**Conversion table: Previous and new budget format for the Civil Society Fund**

When converting the budget from CISU’s previous budget format to CISU’s new budget format, the table below may help you in the process.

**For the main budget lines 4., 5., 8., 9., 11 and 13** you can move all budget items under the main budget line to the corresponding main budget line in the new format.

***Example***: All expenses under budget line 4. Local staff must be moved to budget line 3. Local partner staff and volunteers in the new budget format.

For some of the main budget lines, however, you cannot move all budget items under a main budget line in the previous format to a corresponding main budget line in the new format. **For the main budget lines 1., 2., 3., 6. and 7.** you must consider *each of the budget items* under the main budget line and allocate the budget item in accordance with the rules in the Budget Guide of the Civil Society Fund.

***Example***: On budget line 1. Activities, you have budgeted with an “inception workshop”. You must consider whether this workshop must be budgeted on budget line 1. Local partner activities, or budget line 6. DK partner activities & project monitoring, or budget line 7. DK partner project support. The budget guide specifies that “all expenses directly related to the implementation of activities and paid by the local partner must be budgeted under budget line 1.” (page 5). If the expense for the inception workshop is paid by the Danish partner, it must be budgeted under budget line 6 (page 7). And all support costs that are paid by the Danish partner and that are related to the inception workshop must be budgeted under budget line 7 (page 8). That could be coordination and support of volunteers’ involvement in the inception workshop.

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| **Previous format main budget items** | **New format main budget items** |
| 1. Activities | 1. Local partner activities6. DK partner activities & project monitoring7. DK partner project support |
| 2. Investments | 2. Local partner investments7. DK partner project support |
| 3. Expatriate staff | 6. DK partner activities & project monitoring7. DK partner project support |
| 4. Local staff | 3. Local partner staff and volunteers |
| 5. Local administration | 4. Local partner administration  |
| 6. Project monitoring | 1. Local partner activities3. Local partner staff and volunteers6. DK partner activities & project monitoring7. DK partner project support |
| 7. External evaluation | 5. External evaluation 7. DK partner project support |
| 8. Information in Denmark | 9. Project related information |
| 9. Budget margin | 11. Budget margin |
| 10. Project expenses in total |  |
| 11. Auditing in Denmark | 12. Auditing DK partner |
| 12. Subtotal | 13. Total costs |
| 13. Administration in Denmark | 14. Administration DK partner |
| 14. Total | 15. Grand total |