

Budget Guide

The Danish Emergency
Relief Fund

GUIDE TO BUDGET PREPARATION FOR THE DANISH EMERGENCY RELIEF FUND



Photo: Pernille Bærendtsen

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1. VALIDITY OF THE GUIDE

This guide is valid for preparation of budget for applications to the Danish Emergency Relief Fund (DERF).

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. Your organisation is responsible for always using the latest version of this guide available at the DERF website.

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 a budget in connection with applications to the DERF.

Please note that the requirements for managing the budget are found in the DERF Grant Management Guide available at the DERF website.

3. GENERALLY ABOUT BUDGETS FOR PROJECTS

When applying for funding from the DERF, a budget must be prepared according to the budget format available at the DERF website.

The budget should contain all project-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 budget and the applications will be assessed together and the descriptions in both must correspond with each other. It is also important that the costs of the project are reasonable and well-justified in view of the activities to be carried out and the results and/or changes expected to be achieved.

It is important when writing the application that the main budget items are described and explained in the application. For instance, if your application includes outcomes and outputs, you should use the same numbering of the budget lines as the outputs/outcomes. If your application includes activities, the numbering in the budget lines should correspond to the numbering in the application.

Large or unusual expenses must be justified, both in the application and in the budget notes. Examples are salaries for Danish personnel, major purchases or investments, as well as a relatively high proportion of the combined budget being composed of items such as salaries, local administration and travel.

The budget must be drawn up in Danish kroner (DKK).

It is mandatory for the Danish organisation to provide for insurance coverage of major equipment, assets, and inventories, as well as staff and/or volunteers (Danish and local) to the extent possible.

If the budget contains salaries or fees for Danish staff and/or volunteers, the applicant organisation must be registered with the Danish tax authorities and report according to the set rules.

Fair, transparent, and reasonable cost allocation

For some types of costs, it is only relevant to apply for a part of the cost to be covered by the DERF (i.e., a fair share). This could be where a cost is attributed to:

- The DERF project and other projects
- The DERF project and the organisation in general
- More than one budget line
- More than one partner

It is required that the cost allocation is **fair, transparent, and reasonable**. Cost allocation could be based on e.g., time registration-keys, full time equivalents, head counts, pro-rata, vehicle usage register etc.

Remember to specify in the budget notes in a clear manner how the cost is allocated as CISU's Assessment Committee is to evaluate if it is fair, transparent, and reasonable as part of the assessment of the project.

Example 1:

A Danish partner's project manager spends all her time on a DERF project. Her time is spent on: a) activities & project monitoring and b) project support.

Cost allocation could be:

Budget line 8: The project manager's workhours (for a specific period) spent on a) divided by the project manager's total workhours (for the same period)

Budget line 9: The project manager's workhours (for a specific period) spent on b) divided by the project manager's total workhours (for the same period)

Example 2

A cost needs to be allocated among a DERF project and a non-DERF project. This could be the Danish project manager's activity specific travel cost for a visit to two different projects, a DERF project and a non-DERF project.

The project manager spends:

5 days of 7 traveling days where she works equally with a DERF project and a non-DERF project.

2 days of 7 traveling days where she works only with a non-DERF project.

Cost allocation could be:

Fair share for DERF project: $5/7 * 0,5 = 0.36$

Fair share for the non-DERF project: $5/7 * 0,5 + 2/7 = 0.64$

In this way, the DERF project will pay 36 % of the Danish project manager's travel costs and the non-DERF project will pay 64 % of the travel costs.

Example 3:

A part of pooled/common project support costs needs to be allocated to a DERF project. This could be office costs including rent, cleaning, utilities and supplies, telephone and internet costs, goods, materials, maintenance etc.

Cost allocation could e.g., be:

Based on '**head counts**': 2 of the 3 employees in the organisation works on the DERF project i.e., $2/3 = 67\%$ of the cost is allocated to the DERF project.

Based on '**full time equivalents**': 2 of the 3 employees in the HQ works on the DERF project. One of the employees works part time on the DERF project (32 hours/week with 37 hours/week being full time i.e., equivalent of 0,86 full time) and the other employee works full time on the DERF project. The third employee works full time on another project. Therefore, 1,86 of in all 2,86 full times positions is spent on the DERF project = 65 % of the costs is allocated to the project.

Based on **time registration-key** (i.e., hours): 2.892 workhours of in all 4.520 workhours have been spent on the project i.e., $2.892/4.520 = 64\%$ of the costs is allocated to the project.

Fairness:

Please note that the three cost allocations in example 3 all are considered fair as they all allocate a rather similar percentage of the cost to the project (67 %, 65 % and 64 % respectively). If an allocation mechanism results in an unfair allocation (e.g., a significant higher share) it cannot be applied.

Fairness should be understood as 'fair compared to what other projects /donors cover'.

An example of a sometimes unfair allocation mechanism may be the income pro rata share calculation. E.g., if DERF grant is 10% of donor income and this is used as cost allocation key for rent and electricity, it means other donors shall cover remaining 90% of rent and electricity. However, if staff on average spends 64% of their time on DERF project it may be unfair for the DERF project to only bear 10% of the rent and electricity cost.

4. BUDGET FOR DERF PROJECTS

The budget format entitled 'DERF budget format' is available at the DERF website. The spreadsheet contains five tabs with one spreadsheet each.

- **Spreadsheet 1** (Budget), **Spreadsheet 2** (Budget Notes & Calculations) and **Spreadsheet 4** (Financing Plan) must be filled in by all applicants.
- **Spreadsheet 3** (DK Work Hours) must be completed if the budget contains salaries for staff or volunteers from Denmark taking on relevant 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

All budget items in the project are entered into spreadsheet 1.

It is important that you only type in the white cells of the budget format, since all the coloured cells contain formulas. In other words, you should not type directly in the rows 'Subtotal', 'Total Project Costs', 'Total Costs' and 'Grand Total'.

Budget format for the Danish Emergency Fund (DERF)

[Project title]

To be used with application forms for all DERF Applications. The DERF Budget Guide describing rules etc. is available at: www.cisu.dk/derf

All budget items must be numbered. You may add lines under one or several main categories if necessary.

Line ref.	Activity and item description	Total budget in DKK	Project funding		Geographical distribution of expenses	
			From the DERF Fund, DKK	From other financial sources, DKK	Expenses in Denmark, DKK	Expenses in the crisis area, DKK
1. Local Partner Activities						
1.1						
1.2						
1.3						
etc.						
1. Subtotal		-	-	-	-	-

Below, it is described how each column should be filled out:

- **Line reference:** Each line in the budget worksheet must be given a **sequential** reference as per the sub-titles.
- **Description (Activity, item etc.):** Each budget line must have a **description** of the activity and item included. If your application includes outputs/outcomes, please refer to their numbers in the description for easy reference.
- **Project funding:** The project funding covers the sources of funding for the project. This amount must be equal to the total budget.
- **From the DERF Fund, DKK:** Amounts applied for from the DERF are entered into the column "From DERF, DKK".
- **From other financial sources, DKK:** If there are other financial contributions to the project, they should be written in the column "From other financial sources, DKK" (read more in section 5).
- **Geographical distribution of expenses:** For all budget items, it must be indicated how much will be spent in Denmark, and how much will be spent in the crisis area. In general, an expense that has been incurred, and hence budgeted, pertains to the country in which the payment is taking place, i.e., the country in which the payment recipient is located.
 - In the budget format the columns 'Expenses in Denmark' and 'Expenses in Crisis Area' are highlighted if expenses cannot be registered in this column.
 - For the budget lines *8. DK Partner Activities & Project Monitoring* and *9. DK Partner Project Support* expenses can be registered in both Denmark and the crisis country.
- In the case of Danish staff and/or volunteers performing monitoring in the intervention area, 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 'Expenses in Denmark', whereas hotel accommodation, travel allowances, local transport etc. count as 'Expenses in crisis area'.
- If external consultants are involved in the Monitoring & Evaluation of the project, the rule is that the professional fee is registered as 'Expenses in Denmark' if the consultant/evaluator is from Denmark, whereas remuneration of a local or regional consultant is registered as 'Expenses in crisis area'.

- Work hours must be distributed between 'Expenses in Denmark' and 'Expenses in crisis area' based on the country of payment.
- In the case of payments whose recipient is located neither in Denmark nor in the crisis area, the expenses are registered in the category closest to the recipient (i.e., 'Expenses in Denmark' and 'Expenses in crisis area').

BUDGET LINES

The budget consists of 15 main budget lines. The title of each budget line defines whether it is relevant for the local partner or the Danish partner.

Budget line 1: Local partner activities

All expenses directly related to the implementation of activities and paid by the local partner must be budgeted under budget line 1.

Activities must be structured in accordance with the objectives defined for the project in the application. 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 show where the emphasis of the project 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 line, 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.

Purchases of consumables and/or resources for direct distribution to intervention target group(s), such as food supplies, medical supplies, survival kits, blankets, cash transfers must be included in budget line 1: *Local partner activities*. Investments in materials and equipment etc. required in support of implementation of the project must be included under budget line 2: *Local partner investments*.

Example of breaking down objectives into outputs and activities:

1. Activities - total	
	Specific objective 1: Contain the spread of COVID-19
	Result 1.1. Access to WASH services
	Activity 1.1.1. Distribution of sanitation and protective material
1.1.	Partner A
1.2.	Partner B
	Activity 1.1.2. Installation of water tanks
1.3.	Partner A
1.4.	Partner B

Budget line 2: Local partner investments

All purchases of material and equipment in support of activities and paid by local partners are entered here. Investments include major procurements that are not just consumed as inputs to the realisation of activities.

For example, seeds and teaching materials 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 with DERF funds.

Budget line 3: Local partner staff and volunteers

Salaries for local staff and volunteers related to project activities and managing hereof that are paid by the local partner can be applied for. In principle, salary of permanent staff (e.g., project coordinator, accountant) must be entered here.

Specify for each position (e.g., in a budget note (spreadsheet 2)):

- Position, percentage of full-time position, number of hours per week and salary level.
- And for staff or volunteers, it is important to include "Other employment costs", as per the local regulations.

It must be stated what percentage of the salaries of the staff involved will be covered by the DERF 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, salaries, notice of termination, compulsory healthcare contributions, payment for a 13th month, etc. This ought to be discussed and clarified with the local partner who knows the local rules. In the case of projects lasting several years, it will also be a good idea to consider possible salary rises and adjustments during the project period.

Salaries 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.

Budget line 4: Local partner 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.).

These costs are included by the use and documented 'fair share' of the local partner's administrative and operational costs. By 'fair share' is understood a transparent and reasonable cost allocation mechanism e.g., through pro rata, time registration-key, full time equivalents, head count or similar.

Grants above DKK 500,000 are required to have an audit performed in the partner country. The same procedure is recommended for grants between DKK 200,000 and 500,000. This budget line also covers external auditing in the crisis area, where applicable.

Read more about auditing requirements in the Grant Management Guide available at the DERF website.

Budget line 5: Local Partner Risk Management & Safety Measures

In the application, it is mandatory to describe the proposed strategy for risk management and safety measures. Thus, the budget must reflect the described activities as well as the procurement related to the activities.

Consequently, the budget could include the following: Risk assessments and strategy development (external advisory, materials, transport, venue, accommodation, materials, other meeting costs etc.), safety equipment (could be special night lighting arrangements within refugee settlements in areas of heightened risks of sexual abuse, satellite phones, bullet proof vests, helmets etc.), IT equipment (Internet hubs etc.), safety training (training expert fees, venue, transport, accommodation, materials etc.), insurances (liabilities, travel insurance for high risk areas etc.), memberships of safety networks and information access, communication materials on reducing risks and insecurity of specifically vulnerable populations etc.

It is important that the budget covers the staff and volunteers of the local implementing partner as well as the target groups to the extent possible. Thus, it is also possible to budget for work hours for the involved staff and volunteers.

Risk management and safety measures for Danish staff and volunteers must be registered under budget line 8: *DK Partner Activities & Project Monitoring*

Budget line 6: Local Assessments

Proposed assessments of the target groups, vulnerable groups etc. must be described in the application. Thus, the budget line should reflect the activities described in the application, including transport, accommodation, venue, materials etc.

It is also possible to apply for funding of salaries or fees for external consultants. If the consultant is local, the salary must be registered under this budget line. If the consultant is Danish, the salary must be registered under budget line 9: *DK Partner Project Support*.

Budget line 7: Local/Regional Coordination participation

Proposed participation in local and/or regional coordination of humanitarian assistance with other relevant actors including through humanitarian coordination forums - such as the IASCE coordination system where possible - must be described in the application.

Thus, the budget line should reflect the activities described in the application, if applicable. The budget line could include staff and/or volunteer work hours spent on participating in the coordination, transportation to the meetings and events, communication expenses as well as possible venue and event expenses, in case of the local implementing partner also proposes to host any of the coordination events.

Budget line 8: DK partner activities & project monitoring

Budget line 8 refers to direct costs paid by the Danish partner that can be directly linked to the activities of the project.

These costs may be in relation to:

- Project activities including activity specific capacity building, advocacy, policy work, strategic service delivery etc.
- Project specific investments i.e., purchase of physical assets for project specific activities (e.g., IT equipment).
- Project management and ongoing supervision of implementation and progress in cooperation with the local partner, including project specific:
 - Technical assistance, monitoring and compliance.
 - Advisory and support to local partners.

Project monitoring is required (cf. CISU's financial standards) and it may be carried out by employees and members of the Danish partner.

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

Travel expenses

Travel expenses must be budgeted as economically as possible, which includes limiting the number of travelers/trips 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 DERF'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 Danish Ministry of Finance's rates for hotel expenditure during business travel. In special circumstances, the security/safety situation in a crisis area might make it necessary to use more expensive hotels with adequate security. If this is the case, you must explicitly justify this in the budget notes to the budget lines.

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

Budget line 9: DK partner project support

Budget line 9 refers to project support costs paid by the Danish partner. Indirect costs are costs that *cannot* be directly linked to the activities of the project. Such indirect project support costs will typically cover the following areas:

- Management of project staff.
- Planning (such as a new phase of ongoing projects), coordination of activities and preparation of documentation.
- IT equipment for project supporting functions.
- Recruitment of project specific staff.
- Project specific studies, reporting, finance, and procurement tasks.
- Project specific advisory and support to local independent implementing partners (i.e., supporting local operational capacity and localisation).
- Fair share of necessary personnel related costs (for essential project supporting staff and functions e.g., social security, HR, security) through time registration or transparent reallocation keys.

- Fair share of project supporting cost functions at HQ as well as local or regional country office, through reallocation keys (e.g., warehouse and office costs including rent, cleaning, utilities and supplies, telephone and internet costs, goods, materials, maintenance, payroll, procurement).

Budget line 10: Total Project Costs

Budget line 10 calculates the total project costs for the project.

Budget line 11: Contingency

The budget should contain a margin amounting to a minimum of 6% and a maximum of 10% of budget line 10: *Total project costs*. The contingency may be used to cover unforeseen expenses on some of the other budget lines, such as increases in prices, salaries, exchange rates and interest costs in Denmark.

In the budget format, there is a control field that shows the minimum and maximum amounts you must budget with.

See the DERF Grant Management Guide for the requirements regarding spending of the contingency, including when it is necessary to request prior approval.

Budget line 12: Auditing DK partner

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 Danish partner.

The budget for auditing in Denmark must cover the costs of auditing both the project's final accounts and the part of the organisation's yearly general accounts that concerns the interim accounts of the grant, if relevant. For projects that covers more than one accounting year, it is mandatory to issue annual grant balance accounts, which must form part of the organisational annual accounts.

The audit of the rest of the organisation's yearly general accounts must be financed through budget line 14: *Administration in Denmark*. Auditing costs in the partner country must be charged under budget line 4: *Local Partner Administration*. The total auditing costs in Denmark and in the partner country should normally be kept at between 2 and 3% of the total grant. It should be noted, however, that for small projects, the cost of auditing will typically be relatively higher than the cost of large projects. If the cost of the audit is higher than 2-3%, this must be justified in the budget notes.

The final grant accounts and the various annual accounts must be audited by an external and international recognized auditor.

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.

The auditing rules are set out in further detail in the DERF Grant Management Guide available at the DERF website.

Budget line 13: Total Costs

The budget line calculates the total budgeted costs for the project and the external auditing in Denmark.

Budget line 14: Administration in Denmark

5% of project costs may be set aside for administration in Denmark. This is calculated as 5% of the budget line 13: *Total Costs*. The administration fee should cover the Danish organisation's non-activity specific costs, i.e., costs, which are not a result of or linked to an individual project.

Such costs may include:

- Administration and accounting of the organisation itself (i.e., not related to project activities).
- Visits and monitoring visits that does not form part of activity-specific monitoring.
- Recruitment and selection of personnel unrelated to any specific project.
- Contact/dialogue with CISU (other than participation in coordination of activities financed under the project 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 the development cooperation (leadership refers to members of the various governing bodies).

In the budget format, there is a control field that shows the maximum amount you can budget with. The final accounts submitted to CISU should not specify the spending of the fee for administration in Denmark, though this must appear from the Danish organisation's own accounts.

See the DERF Grant Management Guide for requirements regarding spending of the budget line *Administration in Denmark*.

Disability compensation

For all projects 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.

The relevant expenses should be registered under budget item A-E in the budget format.

Please note that expenses for disability compensation will be supplementary to the grand total amount applied for. In this way, the sum of the grand total and the expenses for disability compensation can exceed the usual maximum amount for the modality.

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 an assessment of the cost level of the project, which is factor in the decision of whether to approve or reject 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. Importantly, significant costs indicated in the budget need to be specified in the notes in terms of a calculation of unit costs, number of units, number of times (frequency) and total amount.

The terminology used in the budget notes is explained here:

- **Unit type** is the basis for calculating the cost of the budget line. It helps to think about how this will be charged (by person, by activity, by day).
- **The number of units** describes how many of the items described in the unit type column are needed.
- **The number of times** is also called **frequency**. This captures how many times the item will need to be used, usually linked to how often this activity will run. E.g., 4 workshops, 12 months etc. The default frequency is set to 1 (one).
- **Unit cost** is the price of one unit of the unit type. It is important that this is accurate and will be the right cost when the project is delivered, and **in DKK**.
- **Total budget** is calculated by multiplying the numbers in the three previous columns together (no. units x no. times x unit price).
- **Cost Category** – each subtotal is mapped to the relevant cost category as per the last sheet. This is also used to summarize the project budget later in the sheet "Budget summary".
- **Notes** – these help to explain where the costs or quantities came from or what assumptions were made. The notes are very useful to help the reader understand the budget.

Example:

Detail	Unit	Freq	Qty	Unit Cost DKK	Total cost DKK
1. Activities in total					683.275
Specific objective 1: Contain the spread of COVID-19					
Result 1.1. Access to WASH resources					
Activity 1.1.1. Distribution of sanitation and protective material					94.664
1.1. Partner A:					65.004
Hand washing kits	Pieces	1	9	1.765	15.889
Inscription cost on hand washing kits	Persons	1	1	7.062	7.062
Soap for hand washing	Cartons	1	6	565	3.390
Vehicle hired for transportation	Days	1	3	1.765	5.296

- The publicly recognized salary level for salaries paid with public funds as presented by Ministry of Finance ('Den fællesakademiske lønskala' via Moderniseringsstyrelsen, www.modst.dk).

4.4. SPREADSHEET 4: FINANCING PLAN

In the budget format's spreadsheet 4, a financing plan should be filled in. The financing plan must show when and in what instalments you expect to request disbursements of the grant. If, during implementation, the need arises to change the financing plan, a new version must be submitted to DERF. See requirements regarding disbursement requests and financing plan in the DERF Grant Management Guide.

4.5. SPREADSHEET 5: BUDGET SUMMARY

After spreadsheet 1 in the budget format has been completed (filled in), the budget summary is automatically generated in spreadsheet 5, which provides an overview of the main budget lines as well as the distribution of expenses in Denmark and the crisis area.

The spreadsheet must be checked by the applicants and the two percentages with regards to localisation transferred/duplicated to the application for DERF funding.

5. SELF-FINANCING AND OTHER EXTERNAL FINANCIAL CONTRIBUTIONS

Under the DERF, full financing can be applied for to cover all types of project expenses, though it is also possible to supplement the grant with other resources in order to increase the overall budget of the project. This may take the shape of **self-financing** (the Danish organisation's and/or its local partner's own financial contribution to the project) or **other external financial contributions** towards the project that top up the amount applied for through 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. 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 to what extent is deemed realistic to raise the funds.

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

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

- 1) whose availability has already been secured or is considered realistic to obtain,
- 2) which can be entered into the project accounts, and
- 3) which will appear in the final audited project accounts.

Salaries 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 added resources is relevant, and can be provided in a budget note. Other financial contributions or self-financing that might be obtained but have yet to be secured at the time of application, can also be described subsequently in the final narrative report.

Budgeting

Other financial contributions and self-financing are budgeted in the column "From other financial sources, DKK".

Line ref.	Activity and item description	Total budget in DKK	Project funding		Geographical distribution of expenses	
			From the DERF Fund, DKK	From other financial sources, DKK	Expenses in Denmark, DKK	Expenses in the crisis area, DKK
1. Local Partner Activities						
1.1						
1.2						
1.3						

There are two ways to enter other financial contributions and self-financing into the budget:

1) *As a certain 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%.

Main budget items	Total budget, DKK	Total %	Financing Plan/Project funding		
			From the DERF Fund, DKK	DERF Fund %	From other financial sources, DKK
1. Local Partner Activities	207.500,00	65%	186.750,00	68%	20.750,00
2. Local Partner Investments	37.800,00	12%	30.240,00	11%	3.780,00
3. Local Partner Staff and Volunteers	74.000,00	23%	59.200,00	21%	7.400,00

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.

Main budget items	Total budget, DKK	Total %	Financing Plan/Project funding		
			From the DERF Fund, DKK	DERF Fund %	From other financial sources, DKK
1. Local Partner Activities	207.500,00	65%	207.500,00	74%	
2. Local Partner Investments	37.800,00	12%		0%	37.800,00
3. Local Partner Staff and Volunteers	74.000,00	23%	74.000,00	26%	