

## **EXPLANATORY NOTES ON THE COMPLETION OF BUDGET/FINANCIAL FORM**

1. Explain the linkage between the budget and implementation plan (page 6)
2. Expenditure and income
  - Expenditure: all costs directly linked to the functioning/operations of the facility.
  - Income: all income directly linked to operating the service. Money received.
3. Explain the different columns
  - Column 1: item of expenditure and income.
  - Column 2: actual expenditure/income for six months.(1/4/2003 – 30/9/2003)
  - Column3: Estimated expenditure/income for the following financial year 2004/2005 based on the previous year's 2003/2004 expenditure.
  - Motivation/Remarks
4. Section on Expenditure
  - Human resource expenditure: All expenditure/costs directly linked to obtaining and maintaining personnel/staff whether on a permanent, temporary, contractual or sessional basis.
  - Transport expenditure: Petrol, etc. expenditure/costs by staff and target group.
  - Office expenditure: Expenditure/cost necessary to run and sustain infrastructure and services.
  - Grounds and buildings: All expenditure/costs necessary to ensure the availability and maintenance of already acquired buildings and land.
  - Programme expenditure: All expenditure/costs pertaining to programme implementation and services rendered (page 6 on service plan).
  - Special services: All expenditure/costs necessary to run and sustain infrastructure and services.
  - Sundries: All expenditure/costs necessary to run and sustain infrastructure and services
  - Provision for special funds: All expenditure/costs

Explain also each item under the different sections of expenditure.

5. Section on Income
  - Fees for services: income directly linked to operating the service/programme
  - State subsidies: subsidies received from different state departments and local government
6. Total Expenditure: explain the calculation
7. Total Income: explain the calculation
8. Surplus/Shortage: explain the calculation
9. Proper signage of the budget/financial form