

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	