

# Guidelines for the budget and the financial and scientific annual report for Pioneer Centers

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These guidelines apply to the Pioneer Centers. The guidelines are considered an integral part of the agreement and must be used by the center leader and the host institution.

The Danish National Research Foundation, on behalf of the co-financing foundations (the Foundations) is responsible for the administration of the Pioneer Center grants, including budgets, accounts, and annual reports. The Danish National Research Foundation (DNRF) thus represents the Foundations, and therefore the center leader and the host institution must all communicate with the DNRF about all administrative matters.

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## 1. BUDGET AND ACCOUNTING PROCEDURES

The budget must reflect the center's expected scientific activities. Financial reporting constitutes the subsequent documentation, confirming that the dispositions made are in accordance with the budget. Thus, the research plan, budget, and actual consumption must cohere to one another.

The Foundations recognize that budgeting and accounting can take many different forms. To ensure the transparency and equal treatment of all of the Pioneer Center grants and to ease the administration of the funds, it is an essential prerequisite for the grant allocation that all grant holders and their institutions follow these guidelines.

The center leader must dispose of the funds from the Foundations in accordance with the guidelines for the use of the host institution's funds. Deviations from this must be approved by the institution and the Foundations. If deviations are necessary, the center leader and the institution must give all necessary information to the Danish National Research Foundation.

### 1.1. Accounting entries

Accounting entries must comply with the host institution's guidelines but must also meet the financial reporting requirements imposed by the Foundations, including the Danish National Research Foundation's chart of accounts for the budget and accounting. The chart of accounts is set out in **Appendices 1 and 2**.

Danish National Research Foundation's chart of accounts is usually not identical to the host institution's chart of accounts. When the accounting entries are being done, it may be appropriate to use an analysis or project number to ensure that the activity categories (which appear on the chart of accounts) are shown when the host institution's accounting system is applied.

### 1.2. Preparation of the budget

#### 1.2.1. Budgeting and disposals

At the start of the center, a budget for the entire grant period will be in place, divided into calendar years. The budget template can be found in **Appendix 1**.

The budget must be revised continuously, quarterly at a minimum, and the revised budgets must be dated and signed by the center leader when they are submitted.

Apart from the first year, for which there are no final accounting figures, the budget scheme must contain the precise, non-cut-off accounting figures for the previous years of the contract period. Equally, the sum of budget figures and accounting figures shall always be equal to the total grant, understood as the original grant plus potential supplementing grants.

#### 1.2.2. Budget changes and dispositions that demand the DNRF's approval

If well-argued within the framework of the research plan, changes in the dispositions between each item and between each budget year can be made. Significant changes in the budget, however, must be motivated and **approved** by the Danish National Research Foundation.

Essential changes in the dispositions with consequences for the budget must, on the initiative of the center leader, be discussed with the Danish National Research Foundation as early as

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possible. This can be conducted either at follow-up meetings or by way of the center, which must send a revised budget to the Danish National Research Foundation with explanations of these changes. The Danish National Research Foundation will thereafter take a position on the revised budget in question.

If the Danish National Research Foundation approves the budget, transactions of funds will be carried out in accordance with the new revised budget and the actual spending on a quarterly basis.

Expedited spending shall be **approved** by the Danish National Research Foundation unless the expedited spending does not exceed more than 250,000 DKK compared to the original budget, including subsequently expedited spending.

If an employee's maternity leave extends the grant period, the Danish National Research Foundation can provide a supplementary grant to cover the additional expenses that are incurred after the grant period; cf. 2.2 of the contracts. Obtaining this supplementary grant requires a formal request, including an updated budget showing the extra costs the center leader is obliged to pay during the extended period. The Danish National Research Foundation shall **approve** the request.

If Ph.D. courses, which are to be financed in whole or in part by the Foundations, are extended beyond the end of the grant period due to maternity leave or illness, it may be possible to extend the grant period (without any extra funding). However, this must be **approved** by the Danish National Research Foundation.

### 1.2.3. Special guidelines concerning holiday allowance

The host institution's criteria for provision of holiday allowance will be followed, but it is important, when preparing the budget, to take the holiday allowance obligations into account, if applicable, since holiday allowances must be settled within the total grant.

If the institution does not expense the holiday allowance until the termination of an employment, a provision for holiday allowance must be made in the budget.

Holiday allowances will most conveniently be entered under the same category in the chart of accounting as the salary payable to the employee in question.

### 1.3. Transfer of funds

Funds will be transferred to the host institution in the middle of each quarter (middle of February, May, August, and November) upon written request from the center leader. The request must include a revised and updated budget sheet and an explanation of major budget revisions shall be included.

The center must submit quarterly requests for the transfer of funds and a revised budget on February 15, May 15, August 15, and November 15. The transfer of funds to the centers will then take place on the first business day of the following month.

#### 1.4. Preparation of the financial annual report

One combined financial annual report shall be prepared for the grant, regardless of whether the center resides in more than one host institution.

The financial annual report must solely pertain to the grant from the Foundations. The financial year coincides with the calendar year.

The financial annual report must be submitted on or before March 31 of the year following the end of the financial year and will, as far as possible, be approved by the Danish National Research Foundation (on behalf of the Foundations) on or before June 30.

The financial annual report must be presented as shown in the annual report format in **Appendix 2** with associated notes and tables. All expenses related to the financial year must be included in the annual report. This also applies to expenses that have not been paid by December 31 of the financial year. Such expenses are specified as payables in **Appendix 3**.

Since co-funding by any other party is not included in the annual report to be submitted, the Danish National Research Foundation therefore must be notified briefly whether the host institutions' co-funding obligation in the financial year has developed as expected in the contract. This may be done by filling in the text field in **Appendix 4**.

#### 1.5. Reconciliation of the grant's annual report and the bookkeeping of the host institution

The center leader and the host institution ensure that the annual financial report is accompanied by a statement in which the accounting figures of the center leader are reconciled to the bookkeeping records of the host institution.

A transcript of the host institution's financial report must be forwarded with the accounts, clearly showing which figures and aggregated totals - with a specification of corrections - are included in the individual items of the Danish National Research Foundation's chart of accounts.

A similar reconciliation must be made for the outstanding amount between the host institution and the Foundations, taking the grants "to date balance" into account; see **Appendix 5**.

#### 1.6. The center leader's notification of other employment

The center leader must notify the Foundations of other employment, etc.; see **Appendix 6**.

#### 1.7. Staff overview

The staff list in **Appendix 7** represents the updated list of employees by employment category as provided for in the contract agreement. The overview is presented in such a way that it also contains the information the Foundations will need at a later time in connection with the evaluation of the center. An updated overview of all employees shall be forwarded along with the annual report using the enclosed Excel spreadsheet.

See instructions for completing the staff overview in Appendix 7. Note that man-years are stated as the proportion of a full-time man-year that the individual has actually used at the center during the employment period, i.e., for research, teaching, supervision etc. with relevance to the center. (Example: During the financial year, a lecturer spends half of his working time at

the center for 6 months. This corresponds to 0.25 man-years, which is entered under the relevant source of funding).

### 1.8. Reliability of the information

The combined annual report (financial annual report with specifications as well as the scientific annual report including appendices) must contain a passage (see **Appendix 8**) that confirms the correctness of the information included in the annual report, dated, and signed by the center leader.

### 1.9. Statement regarding cost type 6-8

The Implementation Model for Pioneer Centers states that there is a cap on the amount of costs under cost types 6-8 that will be covered, thus the funds can contribute a maximum of 18%. The chief accountant at the institution must therefore sign a declaration confirming that the institutions' actual expenses for cost types 6-8 amount to at least 18%. The institution may, if it so wishes, obtain similar statements from other institutions. **See appendix 9.**

### 1.10. Termination of grants

When the grant expires, all expenses need to be correctly accounted for on an accrual basis. This means that no expenses may be incurred after the termination date of the grant and that no services for future delivery may be prepaid. Moreover, in connection with the expiration of a grant, large amounts may not be reclassified between the individual budget items unless expressly agreed with the Danish National Research Foundation. If consumption is lower than that in the budget at the time the grant period expires, the excess amount accrues to the Foundations.

The final financial annual report must be submitted within three months of the expiration of the grant period. The final financial annual report must be presented in the same way as a yearly report and in equivalent schemes.

## 2. GUIDELINES FOR THE SCIENTIFIC ANNUAL REPORT

The scientific annual report shall be submitted to the Danish National Research Foundation by e-mail to dg@dg.dk no later than March 31.

The scientific annual report consists of a written report and a number of appendices. To ensure homogeneous feedback that enables a systematic gathering of information about the development of each Pioneer Center, the appendix, **sections A-G**, must be filled out, using the enclosed Excel spreadsheet, and sent together with the written report.

The written report accounts for the center's research activities over the past year and should not exceed eight page (excluding front page).

### *Purpose*

The scientific annual report is an instrument that assists the Foundations' boards in monitoring the development of the grant and each center's research results. The scientific annual report can also be used as an internal instrument by the center to evaluate the past year's activities.

### *Language*

The scientific annual report must be written in English. It must be targeted the Foundations' board members. The description of the center's research activities must therefore be written in a language accessible to researchers from other disciplines.

## **2.1. Written part**

The written part of the scientific annual report must, at a minimum, contain the following:

### **2.1.1. Annual highlight(s)**

Include a short description of the annual highlight(s), which may be accompanied by 1-2 illustrations with an accompanying text. Both an English and a Danish version are to be submitted, corresponding to one A4 page for each version.

Highlights may include research breakthroughs, participation in important conferences or collaborations, awards, media mentions, etc.

Since the description of the annual highlights is posted on the Danish National Research Foundation's web page (and potentially on the private foundation's websites), the text must be written in language that is accessible to a broader audience. The documents must aim to meet the Web Content Accessibility Guidelines. (See the web page of the Agency for Digitization, Ministry of Finance). In addition, Word or PDF documents and non-scanned documents are preferred.

### **2.1.2. Organization**

Any changes to or comments on the center's organization, *especially with regard to the core group*, must be stated with reference to the staff list, which is submitted along with the financial annual report.

### **2.1.3. Recruitment and gender strategy**

A short section stating the center's recruitment strategy, including possible considerations with regard to diversity in a broad sense and gender balance of the center's staff.

### **2.1.4. Outreach**

Describe briefly the center's communication initiatives aimed at the general public.

### **2.1.5. Research integrity and data management**

A short statement of the considerations and initiatives regarding research integrity, as stated in "The Danish Code of Conduct for Research Integrity". To the extent that the grant holder produces, stores and/or shares data, describe how responsible research practice and fulfillment of the FAIR's guiding principles for scientific management of data are promoted.

### **2.1.6. Research plan**

The research activities carried out in the past year must be described, comparing the results achieved to the objectives outlined in the research plan and potentially to those stated in the last scientific annual report. High-risk research projects as well as significant changes to the research plan must be presented in detail.

### 2.1.7. Contributions to solving societal challenges

In a separate section, the status for fulfilling the overall goal of the Pioneer Center initiative should be described: To do ground-breaking research and how it is aimed at transformative solutions for society.

### 2.1.8. Additional information: Appendix A – G

The purpose of the appendices A-G is to gather information regarding the extent and nature of the grant holder's collaborative relationships on national and international level, talks, educational activities external funding. Furthermore, information on international recruitment/visits, innovation and publications.

The appendices are not sufficient to give a comprehensive picture of the center's activities within these areas, and therefore the written report should supplement the information provided in the appendices.

## 3. TEMPLATES FOR PUBLICATIONS

As part of the annual report (Appendix G), you must enclose a full publication record, including all authors dating back to the center's start. Please use the publication templates provided along with the appendices. The publication record appendix/appendices must be submitted as Excel files.

Two templates are submitted along with these guidelines:

- A) A template to be used for automatic generation in the publication registration systems PURE, which is used by all Danish universities and several Danish regions.
- B) An Excel-template to manually add publications.

The full publication record can be submitted by using one or a combination of the two templates.

Regardless of the template:

- Make sure that all research publications that are included in the record are in part or in total a result of the grant. This means that in order for a publication to be included in the publication list, the published results must originate from the grant.
- The publication list must include Ph.D.-theses written by Ph.D. students affiliated with the center.
- The publication list must also include patent applications and patents granted.

Also note following guidelines:

- Publications should, whenever possible, include funding acknowledgement with the grant number "DNRF grant number P[X]" [The specific grant number (X) can be found in in the contract or on request from the DNRF secretariat].
- The Danish National Research Foundation is a signatory of the "Open Access policy for public sector research funds and foundations" (April 2019) which means that grant holders, if the journal allows it, are requested to parallel publish a digital version of the final, peer-reviewed scientific article, that has been accepted by a scientific magazine. The article, which is a result of full or partial financing by research councils and foun-

ditions, must be parallel published in an institutional or subject-specific repository, i.e., a digital archive. See <https://dg.dk/en/open-access-policy/>.

### 3.1. Publication records using template for PURE

This template is designed to be used for automatic generation in the publication registration systems PURE which is used by all Danish universities and several Danish regions.

Use of the template requires access to your institutional PURE-system. If you do not have access, please contact your local research library, or research support unit. At most institutions the support units will also help in generating the report from the template.

The template will automatically generate a data report for a selected research center or unit or a group of individually selected researchers.

To ease the workload of future annual reports and to reap the other benefits of PURE (for instance automatic publication lists for your homepage), you should set up the center as an entity in PURE and ensure that all relevant publications are affiliated in PURE. However, due to variations in institutional practice, to find out whether it is best to register the center as a unit, project or something else, please seek the assistance of your local PURE support office first.

Please generate the report as an Excel file with English language settings. Set the time period for the report from the year of the center's start to avoid redundant records.

The template will automatically generate a report containing the following data:

1. Publication category\* (The category "research" is set to default in the template)
2. Publication year\*
3. Publication month
4. Authors\*
5. Title of the contribution\*
6. Journal
7. Volume
8. Edition
9. Page numbers
10. Digital Object Identifier (DOI)
11. Journal ISSN
12. Publisher
13. Title of host publication
14. Name of editors
15. ISBN, electronic
16. ISBN, printed
17. Peer-review status\*
18. Open Access status\*
19. Publication type\*
20. Number of Authors\*
21. Publication status\*
22. Citations from SCOPUS

Be advised that the report will not contain values across all 22 data fields regarding the individual publication, as some fields depend on publication type or registration practice at the universities/institutions. The data fields marked with a \* should always contain values.

Missing or excess publications



It is essential that the generated report be scrutinized carefully, since there is a risk that the report contains too few or too many publications.

Please make sure that publications that were reported in connection with previous annual reports are included in the full publication record.

Publications might be missing from the generated report for instance due to center nodes based abroad, affiliated researchers based at other institutions or simply missing registrations in PURE. In addition, some institutions do not use PURE to register Ph.D.-theses or patents.

Missing publications, Ph.D.-theses or patents must be added by using the manual publication report template.

The report might also contain too many publications, for instance due to registered publication reports that are not limited to the grant period, or a report based on a group of individually selected researchers with involvement in other research projects or due to registration errors.

Excess publications must be deleted manually from the generated report.

### 3.2. Publication records using the Excel template

The enclosed Excel template is to be used for a manually generated publication record. There are two sheets in the template. One sheet is dedicated to publications; the other sheet is used to fill in information about patents.

The sheet for publications has the following data fields:

1. Publication year\*
2. Publication type\* [drop-down list with the following possibilities: Journal article, Conference proceeding, Monograph, Book chapter/contribution to anthology, Ph.D.-theses, other (please write type)]
3. Authors\*
4. Title\*
5. Place of publication (Journal/Publisher)\*
6. Volume/edition
7. Page numbers
8. Digital Object Identifier
9. Open Access status\* [drop-down list with the following possibilities: Open, closed, embargoed]
10. Peer-review status\* [drop-down list with the following possibilities: Peer-review, non-peer-review]
11. Alternative link to OA postprint edition
12. Comment

The fields marked with a \* should always contain data/values, while the other data fields depend on publication type.

A separate sheet contains a template for patents. The following data fields are included:

1. Year\*
2. Inventors\*
3. Title\*

4. Patent Status\* [drop-down list with the following possibilities: Patent application, Granted patent]
5. Patent application number
6. Patent number

Please make sure that publications and patents that were reported in connection with previous annual reports are included.

#### 4. APPENDIX OVERVIEW

##### 4.1. Appendices 1-9 regarding budget and accounting relations (in Danish)

Appendix 1: Budget template (Skabelon for budget)

Appendix 2: Accounting scheme (Regnskabsskema)

Appendix 3: Specification of accrued expenses/receivables end of year (Specifikation af skyldige omkostninger/tilgodehavender pr. 31/12 xxxx)

Appendix 4: Co-financing commitment (Medfinansieringsforpligtelse)

Appendix 5: Outstanding amount end of financial year (Mellemværende ultimo regnskabsår)

Appendix 6: Center leaders' notification of other employment

Appendix 7: Staff list (Personaleliste)

Appendix 8: Validation of the information (Rigtigheden af oplysningerne)

Appendix 9: Statement regarding cost type 6-8

##### 4.2. Additional information: Sections A-G regarding the scientific part

Appendix A: Collaboration with private companies and public organizations

Appendix B: Conferences

Appendix C: Educational activities

Appendix D: External funding

Appendix E: International recruitments and guests

Appendix F: Innovation

Appendix G: Publications