

THE CIVIL SOCIETY FUND
PROGRAMME

GUIDE TO THE ADMINISTRATION OF PROGRAMMES



Photo: Pernille Bærendtsen

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1. VALIDITY OF THE GUIDE

This guide is valid for programme grants approved after November 1, 2021.

Please note that this guide will be continuously updated in response to any changes in the rules, 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, which can be found on www.cisu.dk.

2. HOW TO USE THE GUIDE

When you receive a grant from CISU, you commit yourselves to meeting a series of conditions and demands, as regards to the way in which the funds are to be managed. In this guide you can read about:

- Your obligations concerning accounting, monitoring, and reporting.
- How to administer the grant in practice.

It is important that you read this guide carefully and pay attention to whether you are complying with the rules throughout the course of the intervention. If you fail to administer the grant correctly, you may – in the worst-case scenario – be obliged to pay it back.

If, at a later stage, you wish to seek support from the Civil Society Fund for another intervention, the application will be assessed in view of your track record i.e., how you have managed and reported on previous grants.

3. WHO IS RESPONSIBLE FOR THE GRANT?

Grants from CISU are awarded to the Danish organisation featuring as the applicant. The governing body of the Danish organisation is fully responsible for the funds being managed according to the rules and in accordance with the basis on which they have been granted.

For the governing body, this entails the following obligations, among others:

- The money must be spent on the purposes described in the application.
- Steps should be taken to prevent corruption and misuse of funds.
- Financial procedures need to inspire confidence, including proper internal controls as well as bookkeeping and accounting in keeping with sound practices in this field. This means that both the intervention and the applicant organisation must be subject to external auditing.
- No entity which is party to the grant can be listed by the UN or EU as a terrorist organisation.
- Significant problems and irregularities in the intervention must be reported as soon as possible.
- Reports, accounts, and other obligatory documents regarding the intervention must be submitted on time.

4. AFTER FUNDING HAS BEEN GRANTED

4.1. Contract with CISU

After approval of a grant, a signed contract is sent via “Vores CISU” to the grant holding Danish organisation. Among the contract obligations is to fulfil the requirements and conditions set out in this guide. The contract also informs the deadlines that must be met as regards to the grant.

The contract must be signed by the grant holder, either by hand or digitally, and returned to CISU via “Vores CISU” before the intervention can begin implementation. Only when CISU has received the signed contract may the first instalment be disbursed.

4.2. Cooperation agreement with local partners

It is a condition for receiving a programme grant that cooperation agreements are drawn up between the Danish organisation and its local partners. Copies of the signed cooperation agreements must also be uploaded on Vores CISU”. This procedure must be completed before the second instalment can be disbursed.

It is obligatory for the cooperation agreement to contain the following anti-corruption clause:
“No offer, payment, consideration or benefit of any kind, which could be regarded as an illegal or corrupt practice, shall be made, promised, sought or accepted – neither directly nor indirectly – as an inducement or reward in relation to activities funded under this agreement, incl. tendering, award or execution of contracts. Any such practice will be grounds for the immediate cancellation of this agreement/contract and for such additional action, civil and/or criminal, as may be appropriate. At the discretion of the Royal Danish Ministry of Foreign Affairs, a further consequence of any such practice can be the definite exclusion from any tendering for projects, funded by the Danish Ministry of Foreign Affairs.”

Furthermore, the cooperation agreement must contain the following PSEAH clause:

“The parties agree to actively prevent sexual exploitation, abuse and harassment (PSEAH), and to ensure, in the best possible way, that the intervention is carried out in an environment free of all kinds of exploitation, abuse and harassment, sexually or otherwise, especially in the case of particularly vulnerable groups.”

The cooperation agreement formalises the intervention in question and should reflect the reciprocal nature of the partnership. Accordingly, it is important that it describes the responsibilities and obligations as well as the rights of all parties involved. On CISU’s website you can find inspiration to draw up a cooperation agreement.

4.3. Disbursements

When a programme is approved, only the budget for the first year is finally granted. The budget for the whole programme period is approved, but the funding of the following years is conditioned by the overall financing basis for the Civil Society Fund. The yearly grants for the following years will only come into force, when a written undertaking concerning the continuation of the intervention has been given from CISU.

To obtain a disbursement, the form “Request for payment on account” must be used, which is available on CISU’s website. The first instalment of the grant can be paid out no earlier than one month before the intervention begins, and only after CISU has received a signed contract from the Danish organisation. Please note that each disbursement may cover a maximum of six months of activity. The requested amount must adhere to the approved budget for the programme.

There are no set deadlines for disbursement requests, which may be uploaded via “Vores CISU” at any time of the year. The processing time is approximately one week, although the procedure may take longer in times of holiday (Christmas, Easter, Winter break and summer holiday).

4.4. Bank account requirements

The grant funds must be distinguishable from the Danish applicant organisation’s and the local partner organisation’s other funds. This can be ensured either by setting up a separate bank account or by means

of the accounting system used. However, if an organisation is receiving several grants funded by CISU and/or the Danish Ministry of Foreign Affairs, the same bank account can be used for all of them, if it is possible to differentiate between funds from each of the various grants.

If the grant funds have not been deposited in a separate bank account, it is incumbent on the organisation to enter into a written agreement with the bank that any unspent grant funds deposited at any time belong to CISU, and that the bank is not entitled to set off this amount against the organisation's possible debt to the bank or to seize any part of it.

Such an agreement with the bank may say: "As previously agreed, it is hereby confirmed that the bank will not set off deposits in the aforementioned account against any type of credit balance. The bank renounces this right based on the premise that the account balance consists of funds disbursed by CISU or of interest accrued on such funds."

If a separate bank account is set up, it must be used for transfers to and from the local partner, as well as spending in Denmark.

When you have a grant from CISU's funds, separation of duties in your organisation is required. In relation to the bank, it means that you cannot have a sole power of attorney for the bank account, to which the grant is deposited. Therefore, there must always be at least two people approving a payment at the bank.

4.5. Financial management requirements – CISU's financial standards

Recipients of CISU grants must comply with CISU's financial standards, which are published on CISU's website. They specify the obligations of the Danish organisation and its local partners in relation to financial management, internal controls, etc., and they describe how to meet the individual requirements. It is incumbent on the Danish organisation to inform the partner about the standards and to follow up in case the partner fails to live up to the requirements.

The financial standards are found in three versions according to the size of the grant: up to DKK 200,000; above DKK 200,000; and above DKK 1 million. Each beneficiary partner organisation must comply with the standard pertaining to the part of the budget, for which it is responsible. The Danish organisation must adhere to the version of the financial standards corresponding to the largest grant that it holds or is applying for.

The Danish organisation must comply with the financial standards from the outset of the intervention. The local partner has six months from implementation begins to achieve compliance with the financial standards and reporting on this matter must be submitted to CISU in a progress report.

The Danish organisation is required to go through the financial standards with the local partners both during the application process and during implementation of the intervention to ensure that the financial standards are adhered to.

5. GRANT ADMINISTRATION

5.1 Changes in the programme

Funds received from CISU must be spent in accordance with the basis on which it was granted, i.e., as set out in the approved application and budget, as well as other documents that were presented to obtain the grant. Nevertheless, it can be necessary to make unplanned changes during the programme.

The following types of changes require prior approval from CISU:

- Changes in the objectives, partnerships, or target groups of the programme, e.g., if there is a need to cancel or add activities that will affect the realisation of the objectives defined for the programme.
- Specific changes regarding the approved budget. See next section on budget revisions.

Changes that do not involve any of the above points need not be approved by CISU in advance but should instead be informed and justified in the subsequent status or final report and in the accounts.

Requests for changes are uploaded on “Vores CISU” using the form “Request for change of period and/or budget for programme”, which is available on CISU’s website www.cisu.dk/skemaer. CISU needs to receive the request well in advance of the requested change.

5.2 Changes in the budget

The programme must be implemented within the framework of the approved budget. Nevertheless, it can be necessary to modify the budget during the programme.

Reallocations between the cost categories A1 (DK Partner Direct Activity Costs), A2 (Local Partner Activities, Local Partner Investments, Local Staff and Local Administration), and A3 (DK Partner Support Costs) can be undertaken as follows:

- Reallocations between country/regional and outcomes are permissible up to a limit of 10 percent of the smallest of the main budget lines affected if the reallocations will not affect planned outcomes.
- The organisation must in connection with reallocation between countries and outcomes always consider whether the budgetary changes lead to substantial changes in the planned activities and outcomes and, if so, revise detailed programme documentation and the corresponding results frameworks.
- It is not possible, without prior approval, to reallocate funds from Local Partner Activities (A2) to either DK Partner Direct Activity Costs (A1) or DK Partner Support Costs (A3).

Changes that do not need prior approval by CISU should instead be informed and justified in the subsequent status or final report and in the accounts.

Requests for budget changes are uploaded on “Vores CISU” using the form “Request for change period and/or budget for programme”, which is available on CISU’s website <http://www.cisu.dk/skemaer>. CISU needs to receive the request well in advance and not after the intervention has been completed.

5.3. Spending of unallocated funds (15 percent)

In the budget, an amount of max. 15 percent can be allocated as ‘unallocated funds’. Unallocated funds should be used to:

- Seize new opportunities, or
- react to new situations, or
- respond to acute demands or challenges within the programme, and
- to cover unforeseen expenses.

The spending of unallocated funds must always be in pursuit of the programme's overall objective, and they may be used without prior approval from CISU for activities that clearly supplement or innovate the programme activities. You may transfer funds from this budget line to one or several of the other main budget items if the need arises.

Transferring from the unallocated funds need only approval by CISU if:

- You want to spend the unallocated costs to reformulate the intervention and expected outcomes.
- The transfer changes the proportionality between the cost categories A1 (DK Partner Direct Activity Costs), A2 (Local Partner Activities, Local Partner Investments, Local Staff and Local Administration), and A3 (DK Partner Support Costs) more than 10 percent.

Please note: All allocations of the unallocated funds must be notified and justified in the next coming status report (with a revised budget) as well as in the final accounts.

Be aware that this budget line should also cover unforeseen expenses (former known as 'Budget margin'). It is the responsibility of the grant holder to ensure that there are sufficient funds on this budget line to cover unforeseen expenses throughout the program year. Unforeseen expenses might typically be caused by currency fluctuations raising the costs of the intervention, or by other conditions making purchases or other payments related to the activities more expensive than expected at the time of budgeting.

5.4. Spending of Programme Information Activities in Denmark

The maximum annual budget for Programme Information Activities in Denmark (A5) is 2 percent of Grand Total.

If the information activities are not described at the time of application, a description must be submitted to CISU no later than six months prior to programme completion, and the information work must be designed to end before the programme period expires.

5.5. Spending of fee for administration in Denmark

The budget reserves up to 7 percent of the direct costs as a contribution towards administration in Denmark. In the accounts, this administration fee must always be calculated as a percentage of actual spending of the grant. Accordingly, if you spend less than the amount budgeted, there will be a lower amount available for administration in Denmark.

The following costs are typically considered to be covered by the administration fee:

- Administration and accounting of the organisation itself (i.e., not related to programme activities),
- visits and monitoring visits not part of activity-specific monitoring,
- recruitment and selection of personnel unrelated to any specific intervention,
- contact/dialogue with CISU (other than participation in coordination of activities financed under the programme grant),
- fundraising,
- planning of applications and negotiating proposals,
- general compliance and administrative and legislative reporting tasks in relation to the organisation (e.g., VAT, audit),
- general budgeting and accounting tasks,
- the organisational leadership's involvement in development cooperation (leadership refers to

members of the various governing bodies).

Please note: In the accounts for the programme submitted to CISU, the Danish organisation is not required to provide details on of how the administration fee has been spent. However, this information must be stated in the organisational accounts.

5.6. Transfer of funds between budget years

A maximum of 15 percent of the total grant of the programme budget of unspent funds can be transferred to the following year without prior approval.

Transfers to following years do not (within the stipulations outlined above) require prior approval, but when the accounts indicating the year's expenditure are ready, a revised budget needs to be submitted to CISU. Reallocations and transfers will have to be explained. Expenditures will subsequently firstly be taken from transferred funds and thereafter from the allocation for the year.

6. DIALOGUE, REPORTING, ACCOUNTING AND AUDITING

Having been awarded a programme grant from the Civil Society Fund, you are committed to meeting several deadlines, all of which are specified in the contract with CISU, to be signed before the programme begins. If any deadlines are changed during the programme period, the Danish organisation will be informed via "Vores CISU".

6.1. Status reporting

The programme organisation must upload a status report on "Vores CISU" after completing first, second and third year of the programme. For CISU to verify that the programme is on track in regard to achieving the indicated results, the organisation should submit the following documents to CISU:

- 1) Strategic update.
- 2) Performance reporting for the previous year (not necessary in year 3 as this will be covered in the midterm review report).
- 3) An updated results framework (can be based on the assessment and recommendations on the results framework from midterm review year 3).
- 4) Budget for the upcoming year.

The documents must be in English and should be uploaded on "Vores CISU" as early as possible and no later than March 1.

Content of status reporting:

1) Strategic update should include a:

- *General update:* Overall strategic and organisational status and possible changes (max 2 pages).
- *Specific updates:* A description of updates, if warranted, to the submitted ToC, including a description of changes in context and risk assessment and consequences for the results framework (achievement of outcomes). For programmes having activities in fragile contexts, the ToC/programme documents should always be updated as for context, stakeholder, and risk analysis along with needs assessments and resulting changes in programmatic focus and activities. Updated ToC should be submitted upon request (max 3 pages + revised ToC illustration if relevant).
- Update on the strategic description of planned Programme Related Information (PRI) activities in Denmark as well as on popular engagement in Denmark (maximum 1 page).

2) Performance reporting for the previous year. Performance reporting should present results achieved during the previous year. The report should not exceed 10 pages and does not need to follow a particular CISU format, as long as the points listed below are addressed:

- Progress against selected indicators from the approved programme results framework with a related narrative, focusing on significant results and/or major deviations from expected outcome targets for the year, outcome-level changes with reference – where relevant – to programme related SDGs. The organisation’s account can be based on internal monitoring systems and reports, but should include the following elements:
 - Reflections on the degree of target achievement, highlighting variations in outputs affecting planned outcomes, including analysis of possible causes, lessons learned, and how these are reflected in follow-up activities/corrective actions and if relevant in the update of the partnership engagement.
 - Reflections on how the organisation pursues cost effectiveness.
 - Follow-up to recommendations from reviews, financial monitoring reports/reviews, and latest programme consultation with CISU.
 - Based on observations from strategic update, describe any major strategic changes in the organisation and its context, including changes in the organisation’s international alliances, networks, etc.
 - How have the unallocated funds been activated and for what purposes, including a reflection on how the programme partners have worked strategically towards co financing, basket funds, and joint programmes to match funding of local partners to enhance scale and influence.
 - Presentation of one case story highlighting how the programme or certain activities have made a difference.
 - Report on Programme Related Information (PRI) in Denmark as well as popular engagement in Denmark. For popular engagement in Denmark, describe main activities, innovative initiatives and lessons learned. Account for the organisation’s popular anchorage and outreach in Denmark, reflecting on main changes in parameters such as membership, support persons/contributors, volunteers, etc.

3) An updated comprehensive results framework, including:

- An account of progress at outcome level.
- An account on progress and achieved outputs.
- Proposed adjustments in results framework highlighted (should be justified in strategic update or performance reporting).

4) Budget. A separate updated budget should be submitted, using the CISU programme budget format.

Please notice:

- If unspent programme funds from a previous year (e.g., 2022) are planned to be transferred to the current financial year (e.g., 2023), the current year’s approved budget (2023) should be adjusted accordingly reflecting what budget lines the funds will be allocated to.
- Budget for programme activities shall be enclosed, using the organisation’s own formats. This will enhance CISU to understand the spending structure in the programme.
- The budget should enclose a brief budgetary note outlining e.g., significant changes in the allocation of funds as compared to the most recently approved budget.

- A separate note describing progress on the fulfilment of the own-financing requirements should be submitted.

6.2. Programme consultation

During a four-year programme grant period, the Danish organisation must participate in two programme consultations (year two and year four). The consultation with each programme organisation will be conducted no later than April 1.

The annual status report will form the basis for the consultation, just as the organisation will be asked to make a brief presentation on the programme's status based on the updated aggregated results framework.

The consultation will, if practically applicable, be held at the office of the programme organisation, and if not, in CISU offices either in Aarhus or Copenhagen.

For the other years (year three and final report after the end of the programme period), the organisation will receive a written response to the status reporting.

The standard agenda will be:

Agenda items:	Related documents
1. General status of programme strategy (focus on ToC)	Strategic update
2. Programme performance (progress on results)	Performance report
3. Budget status and possible transfer to next year	Revised budget proposal
4. Summary of decisions	Minutes

6.3. Yearly programme accounts

Audited accounts for the programme for the previous year must be uploaded on "Vores CISU" once a year before the deadline July 1 (see formats at www.cisu.dk/skemaer), including a long-form audit report.

Weighted average exchange rate

At the time of yearly accounts, the conversion of accounting conducted in non-Danish currency must take place at the rate at which the disbursements have been exchanged, using the so-called weighted average exchange rate. This key figure is calculated by listing all financial transfers from Denmark to the recipient country throughout the year. The total amount transferred in Danish kroner (DKK) is then divided by the total amount received in local currency, thus arriving at the weighted average exchange rate.

Transfer document (only relevant for the yearly account for year four)

If equipment, stock, fixtures etc. are donated to partners or authorities in the country of cooperation after completion of the programme, it is required to draw up a transfer document, in which the recipient acknowledges receipt. If the price of an individual grant-financed investment to be transferred exceeds the tax authorities' definition of a minor acquisition, it is obligatory to attach a signed transfer document to the audited accounts. A transfer document format is available on CISU's website.

Unspent funds, interest, and repayments

Earned interest (both in Denmark and abroad) and exchange rate gains (because of fluctuations in the rate of exchange between the Danish krone, DKK, and the local or other currencies used) can be spent on

activities and the like as part of the programme, *if* this is approved by CISU. Such approval is obtained by uploading a budget change request on “Vores CISU” well in advance before the end of the programme using the format “Request for change of period and/or budget for programme”, which is available on www.cisu.dk/skemaer.

Interest paid in Denmark can be covered by the unallocated funds and should be entered into the final accounts under Activities.

Please note: It is incumbent on the Danish organisation to refund all unspent funds to CISU. This calls for being careful not to transfer excessive payments on account to local partners, as well as to pay continuous attention to spending and any interest earned in the country of cooperation. Any unspent parts of the grant as well as interest accrued in Denmark and abroad must be repaid in connection with submission of final accounts to CISU by depositing into the following bank account:

Jyske Bank, sort code 5078, account number 1159 814.

6.4. Auditing of the yearly programme accounts

The yearly programme accounts must be audited by a state-authorized or chartered auditor who is appointed by, and enters into an agreement with, the Danish organisation. The audit must adhere to CISU’s Guide to the administration of programmes funded by the Civil Society Fund and the Danish Ministry of Foreign Affairs’ audit instruction manual for grants above DKK 500,000.

It is incumbent on the Danish organisation to ensure that the auditor appointed confirms in writing that he or she is willing to perform his audit tasks in keeping with the provisions of the audit instruction manual. When auditing the yearly accounts, the auditor must therefore mention in the audit report that the job has been performed in keeping with Danish Ministry of Foreign Affairs’ audit instruction manual, and in accordance with the applicable Standard for Public Auditing (in Denmark known as SOR), which requires the audit report to have a separate section on performance audit and compliance audit.

Furthermore, the auditor must draw up a long-form audit report, setting out his or her assessment and opinion in view of the audit conducted. The long-form audit report can be attached to the audit report or be presented separately. If the auditor has prepared a management letter, it must be attached to the final accounts along with the grant holder's response. The audit report, long-form audit report and management letter must be signed either by hand or digitally.

Receipts should not be submitted to CISU, but the grant-holder (and local partners) must store original receipts for ten years after the accounts have been approved by CISU, to be presented upon request from CISU, the Danish Auditor-General (Rigsrevisionen) or others authorised to this effect.

CISU reserves the right to inspect samples of receipts at any time, regardless of the audit etc.

Please note: An audit in the developing country of cooperation is also required. This audit must adhere to international standards as well as to the Danish Ministry of Foreign Affairs' applicable audit instruction manual.

The Danish organisation’s auditor should be involved in selecting the local auditor, who must adhere to international standards and carry out compliance and performance audit as stipulated in the Danish Ministry of Foreign Affairs’ audit instruction manual.

6.5. Organisational accounts

An audited report for the previous year for the organisation (annual accounts) must be uploaded on “Vores CISU” once a year. The deadline is July 1.

The following documents must be uploaded:

- The organisation’s audited annual accounts for the preceding accounting year signed by a state-authorized or chartered auditor and by the main governing body.
- The organisation’s annual report.
- Audit letter prepared and signed by the auditor.

6.6. Midterm review

In the third year of the programme period, the organisation is required to conduct a mid-term review of the programme, which replaces the performance reporting in the status report for that year.

There is no requirement for an external consultant, and the design and scope of the mid-term review is determined in dialogue with CISU in connection with the annual consultation in the second year.

CISU’s format for midterm review must be used and is available at www.cisu.dk/skemaer. Deadline for the midterm review is May 1.

6.7. Final report

Once the programme has ended, a signed version of the final report must be uploaded on “Vores CISU” within six months after the end of the programme. CISU’s format must be used and is available at www.cisu.dk/skemaer.

6.8. External evaluation

An external evaluation of the programme is not mandatory (unless the programme phase is planned as the last phase), and an eventual cost is expected to be commensurate with the size of the programme.

Please note: An external review will be commissioned by CISU in the last 12-14 months of a programme phase (see section 7). An evaluation of a programme, which is meant to be continued in a new phase, should only be planned if it is relevant taking into consideration that a review has just been carried out.

If evaluations are planned, they must comply with Danida’s minimum requirements as quoted here:

- Be independent: The evaluation must be conducted by an external, independent person. Thus, support cannot be given for evaluations, where the organisation’s employees, members or others involved in the activities conduct the evaluation.
- Contain considerations relating to the DAC’s evaluation criteria:
 - Relevance of the activity’s objective,
 - efficiency of resources in relation to result,
 - effectiveness in relation to meeting goals,
 - the direct and indirect impact of the activities and the sustainability of the activities.

It will not be relevant in all cases to include all the criteria. However, it is important that the organisation makes it clear, why certain criteria have been included, while others have not.

- Be publicly available on the Danish organisation’s website. Moreover, the organisation must upload the evaluation to “Vores CISU” when the evaluation is made available on the website.

7. CISU'S MONITORING VISITS AND REVIEWS

CISU may carry out monitoring visits at the Danish organisation, as per need, to become more acquainted with and assess the organisation's administrative and technical set-up, including financial management, monitoring of development interventions, professional competencies etc.

Local partners involved in the Danish organisation's programme-related work will usually receive one monitoring visit from CISU during the programme period. This is to gather more knowledge of how the partnership serves as a framework for the programme, to assess the objectives and strategic framework (e.g., the Theory of Change), as well as to take advantage of learning potentials for other CISU-funded development interventions.

In the fourth and final year of each grant period, CISU will commission an external review of the programme in case the Danish organisation wishes to apply for a new phase of the programme.

8. REPORTING OF PROBLEMS AND IRREGULARITIES

The governing body and/or management of the Danish organisation is duty-bound to notify CISU immediately (i.e., no later than 14 days after the incident):

- If significant difficulties arise in the implementation of the intervention, including problems regarding compliance with the budget approved.
- If significant problems arise in the organisation's relationship with the authorities in the developing country of cooperation, the partner or expatriate staff.
- If there is well-founded suspicion or detection of theft, fraud, corruption, misuse, or similar irregularities.
- If cases arise regarding sexual harassment, exploitation, and abuse (PSHEA) within the partner organisation(s).

CISU's format for reporting of problems and irregularities must be used and is available on CISU's website. The report must be submitted in writing, stating how you plan to solve and follow up on the difficulties and/or irregularities observed.

You are very welcome to contact CISU if challenges arise during an intervention, thus enabling us to guide you on how to report the problems and how to pursue a solution.

Confirmed cases of irregularities will be published on CISU's website and will be reported to the Danish Ministry of Foreign Affairs as per the ministry's guidelines.

9. OVERVIEW OF PROGRAMME DEADLINES

Deadline	Year 1	Year 2	Year 3	Year 4	Year 5
January 1	Signed contract				
March 1	Cooperation Agreement	Status report	Status report – no need for performance reporting as this will be covered in midterm review report	Status report	
April 1		Programme consultation		Programme consultation	
May 1			Midterm review		
July 1		Programme accounts year 1 + Organisational accounts	Programme accounts year 2 + Organisational accounts	Programme accounts year 3 + Organisational accounts	Programme accounts year 4 + Final report