

# DONOR FUNDING GRIDS

If your organisation has just one donor then it is easy to know what has been funded. However, if you have several donors then you may find it useful to have a structured way to remember all the details. A donor funding grid helps us to:

- Record which donor has funded which part of the budget
- Make sure nothing is double-funded
- Maximise the available funding
- Identify what still needs funding.

## Preparing the grid

- Prepare the first draft of a table as shown below, with columns for:
  - total budget
  - each donor
  - amounts still to be funded
  - explanatory notes
- Enter the following:
  - the income and expenditure budget for 12 months/project period
  - any restriction at the top of each donor's column
  - the income amount from each donor in their column, alongside the grants in the income column
  - the expenditure budget to be paid for by each donor's funding by the item in the 'budget 12 months column' – if not clear whether you can use their funding for a budget item, check with the donor.

### Western Province Health Centre Donor funding grid for 1 January to 31 December (First draft)

	Budget 12 months	Donor 1	Donor 2	Donor 3	Donor 4	Amounts still to be funded	Notes
<b>Restriction (if any):</b>		<i>Salaries</i>	<i>Medical supplies</i>	<i>Property costs/ utilities</i>	<i>No restriction</i>		
<b>Income</b>							
Grants	505,000	265,000	150,000	60,000	30,000		
Fee income	58,600						
Bank interest	2,000						
Other income	26,000						
<b>Total income</b>	<b>591,600</b>	<b>265,000</b>	<b>150,000</b>	<b>60,000</b>	<b>30,000</b>		
<b>Expenditure</b>							
Salaries	262,680	262,680					
Recruitment costs	4,990	2,320					
Medical supplies/drugs	254,000		150,000				
Rent	49,000			49,000			
Insurance	3,880			3,880			
Telephone/electric/water	6,030			6,030			
Office costs	6,760				6,760		
Other expenses	4,260				4,260		
<b>Total expenditure</b>	<b>591,600</b>						

When these amounts have been included:

- Make sure that you have made the best use of available funds:
  - use any unrestricted funds for hard to fund items, for example 'overheads' or 'other expenses'
  - if the budget amount is more than the donor has given, consider whether they may be able to fund the difference, or the budget can be reduced
  - explore whether any surplus funding could be used to cover unfunded items. Try and use it for hard to fund items first. Aim to negotiate an alternative with donors rather than repaying surplus funds.
  - consider whether any funds could be moved around (with the donor's permission) so that easier to fund items are released
- If possible, minimise the number of donors for each budget item (ideally just one) to make reporting easier.
- Finalise the grid by calculating the 'amount still to be funded column' and totalling up the columns (see example below).
- Add notes to explain what you have done.

**Western Province Health Centre  
Donor funding grid for 1 January to 31 December (final version)**

	<b>Budget 12 months</b>	<b>Donor 1</b>	<b>Donor 2</b>	<b>Donor 3</b>	<b>Donor 4</b>	<b>Amounts still to be funded</b>	<b>Notes</b>
<b>Restriction (if any):</b>		<i>Salaries/ recruitment</i>	<i>Medical supplies</i>	<i>Property costs/ utilities/ drugs</i>	<i>No restriction</i>		
<b>Income</b>							
Grants	505,000	265,000	150,000	60,000	30,000		1
Fee income	58,600						
Bank interest	2,000						
Other income	26,000						
<b>Total income</b>	<b><u>591,600</u></b>	<b><u>265,000</u></b>	<b><u>150,000</u></b>	<b><u>60,000</u></b>	<b><u>30,000</u></b>		
<b>Expenditure</b>							
Salaries	262,680	262,680				0	
Recruitment costs	4,990	2,320			2,670	0	2
Medical supplies/drugs	254,000		150,000	1,090	16,310	86,600	3
Rent	49,000			49,000		0	
Insurance	3,880			3,880		0	
Telephone/electric/water	6,030			6,030		0	
Office costs	6,760				6,760	0	4
Other expenses	4,260				4,260	0	4
<b>Total expenditure</b>	<b><u>591,600</u></b>	<b><u>265,000</u></b>	<b><u>150,000</u></b>	<b><u>60,000</u></b>	<b><u>30,000</u></b>	<b><u>86,600</u></b>	

## Notes

1. We have written guarantees for all funding. There is no restriction on funding from donor 4.
2. Donor 1 has now agreed that 'recruitment costs' are a part of salaries funding. Donor 4's unrestricted funds will cover the remaining amount.
3. Donor 2 is funding the 'medical supplies' in full. Donor 3 has now agreed to partly fund 'drugs', as well as property and utility costs. 16,310 has been used from Donor 4's unrestricted funds. The remaining 86,600 could be funded from our unrestricted income (fees, bank interest and other income). However, as drugs are an attractive item to funders, we will see if there are other possible donors. This would allow us to retain all, or some, of our own income for other purposes. This may make reporting more difficult, but we have arranged to have different consignment invoices for each batch of drugs.
4. 'Office costs' and 'other expenses' are considered hard to fund so have been funded by donor 4's unrestricted funds.

A spreadsheet template for creating a donor funding grid is available at:  
[www.johncammack.net](http://www.johncammack.net) (click on *Resources*)

Another example of a donor funding grid is shown at  
<http://www.fme-online.org/files/budget-summary-and-funding-grid.pdf>

The donor funding grid is based on estimated income and expenditure. It must be revised regularly, especially when under/over spending is likely.