

## Firelight Newsflash! 3 August 2009

### **Resources on Supporting HIV+ children by Firelight Grantee-Partners**

1) The Children's Rights Centre in Durban has developed a "Helping Children Living with HIV" manual with accompanying handbooks for kids and parents. All can be found at:

<http://www.childrensrightscentre.co.za/site/awdep.asp?depnum=20723>

2) WEM Integrated Health Services (WEMIHS) in Thika, Kenya, developed a manual for child counselors to help them in disclosure & supporting HIV+ children (which are highlighted at <http://www.wemihs.org/publications.htm>. WEMIHS is also currently working on a picture book for HIV+ children to help them on adherence issues.

3) Southern Africa HIV and AIDS Information Dissemination Service (SAfAIDS) in Harare, Pretoria and Lusaka has a "Kids ART Education Series" that shares knowledge, facts and a series of creative and fun activities, centered around children and antiretroviral therapy (ART). Children can share it with their peers, family, friends and other members in the community. Their Treatment Literacy Toolkit can be found at <http://www.saf aids.net/?q=node/520>

**Note:** If your organization has produced publications, manuals, or resources that could be useful to other Firelight grantee-partners, please feel free to share them so that we can include them in future Newsflashes!

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### **Mango's Top Tips on Budgeting**

*"Failing to plan is planning to fail!"*

#### **1. Be organised**

The process of preparing a meaningful and useful budget is best undertaken as an organised group exercise with beneficiaries, programme and finance staff working together. It can't be just "left to the accountant"! The budget process involves [asking a number of questions](#):

- What are the objectives of the program or project?
- What activities will be involved in achieving these objectives?
- What resources will be needed to perform these activities?
- What will these resources cost?
- Where will the funds come from?
- Is the result realistic?

Have all of the information that you need to answer these questions ready. If you want to encourage participation and a sense of local ownership, then it can really help if representatives of your beneficiary groups are actively involved in setting the budget. This is good practice for NGOs.

## **2. Set up a timetable**

There are several stages involved in constructing a budget. For instance, you may have to gather information together, discuss activities with different members of staff and beneficiaries, estimate costs, negotiate with funders, see how different team or project budgets fit together across the organisation and finally have the budget approved by senior staff or donors.

It makes sense to prepare a budgeting timetable and start the process early. This could be four to six months before the activities are meant to begin, depending on the size of your organisation and the approach you plan to take.

## **3. Write down all your notes and assumptions**

Many different people will need to use the budget for different purposes. So they should all be able to pick it up and understand it without any additional explanation. It is crucial to present your information clearly, particularly if staff change during the life of a project. You must keep notes on all budgeting assumptions and how calculations have been made, and attach them to the budget.

## **4. Use consistent budget headings**

When you are setting up or reviewing a budget, it is important to pay attention to the budget headings. This is because the budget items should also appear in your organization's financial accounts and reports. If the budget items and accounting records use the same descriptions and budget headings, then it will be much easier to produce regular budget monitoring reports

One way of achieving consistency is to prepare a budget outline. For instance, this could list all of the main types of income and expenditure that a project or department might have in a typical year. It can help jog people's memories and remember all the relevant costs.

## **5. Estimating costs**

It is important to be able to justify your calculations when you are estimating costs. Last year's financial reports can be very helpful as a starting point.

One approach is to make a list of all the things you will need for each specific activity, and then work out the number and unit cost of each item. From this detailed working sheet it is simple to produce a summarised budget for each

budget heading. It is also very easy to update if quantities or unit costs change.

To demonstrate this approach, here is an extract from a sample budget worksheet for a training workshop:

## **6. Take care with contingencies**

Try to avoid adding a 'bottom line' percentage for so-called 'contingencies' on the overall budget. Generally, donors do not like to see this and it is not an accurate way of calculating a budget. It is better to calculate and include a contingency amount for separate items in the budget – e.g. a salaries contingency or fuel contingency, if needed.

Remember that every item in your budget must be justifiable – adding a percentage on the bottom is difficult to justify – and also difficult to monitor.

## **7. Forgotten costs**

Don't forget the forgotten costs! There is a tendency in organizations to underestimate the true costs of running a project for fear of not getting a project funded. Here are some of the most often overlooked costs:

- Staff-related costs (e.g. recruitment costs, training, benefits and statutory payments)
- Start-up costs (e.g. community mobilization)
- Overhead or core costs (e.g. rent, insurance, utilities)
- Transport costs (e.g. moving goods around)
- Vehicle running costs
- Equipment maintenance (e.g. for photocopiers and computers)
- Governance costs (e.g. board meetings, annual general meeting)
- Audit fees

If you don't include them in the budget, then you may not have enough funds to pay for them!

## **8. Ask for help!**

Find yourself a 'budget buddy' to check your draft budget with a critical eye. This could be a work colleague or someone doing a similar role in another NGO.

## **Want to learn more?**

Mango's financial management training manual is available for free in English, French, Spanish (Latin American) and Russian.

See: [www.mango.org.uk/guide/resources/manual.aspx](http://www.mango.org.uk/guide/resources/manual.aspx)

For more information about Mango and their training courses and publications, see their website <http://mango.org.uk/> or email [enquiries@mango.org.uk](mailto:enquiries@mango.org.uk).

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## **Competition: Habitat Scroll of Honor for NGO Achievements**

Deadline: 14 August 2009

The Habitat Scroll of Honor is an award launched by the UN Human Settlement Program to recognize the contributions made by organizations and individuals towards shelter provision, highlighting the plight of the homeless, leadership in conflict reconstruction, and developing and improving the human settlements and the quality of urban life. NGOs, individuals, and the media may participate in this competition.

For more information,

see: <http://www.unhabitat.org/content.asp?typeid=19&catid=588&cid=6601>

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## **Changes afoot for US global AIDS policy under Obama**

CAPE TOWN, 20 July (IRIN) - Just three weeks into his new appointment, United States Global AIDS Coordinator Dr Eric Goosby outlined on Monday some of the changes that President Barack Obama's administration will make to the country's global AIDS policy at the 5th International AIDS Society (IAS) Conference on HIV Pathogenesis, Treatment and Prevention in Cape Town, South Africa.

CLICK ON LINK BELOW FOR FULL REPORT:

<http://www.irinnews.org/report.aspx?ReportID=85353>

To view a webcast of the discussion at the IAS Conference, see:

<http://www.ias2009.org/pag/webcasts/?sessionid=2370>

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As part of the Firelight Foundation's Monitoring, Evaluation and Technical Assistance (META) Program, Firelight provides "Newsflashes" to share relevant resources and information with our active grantee-partners via weekly emails and via post on a monthly basis. We hope that by facilitating access to information for grassroots, community-focused organizations, programming for children and families, as well as organizational development, is enhanced. Past editions of the Firelight Newsflash can be found on our website:

<http://www.firelightfoundation.org/newsflash.htm>.