

Guidelines for the budget and the financial and scientific annual report: DNRF Chairs

The guidelines are aimed at the Danish National Research Foundation's Chair grants. They are considered an integral part of the contract with the grant holders and must be used by all grant holders and their host institutions. Grant holder is used as the common denominators for the DNRF Chair.

The guidelines were revised November 2023

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1. BUDGET AND ACCOUNTING PROCEDURES

The budget must reflect the grant holder expected scientific activities. Financial reporting constitutes the subsequent documentation, confirming that the dispositions made are in accordance with the budget. Thus, a coherence between the research plan, budget, and actual consumption must be in place.

The foundation recognizes that budgeting and accounting can take many different forms. To ensure the transparency and equal treatment of all of the foundation's 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 grant holder must dispose of the funds from the Danish National Research Foundation in accordance with the guidelines that are valid for the use of the host institution's funds. Deviations from this must be approved by the institution and the foundation. If deviations are necessary, the grant holder and the institution must give all information necessary to the 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 Danish National Research Foundation, including the Danish National Research Foundation's chart of accounts for the budget and accounting. The foundation's chart of accounts appears in **Appendices 1 and 2**.

The foundation's chart of accounts is usually not identical to the host institution's chart of accounts because of the foundation's special requests for the way in which activities are registered for accounting purposes.

When the accounting entries are being done, it may be appropriate to use an analysis or project number to ensure that the foundation's activity categories (which appear on the foundation's 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 establishment of a new grant, a budget for the entire grant period will be in place, divided into calendar years. The set-up must follow the chart of account used by the Danish National Research Foundation. The budget template can be seen in **Appendix 1**.

The budget must be revised continuously, if necessary, and the revised budgets must be dated and signed by the grant holder when it is submitted.

Apart from the first year, for which there are no 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, here understood as the original grant plus potential supplementing grants.

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

If professionally well-argued within the frame 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 foundation.

Essential changes in the dispositions with consequences for the budget must, on the initiative of the grant holder, be discussed with the Danish National Research Foundation as early as possible. This can be conducted either at follow-up meetings or by way of the grant holder, who must send a revised budget to the foundation with explanations of these changes. The foundation will thereafter take a position on the revised budget in question.

If the foundation approves the budget, transactions of funds will be carried out in accordance with the new revised budget and the actual utilities on a quarterly basis.

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

In case of an employee's maternity leave extends the grant period, the foundation can provide a supplementary grant, to cover the additional expenses that are after the grant period, cf. the contracts 2.2. To obtain this supplementary grant it requires a formal request including an updated budget with the extra costs the grant holder is obliged to pay during the extended period. The Danish National Research Foundation shall **approve** the request.

If a PhD courses, which are to be financed in whole or in part by the Danish National Research Foundation, is extended beyond the end of the grant period due to maternity leave or illness, it may be possible to extend the grant time wise (without any extra funding). However, any financial actions in the connection must be **approved** by the Danish National Research Foundation.

1.2.3. Special guidelines concerning holiday allowance

The host institution's principles for provision of holiday allowance are 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 item in the chart of accounting as the salary payable to the employee category in question, e.g., 1.2 *Salaries to scientific employees*. If it is difficult to display a breakdown by employee category in the budget preparation, a combined provision can be made under item 1.6 *Other payroll expenses*. In the subsequent accounts, however, the paid holiday allowance must be entered under the appropriate employee category. In connection with the transition from the first to the second grant period, holiday allowances may create a problem if they are not continuously disposed/expensed.

1.3. Transfer of funds

Funds from the foundation 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 grant holder (mail to mn@dg.dk). The request must specify the amount to be transferred (if the amount differs from a proportionate share of the budget submitted, for the period in question), and shall if the budget has been changed, contain an updated budget and a brief justification for significant changes in the budget.

For the first quarter, the approved annual report from the preceding year may be deemed to constitute a request for payment.

1.4. Preparation of the annual report

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

The annual report must solely pertain to the grant from the Danish National Research Foundation. The financial year coincides with the calendar year.

The 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 foundation on or before June 30.

The annual report must be presented as shown in the annual report format in **Appendix 2** with associated notes and tables. All expenses relating to the financial year must be included in the annual report. This also applies to expenses that have not been paid by December 31 in 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 to the foundation, the foundation therefore must be notified briefly whether the host institution's 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 grant holder and the host institution ensure that the annual report is accompanied by a statement in which the accounting figures of the grant holder 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 foundation's chart of accounts.

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

1.6. Staff overview

The staff list in **Appendix 6** represents the updated list of employees by employment category as provided for in the contract. The overview is presented in such a way that it also contains the information the foundation will need at a later time in connection with the evaluation of the grant holder. An updated overview of all employees shall be forwarded along with the annual notice of assessment.

See instructions for completing the staff overview in Appendix 6. Note that man-years are stated as the proportion of a full-time man-year that the individual has actually used at the DNRF Chair grant during the employment period, i.e., for research, teaching, supervision etc. (Example: During the financial year, a lecturer spends half of his working time at the grant for 6 months. This corresponds to 0.25 man-years, which is entered under the relevant source of funding).

1.7. 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 7**) that confirms the accuracy of the information included in the annual report, dated and signed by the grant holder.

1.8. 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 foundation. In the event that consumption is lower than that in the budget at the time the grant period expires, the excess amount accrues to the foundation.

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

2. 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 the annual highlights and information about publications (Appendix G).

2.1. Annual highlights

The annual highlights is an instrument that assists the DNRF's board in monitoring the development of the grant and its research results and may also be used as an internal instrument by the grant holders to evaluate the past year's activities.

A short description of the annual highlights, which may be accompanied by 1-2 illustrations with captions. Both an English and a Danish version are to be submitted, corresponding to one A4 page for each version.

The paragraph may include account of highlights such as research breakthroughs, participation in important conferences or collaborations, or awards, media mentions, etc.

Since the description of the annual highlights is posted on the foundation's web page, 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 2.1 (WCAG 2.1). (See the web page of the Agency for Digitization, Ministry of Finance.)

2.2. Publications: Appendix G

Appendix G requires information on the grant holder's publication profile. Detailed guidance on this Appendix is included in the Excel file that is sent out together with the guidelines.

3. TEMPLATES FOR PUBLICATIONS

As part of the annual reporting (Appendix G), a full publication record, including all authors dating back to the center's/Chair's start, must be submitted. Please use the publication templates provided along with the appendices. The publication record 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 for manual entry of publications data.

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 foundation's grant.
- The publication list must include Ph.D.-theses authored by Ph.D. students affiliated with the grant.
- The publication list must also include patent applications and patents granted.

Attention is drawn to the following guidelines for research publications, which grant holders must follow:

- Publications should, whenever possible, include funding acknowledgement with the grant number DNRFXXX [The specific grant number (XXX) can be found in in the contract or on request from the D NRF secretariat].
- The foundation is a co-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 [journal articles and conference proceedings], which has been accepted by a scientific magazine 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, unit or a group of individually selected researchers.

To ease the workload of future annual reports and to reap other benefits of PURE (for instance automatic publication lists for your homepage), you should set up the center/professorship 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 to best 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 centers/Chairs 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 individual publication will not contain values across all 22 data fields, as some are dependent on publication type or registration practice at your institution. The data fields marked with a * should always contain values.

Missing or excess publications

It is essential that the generated report is 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 report.

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 research projects that are not part of the grant, publication reports that are not limited to the DNRG grant period or a report based on a group of individually selected researchers with involvement in other research projects.

Excess publications must be deleted manually from the generated report.

3.2 Publication records using the Excel template

This publication template is for building a publication record. There are two sheets in the template. One sheet is dedicated to publications, the other sheet 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 post print edition
12. Comment

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

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 1-7 regarding budget and accounting

- 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
- Appendix 5: Outstanding amount end of financial year (Mellemværende ultimo regnskabsår)
- Appendix 6: Staff list (Personaleliste)
- Appendix 7: Validation of the information (Rigtigheden af oplysningerne)

4.2. Appendix G regarding publications

- Section G: Publications

ACCOUNTS FORMAT**DNRF Chair:**

	Notes to accounts	Accounts 1. Jan - 31. Dec.	Latest approved budget (Q4)	Variance (budget figure less accounting figure)	Notes to variance
1.0 Salaries:					
1.1 DNRF Chair				0	
1.2 Scientific personnel				0	
1.3 Guest researchers				0	
1.4 Technical personnel				0	
1.5 Administrative personnel				0	
1.6 Other				0	
TOTAL SALARIES					
2.0 Ph.D. students				0	
3.0 Travels, conferences, meetings, etc.				0	
4.0 Materials, equipment, etc.				0	
5.0 Office space					
6.0 Payments to host institution/overhead *)				0	
7.0 Other *)					
8.0 Budget reserve					
GROSS EXPENSES				0	
9.0 Income/reimbursements (to be deducted) *)					
NET EXPENSES		0	0	0	

**A note is compulsory if accounting figures are provided*

The main items of the accounts format may be subdivided as and when needed. For example, a subdivision of account 4.0 (Materials, equipment, etc.), account 2.0 (Ph.D. students) and account 7.0 (Other) may be appropriate. Each main item must end with a total.

The accounts format must contain both realized figures and budget figures for the year in question.

Expenses must be stated exclusive of VAT. Centers not registered for VAT are required to state expenses inclusive of VAT, however.

NOTES TO THE ACCOUNTS

The 1st and 5th columns of the accounts format, under the headings "Notes to accounts" and "Notes to variance," will - if needed - be provided with numbers referring to subsequent notes, which contain further information to elaborate or specify the items of the format. Notes to the accounts must always be stated in case of significant variances between an accounting figure and the latest budget figure.

SUPPLEMENTARY COMMENTS ON THE CHART OF ACCOUNTS

- Account 1.0. *Salaries (in general): This includes all expenses relating to salaries and the like. An exception, however, is salaries to Ph.D. students, which are entered in account 2. Holiday pay provisions or payments are included in the individual employee categories. To the extent that employees are paid salaries on termination of employment because of insufficient accumulation of holiday pay, this is included in the calculation for the relevant employee categories.*
- Account 1.3 *Guest researchers: A guest researcher is typically understood to be a researcher who is temporarily affiliated with the center/Niels Bohr professorship and has permanent employment elsewhere. This expense item also includes fees to guest researchers.*
- Account 2.0 *Ph.D. students: This includes all expenses that, offhand, are attributed to the center's / Niels Bohr professorship's Ph.D. students. This means payroll expenses, educational contributions, travel expenses, etc. Expenses relating to Ph.D. students that are difficult to separate from the other expenses must be entered in the same account as these.*
- Account 3.0 *Travel, conference fees, meetings, etc.: This also includes travel expenses, etc. incurred in connection with visits of external researchers. As far as Ph.D. students are concerned, see account 2.0 above.*
- Account 4.0 *Materials, equipment, etc.: This account is both for expenses in connection with the acquisition of equipment, etc. and for expenses incurred in the course of day-to-day business. Examples: machinery, furniture, books, journals, postage, paper, publications, telephone, servicing agreement, maintenance of equipment, etc.*
- Account 5.0 *Office space: The foundation usually does not accept expenses for premises. In quite exceptional cases, expenses for alteration and renovation, rent, maintenance of premises, etc. may be entered. Furniture, fixtures and equipment are entered in account 4.0.*
- Account 6.0 *Payments to host institution(s), usually overhead: This must clearly specify the calculation of the amount of the payment. Does not include expenses that can be separated as belonging to one of the other items, for instance, expenses relating to Ph.D. students or payment for materials consumption and the like.*
- Account 7.0 *Other: Includes expenses that cannot be entered under any of the other items. Used only in exceptional cases. Nature and amount must be specified in a note.*
- Account 8.0 *Budget reserve: Only appears in the budget. In connection with the quarterly transfer of funds, the budget reserve is not included in the calculation, since these are funds whose application has not yet been decided on. The reserve will, by definition, have been exhausted in the accounts.*
- Account 9.0 *Income/reimbursements: This includes any income or reimbursement received by the center/Niels Bohr professorship, for instance, reimbursements concerning Ph.D. students, payment for requested training, government reimbursements, sale of publications, etc. Nature and amount must be specified in a note. However, reimbursements may also be set off directly against the type of expense to which the reimbursement relates if this is more appropriate for purposes of the reconciliation.*

SPECIFICATION OF PAYABLES/RECEIVABLES AT DECEMBER 31, XXXX

DNRF Chair:

Description	Amount
Total	0.00

Any costs relating to the financial year that have not been booked at the end of the financial year are stated here. The due costs are included in the accounts, appendix 2, together with the other costs. Overhead of due costs is entered in a separate line

CO-FUNDING OBLIGATION

DNRF Chair:

Appendix 2 to the contract shows the host institution's co-funding obligation in the individual years. State whether co-funding developed as expected during the financial year.

OUTSTANDING BALANCE AT THE END OF FINANCIAL YEAR

Center:

The center's outstanding balance with the foundation at the beginning of the financial year ("+" = amount payable to the foundation) ("- " = amount receivable from the foundation)	
Transferred from the foundation during the financial year (will usually be a positive amount)	
Net expenses, see Accounts format (will usually be a negative amount)	
The amount derived is the outstanding balance with the foundation at the end of the financial year ("+" = excessive transfer) ("- " = insufficient transfer)	

The outstanding balance in the table must be checked off with the balance in the host institution's transcript of accounts. If the outstanding balance in the table does not match the account balance at first glance, the difference may be due to payables at the beginning and end of the financial year.

Any differences, as the case may be, must be explained by a note to the table.

STAFF LIST

Appendix 6

Staff					Percentage of full time (D)	Dates on period of employment (E)		FTE (F)	Funded by (G)			Foreign employee	Gender
Name	Category (A)	Position (B)	Place of employment (Institution)	ORCID (C)		From	To		DNRF	Host institution	Other funding (H)		

- A. Please choose appropriate category from drop-down list [DNRF Chair, Scientific staff, Ph.D.-student, Administrative Staff etc.]
- B. Please choose the appropriate title from the drop-down list [professor, associate professor, postdoc etc.]. The titles in the list reflect the most common job titles in each category. If you cannot find the appropriate title in the list, choose [Other] and type in the correct title.
- C. Please type in an Open Researcher and Contributor ID (ORCID), if available.
- D. Percentage of full time is indicated with a number between 0%-100%, corresponding to the proportion of a full-time employment the individual has spent working on the DNRF Chair grant, including time on research, teaching, supervision, etc. (Example: An assistant professor uses full time in six months at activities in the DNRF Chair grant, corresponding to 50%)
- E. Dates on period of employment in the accounting period. Only periods longer than 3 weeks should be included.
- F. FTE (Full-time equivalent) is automatically calculated based on D and E
- G. The FTE calculated in F must be distributed under the relevant funding source(s). There may be exceptions, but in principle there must be agreement between F and the sum in G.
- H. Incl. employees on other funding, if applicable

Appendix 7

PASSUS/SIGNATURE

DNRF Chair

Rigtigheden af oplysningerne vedr. årsregnskabet og tilhørende specifikationer bekræftes. Det bekræftes endvidere, at den samlede årsrapport og tilhørende bilagsdel er retvisende, dvs. ikke indeholder væsentlige fejlinformationer eller udeladelser, og at midlerne er forvaltet på en økonomisk hensigtsmæssig måde og i overensstemmelse med vilkårene i center-kontrakten.

(I hereby confirm the correctness of the information concerning annual accounts, including itemizations. Also, I confirm that the compiled annual reporting, including the appendices, is correct, i.e., it is free of material misstatement or omissions, and that the administration of the funds has been secure and sound, and in accordance with the conditions of the center agreement.)

Dato/Date:

Underskrift/Signature: Grant holder
