2024

Rates for expenditure related to activity specific Technical Assistance (TA) / Rater for aktivitetsspecifik konsulentbistand (Udenrigsministeriets Puljeretningslinjer)

In principle, there is no difference in the rules for the use of Danish hourly use for permanent and temporary employees as well as volunteers working on the project. Expenses for Danish salaries, fees, etc., must meet the following:

• All expenses relating to Danish salaries, fees, etc. must be incorporated in advance in the budget and the application for the individual activities and must subsequently be documented in the accounts and reporting for the activity.

• Permanent staff, temporary staff and volunteers' hourly use must be budgeted at an hourly rate that does not exceed:

* The person's current hourly wage, ie. the actual wage costs incl. pension and social security and the like.
* The salary level for public employees in similar positions.

• For all staff as well as any expatriates, e.g. at country offices, the hourly rates applied must not exceed the average salary level of similar organizations in the country.

Rates for Per Diems 2024 / Rater for time- og dagpenge   
(Personalestyrelsens satser for tjenesterejser 2024)

The maximum rate for Per Diems for employees in Danish organizations is in 2024: **DKK 574**

Per Diems will be reduced if the employee gets free meals related to the trip, and the reduction will be:  
 Breakfast 15 %  
 Lunch 30 %  
 Dinner 30 %  
 All inclusive 75 %

The remaining fraction of 25 % is for small needs, such as private telephone conversations, private taxi fares, newspapers, laundry etc.

Rates for Fixed Assets 2024 / Rate for investeringer   
(Skatteministeriets satser i henhold til afskrivningsloven)

The amount of the lower limit for considering the purchase of equipment as an investment in the global South is: **EUR 1,500**

In Denmark: According to “Afskrivningsloven”.

An item with an acquisition amount above this has to be transferred to the relevant partner at the end of the project through a Donation letter.

Minor acquisitions on the investment line may be transferred as a whole.

2023

Rates for expenditure related to activity specific Technical Assistance (TA) / Rater for aktivitetsspecifik konsulentbistand (Udenrigsministeriets Puljeretningslinjer)

In principle, there is no difference in the rules for the use of Danish hourly use for permanent and temporary employees as well as volunteers working on the project. Expenses for Danish salaries, fees, etc., must meet the following:

• All expenses relating to Danish salaries, fees, etc. must be incorporated in advance in the budget and the application for the individual activities and must subsequently be documented in the accounts and reporting for the activity.

• Permanent staff, temporary staff and volunteers' hourly use must be budgeted at an hourly rate that does not exceed:

* The person's current hourly wage, ie. the actual wage costs incl. pension and social security and the like.
* The salary level for public employees in similar positions.

• For all staff as well as any expatriates, e.g. at country offices, the hourly rates applied must not exceed the average salary level of similar organizations in the country.

Rates for Per Diems 2023 / Rater for time- og dagpenge   
(Personalestyrelsens satser for tjenesterejser 2021)

The maximum rate for Per Diems for employees in Danish organizations is in 2023: **DKK 555**

Per Diems will be reduced if the employee gets free meals related to the trip, and the reduction will be:  
 Breakfast 15 %  
 Lunch 30 %  
 Dinner 30 %  
 All inclusive 75 %

The remaining fraction of 25 % is for small needs, such as private telephone conversations, private taxi fares, newspapers, laundry etc.

Rates for Fixed Assets 2023 / Rate for investeringer   
(Skatteministeriets satser i henhold til afskrivningsloven)

The amount of the lower limit for considering the purchase of equipment as an investment in the global South is: **EUR 1,500**

In Denmark: According to “Afskrivningsloven”.

An item with an acquisition amount above this has to be transferred to the relevant partner at the end of the project through a Donation letter.

Minor acquisitions on the investment line may be transferred as a whole.

2022

Rates for expenditure related to activity specific Technical Assistance (TA) / Rater for aktivitetsspecifik konsulentbistand (Udenrigsministeriets Puljeretningslinjer)

In principle, there is no difference in the rules for the use of Danish hourly use for permanent and temporary employees as well as volunteers working on the project. Expenses for Danish salaries, fees, etc., must meet the following:

• All expenses relating to Danish salaries, fees, etc. must be incorporated in advance in the budget and the application for the individual activities and must subsequently be documented in the accounts and reporting for the activity.

• Permanent staff, temporary staff and volunteers' hourly use must be budgeted at an hourly rate that does not exceed:

* The person's current hourly wage, ie. the actual wage costs incl. pension and social security and the like.
* The salary level for public employees in similar positions.

• For all staff as well as any expatriates, e.g. at country offices, the hourly rates applied must not exceed the average salary level of similar organizations in the country.

Rates for Per Diems 2022 / Rater for time- og dagpenge   
(Personalestyrelsens satser for tjenesterejser 2021)

The maximum rate for Per Diems for employees in Danish organizations is in 2021: **DKK 546**

Per Diems will be reduced if the employee gets free meals related to the trip, and the reduction will be:  
 Breakfast 15 %  
 Lunch 30 %  
 Dinner 30 %  
 All inclusive 75 %

The remaining fraction of 25 % is for small needs, such as private telephone conversations, private taxi fares, newspapers, laundry etc.

Rates for Fixed Assets 2022 / Rate for investeringer   
(Skatteministeriets satser i henhold til afskrivningsloven)

The amount of the lower limit for considering the purchase of equipment as an investment in the global South is: **EUR 1,500**

In Denmark: According to “Afskrivningsloven”.

An item with an acquisition amount above this has to be transferred to the relevant partner at the end of the project through a Donation letter.

Minor acquisitions on the investment line may be transferred as a whole.

2021

Rates for expenditure related to activity specific Technical Assistance (TA) / Rater for aktivitetsspecifik konsulentbistand (Udenrigsministeriets Puljeretningslinjer)

The following maximum rates based on seniority apply for the calculation of activity specific TA as per January 1, 2021:

|  |  |
| --- | --- |
| Seniority | Amount |
| Under 4 years | DKK 312 |
| From 5 to 9 years | DKK 331 |
| From 10 to 14 years | DKK 360 |
| More than 15 years | DKK 410 |

The rates are adjusted annually with effect from January 1st.

Organizations may apply their own rates but these may not exceed the above rates.

According to the administrative guidelines an 80% overhead for a proportionate coverage of general operating costs can be calculated on top of the above-mentioned rates.

Rates for Per Diems 2021 / Rater for time- og dagpenge   
(Personalestyrelsens satser for tjenesterejser 2021)

The maximum rate for Per Diems for employees in Danish organizations is in 2021: **DKK 533**

Per Diems will be reduced if the employee gets free meals related to the trip, and the reduction will be:  
 Breakfast 15 %  
 Lunch 30 %  
 Dinner 30 %  
 All inclusive 75 %

The remaining fraction of 25 % is for small needs, such as private telephone conversations, private taxi fares, newspapers, laundry etc.

Rates for Fixed Assets 2021 / Rate for investeringer   
(Skatteministeriets satser i henhold til afskrivningsloven)

The amount of the lower limit for considering the purchase of equipment as an investment is:   
**DKK 14,400**

An item with an acquisition amount above this has to be transferred to the relevant partner at the end of the project through a Donation letter.

Minor acquisitions on the investment line may be transferred as a whole.

We recommend that acquisitions in the global South use a standard limit of: **EUR/USD 1,500**

2020

Rates for expenditure related to activity specific Technical Assistance (TA) / Rater for aktivitetsspecifik konsulentbistand (Udenrigsministeriets Puljeretningslinjer)

The following maximum rates based on seniority apply for the calculation of activity specific TA as per January 1, 2020:

|  |  |
| --- | --- |
| Seniority | Amount |
| Under 4 years | DKK 311 |
| From 5 to 9 years | DKK 330 |
| From 10 to 14 years | DKK 359 |
| More than 15 years | DKK 409 |

The rates are adjusted annually with effect from January 1st.

Organizations may apply their own rates but these may not exceed the above rates.

According to the administrative guidelines an 80% overhead for a proportionate coverage of general operating costs can be calculated on top of the above-mentioned rates.

Rates for Per Diems 2020 / Rater for time- og dagpenge   
(Personalestyrelsens satser for tjenesterejser 2020)

The maximum rate for Per Diems for employees in Danish organizations is in 2020: **DKK 521**

Per Diems will be reduced if the employee gets free meals related to the trip, and the reduction will be:  
 Breakfast 15 %  
 Lunch 30 %  
 Dinner 30 %  
 All inclusive 75 %

The remaining fraction of 25 % is for small needs, such as private telephone conversations, private taxi fares, newspapers, laundry etc.

Rates for Fixed Assets 2020 / Rate for investeringer   
(Skatteministeriets satser i henhold til afskrivningsloven)

The amount of the lower limit for considering the purchase of equipment as an investment is:   
**DKK 14,100**

An item with an acquisition amount above this has to be transferred to the relevant partner at the end of the project through a Donation letter.

Minor acquisitions on the investment line may be transferred as a whole.

We recommend that acquisitions in the global South use a standard limit of: **EUR/USD 1,500**

2019

Rates for expenditure related to activity specific Technical Assistance (TA) 2019

The following maximum rates based on seniority apply for the calculation of activity specific TA as per January 1, 2019:

Under 4 years DKK 310

From 5 to 9 years DKK 329

From 10 to 14 years DKK 357

More than 15 years DKK 406

The rates are adjusted annually with effect from January 1st.

Organizations may apply their own rates but these may not exceed the above rates.

According to the administrative guidelines an 80% overhead for a proportionate coverage of general operating costs can be calculated on top of the above-mentioned rates.

Rates for Per Diems 2019

The maximum rate for Per Diems for employees in Danish organizations is in 2019:

DKK 509

Per Diems will be reduced if the employee gets free meals related to the trip, and the reduction will be:  
 Breakfast 15 %  
 Lunch 30 %  
 Dinner 30 %  
 All inclusive 75 %

The remaining fraction of 25 % is for small needs, such as private telephone conversations, private taxi fares, newspapers, laundry etc.

Rates for Fixed Assets 2019

The amount of the lower limit for considering the purchase of equipment as an investment is

DKK 13,800

An item with an acquisition amount above this has to be transferred to the relevant partner at the end of the project through a Donation letter.

Minor acquisitions on the investment line may be transferred as a whole.

We recommend that acquisitions in the global South use a standard limit of

EUR/USD 1,500

2018

Rates for expenditure related to activity specific Technical Assistance (TA) 2018

The following maximum rates based on seniority apply for the calculation of activity specific TA as per January 1, 2018:

Under 4 years DKK 305

From 5 to 9 years DKK 323

From 10 to 14 years DKK 351

More than 15 years DKK 399

The rates are adjusted annually with effect from January 1st.

Organizations may apply their own rates but these may not exceed the above rates.

According to the administrative guidelines an 80% overhead for a proportionate coverage of general operating costs can be calculated on top of the above-mentioned rates.

Rates for Per Diems 2018

The maximum rate for Per Diems for employees in Danish organizations is in 2018:

DKK 498

Per Diems will be reduced if the employee gets free meals related to the trip, and the reduction will be:  
 Breakfast 15 %  
 Lunch 30 %  
 Dinner 30 %  
 All inclusive 75 %

The remaining fraction of 25 % is for small needs, such as private telephone conversations, private taxi fares, newspapers, laundry etc.

Rates for Fixed Assets 2018

The amount of the lower limit for considering the purchase of equipment as an investment is

DKK 13,500

An item with an acquisition amount above this has to be transferred to the relevant partner at the end of the project through a Donation letter.

Minor acquisitions on the investment line may be transferred as a whole.

We recommend that acquisitions in the global South use a standard limit of

EUR/USD 1,500