

THE CIVIL SOCIETY FUND
PROGRAMME

GUIDE TO PROGRAMME BUDGET



Photo: Pernille Bærendtsen

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1. VALIDITY OF THE GUIDE

This guide is valid for:

- Preparation of budget for programme applications to the Civil Society Fund (CSF).

2. HOW TO USE THE GUIDE

This guide sets out the requirements regarding how to present the budget. Accordingly, its instructions should be followed when drawing up the Programme Budget.

Please note that requirements for managing the budget during the implementation of the programme are found in the *Guide to the Administration of Programmes* available at www.cisu.dk/program.

3. GENERAL REQUIREMENTS

The budget must be prepared according to the corresponding format, Programme Budget Format, available at www.cisu.dk/skemaer.

The budget must be drawn up in Danish kroner (DKK). No decimals may be used with respect to DKK.

A programme budget normally covers four years. The budget shall be presented following calendar years.

The budget must be presented in a clear and transparent manner. It is important for the assessment of the programme application that the budget is easy to understand. In this respect, please note that the proportionality of cost level and the expected outcomes is an important part of the assessment.

Insurance

The Danish organisation must provide for insurance coverage of major equipment, stock, fixtures, and programme personnel (permanent, temporary, and voluntary personnel) to the extent possible, as well as ensure that the local partners take out necessary insurance for personnel and major equipment etc.

Travel expenses

Travel expenses must be budgeted as economically as possible, which includes limiting the number of travelers to those necessary.

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 Danish Ministry of Finance's rates for hotel expenditure during business travel.

Bonus points earned on travel as part of the programme may not be used privately by employees but is to be included in the discounting of other travels as part of the programme.

Per diem and mileage allowance cannot exceed the rates for business travel laid down by the Danish Ministry of Finance. A link to these rates is available at CISU's website.

Mid-term review

In the third year of the program period, the organization is obliged to carry out a mid-term review of the programme. The mid-term review can be either internal or external, and the cost is expected to be appropriate with the size of the programme.

It is possible to apply for coverage of the fees of an external consultant and the external consultant's travel expenses, accommodation, per diem and mileage allowance when following the conditions specified in the above section on 'Travel Expenses'.

Danish salaries

When 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.

Furthermore, a time registration system must be used, so that the actual number of person-hours used can be calculated, documented, and approved.

There is no distinction in principle between the person-hours of permanent, temporary, and voluntary personnel dedicated to the implementation of a programme. In all cases, the rates must adhere to the following:

- All programme-specific spending on Danish salaries must be considered in the budget presented in the application beforehand and must subsequently be documented in accounts and reporting.
- The hourly rate for permanent, temporary, or voluntary staff may not exceed:
 - Their current remuneration level i.e., actual salary cost as well as related expenditures e.g., pension and social security.
 - The publicly recognized salary level for salaries paid with public funds as presented by Ministry of Finance ('Den fællesakademiske lønskala' via Økonomistyrelsen, <https://oes.dk/>).
- The salaries of local staff at field offices cannot exceed the average level for equivalent organisations in the same country.

Salaries – Local staff

Salaries for local staff may be budgeted for. 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 with information on these levels.

Attention must be paid to local labour rules, including hiring, wages, notice of termination, compulsory healthcare contributions, local taxes on salaries, payment for a 13th month, etc. This ought to be discussed with the local partner, who knows the local rules.

The partner organization(s) must be able to allocate salary costs per outcome through a transparent allocation mechanism or time registration. It is recommended to include the local auditor in deciding which method to employ.

Investments

Investments include major procurements that are not only used during 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 or real estate is usually not supported by the Civil Society Fund.

Please note, investments covered by the grant must comply with Danish law including tax and accounting rules.

4. COST CATEGORIES

A significant difference from previous programme budget formats is the introduction of cost categories. For this reason, this chapter will elaborate on the meaning of the different cost categories.

4.1. The cost category relevant for local implementing partners

All costs in the budget for and managed by local independent implementing partners fall into the cost category A2.

In the detailed budget, A2 is divided into four sub-categories to make the proportionality between different types of partner costs more transparent. The sub-categories are:

- Local Partner Activities
- Local Partner Investments
- Local Staff
- Local Administration

Outcome 1
1.1 Local Partner Activities (A2)
1.2 Local Partner Investments (A2)
1.3 Local Staff (A2)
1.4 Local Administration (A2)

'Independent' in relation to implementing partner is to be analysed and justified in terms of the following indicative criteria:

- 1) Judicial independence
- 2) Independent governance structure
- 3) Degree to which it is rooted in local community (e.g., through volunteers, membership base, local donation).

Hence, A2 costs **do not** include transfers to country and regional offices of the programme organisation nor to the international alliances, to which the programme organisation is a member.

4.2. The cost categories relevant for the Danish applicant / grant holder

Except for A2, all other cost categories are relevant for the Danish applicant/grant holder only.

Please note that country and regional offices, that are functioning as extensions of the programme organisation are seen as part of the Danish applicant.

A1 and A3: Activity cost vs. Support cost

The cost categories A1 and A3 are both:

- Costs that are *necessary to deliver a programme*.

- In the budget for and managed by the Danish applicant / grant holder.

However, A1 and A3 differs with respect to their *purpose* where:

- A1 is activity costs i.e., costs *directly linked* to the implementation of programme activities.
- A3 is support costs i.e., costs necessary to support programme management.

Examples:

A1:

- A project manager's salary for the time spent on programme activities that are *directly linked* and allocated to outcomes. Activities could be e.g., management of an activity, technical assistance, capacity development and monitoring.

A3:

- An accountant's salary for the time spent on supporting programme implementation E.g., paying bills, bookkeeping etc.

Please note that support cost that are *not directly necessary to deliver a programme* is B1 costs. The audit of the organisation's annual accounts and other costs related to the administration and accounting of the organisation itself, fundraising as well as visits and monitoring visits not part of activity-specific monitoring are example of B1 costs.

A3 and B1: Different types of support costs

The cost categories A3 and B1 are both:

- Support costs.
- In the budget for and managed by the Danish applicant/grant holder.

However, A1 and A3 differs with respect to *what* they support, where:

- A3: are support cost *related directly* to the implementation of the programme.
- B1: are support cost *not related directly* to the implementation of the programme but rather the Danish applicant/grant holder's organisation in general.

A5: Information work in Denmark

The cost category A5 covers support for information work in Denmark directly related to the programme.

The maximum annual budget of this cost category is 2% of the 'Grand Total'.

A6: Unallocated funds

The cost category A6 covers the costs that are unspecified at the time of budgeting i.e., the sums of what was former known as 'unallocated funds' and 'budget margin', respectively. Both the Danish grant holder and the local partner(s) should be involved in deciding the utilization of these funds.

The maximum annual budget of this cost category is 15% of PPA i.e., the sum of the cost categories A1, A2 and A3.

Please refer to the 'Administration guide' section '5.3 Spending of unallocated funds' for a description on how to use funds from this budget line.

A7: Audit in Denmark

The cost category A7 covers auditing in Denmark and at possible field offices of the programme accounts. Please note, that it is only auditing of the programme accounts that is included in this cost category:

- Costs for auditing of local partner's annual programme accounts must be budgeted under the 'Local Administration (A2).
- Costs relating to the auditing of the Danish grant holder organisation's annual accounts may be covered by the 'Administration in Denmark (B1).

B1: Administration in Denmark

The cost category B1 covers the Administration in Denmark fee. The administration fee should cover the Danish applicant's general additional administrative costs in connection with the approved intervention, when these do not pertain to any of the other budget items.

Up to 7% of the of '4. Total Costs' in the budget may be set aside for administration in Denmark.

4.3. Fair and transparent cost allocation mechanism

The allocation of costs through a fair and transparent cost allocation mechanism is relevant for both the local partner's budget as well as the applicant/grant holder's budget.

A cost allocation mechanism is applied when a cost is not only related to the programme. Typically, this applies for organisational costs/core costs such as rent, salaries for accountants, office supplies and the likes.

If this is the case, it is required that a cost allocation mechanism is used to calculate how much of the cost should be covered by the programme budget. You may apply the cost allocation mechanism that you prefer, but it is important that the cost allocation mechanism is fair and transparent (see examples below).

The cost allocation can be based on e.g., time registration, number of employees (pro rata), project portfolio of the organisation. It is important that the cost allocation mechanism is based on data available at the time of budgeting, but that the cost allocation mechanism is based on actual costs at the time of the accounts. The auditor checks this as part of the yearly programme audit.

This also means that the 'fair share' calculation is not static, as the basis for the calculation can alter during the programme period (e.g., the project portfolio can change, the amount of employees may change, the size of the organisational core cost may change). Therefore, it can be necessary to modify the fair share calculations used when relevant during the programme period.

The allocation mechanism should be described under the relevant budget line in the tab '1C. Budget notes'.

Example 1:

An A1 cost need to be allocated among more than one outcome. This could be the project manager's travel cost for a visit to 2 different partners in different countries.

The project manager's time spend:

- 5 days of her 7 traveling days in country A where she works equally with outcome 1 and 2.
- 2 days of her 7 traveling days in country B where she works only with outcome 2.

Cost allocation mechanisms could be:

- Outcome 1, country A: $5/7 * 0,5 = 0,71 * 0,5 = 0,36$
- Outcome 2, country A: $5/7 * 0,5 = 0,71 * 0,5 = 0,36$
- Outcome 2, country B: $2/7 = 0,28$

Example 2:

An A3 costs need to be allocated among more the programme and the grant holder's other projects. . This could be office costs including rent, cleaning, utilities and supplies, telephone and internet costs, goods, materials, maintenance etc.

Cost allocation mechanisms could e.g., be:

- Based on 'head counts': 2 of the 3 employees works on the programme i.e., $2/3 = 67\%$ of the cost is allocated to the programme.
- Bases on project portfolio: The organization has a project portfolio of DKK 6 million, if the programme is granted. The programme budget is DKK 4 million i.e., $2/3$ of the project portfolio comes from the programme = 67% of the costs is allocated to the programme.
- Based on time registration-key (i.e., hours): 2.892 work hours of in all 4.520 work hours have been spent on the programme i.e., $2.892/4.520 = 64\%$ of the costs is allocated to the programme.

Please note that the three allocation mechanisms in example 2 all are considered fair as they all allocate a rather similar percentage of the cost to the programme (67 % and 64 % respectively). If an allocation mechanism results in an unfair allocation it cannot be applied.

Below is an example of how to calculate 'fair share'. The cost allocation mechanism employed is based on the size of the project portfolio in relation to the programme budget. This allocation mechanism is then used on the amounts budgeted for in 2023, which provides you with the amount that the programme budget can cover.

	2021	2022	Budget 2023	Cost allocated the programme
Rent	102.000 kr.	105.000 kr.	107.000 kr.	8.295 kr.
Heat and electricity	26.000 kr.	28.000 kr.	30.000 kr.	2.326 kr.
Projekt portfolio 1/1 - 31/12 2023 =			6.450.000 kr.	
Programme budget =			500.000 kr.	
Cost allocation mechanism =			7,75%	

5. PROGRAMME BUDGET FORMAT

The spreadsheet 'Programme Budget Format' consists of the following tabs (in Danish: 'faneblade'):

- 1A. Resumé.
- 1B. Detailed budget
- 1C. Budget notes
- 1D. Danish workhours
- 1E. Own financing

There are cells that are automatically calculated in all the tabs. These cells are either blue, green or purple. Please be aware **only** to write in white cells.

5.1. TAB 1A. Budget resumé

Insert the name of the applicant (i.e., organisation's name) and the programme title as indicated.

CSF Programme Funds

The first part of the Tab 1A. Resumé contains the CSF Programme Funds:

<i>Budget in DKK</i>					
CSF Programme Funds	Total all years	2022	2023	2024	2025
CSF Programme Commitment	-				
Funds transferred from previous year	n/a				
Total	n/a	-	-	-	-
	<i>Control</i>	0	0	0	0

This table is used to keep track on the total budget amount for each year of the programme. Under the line 'CSF Programme Commitment', the amount granted per year is inserted. Under the line 'Funds transferred from previous year', unused funds to be transferred to the coming year (max 15 %) can be inserted. The total budget amount is automatically calculated. The 'Total' should be equivalent to '5. Grand Total' in the next table, and if this is not the case, it will be evident in the control cells.

CSF Budget – Outcome Based

Outcomes need to be specified in the application and, hence, also in the budget. This specification is done in the table 'CSF Budget - Outcome Based'.

Please do **not** write in any of the cells, as the information is transferred from tab 1B. Detailed budget.

In section '1. Programme and Project Activities (PPA)', insert outcomes as indicated.

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The total costs of all outcomes (incl. Cross-cutting activities); 2. Subtotal PPA is automatically calculated, and so is 3. Total PPA, 4. Total Costs, and 5. Grand Total.

CSF Budget - Outcome Based						
<i>Information transferred from 1.B Detailed budget</i>						
1. Programme and Project Activities (PPA)	Total all years	2022	2023	2024	2025	% of Total
Outcome 1: <i>[insert outcome]</i>	-	-	-	-	-	#DIVISION/0!
Outcome 2: <i>[insert outcome]</i>	-	-	-	-	-	#DIVISION/0!
Outcome 3: <i>[insert outcome]</i>	-	-	-	-	-	#DIVISION/0!
Cross-cutting activities	-	-	-	-	-	#DIVISION/0!
2. Subtotal PPA	-	-	-	-	-	#DIVISION/0!
Unallocated Funds (max 15% of Subtotal PPA)	-	-	-	-	-	#DIVISION/0!
3. Total PPA	-	-	-	-	-	#DIVISION/0!
Information activities in Denmark (max 2% of PPA Total)	-	-	-	-	-	n/a
Auditing in Denmark	-	-	-	-	-	n/a
4. Total Costs	-	-	-	-	-	#DIVISION/0!
Administration in Demark (max 7% Total Costs)	-	-	-	-	-	n/a
5. Grand Total	-	-	-	-	-	#DIVISION/0!

Please check that neither 'Unallocated Funds', 'Information activities in Denmark', and 'Administration in Denmark' exceeds the maximum percentages allowed. The percentages are automatically checked in the control table cf. the blue cells in rows 22, 24, and 27 columns K to O (see furthest right):

Control	All years	2022	2023	2024	2025
max 15%	#DIVISION/0!	#DIVISION/0!	#DIVISION/0!	#DIVISION/0!	#DIVISION/0!
max 2%	#DIVISION/0!	#DIVISION/0!	#DIVISION/0!	#DIVISION/0!	#DIVISION/0!
max 7%	#DIVISION/0!	#DIVISION/0!	#DIVISION/0!	#DIVISION/0!	#DIVISION/0!

CSF Budget – Cost Categories Specification

The next table contains a breakdown of each cost category per year and for all years. It also shows the % of each cost category in relation to '5. Grand Total'.

The information is transferred from '1B. Detailed budget', and therefore, *please do not write* in any of the cells.

CSF Budget - Cost Categories Specification						
<i>Information transferred from 1B. Detailed Budget</i>						
Cost Category	Total all years	2022	2023	2024	2025	% of Total
A1 Direct activity cost	-	-	-	-	-	#DIVISION/0!
A2 Implementation through local independent partner	-	-	-	-	-	#DIVISION/0!
A3 Allocated programme support cost	-	-	-	-	-	#DIVISION/0!
A5 Information activities in Denmark	-	-	-	-	-	#DIVISION/0!
A6 Unallocated Funds	-	-	-	-	-	#DIVISION/0!
A7 Auditing in Denmark	-	-	-	-	-	#DIVISION/0!
B1 Administration in Demark	-	-	-	-	-	#DIVISION/0!
	-	-	-	-	-	#DIVISION/0!

CSF Budget – Geographic Specification

The last part of Tab '1A. Resumé' contains the geographical breakdown of the Programme and Project Activities (PPA). *Please only insert* countries as indicated, the remaining information is transferred from '1B. Detailed budget'.

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CSF Budget - Geographic Specification						
<i>Information transferred from 1B. Detailed Budget</i>						
I. PPA in Intervention Countries	Total all years	2022	2023	2024	2025	% of Total
Country #1 <i>[insert country]</i>	-	-	-	-	-	#DIVISION/0!
Country #2 <i>[insert country]</i>	-	-	-	-	-	#DIVISION/0!
Country #3 <i>[insert country]</i>	-	-	-	-	-	#DIVISION/0!
Country #4 <i>[insert country]</i>	-	-	-	-	-	#DIVISION/0!
Country #5 <i>[insert country]</i>	-	-	-	-	-	#DIVISION/0!
Subtotal PPA in intervention countries	-	-	-	-	-	#DIVISION/0!
II. PPA in Denmark & Global/Regional	Total all years	2022	2023	2024	2025	% of Total
Denmark (DK Partner)	-	-	-	-	-	#DIVISION/0!
Global & Regional (DK Partner)	-	-	-	-	-	#DIVISION/0!
Subtotal PPA in DK & Global	0	0	0	0	0	#DIVISION/0!
Unallocated Funds (max 15% of Subtotal PPA)	-	-	-	-	-	#DIVISION/0!
III. Total PPA	0	0	0	0	0	#DIVISION/0!

Under 'II. PPA in Denmark & Global/Regional':

- 'Denmark (DK Partner)' refers to costs managed by the Danish grant holder for 1) Activities in Denmark (if any) and 2) All support costs (A3) e.g., fair share of office costs and salary for support functions.
- 'Global & Regional (DK Partner)' refers to costs managed by the Danish grant holder for activities in non-intervention countries and not in Denmark (e.g., participation in international events).

5.2. TAB 1B. Detailed budget

Insert the name of the applicant (i.e., organisation name) and the programme title as indicated.

The detailed budget is structured around the respective intervention countries to achieve an overview of the budgeted costs for each country.

CSF Budget – ALL COUNTRIES

Please note that the PPA costs in this table automatically refers to the country tables, and therefore, you should **not** write in any of the blue, green, or purple cells.

Only **Unallocated Funds, Information activities in Denmark, Auditing in Denmark and Administration in Denmark** need to be filled out in this table. Be aware of the maximum ceilings for these budget lines (as described under 5.1).

The box *Unspent funds to be transferred to next year* can be filled in in connection with a budget modification or the yearly audits, and the amount here should be inserted in the corresponding table 'Funds transferred from previous year' in tab 1A. Budget resumé.

Country tables

Please specify the countries of intervention as indicated in each of the blue tables. If there are more than three intervention countries, two more country tables will be visible by pressing the +/- sign over column "AL".

+			
X	Y	AL	AM

Each country budget is structured according to the programme outcomes (incl. cross-cutting activities). Under each outcome, there are five budget lines, being:

1. Local Partner Activities (A2)
2. Local Investments (A2)
3. Local Staff (A2)
4. Local Administration (A2)
5. DK Partner Activity Costs (A1)
Hereof Danish workhours

*Please do **not** add rows* as all costs should be placed under the given budget lines.

Each budget line must be filled in per year of the programme, using the correct programme

Under the outcome for “Cross-cutting activities” a sixth budget line is added to the abovementioned budget lines, being:

6. DK Partner Support Costs (A3)
Hereof Danish workhours

This means that DK Partner Support Costs (A3) should **only** be placed under ‘Cross-cutting activities’, and that:

- IF the Danish applicant has country and regional offices, that are functioning as extensions of the applicant organisation, support costs shall be budgeted under the specific country table.
- IF the Danish applicant only has an office in Denmark, **ALL** DK Partner Support Costs should be placed under the table “Denmark (DK Partner)”

The last two tables (furthest to the right) are for costs managed by the Danish applicant. These being the tables:

- Denmark (DK partner) for programme activities in Denmark, e.g., partnerships meetings in Denmark, **and** for support costs.
Global (DK partner) for programme activities in non-intervention countries e.g., international conferences

*Please do **not** include costs managed by partners*, as these costs should be placed under the respective country of which the partner(s) reside (hence, the cells are grey).

How to place costs for and managed by the Danish applicant organisation:

DK Partner Direct Activity Costs: Workhours, travel costs etc. is placed under the relevant country, where the activity is to take place. Workhours also include time for preparation and finalization, meaning that it is not only hours spent in the given country that should be budgeted in the country tables. If the activity concerns more than one country, the cost is split between the relevant country tables. If the activity is to take place in Denmark, the cost is placed in the table “Denmark” and “Global” if the activity is neither in Denmark nor any of the intervention countries.

DK Partner Support Costs: Workhours, fair share of organizational core costs etc. is placed under the table “Denmark” – unless the Danish applicant organisation has country or regional offices outside Denmark.

5.3 TAB 1C. Budget notes

The tab 1C. Budget notes should be used to unfold the costs under each outcome for the sake of enhancing the understanding of the budget and the coherence with the narrative parts of the application.

It is not necessary to describe each budget line in detail, but instead describe cluster of activities, types of investments, human resources needed and the likes. When describing these, please make referral to the relevant intervention country and section in the application. If necessary, more rows can be added.

The budget notes should also be used to explain the allocation mechanism behind the fair share calculations used.

5.4 TAB 1D. Danish workhours

The tab '1D. Danish workhours' functions as budget notes for the workhours budgeted for under each country. The tab must be filled out if the budget covers salaries or fees for permanent employees, temporary employees, or volunteers in the Danish organisation. It is a good idea to include expected wage rises during the intervention period.

If you expect to have Danish workhours, this needs to be specified:

- Per outcome for cost categories A1 and for cross-cutting activities for A1 **and** A3.
- For Information activities in Denmark.

The specification is made in tables like the one below:

Name of employee / volunteer	Title	Description of task <i>(Incl. the country/ies in which the task will be implemented)</i>	Per hour	No. of hours			Total for this budget item
			Hourly fee, DKK	Hours abroad	Hours in DK	Hours total	
						0	0
						0	0
						0	0
						0	0
			Total	0	0	0	0

Specify the following in the white cells, thus declaring what each person will contribute, how and to what end:

- Name of employee/volunteer.
- Title.
- Description of task (including the country/ies in which the task is implemented)
- Hourly fee, DKK.
- Hours abroad.
- Hours in Denmark.

It is not possible to establish an exact ceiling for the proportion of a grant that may be spent on Danish workhours. However, the Danish workhours 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.

For the purposes of strengthening the partnership, it is possible to budget for the visits required to this end, either in combination with programme monitoring or, to a reasonable extent, as activities in their own right.

There is no distinction in principle between the person-hours of permanent, temporary, and voluntary personnel dedicated to the implementation of a grant. In all cases, the rates must adhere to the rules specified in section 3. General requirements.

5.5 TAB 1E. Own financing

Own financing is to be specified in the tab 1E.

Fill in the white cells with respect to 'A. *Expected own financing (raised in Denmark)*' and 'C. *Expected Co-financing*' for each of the programme years according to the following:

- **Own financing** (raised in Denmark) can for example be contributions from supporters, funds from collections or inheritance.
- **Co-financing** of activities means funds from other donors, the EU or the organisation's international partners.

In the Programme Guidelines on p. 19, you can read more about the minimum requirements to own- and co-financing, which depends on the total size of the programme's budget (and later the final grant).

When in doubt on how to categorize an own financing input, please consult with CISU. CISU will align with Danida's definitions of own financing.