



GUIDE TO BUDGET PREPARATION FOR THE CIVIL SOCIETY FUND

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1. VALIDITY OF THE GUIDE

This guide is valid for:

- Preparation of budget for applications to the Civil Society Fund.

Please note that the guide will be continuously updated if the rules are changed, or if anything in the text turns out to be unclear. The governing body of the Danish organisation is responsible for always using the latest version.

2. HOW TO USE THE GUIDE

The directions set out in this guide should be followed when drawing up a budget in connection with applications to the Civil Society Fund. The guide sets out the requirements regarding how to present the budget. Please note that the requirements for managing the budget are found in the Guide to the Administration of Grants from the Civil Society Fund available on CISU's website, henceforth also referred to as the 'Administration Guide'.

3. GENERALLY ABOUT BUDGETS FOR INTERVENTIONS

When applying for Small Scale Interventions, Citizen Participation Interventions, Development Interventions, Support for Co-Financing and Support for Application Process, a budget must be prepared according to the corresponding format available on CISU's website.

The budget must be drawn up in Danish kroner (DKK). For every budget item, it should be indicated what part of the total amount is to cover expenditure in Denmark, and what part is to be spent in the developing country or countries of cooperation. See more detailed explanation in section 4.1.

The budget should contain all intervention-related costs, which must be presented in a clear and transparent manner. It is important for the assessment of the application that the budget is easy to understand.

The assessment of the application will set store on the budget corresponding closely to the description of the intervention. It will also be considered important that the costs of the intervention are reasonable and well justified in view of the activities to be carried out and the results and/or changes expected to be achieved.

When writing the application, it should be ensured that all budget items are described and explained in the actual application text. If you have any expenses likely to raise eyebrows, it is particularly important to justify these in the description of the intervention. Examples of points likely to invite scrutiny are remuneration of Danish personnel, major purchases or investments, as well as a relatively high proportion of the combined budget being composed of items such as local salaries, administration and travel.

Disability compensation

For all types of grant, it is possible to budget for additional expenses associated with activities directed at people

with disabilities, such as sign-language interpreting, Braille printing, extra transport costs, and comparatively more expensive training facilities to ensure accessibility. Likewise, additional expenses may be associated with sending out Danish personnel with disabilities, e.g. to cover the cost of helpers.

4. BUDGET FOR SMALL-SCALE INTERVENTIONS, CITIZEN PARTICIPATION INTERVENTIONS AND DEVELOPMENT INTERVENTIONS

When applying for Small-Scale Interventions, Citizen Participation Interventions or Development Interventions, the corresponding budget format available on CISU's website must be used. This is an Excel file containing five tabs with one spreadsheet each.

- **Spreadsheet 1** (Budget), **Spreadsheet 2** (Budget Notes) and **Spreadsheet 4** (Financing Plan) must be filled in by all applicants.
- **Spreadsheet 3** (Danish Payroll Costs) must be completed if the budget contains remuneration of staff or volunteers from Denmark taking on professional tasks.
- **Spreadsheet 5** (Budget Summary) automatically generates an overview of the main items in the budget.

The five spreadsheets will be presented in the following sections.

4.1. SPREADSHEET 1: BUDGET

The columns 'Spending in Denmark' and 'Spending in developing country'.

The amount which the Fund is applied for must for each budget item be divided between 'Spending in Denmark' and 'Spending in developing country'.

In general, an expense that has been incurred, and hence budgeted, pertains to the country in which the payment takes place, i.e. the country in which the payment recipient is located.

Accordingly, it is generally the case that:

- The fee for administration in Denmark and the funds allocated to auditing in Denmark are registered as 'Spending in Denmark'.
- The salaries of local staff and costs of local administration are registered as 'Spending in developing country'.

The other budget items and corresponding expenses can be harder to pin down:

- In the case of activities, expenses will usually be 'Spending in developing country'. However, if, for example, the local partner pays a visit to Denmark as part of an activity, each cost of the visit pertains to the country (or countries) where payment is disbursed. Accordingly, a flight ticket purchased in Denmark by the Danish organisation must be categorised as 'Spending in Denmark', but if the flight is bought by the local partner in the home country, it counts as 'Spending in developing country'.
- As for investment, if, for example, a computer is bought in Denmark, it is considered to be 'Spending in

Denmark', but if a computer is bought in the developing country of cooperation, it classifies as 'Spending in developing country'.

- In the case of Danish monitoring, expenses must be split between the two categories. Thus, if a flight ticket and travel insurance have been purchased in Denmark, it must be entered as 'Spending in Denmark', whereas hotel accommodation, travel allowances, local transport etc. count as 'Spending in developing country'.
- If there is an external evaluation, the rule is that the professional fee is registered as 'Spending in Denmark' if the consultant/evaluator is from that country, whereas remuneration of a local or regional consultant/evaluator pertains to the category of 'Spending in developing country'.

In the case of payments whose recipient is located neither in Denmark nor in the developing country of cooperation, if this is, for example, in another European country, the cost must be registered as 'Spending in Denmark'. On the other hand, if the recipient is from the same region as the developing country of cooperation, it should be entered as 'Spending in developing country'.

Budget item 1: Activities

All expenses directly related to the implementation of activities must be budgeted under this item.

As far as possible, the various activities are broken down into more specific budget items, and the activity budget is structured in accordance with the objectives defined for the intervention. In the case of activities aimed at pursuing several objectives at the same time, the activity costs should be divided between the various objectives. This presentation will help reveal where the emphasis of the intervention has been placed financially. However, if the number of activities is very high, it may be helpful, for the sake of clarity, to gather related activities under a single budget item, and then elaborate on the various expenses making up the total amount in a budget note (spreadsheet 2). Read more about budget notes in section 4.2.

Professional consultancies must be budgeted under the relevant budget item(s). This applies not only to expertise hired in Denmark but also to local, regional and international resource persons, whose work is exclusively designed to contribute towards the actual implementation of the intervention. It is important to indicate the number of hours and hourly fee of each contribution. Read more about the Danish organisation's use of labour in section 4.3.

Budget item 2: Investments

All purchases of material in support of activities are entered here. Investments include major procurements that are not just consumed as inputs to the realisation of activities. For example, seeds and teaching aids will be budgeted as activity expenses, whereas vehicles and IT equipment will be seen as investments. The purchase of land and real estate cannot be supported.

Budget item 3: Expatriate staff

The costs of expatriate staff may be included to a limited extent. Such expenses must always be justified on professional grounds and have to be apportioned commensurate with the combined budget of the intervention. The salary level should depend on the nature of the job, and has to adhere to the level for similar positions in other Danish NGOs working in the region.

As a minimum, the following should be shown in the budget:

- Position percentage of full-time position, number of hours and wage.
- Other expatriation costs (travel, insurance, immunisation).

No overheads can be included under the item of expatriate staff.

Budget item 4: Local staff

Salaries for local staff can be applied for. In principle, remuneration of permanent staff (e.g. project coordinator, accountant) must be entered here.

For each position, the following must be specified:

- Position, percentage of full-time position, number of hours and wage.
- Other employment costs.

It must be stated what percentage of the remuneration of the staff involved will be covered by the Danish fund, and for instance whether it is a part-time job, or whether the employee's combined wage is covered by several sources of income. Attention must be paid to local labour rules, including hiring, wages, notice of termination, compulsory healthcare contributions, payment for a 13th month, etc. This ought to be raised with the local partner who knows the local rules. In the case of interventions lasting several years, it will also be a good idea to take account of wage rises and adjustments in the course of the intervention period.

Wages must be in accordance with salary levels prevailing in the local labour market. The Danish embassy or other NGOs might be able to help out with information on these levels.

Budget item 5: Local administration

This heading enables funding of local partners' administrative costs incurred due to activities covered by the application (e.g. rent, insurance, phone, internet, etc.). Budget item 5 also covers auditing expenses in the developing country.

Please note that in the case of grants above DKK 500,000 approved after 15 March 2017, it is a requirement to have an audit performed in the developing country of cooperation. The same procedure is recommended for grants between DKK 200,000 and 500,000 and for grants lasting several years.

Read more about auditing requirements in the Administration Guide available at CISU's website.

Budget item 6: Danish project monitoring

Project monitoring refers to the Danish organisation's ongoing supervision of implementation and progress in cooperation with the local partner, including financial monitoring. Project monitoring may be carried out by employees and members of the Danish organisation. It only covers monitoring, and not capacity building, which pertain to item 1: Activities.

It is possible to apply for funding of salaries or fees for participation in project monitoring by the Danish organisation's employees or volunteers. More detailed guidance and requirements are set out in section 4.3 below about Danish payroll costs.

Travel expenses for monitoring must be budgeted as economically as possible, which includes limiting the number of travellers to those necessary. Per diem and mileage allowance cannot exceed the rates for business travel laid

down by Denmark's Ministry of Finance. A link to these rates is available at CISU's website.

Airfares must be priced at no more than economy class, and accommodation should not cost more than a normal tourist-class hotel. See also the Ministry of Finance's rates for hotel expenditure during business travel.

The Danish organisation and the local partner may also carry out an internal examination or review of the intervention. If so, it is possible to apply for coverage of the same types of expenses as in the case of Danish project monitoring. Activities related to an internal examination or review, which involve the target group and others associated with the intervention, are also charged to budget item 6: Danish project monitoring.

Budget item 7: External evaluation

In the case of interventions costing more than DKK 2 million, an external evaluation is obligatory. For interventions of DKK 2 million and below, it may also be useful to plan for the intervention to include an external assessment, whether it be a midterm review or a final evaluation. Any intention to this effect must be justified in the application, and the cost is expected to be commensurate with the size of the intervention.

To be eligible for support, evaluations must comply with Danida's minimum standards¹:

- Be independent: the evaluation must be conducted by an external, independent person. Thus, support cannot be given for evaluations where the organisations' employees, members or others involved in the activities conduct the evaluation.
- Contain considerations relating to the DAC's evaluation criteria: relevance of the objective; efficiency of resources in relation to results; effectiveness in relation to meeting goals; direct and indirect impact; and sustainability of the activities. Although not all the criteria will be relevant in all cases, it is important that the organisation makes it clear why certain criteria have been included while others have not.
- Be published on the Danish organisation's website. Moreover, the organisation must submit the evaluation report to CISU, and notify CISU when it is made available on the website.

It is possible to apply for coverage of the salary or fee of an external consultant and the same types of expenses as in the case of Danish project monitoring (budget item 6). Airfares, if any, must be priced at no more than economy class, and accommodation cannot cost more than a normal tourist-class hotel. See also Denmark's Ministry of Finance's rates for hotel expenditure during business travel (link available at CISU's website).

Evaluation-related activities that involve the target group and other participants in the intervention are also charged to budget item 7: External evaluation.

Please note that when the Danish organisation and the local partner organisation carry out an internal examination or review of the intervention, the costs must be entered under budget item 6: Danish project monitoring (expenses related to Danish participation) and budget item 1: Activities.

Budget item 8: Project- and programme-related information in Denmark

¹ The minimum requirements are set out in "[General principles governing support to development activities implemented by Danish civil society organisations](#)", January 2016, published at www.um.dk.

Support for information in Denmark related to the intervention can be applied for, albeit not more than 2% of items 1-7 in the Budget Format.

If you choose not to seek the 2% allocation to information, the money will be diverted into a shared pool called the Information Fund, to which all CISU member organisations may apply for funding of information work.

Budget item 9: Budget margin

The budget should contain a margin amounting to a minimum of 6% and a maximum of 10% of total costs listed under items 1-8. The budget margin may be used to cover unforeseen expenses on some of the other budget items, such as increases in prices, wages, exchange rates and interest costs in Denmark.

See CISU's Administration Guide for more about the requirements regarding spending of the budget margin, including when it might be necessary to request prior approval.

Budget item 11: Auditing in Denmark

The final accounts regarding grants above DKK 200,000 must be audited by a chartered or state-authorized auditor who should be appointed by the grant-holding Danish organisation. When the grant is above DKK 200,000 and the intervention period longer than 12 months, the audited accounts of the Danish organisation as a whole must also be submitted to CISU.

The budget for auditing in Denmark must cover the costs of auditing both the intervention's final accounts and the part of the organisation's general accounts that concerns progress in implementation of the grant. The audit of the rest of the organisation's accounts must be financed through budget item 13: Administration in Denmark. Auditing costs in the developing country of cooperation must be charged to budget item 5: Local administration.

The total auditing costs in Denmark and in the developing country should normally be kept at no more than 2-3% of the total grant.

Please note that, in the case of grants of DKK 200,000 or less, audit fees are paid by CISU, and hence omitted in the budget.

CISU's Administration Guide and the Audit Instructions detail the audit requirements in Denmark and in the developing country.

Budget item 13: Administration in Denmark

7% of project costs may be set aside for administration in Denmark. This is calculated as 7% of the subtotal (budget item 12). The administration fee should cover the Danish organisation's general additional administrative costs in connection with the approved intervention, when these do not pertain to any of the other budget items. Such costs may include:

- Office maintenance (rent, cleaning, office expenses, transport, electricity and water, assistant personnel and other common operational costs, such as banking costs in Denmark).

- Staffing of head office (and field office, if any) carrying out normal administrative procedures, including the tasks set out below:
 - Preparation of applications and other proposals.
 - Expenses of travel that does not form part of activity-specific monitoring.
 - Recruitment and selection of personnel unrelated to any specific intervention, meetings, contacts with CISU and the Danish Ministry of Foreign Affairs.
 - Reporting assignments.
 - General budgeting and accounting tasks.
 - The organisational leadership's involvement in the cooperation (leadership refers to members of the various governing bodies).

See CISU's Administration Guide for more on the requirements regarding spending of the item 'Administration in Denmark'.

4.2. SPREADSHEET 2: BUDGET NOTES

Budget notes help ensure that the budget can be understood by those who are going to use it. Moreover, they are important to enable assessment of the cost level of the interventions, which forms part of the assessment of the application.

Accordingly, items calling for further explanation must be described in the budget notes. These can be, for example, what a unit is to be used for or what it covers. In addition, significant costs indicated in the budget need to be specified in the notes in terms of a calculation of unit costs, number of units and total amount.

Example:

The activity budget of an intervention considers publication of a study:

| No. | Activity | Total amount, DKK |
|--------|---|-------------------|
| 1.3.2. | Design, print and publishing of scoping study | 6,705 |

A budget note regarding this item of expenditure could look like this:

| | | |
|--------------|--|-------|
| 1.3.2 | <i>The partners agreed to print and publish a shortened version of a scoping study in 100 copies. The estimated price of the design is a lump sum of DKK 2,980. Printing of the scoping study is estimated to cost DKK 37.25 per unit. The total price for 100 units is DKK 3,725.</i> | 6,705 |
|--------------|--|-------|

4.3. SPREADSHEET 3: DANISH PAYROLL COSTS

The spreadsheet 'Danish Payroll Costs' must be filled out if the budget covers salaries or fees for permanent employees, temporary employees or volunteers in the Danish organisation. Remember to complete the fields 'activity' and 'description of assignment' in the spreadsheet 3, thus declaring what each staff member will contribute, how and to what end.

Please note that if salaries or fees for Danish personnel are included in the budget, the organisation must be tax-

registered and declare its accounts to the Danish tax authorities in keeping with current rules.

It is not possible to establish an exact ceiling for the proportion of a grant that may be spent on remunerating Danish personnel. However, the Danish payroll costs will be assessed paying attention to the following aspects:

- The need for Danish labour should be justified by the needs of the local partner or target group.
- There must be reasons not to hire local people to carry out the task.
- The Danish input funded by the grant should not give rise to dependency on the Danish partner.

The following activities fall within the Danish organisation's permissible pay roll costs.

As regards budget item 1: Activities

- Professional advice, support and capacity building of local partners and other relevant actors.
- Professional support for partners' administration and accounting.
- Recruitment of activity-specific personnel.
- Development of intervention-specific policies, strategies and guidelines.
- Coordination of grant-funded activities with external actors.

As regards budget item 6: Danish project monitoring

- Monitoring of ongoing interventions, including travel to this end.
- Reviews of ongoing activities.

As regards budget item 7: External evaluation

- Involvement of human resources in connection with evaluations, though not to conduct the evaluations as such.

As regards budget item 8: Project- and programme-related information in Denmark

- Information activities in Denmark funded by the grant.

All payroll costs in Denmark eligible for financing through the grant must be entered into the budget and charged to the accounts adhering to the following rules:

- All spending on Danish salaries, fees, etc. must form part of individual activities as set out beforehand in the budget and application, and must subsequently be documented in the accounts and reporting on each activity.
- The labour of permanent employees, temporary employees and volunteers must be budgeted at **hourly rates** that cannot exceed those published annually by the Danish Ministry of Foreign Affairs, the so-called *Seniority-based maximum rates for activity-specific consultancies*.
- The spending on permanent and temporary staff as well as volunteers cannot be entered into the accounts at hourly rates that exceed **what is in fact being paid**, i.e. the documented wage costs.
- For organisations with **permanent staff**² (in Denmark or perhaps at a field office abroad), it is possible to include **overheads** on top of documented wage costs and beyond the maximum hourly rates of the Danish Ministry of

² The term 'permanent staff' refers to any employee with a contract that is not confined to the duration of a particular intervention.

Foreign Affairs. To do so requires a working time registration scheme, so that the number of hours spent by each employee is entered into the accounts for the individual activity, which can then be reconciled with the budget for payroll costs.

- In the case of local and international personnel, as well as staff stationed abroad, e.g. at **field offices**, the hourly rate cannot exceed the average wage level among equivalent organisations in the same country.
- 80% of the wage is the maximum that can be charged as overheads for proportional coverage of general operational costs, albeit only when the rules and requirements set out below have been met.
- If the Danish organisation fulfils the requirements to add **overheads** to wage costs, total payroll costs are calculated by multiplying the hourly rate plus approved overheads by the number of hours allocated to the activity concerned. The time registration scheme and/or the accounts statement must set out how much working time has taken place in Denmark and how much locally in the intervention alongside the local partner. Only **hours genuinely worked** by staff members who meet the requirements can be charged to the grant budget.
- When **private companies** play a complementary role in the intervention, the spending on Danish labour delivered by the firm's permanent staff can be budgeted for and charged to the activity accounts on the basis of registered working time. The inclusion of such expenditure must then be based on the employee's current hourly wage (documented wage costs), albeit within the limits of the rates defined by the Danish Ministry of Foreign Affairs. No overheads can be charged on top of the hourly rate.

4.4. SPREADSHEET 4: FINANCING PLAN

In the Budget Format's spreadsheet 4, a financing plan should be drawn up, i.e. a table showing when and in what instalments you expect to request disbursement of the grant. If, in the course of implementation, the need arises to change the financing plan, a new version must be submitted to CISU. See requirements regarding disbursement requests and financing plan in CISU's Administration Guide.

4.5. SPREADSHEET 5: BUDGET SUMMARY

After spreadsheet 1 in the Budget Format has been filled in, a Budget Summary is automatically generated in spreadsheet 5, which provides an overview of the main budget items.

5. BUDGET FOR SUPPORT FOR APPLICATION PROCESS

When applying for Support for Application Process, CISU's budget format to that effect should be used, available on CISU's website. The budget should be denominated in Danish kroner, DKK.

The format is an Excel file with two tabs, one for spreadsheet 1 (Budget), another for spreadsheet 2 (Budget notes). The two spreadsheets are explained in the sections below.

5.1 SPREADSHEET 1: BUDGET

Under the heading of Support for Application Process, it is possible to request up to DKK 50,000 to cover all types of relevant costs. The amount applied for to the main donor must be at least DKK 500,000. Here below, each budget item is explained.

Budget item 1: Salaries or fees

Relevant costs of salaries or fees for the partners involved in the application. See also the rules regarding Danish man-hours in section 4.3.

Budget item 2: Specific activities

Spending on relevant activities, such as workshops, surveys or the like carried out in connection with the application process.

Budget item 3: Travel

Airfares must be priced at no more than economy class, and accommodation at no more than a normal tourist-class hotel. See also rates for hotel expenses during business travel.

Budget item 4: Budget margin

The budget margin must be minimum 6% and maximum 10% of items 1-3 in the budget.

5.2 SPREADSHEET 2: BUDGET NOTES

Budget notes help ensure that the budget is understandable to those who are going to use it. They are also important to estimate the intervention's cost level, which is a factor in the assessment of the application.

Accordingly, budget lines in need of further explanation must be described in the budget notes, for example, what purpose a unit will serve, or what is covered by a certain concept. Moreover, the budget notes should elaborate upon all significant expenses in the budget in terms of calculating cost per unit, number of units and total amount.

See example of budget note in section 4.2.

6. BUDGET FOR SUPPORT FOR CO-FINANCING

When applying for Support for Co-Financing, CISU's budget format to that effect should be used, available on CISU's website. The budget should be denominated in Danish kroner, DKK.

The budget should show the amount requested from the Civil Society Fund broken down by the fund's main budget items. To this end, please click on the **fifth tab** in the budget format. See section 4.1 for more detailed description of the main budget items.

It may be relevant to add budget notes to those items that require further explanation. To this end, please click on the **second tab** in the budget format. See section 4.2.

The other spreadsheets in the budget format should not be filled out.

7. SELF- AND CO-FINANCING

Under the Civil Society Fund, full financing can be applied for to cover all types of intervention, though it is also possible to supplement the grant with other resources in order to increase the overall budget of the intervention. This may take the shape of self-financing (the Danish organisation's and/or its local partner's own contribution to the intervention) or co-financing (external funding for the intervention to top up what is applied for to CISU). Such other sources of finance should only be set out in the application and its budget if they contribute towards covering the costs of activities specified in the budget.

If other financing is allocated to the intervention, it must be briefly set out in the application, budget and reporting. The application must also spell out whether this additional financing has been secured at the time of submitting the application. If this is not the case, it must be explained why it is considered to be realistic to raise the funds.

If the other source of finance is a prerequisite for implementation of activities, CISU can only give final approval of the application when the applicant certifies that the other funding has been secured.

The budget should only include financial resources (*cash contributions*):

- 1) whose availability has already been secured,
- 2) which can be entered into the intervention accounts, and
- 3) which will appear in the final audited intervention accounts.

Accordingly, wages or lost earnings that are not actually entered into the accounts, as well as the value of voluntary work and other in-kind donations, cannot be written into the budget. Nevertheless, information about such additional resources is relevant, and can be provided in a budget note or at the end of the application's section on strategy.

Additional financial resources that might be obtained, but have yet to be secured at the time of application, can also be described in the section on strategy and subsequently in the final narrative report.

Donations or elements that are related to the intervention, but have not been set out as part of the intervention budget applied for, can be described in the strategy section as well as in the final narrative report.

Budgeting

Self- and co-financing is entered into the budget column "Contributions from other sources"

| | | Financing plan | | | Of the CISU fund grant, how much will be spent in Denmark and how much in the developing country (or countries)? | |
|-------------------------------|--|-------------------|-----------------------------------|---------------------------------------|--|--|
| | | Total budget, DKK | Contributions from CISU fund, DKK | Contributions from other sources, DKK | Spending in Denmark, DKK | Spending in developing country (or countries), DKK |
| 1. Activities in total | | - | - | - | - | - |
| 1.1 | | - | | | | |

There are two ways to enter self- and co-financing into the budget:

1) *As a particular percentage of all the various budget items.*

In the example below, the amount financed by other sources is spread equally across all budget items, i.e. making up a fixed contribution of 10%.

| | Total budget, DKK | Financing plan | | Of the CISU fund grant, how much will be spent in Denmark and how much in the developing country (or countries)? | |
|------------------------------|-------------------|-----------------------------------|---------------------------------------|--|--|
| | | Contributions from CISU fund, DKK | Contributions from other sources, DKK | Spending in Denmark, DKK | Spending in developing country (or countries), DKK |
| 1. Activities in total | 207,500 | 186,750 | 20,750 | 33,000 | 174,500 |
| 2. Investment in total | 37,800 | 30,240 | 3,780 | - | 37,800 |
| 3. Expatriate staff in total | - | - | - | - | - |
| 4. Local staff in total | 74,000 | 59,200 | 7,400 | - | 74,000 |

2) *As coverage of particular expenses (investments, specific salaries or the like)*

In the example below, the amount financed by other sources is earmarked for investments

| | Total budget, DKK | Financing plan | | Of the CISU fund grant, how much will be spend in Denmark and how much in the developing country (or countries)? | |
|------------------------------|-------------------|-----------------------------------|---------------------------------------|--|--|
| | | Contributions from CISU fund, DKK | Contributions from other sources, DKK | Spending in Denmark, DKK | Spending in developing country (or countries), DKK |
| 1. Activities in total | 207,500 | 207,500 | - | 33,000 | 174,500 |
| 2. Investment in total | 37,800 | - | 37,800 | - | 37,800 |
| 3. Expatriate staff in total | - | - | - | - | - |
| 4. Local staff in total | 74,000 | 74,000 | - | - | 74,000 |