



# Programming and Implementation:

## Budgeting and Work Plan Ronald Tibiita



GLOBAL NETWORK OF  
YOUNG PEOPLE  
LIVING WITH HIV



Save the  
Children



Kingdom of the Netherlands

# Session Outline

- Budget + Budgeting
- Linkages- From Plan to Budget
- Budgeting Issues that affect Plan Implementation
- Critical Success factors



# Budget

- A budget is not just a set of revenue & expenditure plans by the Organization, but culmination of Organization's strategic economic and fiscal policies, plans and priorities for actualizing its development agenda in a fiscal year

# Budgeting

- Budgeting entails choice among competing alternatives.
- The purpose of budgeting is to achieve the most desirable allocation of funds among alternatives.
- Resource constraints vis a vis competing organizational needs emphasize the need for Budgeting

# Planning

- Is a framework with helps management to develop a plan of action to estimate future revenue and cost to estimate future events to reduce uncertainty about the future, and to increase changes of achieving organizational and objectives.

# Work Plan

- A work plan is a structured document that outlines the steps, resources, and responsibilities needed to achieve a specific goal or project. It serves as a roadmap, guiding individuals or teams towards successful execution by clarifying tasks, timelines, and allocated roles

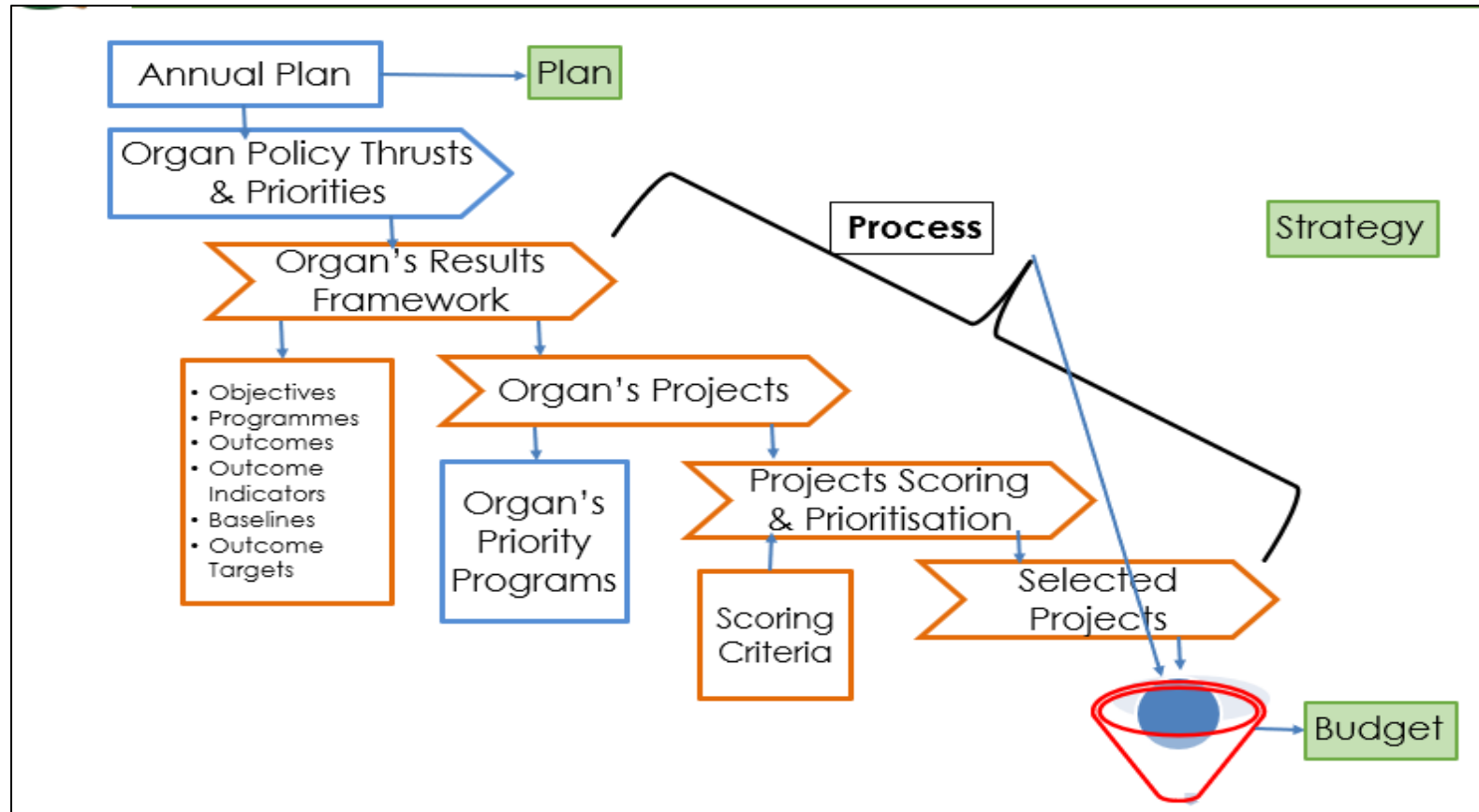


# Example: Budget

**Table 9. Baseline budget**

Category/Item	Price/ Unit \$	Unit	Number of units	Cost \$	Notes
<b>Personnel costs</b>					
Team Leader	\$700.00	Day	14	\$9,800.00	The Team Leader's rates are usually \$880 per day. The reduced rates offer excellent VM to Living Goods which total \$2,700 of savings
Health Systems Researcher and Principle Investigator	\$600.00	Day	24	\$14,400.00	Fees are benchmarked against other similar roles and similar clients
Statistician and Public Health Expert	\$600.00	Day	22	\$13,200.00	
Health Economist	\$600.00	Day	12	\$7,200.00	
Senior Technical Advisor	\$600.00	Day	6	\$3,600.00	The Senior Technical Advisor's fee rates are often between \$700 and \$900. The fee rates offered to Living Goods represent excellent VM and amount in savings worth up to \$1,800 in total
Data Analyst	\$250.00	Day	10	\$2,500.00	Fees are benchmarked against other similar roles and similar clients
Technical Associate	\$140.00	Day	10	\$1,400.00	
Research Assistants	\$85.00	Day	112	\$9,520.00	2 Research Assistants will cover each of the 7 sub-counties and work a total of 8 days each (including compensation for training, 5 days data collection and 2 days transcription). Fees are benchmarked against other similar roles and similar clients
<b>Total remuneration fees</b>				<b>\$61,620.00</b>	
<b>Travel and accommodation costs</b>					
Taxis and local ground transport - Research Assistants	\$5.00	Per Data Collector per day	112	\$560.00	To support movement during data collection in each sub-county. Local motorbike taxis ("boda-bodas") will be used to cut down on costs
Vehicle hire - evaluation core team	\$50.00	Day	10	\$500.00	Local vehicle hire will be used to transport the core team to carry out supervisions during data collection. One vehicle will be used for a core team of three staff. Costs have been benchmarked against actual and average costs in Kisumu county, covering fuel and driver costs
Meals and incidental expenses - evaluation core team	\$15.00	Day	15	\$225.00	Meals and incidental expenses for three core team members while supervising the data collection
<b>Total travel and accommodation costs</b>				<b>\$1,285.00</b>	
<b>Other costs</b>					
Tax on total fees	\$9,859.20	Lump sum		\$9,859.20	Tax at 16% is payable to the government of Kenya on all fees and rates are charged as per the government's laws
Ethical approval fees	\$500.00	Lump sum	1	\$500.00	Fees payable to obtain the IRB approval and ethical clearance for the baseline data collection to take place
Training workshop	\$20.00	Per person	16	\$320.00	To support the training of 14 Research Assistants and 3 core team experts to facilitate the training
Transport reimbursement costs - training workshops	\$10.00	Per person	17	\$170.00	Funds will support Research Assistants transport reimbursements for each training circle.
Roundtable meetings and dissemination workshops	\$20.00	Per person	20	\$400.00	Virtual meetings and workshops will be organized, although some face-to-face workshops in Kisumu city are expected
Personal, protective equipment	\$40.00	Per sub-county	7	\$280.00	To keep the evaluation team and respondents safe from COVID-19.

# Linkages- From Plan to Budget





Project selection is key to budget effectiveness  
injustice

### **Key considerations for project selection**

i). Is the project on-going e.g. 2025/2026? / can the project be implemented on time?

ii). Is the project aligned to Organizational priorities/ strategic plan?

iii). Will the project contribute to achievement of organizational objectives?

# Plan- Strategy- Budget Linkages

# Budgeting Issues that affect plan implementation



## **i). Personnel cost.**

- Promotion without Budgetary considerations
- Huge recruitment without clearance of board
- Engagement of consultants

## **ii). Capital expenditure**

- Purchase of cars- which have no bearing on achieving of project objectives

## **iii) Reliance on donor funding:**

- Donor cuts affect implementation of plans.  
E.g. Stop orders by US Government on USAID projects

## **Iv: Transparency and accountability**

- Diversion of activity funds
- Corruption/ forgery of activity reports

# Critical success factors

- **Set medium-term objectives;** link the objectives to organization priorities and programmes;
- **Identify key projects** that need to be executed to achieve the set objectives.
- **Cost each project and phase them** over the medium-term period bearing in mind the indicative expenditure limits of the project.
- **Define outputs and outcomes** to be delivered to stakeholders in clear measurable terms.
- **Agree how performance will be monitored** and reported to stakeholders
- **Timely issuance** of expenditure limits
- **Involvement of staff** in planning and budgeting



# Famous quotation!

“Don't tell me what you value, show me your budget, and I'll tell you what you value.”

**Joe Biden**

# Questions?

