Step 3.1
Work plans and Budgets
## Step 3.1 Work plans and Budgets

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## Step 3.1 Work plans and Budgets

<table>
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<th>Owned by:</th>
<th>Harmonising Programmes and Quality Assurance group</th>
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<tr>
<td>Versioning controlled by:</td>
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<td>Accordingly, each team will have to decide whether and to what level of detail they want to apply the guidance in this document.</td>
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<tr>
<td></td>
<td>The term Project is used throughout this document as shorthand for Projects, Programmes and Initiatives; the guidance applies equally to all of these.</td>
</tr>
<tr>
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<td><em>Foundations of Success</em>, Bethesda, Maryland, USA.</td>
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</table>
Develop and Implement Work plans & Budgets

Typical outputs for this substep:

- Detailed short-term workplans for the project showing tasks, who will do them, and when
- Project budget(s), with clear connections to the work plan

1. Introduction to Work plans

1.1 What are Work plans?

A work plan is a short-term schedule for implementing your strategic plan (including activities and monitoring). Work plans typically list tasks required, who will be responsible for each task, when each task will need to be undertaken, and the amounts of human and other resources required to complete each task. An accompanying budget, ideally organised both by objectives and activities and against standard accountancy budget lines, should account for all costs and support financial management of the project.

In a work plan, your project team and partners turn your general strategic plan into a much more specific short-term plan. The work plan sets out the detailed tasks that need to be completed in order to deliver on the project’s general strategic plan. A work plan normally covers the next few months or at most, a year. It usually does not make sense to develop this level of detail for the more distant future because the situation will probably change before then.

The project work plan links the tasks to be done to the resources needed to do them. The work plan identifies:

- **What** specific tasks are required
- **Who** will be responsible for helping to complete each task. Some work plans also further specify who is Responsible, Accountable, Consulted, Informed (RACI)
- **When** each task will be undertaken and the sequence of linked tasks and
- **How much** each task will cost and how it will be funded (This is technically part of the budgeting process, but it can be helpful to have costs in mind at this point too).

These work plans can be recorded in a table, Gantt chart, and/or project calendar. Depending on the size and scale of the programme or project, the overall work plan can be further developed into work plans for sub-projects, teams or even individuals. Box 1 provides some definitions for terms commonly used at the work planning stage.

1.2 Why Work Plans Are Important

A work plan breaks the project down into small, manageable pieces and reduces the overall complexity of the project. It gives you a more precise definition of the short-term tasks, deliverables, and people responsible. This helps the project team to:

- Ensure all the essential tasks in the project are included and have individuals assigned to them
- Be aware of short-term priorities and expectations for individuals
- Establish a project schedule that can be tracked and monitored
• Set expectations for project progress and establish accountability
• Analyse potential problem areas efficiently
• Develop a more accurate budget and ensure adequate funding and other resources are available.

Box 1. Work Plan Terminology
Here are some definitions to help you distinguish among the components of a work plan.

Work plan – A detailed, short-term schedule (3-12 months) for implementing action and monitoring plans.

Action plan – A description of a project's goals, objectives, and strategies to address both threats and opportunities.

Monitoring plan – A plan for determining whether a project is on track and having the desired impact. It typically includes information needs, indicators, methods, timeframe, and roles and responsibilities for collecting data.

Strategy – A group of actions with a common focus that work together to reduce threats, capitalize on opportunities, or restore natural systems. Strategies include one or more activities and are designed to achieve specific objectives and goals.

Activity – An action carried out to accomplish one or more of a project's strategies. Also includes actions to collect monitoring data.

Task – A specific action required as part of an activity. Hierarchically, tasks fall below activities. A single activity might have several tasks associated with it.

Milestone – A marker that indicates how far along your project is toward achieving its goals or objectives. A milestone is a shorter term statement of your goals or your objectives

Sample Work Plan Hierarchy

Activity 1: Develop recommendations for low-impact construction methods
  Task 1.1: Collect peer-reviewed articles about low-impact construction methods
  Task 1.2: Interview key leaders in “green” construction
  Task 1.3: Etc...

Activity 2: Share recommendations with policy makers
  Task 2.1: Set up meetings
  Task 2.2: Carry out meetings
  Task 2.3: Incorporate feedback, as appropriate

Note: What is an activity for a smaller project might be considered a task for a larger project. What is most important is that you are consistent within the levels of your hierarchy.

1.3 When to Use a Work plan and How Often to Review It
As outlined in the WWF Standards of Project and Programme Management, all projects and programmes need to develop a work plan during Step 3.1 as they commence implementation of their work. Initial work plans should be developed by the project team after completing the strategic plan. In fact, at this point, you may already have the start to or key elements of a work plan.

Work plans are short-term by nature, usually 3 months to one year. To effectively guide a project's activities, the project team should be consulting its work plan frequently (every month or even every week). It is also good practice to formally review and revise your work plan regularly (ideally, monthly or quarterly). In a multi-year project, you should produce a new work plan as part of your annual planning and budgeting cycle.
Once you have developed your work plan, you can use it to guide project activities, prepare a project budget, and establish a baseline for monitoring and performance assessment. The first part of this guide discusses work plans, and the second part covers budgets.

2. How to Develop and Use a Work plan

Work plans need to be developed by the project managers, project staff and/or key team members who will be implementing them. Your overall work plan may be developed as a team exercise in a workshop or by aggregating individual plans. Either way, central coordination by the project leader is very important.

As you develop the work plan, you should refer to your general strategic plan so that implementation and monitoring activities and needs identified in these plans are included in your work plan. As you develop your work plan, be sure you are also accounting for any fundraising, capacity building, or partnership activities you may need to undertake as part of your overall project/programme.

You should be prepared to make changes and amendments to your plans as your project’s situation changes. You may find, for example, that you cannot get the funds or people when originally expected. Modifying your work plan as needed is part of the adaptive management process.

Developing a work plan involves going through the following steps:

1) Identify specific activities or tasks that need to be done and how much effort they will involve
2) Define who will be responsible for each task
3) Determine when each task will take place
4) Estimate costs for each task (see budget section for more detail)
5) Complete the work plan
6) Revisit and revise your work plan on a regular basis

The nature of each of these steps depends on the specific work plan format that you use (Error! Reference source not found.). The level of detail to show in your work plan likewise depends on several factors, including the experience of the team, project assumptions and risks, and the clarity of project strategies/activities.

2.1 Identify Specific Activities or Tasks to be done and how much effort they will involve

Developing a work plan starts by reviewing the various implementation and monitoring activities that you identified in your strategic plan and determining which of these need to be implemented over the current planning period.

You may be able to start developing your work plan by focusing on the activities. However, if those activities are broad, you may need to make them more specific by adding other activities and/or breaking them down into tasks that need to be completed to accomplish the activity. A task is a discrete, short-term action that contributes to one or more activities in a strategic plan. To the extent possible, you should define each activity or task so that:

- It has clearly identified beginning and end points
- You can easily estimate the time and cost required to complete the activity or task
- You can easily assess its progress and completion, and
• It is distinct from other activities or tasks

In many cases, breaking down an activity into its component tasks is a relatively simple process, especially if you have an experienced team, and the activities are relatively straightforward and well understood. In some cases, however, where the work is more complex or new to the group, defining tasks may require creative thinking, such as brainstorming a range of possible tasks and then evaluating them to see which tasks are most appropriate.

This step also involves approximating the amount of time the activities or tasks will take. Depending on your context, it may make sense to estimate the number of days or hours. It is best to be consistent with your time units though so that you can add them up across tasks, activities, and/or strategies to understand the total level of effort required.

Importantly, keep this process simple. The key is to sufficiently clarify your short-term activities and tasks so that you can determine the level of effort needed, assign responsibilities, program the timeframe, and determine how you will monitor the accomplishment of the activities or tasks.

2.2 Define Who Will Be Responsible for Each Activity/ Task

As you develop each activity/ task, it is also important to define who will be responsible for it across your project team and partners. The following factors should be considered when defining responsibilities for a task:

- Skills and knowledge required for the task
- Individual’s availability to do the work, bearing in mind the level of effort/ time required
- Individual’s interest in carrying out the task
- Level of authority required for the task
- Natural groupings of tasks i.e. tasks that fit together efficiently

One benefit of defining who is responsible for each task is that doing the overall project work plan helps set up individual performance assessments. In addition to defining who is responsible for completing a task, some planners also like to decide who is accountable for ensuring that the task is completed, who must be consulted in undertaking the task, and who must be informed about the results (RACI).

2.3 Determine When Each Task Will Take Place

As noted above, for each task you should estimate a start and end date and the total time required to complete the task (e.g. number of days). The accuracy of a task’s time estimate usually depends on whether you have done similar work in the past. You may need to accept this uncertainty. However, if you are very concerned you may be able to improve the quality of your estimate by breaking large or complex tasks down further into sub tasks and then summing the time for the sub tasks. It is important to make the project schedule realistic and take into account everything from dependencies among tasks to holidays to other activities that project staff may have to do.

Estimating task duration (in view of the level of effort required) is probably one of the most challenging aspects of project work planning. Task duration is rarely overestimated and is frequently underestimated. The estimation process is complex because activity duration can be impacted by many variables, such as staff availability, funding, technical capacity, unexpected events, individual productivity, and problems during project implementation.
When estimating the duration of a task, past experience is your greatest advantage. When building a work plan, project managers should consider staff absences, holidays, meetings, and similar issues. No staff member is 100 percent productive every hour of the workday. If a scheduled task assumes 100 percent productivity, the schedule rapidly falls apart. A successful schedule builds these types of factors into the duration estimates. An accepted rule of thumb for estimating effort is that staff typically spend two-thirds of their time on productive tasks, while the remaining time is taken up with meetings, unplanned work, or other distractions.

A common technique to estimate task duration is to base estimates on a similar scope of work. Past project data can improve estimates and therefore, project performance on deliverables. If historical data do not exist, seek the advice of others who have completed similar tasks. It is also good practice to consult the staff who will be assigned the work for their estimates.

**Box 2 - Example of Simple Work plan format**

There are many options for producing a tabular work plan, including a Word table, a spreadsheet, or work planning software. Work plans can be done in a spreadsheet, work planning software, or text document. If you use a spreadsheet or work planning software, you can manipulate the information more flexibly. For example, you can:

- Add a column of unit cost figures and quickly estimate the cost of a task
- Sort all tasks assigned to an individual and calculate the allocation of that person’s time

For a Work plan templates in Excel with several options, see [Examples](#).
For a Work plan template that integrates with the standard WWF Budget template, see [Examples](#).

<table>
<thead>
<tr>
<th>Work Breakdown: Activities and Tasks</th>
<th>Who</th>
<th>Dates</th>
<th>Level of effort</th>
<th>Cost</th>
<th>Deliverables</th>
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<td>OBJECTIVE A</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Activity A</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
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<td>Jose</td>
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<td>1</td>
<td>500</td>
<td>Completion of nest boxes</td>
</tr>
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<td>Mary</td>
<td>Aug 3</td>
<td>3</td>
<td>1000</td>
<td>Half of next boxes installed</td>
</tr>
<tr>
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<td>Mary</td>
<td>Sep 3</td>
<td>3</td>
<td>1000</td>
<td>Remaining nest boxes in</td>
</tr>
<tr>
<td>Activity B</td>
<td></td>
<td></td>
<td></td>
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<td></td>
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<tr>
<td>- Task B1</td>
<td>Andreas</td>
<td>Jun</td>
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<td>0</td>
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<td>- Task B2</td>
<td>Elena</td>
<td>Aug 8</td>
<td>8</td>
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<td>4</td>
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<td>Analysis of nesting success</td>
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<tr>
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<td>Jun 3</td>
<td>3</td>
<td>1000</td>
<td>Complete long term M plan</td>
</tr>
</tbody>
</table>

**Operational Work X**
2.4 Estimate Costs for Each Task

As you develop each task, you should also estimate the monetary cost of completing the task, as well as describe any other required resources. Technically, this is part of the budgeting process, described in more detail below. However, it is useful to keep costs in mind as you develop your work plan. Doing so can help you ensure your work plan is feasible. There are essentially four major types of costs associated with any activity:

- Labour (via own staff or third parties)
- Materials
- Other direct costs (travel, telephone etc.)
- Indirect costs (e.g., overheads, including office rental, utilities, administrative costs)

For most tasks in conservation projects, the largest expense will be labour – either staff, consultants or partners – which is why it is important to identify who is responsible and estimate how much time long each activity will take before estimating the financial cost. You need to judge on a per-project basis how accurately you should identify and allocate costs at the task level. Usually it is useful to have reasonable estimates in place to help you produce budgets.

2.5 Complete the Work plan, and review and revise it regularly

Once you have completed the details for your first tasks, repeat Steps 1-4 for the rest of the action items in your strategic plan, as needed. In addition to the basic information columns for each task, some teams find it helpful to track other items including:

- Description of deliverables expected
- Dependencies and assumptions
- Priority and importance of a task
- Skills needed for a task

As stated above, if a work plan is truly used to guide a project’s activities, the project team should consult it regularly (monthly, or even weekly). It is also good practice to make time to formally review and revise your work plan at monthly, quarterly, or at least six-month intervals.
Box 3. Options for Project Planning Software

In addition to general software like Excel, there are a number of software packages on the market that are specifically designed to help with project schedule preparation and tracking, including Asana (example screenshot below), Trello, Wrike, Monday, MS Project etc.

Once you become familiar with such software, it can be useful to the project team for shared planning, resource allocation, and reporting purposes.

Currently there is no single standard software used by WWF for work planning. However to support project management more broadly, including work planning and tracking, WWF has a universal license for Miradi, which is designed specifically for conservation/social development type projects and is available in desktop and online collaboration versions. For downloading instructions see here, or for further information contact wbeale@wwfint.org.

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Step 3.1 Develop and Implement Work plans & Budgets

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**Eastern Bay**

**Strategic Campaign to Stop Shark Fin Soup Demand**

- Plan campaign with CaI
- Implement outreach campaign
- Illegal shark fishing in Eastern Bay curtailed
- Campaign reaches key restaurants in Capital City
- National legislation protecting sharks is passed
- Reduced demand for shark fins in Capital City
- Restaurants do not serve soup

**Strategic Policy to Mandate Rat Barriers on Visiting Boats**

- Research rat barrier technology to inform policy
- Monitor
- Prohibition on seaborne nests eliminated
- Rats eliminated from key islands

---

**Reduced demand for shark fins in Capital City**

**Demand has been falling steadily since 2014**

---

**Eastern Bay**

**Search**  
**Add Task**

**List**  
**Timeline**  
**Calendar**  
**Progress**  
**Forms**  
**More...**

Created on Tuesday

---

**Progress**  
**Team**  
**Activity Progress**  
**Results Progress**  
**Due Date**

---

**Type**  
**Result**

---

**wbeale@wwfint.org**
3. Introduction to Project Budgets

3.1 What is a Budget?

Once you have developed a work plan for your project, the next step is to prepare a budget that reflects the costs and resource needed to implement your work plan – that is, a breakdown of the income and expenditure required.

You may well have already prepared financial estimates for your project – in your work plan, in the office budgeting process, and in Step 2.3 (Operational Plans). Using those overall cost estimates, you can prepare a detailed budget.

The budget generally shows:

- Expenditure in relation to major objectives/activities in the work plan
- Expenditure also according to standard accounting codes i.e. cost type (this is needed by financial managers for organisational planning and reporting)
- Income – the expected funding sources and amounts
- A time frame that coincides with WWF’s financial year and the regular WWF planning and budgeting cycle.

But there will sometimes be variations on the above, for example a funding proposal to an external donor may require a specific format and/or timeframe that is different from the WWF standard. In some cases this can be negotiated and primary donors will accept WWF Standards - in full or in part.

3.2 Why Budgets Are Important

Preparing a detailed budget for your work plan or project may seem tedious for busy project managers and staff, but it is among the most important steps you need to take to ensure full and successful implementation of your project. An accurate budget will help you and your team:

- Understand the full costs of your project in the work plan timeframe
- Ensure that your team understands the demand for resources and has access to all needed resources for completion of the project
- Provide a basis for proposal development and fund raising
- Understand any gaps between expected expenditures and needed income, in enough time to raise additional resources or take corrective action
- Create a baseline against which your team can monitor performance and results, and
- Increase transparency for your donors and other stakeholders.

Without a well-prepared budget, even the most detailed work plans do not provide your team with a full understanding of your project’s costs and resource needs or the basis from which to raise needed funds.
4. How to Develop and Use a Budget

The basic steps in preparing a budget are described below. The detailed requirements may vary according to the funding source(s) and donor(s) involved.

For the detailed WWF Project Budget standard and templates, see here.

4.1 Confirm the Timeframe and Format for the Budget

Budgets can be for different timeframes (e.g., annual or multi-year) and may require different formats. For multi-year projects, you typically should aim for a detailed and accurate budget for the first year and prepare estimates for subsequent years based on an extrapolation of the first year budget.

Regarding budget format and timeframe, internally funded projects should apply WWF Project Budget standard and templates, see here. Doing so will ensure that you use the same format for your budget as for your financial reports – it helps WWF to be efficient.

However in some cases with external (non WWF) donors, there are specific format requirements that are non negotiable. In such cases the primary donor requirements must be carefully followed in full (and not the WWF formats). For standards and guidance relating to PSP (Public Sector Partnership) proposals, see here.

4.2 List, Cost and Group the Resources Needed

Based on your detailed work plan (Step 3.1 above) and any previous financial estimate produced as part of your Operational Plan (Step 2.3), you should calculate the cost of carrying out each activity and/or task.

If your work plan has been developed to an appropriate level and lists the units of staff time and other resources required to complete a specific task, you can simply multiply the staff time by the cost per hour, day, or relevant unit you used in your work plan. Some large items of cost will be easy to budget as lump sums, such as salary costs (using an estimated percentage of an individual’s time).

Box 4. Considerations for Developing a Budget

| Staff Costs: Consider the level of expertise needed, as well as the administrative and support staff you may also need to carry out your project. Will they be full or part time? |
| Partner Costs: If engaging other organisations, do you have estimates for the costs? Will this be in the form of grants? Or contracts to consultants or other suppliers? |
| Physical Resources: Be sure to include vehicles, computers, and other equipment specific to your project |
| Travel: If relevant, include costs related to travel (e.g., airfare, local transportation, per diem) |
| Overhead: Consult your finance staff to understand how to include common and indirect costs e.g. office space, administrative staff, maintenance, etc. |
This is likely to be an iterative process where you discuss your progress with colleagues (including finance and project administration staff) and amend the budget based on their comments.

You should then group the costs into like items (e.g., salaries, consultants’ fees, travel) and present the figures in the required budget template (per 4.1 above).

Generally the activities in the budget template should correspond to the major activities/strategies for the project, which are detailed in your work plan¹. Central project management costs (such as coordination, M&E, communications, lesson learning) are often grouped as a separate section of the budget.

### 4.3 Include Cost Recovery

When you prepare a budget, another requirement is to incorporate cost recovery. This helps ensures that the office implementing the project can cover the full project costs—both direct and indirect costs.

Indirect costs are the costs of those functions which need be carried on by the organisation regardless of whether the project is implemented and are allocated to the project because the project would not be able to function properly without them. Examples of indirect costs can include financial accounts, ICT, and human resources functions, office space, vehicles and equipment etc. – where these are not directly associated with particular projects.

Direct costs are charged directly to the project, and indirect costs are recovered via the management fee; where the project is funded by a donor, the donor funds both the direct and indirect costs.

WWF has a standard methodology for cost recovery - see the Cost Recovery Standard [here](#). There is a standard management fee percentage, which is 12.5% of the direct expenditure. This standard approach supports transparency and efficiency in the Network and with partners, as well as helping to cover indirect costs. It is very important to apply this 12.5% cost recovery in the project – with the support of Finance staff as needed.

Outside the Network some primary donors, especially Public Sector Partners (PSPs), have different cost recovery standards and may not accept the WWF 12.5%. In this case the primary donor’s restrictions prevail and need to be managed carefully – again with the support of Finance staff.

¹ In some cases it can be helpful to structure the budget in relation to the planned results or results areas.
4.4 Balance Your Budget

You then need to make sure the project has a balanced budget, where the budgeted costs are covered entirely by the funds available. If the income for the activity is already secured this is simply a matter of ensuring that the amount of secured income will be sufficient to cover the budget. It is important to also consider matters such as the timing of costs and receipts and exchange rate differences. An income worksheet is provided in the WWF Budget Template, and this allows for the inclusion of multiple sources of funds. If the income source(s) are not yet known, it is important to find at least one secured source of funding before starting to implement the project.

The WWF Network Standards here provide a number of other financial/operational standards, guidance and tools that support project financial management, and some key documents and tools are shown in Box 3 below.

4.5 Review and Revise the Work plan and Budget on a Regular Basis

Your work plan and budget guides your project's activities. As such, your project staff or team should be consulting them on a regular basis. It is also good practice to formally schedule a review of the work plan and budget with your staff or team at monthly, quarterly, or at least six-month intervals. WWF requires the R3 financial report to be prepared and submitted quarterly, which would be a reasonable period for project review. You will want to keep your original work plan and budget as a baseline of your original thinking but also produce updated versions to reflect how your thinking has evolved.

Work plans should be followed, updated and maintained to reflect an accurate picture of your project's current status. In a multi-year project, you should produce a new work plan as part of your annual planning cycle. A completed work plan guides project activities and acts as the basis for preparing both a project budget and a monitoring and performance assessment (see 4.2) and Adapting Your Plans (Step 4.3).

Some offices and programme teams use a “rolling review,” in which they carry out a WWF-required quarterly review and forecast, but this forecast is always projected a full 12 months (or more) forward. This way, the manager of a multi-year project always knows the next 12 month’s needs for staff and other resources and always knows the projected project activities, deliverables and needs for any potential funder’s cycle.
Box 5. Roles and Responsibilities for Financial Resource Requirements

Financial management is not a task that should be performed only by finance or administrative staff; nor is it wholly the responsibility of the project team or leader. Rather, efficient financial management is the result of a continuous and open collaboration between project and finance staff. The following table summarises how responsibilities are typically distributed between these key staff. See [here](#) for a glossary of WWF Network Standard Terminology.

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<thead>
<tr>
<th>Task</th>
<th>Project Executant + Other Project Team Members</th>
<th>Finance &amp; Administration Staff Members</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Budget</td>
<td>- Prepare Budget</td>
<td>- Assist with budgeting, including projections - Establish new budget numbers, spending plan, final budget and modifications into system</td>
</tr>
<tr>
<td>Project Proposal</td>
<td>- Submit project proposal to donor(s) - Implements appropriate start-up activities</td>
<td>- Approve budget before submitted to donor(s)</td>
</tr>
<tr>
<td>Issue grants, Contract work/ Order goods</td>
<td>- Ensure resources are included in workplan/ budget - Ensure work to be done by grantees and contractors is properly defined - Monitor grantee and contractor delivery - Hire project staff according to local HR policies</td>
<td>- Prepare grants, contracts and purchase orders - Monitor grantee and contractor fiscal responsibility</td>
</tr>
<tr>
<td>Compliance</td>
<td>- Review and implement WWF policies and standards regarding HR, finance, accounting, IT, procurement, etc.</td>
<td>- Serves as a resource for interpreting policies and procedures</td>
</tr>
<tr>
<td>Project Payments</td>
<td>- Approve bills (work done satisfactorily, goods received)</td>
<td>- Prepare and execute payment orders</td>
</tr>
<tr>
<td>Ongoing Forecast &amp; Cash Flow Management</td>
<td>- Inform Project Administrator or Finance Staff of changes in work plan. - Monitor impact on cash flow and forecast for the year - Review financial reports. Contact finance about any discrepancies.</td>
<td>- Call down donor's funds - Book income and expenditure - Watch project cash flow and highlight potential issues/opportunities to project executant</td>
</tr>
<tr>
<td>Financial Data Analysis (Variance Analysis e.g. “Notes to the R3”)</td>
<td>- Analyse quarterly financial data in collaboration with Project Administrator or Finance Staff - Check that payments charged to project belong to the project - Provide necessary information to explain variances to project administrator or finance staff - Agree and follow-up on actions needed - Forecast accurately, and seek donor’s approval for significant changes to budget</td>
<td>- Provide financial results to project executant - Analyse quarterly financial data in collaboration with project executant and/or other project team members - Make any corrections to the accounts - Agree on actions needed, including adjustments to forecast - Provide explanations to donor(s) through the variance analysis (e.g. “Notes to the R3”)</td>
</tr>
<tr>
<td>Financial Reporting</td>
<td>- Review financial reports before submitted</td>
<td>- Produce project quarterly financial reports (R3) - Submit financial reports (R3s) to donor(s)</td>
</tr>
<tr>
<td>Full Term Forecasting</td>
<td>- Draft full-term forecast to end-of-project life</td>
<td>- Assist with full-term forecast - Submit full-term forecast to donor(s)</td>
</tr>
</tbody>
</table>
5. Overarching Lessons for Work plans and Budgets

A few final thoughts as you develop your work plan and budget:

- It is easy to want to make the perfect, detailed plan. Striving for perfection and detail, however, can send your team down an endless planning path. Part of the art of project design is to make only as detailed a work plan and budget as you need to be effective in your work. Maintain a sense of priorities. When producing and implementing plans, be clear about which tasks are absolutely critical to the success of the project and which can be delayed or changed if funding comes up short or other circumstances change (for guidance on this, see 2.3 Operational Plans).

- Involve the whole team in planning, or at least in reviewing the plans. Ensure team members commit to their tasks, including how long they will take. Be sure that they can commit to the allocated times, given any other commitments outside of your project.

- Build the skills of all team members to understand activities, define deliverables and needed tasks, and implement plans. It is an important management skill that requires practice.

- Nothing ever goes exactly according to plan. Regular dialogue is needed within your office and with donors in order to openly share information about the progress to date as well as the foreseeable future, and adapt plans accordingly. And if activities are cancelled or not going to happen yet, it is good practice to note this in the work plan rather than simply deleting them!
Annexes

Examples
For a Work plan templates in Excel with several timeframe options, see here.
For a Work plan example that integrates with the standard WWF Budget template, see here.

References
CMP Conservation Standards, section 1A
WWF Project and Programme Management Standards, section 1.1
Lighter approaches to the Conservation Standards, CMP, work plan and budget section
WWF Network Standards for project financial management
WWF project/ programme templates (proposal, work plan, budget)