0%	0%	0%	100%	100%	100%
Grand Total	166 000	90 000	76 000	30 500	19 500	11 000	18%	22%	14%	84%	78%	89%
REPORT PREPARED BY:												
DATE SUBMITTED:												

There is no input required from grantees in this worksheet. All the information in this worksheet pulls through from the detailed financial report worksheet. Any alteration in the detailed budget will have an impact on the summary financial report. Below is an example of the summary financial report:

Reporting Date: it is very important to include the reporting date. The reporting date is stipulated in the grant agreement.

Report Type: this is a dropdown function where a grantee should select the type of report being submitted. This function allows for the selection of either interim or final depending on the type of report being submitted.

Detailed Financial Report

- **Report for:** grantee should insert their organisations name in this space.
- **Report Type:** grantees should indicate whether this is an interim or final report.

- **Budget Approved by OSF-SA:** this relates to the budget approved by OSF-SA and is included in the grant agreement. The amounts are pre-populated from the detailed budget worksheet. No input is required from grantees for this detail.
- **Expenditure:** if the approved budget was bifurcated, the expenditure also needs to be bifurcated where applicable. Input is required under non-lobbying and lobbying expenditure. The total expenditure is the sum of the bifurcated expenditure and will automatically calculate.
- **Variance Analysis (R):** this is auto-calculated and is the difference between the budget and expenditure amounts. This is calculated on both lobbying and non-lobbying amounts. The total variance is also auto calculated as the sum of the bifurcated variances. This variance is reflected in currency format/rand amount. No input is required from the grantee as all this auto- calculates based on the input provided by the grantee for expenditure amounts.
- **% Spend to date:** this calculates how much percentage of the total budget for each budget line, expense category, project and core admin budget and total overall budget is spent as at the reporting date. No input is required from the grantee as all this auto- calculates based on the input provided by the grantee for expenditure amounts.
- **Variance Analysis (%):** this represents the variance as a percentage. No input is required from the grantee as all this auto- calculates based on the input provided by the grantee for expenditure amounts.
- **Variance Comment:** for interim reports, variance comments are required for any % spend to date less than 40% or greater than 60%. For final reports, comments are required for all budget line items where there are variances. No input is required from the grantee as all this auto- calculates based on the input provided by the grantee for expenditure amounts.
- **Check:** checks if there is any budget line shifting which required prior approval from OSF-SA. As indicated in the grant agreement, any line-item shifts greater than 10% of the overall budget require prior approval from OSF-SA.

Below is an example of the detailed financial report without comments:

DETAILED FINANCIAL REPORT FOR XYZ \$ A T																	
REPORT TYPE																	
FINAL																	
Line Items	Budget Approved by O/S/ IA			Expenditure by XYZ			Variance Analysis			% Spend To Date			Variance Analysis %			Variance Comment	Check
	Total	Total Non-Lobbying	Total Lobbying	Total	Total Non-Lobbying	Total Lobbying	Total	Total Non-Lobbying	Total Lobbying	Total	Total Non-Lobbying	Total Lobbying	Total	Total Non-Lobbying	Total Lobbying		
	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	%	%	%	%	%	%		
Core Admin Budget																	
Salaries	21 500	12 400	9 350	19 200	10 600	8 700	2 600	2 600	660	85%	84%	86%	12%	19%	6%		
Finance Manager	7 500	4 000	3 000	6 000	2 500	3 000	1 500	1 500	-	80%	63%	100%	20%	38%	0%		NO BUDGET LINE SHFTNG-PR-APPROX REQUIRED
Finance Officer	5 000	3 300	2 000	5 000	2 500	2 100	300	200	100	100%	100%	100%	-6%	-6%	-1%		NO BUDGET LINE SHFTNG-APPROX-OR-SHFT
HR Manager	6 500	4 000	2 500	5 600	3 500	2 100	900	500	400	86%	88%	84%	14%	12%	16%		NO BUDGET LINE SHFTNG-PR-APPROX REQUIRED
Admin Officer	2 500	1 250	1 250	2 600	1 000	1 000	500	200	250	85%	85%	85%	20%	23%	20%		NO BUDGET LINE SHFTNG-PR-APPROX REQUIRED
Profession & Fees	31 600	17 000	14 600	21 960	10 880	2 100	9 660	2 880	12 400	70%	117%	14%	30%	-17%	88%		
Auditors Fees	15 000	12 000	-	15 000	-	-	1 000	1 000	-	100%	100%	0%	-6%	-6%	0%		NO BUDGET LINE SHFTNG-PR-APPROX REQUIRED
Legal Fees	7 500	-	7 500	7 500	-	-	7 500	-	7 500	0%	0%	0%	100%	0%	100%		NO BUDGET LINE SHFTNG-PR-APPROX REQUIRED
Consultancy Fees	15 000	5 000	7 000	8 960	6 880	2 100	3 000	1 880	4 900	75%	137%	30%	25%	-37%	70%		NO BUDGET LINE SHFTNG-PR-APPROX REQUIRED
Travel Costs	80 000	37 000	28 000	67 750	35 700	22 060	5 280	1 300	3 960	92%	88%	86%	8%	-6%	16%		
Accommodation	15 000	10 000	5 000	11 000	8 500	2 500	4 000	1 500	2 300	73%	85%	30%	27%	19%	50%		NO BUDGET LINE SHFTNG-PR-APPROX REQUIRED
Airfares	13 000	7 500	5 500	11 800	7 200	4 600	1 200	300	900	91%	96%	84%	9%	-6%	10%		NO BUDGET LINE SHFTNG-PR-APPROX REQUIRED
Subsistence Per Diem	8 000	4 000	3 500	7 500	4 000	3 500	500	500	-	94%	89%	100%	6%	11%	0%		NO BUDGET LINE SHFTNG-PR-APPROX REQUIRED
Transfers/Shifts/Services	6 000	4 000	2 000	5 000	4 000	1 000	1 000	-	1 000	83%	100%	50%	17%	0%	50%		NO BUDGET LINE SHFTNG-PR-APPROX REQUIRED
Car Hire	15 000	8 000	7 000	16 700	9 200	7 300	1 700	1 200	500	111%	115%	103%	-11%	-12%	-7%		NO BUDGET LINE SHFTNG-PR-APPROX REQUIRED
Other Transport Costs	6 000	3 000	3 000	6 750	2 800	2 950	200	200	50	96%	93%	98%	4%	7%	2%		NO BUDGET LINE SHFTNG-PR-APPROX REQUIRED
Equipment	17 000	-	17 000	16 000	-	16 000	1 000	-	1 000	94%	0%	96%	6%	0%	8%		
Furniture & Fixings	5 000	-	5 000	5 000	-	5 000	1 000	-	1 000	100%	0%	100%	0%	0%	-20%		NO BUDGET LINE SHFTNG-PR-APPROX REQUIRED
Office Equipment	-	-	-	-	-	-	-	-	-	0%	0%	0%	0%	0%	0%		NO BUDGET LINE SHFTNG-PR-APPROX REQUIRED
Computer & IT Equipment	12 000	-	12 000	11 000	-	11 000	2 000	-	2 000	92%	0%	93%	17%	0%	17%		NO BUDGET LINE SHFTNG-PR-APPROX REQUIRED
Overheads	84 900	41 200	33 700	68 810	32 706	11 106	5 190	1 496	12 886	82%	68%	47%	45%	48%	63%		
Telephone/Fax	7 500	5 000	2 500	2 500	2 000	500	5 000	3 000	2 000	33%	40%	20%	67%	60%	80%		NO BUDGET LINE SHFTNG-PR-APPROX REQUIRED
Licensing Fees	5 000	3 000	2 000	2 400	1 500	900	2 600	1 500	1 100	48%	50%	40%	52%	50%	55%		NO BUDGET LINE SHFTNG-PR-APPROX REQUIRED
Commodity Codes (IG Codes)	2 400	1 300	1 100	650	400	250	1 750	900	850	27%	31%	23%	73%	69%	77%		NO BUDGET LINE SHFTNG-PR-APPROX REQUIRED
Telecom Services (CELLULAR)	5 000	2 800	2 500	650	400	250	4 350	2 100	2 250	13%	16%	10%	87%	84%	90%		NO BUDGET LINE SHFTNG-PR-APPROX REQUIRED
IT Support	3 800	2 300	1 500	3 000	2 000	1 000	800	300	500	79%	87%	67%	21%	12%	33%		NO BUDGET LINE SHFTNG-PR-APPROX REQUIRED
Office Supplies	1 000	1 000	-	300	500	-	500	500	-	30%	50%	0%	50%	50%	0%		NO BUDGET LINE SHFTNG-PR-APPROX REQUIRED
Rent	8 000	5 000	3 000	3 000	2 000	1 000	4 500	3 000	1 500	44%	40%	50%	56%	60%	50%		NO BUDGET LINE SHFTNG-PR-APPROX REQUIRED
Utilities	2 500	1 000	1 500	2 000	700	1 250	500	200	250	80%	70%	85%	20%	20%	17%		NO BUDGET LINE SHFTNG-PR-APPROX REQUIRED
Couriers/Postage	4 000	3 000	1 000	2 250	1 800	750	1 450	1 200	250	56%	60%	75%	36%	40%	25%		NO BUDGET LINE SHFTNG-PR-APPROX REQUIRED
Other office services	2 200	1 000	1 200	900	500	400	1 300	500	800	41%	50%	33%	59%	50%	67%		NO BUDGET LINE SHFTNG-PR-APPROX REQUIRED
Security Fees	5 000	2 500	2 500	700	300	350	4 300	2 100	2 150	14%	14%	14%	86%	86%	86%		NO BUDGET LINE SHFTNG-PR-APPROX REQUIRED
Bank Charges	500	500	150	460	280	180	40	70	30	92%	80%	120%	8%	20%	-20%		NO BUDGET LINE SHFTNG-PR-APPROX REQUIRED
Insurance	10 000	7 500	2 500	10 250	7 600	2 600	200	100	100	102%	101%	104%	-2%	-1%	-4%		NO BUDGET LINE SHFTNG-PR-APPROX REQUIRED
Stationery	2 000	1 250	750	1 000	625	375	1 000	625	375	50%	50%	50%	50%	50%	50%		NO BUDGET LINE SHFTNG-PR-APPROX REQUIRED
Special Printing	6 000	4 500	1 500	2 800	2 000	800	3 200	2 500	700	47%	44%	55%	53%	56%	47%		NO BUDGET LINE SHFTNG-PR-APPROX REQUIRED
Total Admin Budget	186 200	107 750	80 450	148 710	68 756	59 966	49 480	13 896	30 488	78%	82%	86%	25%	19%	34%		
Project Budget																	
Salaries	19 300	11 300	8 000	19 300	11 300	8 000	-	-	-	100%	100%	100%	0%	0%	0%		
Programme Director	7 500	4 000	3 500	7 500	4 000	3 500	-	-	-	100%	100%	100%	0%	0%	0%		NO BUDGET LINE SHFTNG-PR-APPROX REQUIRED
Programme Manager	5 300	3 300	2 000	5 300	3 300	2 000	-	-	-	100%	100%	100%	0%	0%	0%		NO BUDGET LINE SHFTNG-PR-APPROX REQUIRED
Programme Officer	6 500	4 000	2 500	6 500	4 000	2 500	-	-	-	100%	100%	100%	0%	0%	0%		NO BUDGET LINE SHFTNG-PR-APPROX REQUIRED
Travel Costs	80 000	37 000	28 000	64 600	32 200	22 280	8 600	4 700	5 700	81%	87%	86%	13%	19%	14%		
Accommodation	15 000	10 000	5 000	14 500	10 500	4 000	500	500	1 000	97%	100%	85%	3%	-6%	20%		NO BUDGET LINE SHFTNG-PR-APPROX REQUIRED
Airfares	13 000	7 500	5 500	10 500	6 000	4 500	2 500	1 500	1 000	81%	80%	62%	19%	20%	18%		NO BUDGET LINE SHFTNG-PR-APPROX REQUIRED
Subsistence Per Diem	8 000	4 000	3 500	6 000	2 500	3 500	2 000	2 000	-	75%	56%	100%	25%	44%	0%		NO BUDGET LINE SHFTNG-PR-APPROX REQUIRED
Transfers/Shifts/Services	6 000	4 000	2 000	4 000	3 000	1 000	2 000	1 000	1 000	67%	73%	60%	33%	29%	60%		NO BUDGET LINE SHFTNG-PR-APPROX REQUIRED
Car Hire	15 000	8 000	7 000	13 750	7 430	6 300	1 250	500	700	92%	93%	90%	8%	7%	10%		NO BUDGET LINE SHFTNG-PR-APPROX REQUIRED
Other Transport Costs	6 000	3 000	3 000	5 750	2 800	2 950	200	200	50	96%	93%	98%	4%	7%	2%		NO BUDGET LINE SHFTNG-PR-APPROX REQUIRED
Meetings & Workshops	19 300	11 300	8 000	18 750	11 400	7 950	680	100	860	97%	101%	82%	3%	-1%	8%		
Profession Education & Workshops	7 500	4 000	3 500	7 000	5 000	2 000	500	1 000	1 500	93%	125%	57%	7%	-25%	43%		NO BUDGET LINE SHFTNG-PR-APPROX REQUIRED
Conferences & Meetings	5 300	3 300	2 000	5 750	3 300	1 850	400	500	150	108%	116%	18%	-6%	-18%	8%		NO BUDGET LINE SHFTNG-PR-APPROX REQUIRED
Business Meals & Entertainment	6 500	4 000	2 500	6 000	2 500	3 500	500	1 500	1 000	92%	63%	140%	8%	38%	-40%		NO BUDGET LINE SHFTNG-PR-APPROX REQUIRED
Profession & Fees	12 200	12 200	-	8 860	6 860	2 100	3 280	5 880	2 100	73%	56%	0%	27%	44%	0%		
Legal Fees	200	200	-	200	-	-	200	200	-	0%	0%	0%	100%	100%	0%		NO BUDGET LINE SHFTNG-PR-APPROX REQUIRED
Consultancy Fees	12 000	12 000	-	8 660	6 860	2 100	3 080	5 180	2 100	75%	57%	0%	25%	43%	0%		NO BUDGET LINE SHFTNG-PR-APPROX REQUIRED
Total Project Budget	119 500	71 300	42 000	101 600	61 600	58 700	12 100	10 000	2 300	85%	84%	86%	11%	14%	5%		
Grand Total	315 000	179 050	122 450	250 310	130 356	88 666	61 580	23 896	32 788	80%	84%	78%	20%	19%	25%		