## ATTACHMENT 2: SAMPLE PROGRAM BUDGET - CHILDHOOD LITERACY NPO

Childhood Literacy NPO Mission Statement: *Our NPO promotes childhood literacy by providing books and tutoring to children ages 5-8.*

2014 Priorities from the Childhood Literacy NPO Strategic Plan:

* *Develop an after school tutoring program using volunteer tutors. By December 2014, 50 children will have received at least 10 hours of tutoring.*
* *Get donated books and distribute them to students receiving tutoring. By December 2014, 100 books will be distributed.*
* *By June 2014, develop a website for our NPO*

**Income (in millions VND)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Category** | **Administration** | | **Tutoring Program** | | **Book Distribution Program** | | **Total** | **Description** |
|  | Restricted | Unrestricted | Restricted | Unrestricted | Restricted | Unrestricted |  |  |
| Individual donations |  | 80 | 20 |  |  |  | 100 | Based on expectation of 200 donations averaging 500,000 VND each. Approximately 20% of donations will be restricted to use in the tutoring program. |
| Foundation grant |  | 30 | 170 |  |  |  | 200 | Grant received from the World Literacy Foundation. Grant requires that no more than 30 million VND can be used for administrative purposes and that the remainder be used for the tutoring program. |
| Corporate donations |  |  |  | 15 | 40 | 45 | 100 | Expectation that 40 million VND of donations will be restricted for use in the book donation program. |
| TOTAL INCOME |  | 110 | 190 | 15 | **40** | **45** | 400 |  |

**Expenses (in millions VND)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Category** | **Administration** | **Tutoring Program** | **Book Distribution Program** | **Total** | **Description** |
| Staff salaries | 25 | 125 | 50 | 200 | Salary for director and assistant; costs divided between programs in proportion to time spent. |
| Supplies | 5 | 15 |  | 20 | Training materials for volunteers, office supplies, paper, pens, for students |
| Office rent | 60 |  |  | 60 | Rent for NPO office |
| Transportation |  | 30 | 10 | 40 | Gasoline and vehicle maintenance costs for picking up book donations. Reimbursement of volunteer transportation expenses. |
| Professional services | 10 | 10 | 10 | 30 | Website developer. Costs divided among programs since all programs will benefit from website. |
| Reserve fund | 20 |  |  | 20 | Added to reserve fund. |
| Fundraising expenses |  | 15 | 15 | 30 | Annual fundraising event, postage costs for fundraising appeals |
| TOTAL EXPENSES | 120 | 205 | 85 | 400 |  |