

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

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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 denominator for the DNRF Chair.

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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 and will be incorporated into the contract. 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 accounting figures (without decimal numbers) 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 (+/- 7% on

each item) compared to the last approved budget, however, must be motivated and **approved** by the foundation.

**Essential budget amendments** compared to the last approved 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.

#### **Maternity/parental leave during the grant period**

Additional expenses related to maternity/parental leave within the grant period can be financed through the grant, possibly by budget revision. No extra funds will be allocated for this purpose.

#### **Maternity/parental leave that continues after the expiration of the grant period**

If an employee's maternity/parental 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 requires a formal request by the center including an updated budget with the extra costs the grant holder is obliged to pay during the extended period. The Danish National Research Foundation must **approve** the request.

#### **PhD programs that conclude after the expiration of the grant period**

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.

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., 1.2a *Salaries to scientific employees - postdocs*. 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.

### 1.3. Transfer of funds

Funds from the foundation will be transferred to the host institution upon written request from the grant holder (mail to lm@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 that must be dated and signed by the center leader and if significant changes (+/- 7% on each item) have been made since the last approved budget a brief justification/explanation for these changes must be attached.

The grant holder can request the transfer of funds four times a year but must at minimum request the transfer of funds in the 4<sup>th</sup> quarter.

For the 1<sup>st</sup> 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. Deviations exceeding +/- 7% per budget line item must be commented on. 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 payable expenses are specified 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. Financial reconciliation between the grant and the foundation

A financial reconciliation between the grant and the foundation will be prepared at the end of the financial year, see **Appendix 5**.

The calculation consists of financial reconciliation between the grant and Danish National Research Foundation at the beginning of the year, transfers during the year from the foundation and net costs according to the last approved budget for the 4<sup>th</sup> quarter of the financial year.

### 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 50% 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). It is important to use the job titles suggested in the drop-down list in **Appendix 6** - please do **not** add new job titles.

### 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. 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.

If the annual report consists of figures from different reports, an overview should be attached showing which figures from the report are included in the annual report. E.g. this also includes the intermediate calculation at the beginning of the year with the foundation, the accrued payable expenses at the end of the year, corrections and the closing balance of the intermediate calculation with the foundation.

As documentation for the figures, a report from the host institution's financial statement must be enclosed, with clear marking of the numbers included in the reconciliation.

### 1.9. 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. SCIENTIFIC ANNUAL REPORT

**The following primarily concerns the scientific annual reporting. However, this section also contains information about other matters, including guidelines for preparing acknowledgement (section 3).**

The scientific annual report shall be submitted to the Danish National Research Foundation by e-mail to [dg@dg.dk](mailto: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 a 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 out 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 report template that can be used to see how the generated report in the research registration system PURE, which is used at all Danish universities and in several regions, should look.
- 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 DNRF 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

The foundation has been made aware that the registration system PURE is undergoing an update, which may have an impact on the template that is usually sent with these guidelines. The foundation has therefore, with the help of some of the foundation's centers, received help on how a new template should look like.

However, the foundation does not have access to PURE itself and therefore cannot create a template as before. There is therefore a need for the center to set up a new template themselves, based on the categories shown both in the text further down the page and in an attached excel file.

To create the template, it 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 generates 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 has to contain the following data:

1. Organisational unit name\*
2. Submission year\*
3. Publication year\*
4. Month
5. First name, last name\*
6. Title\*
7. Subtitle
8. Journal title
9. Host Publication Volume
10. Issue number
11. Pages (from-to)
12. DOIs (Digital Object Identifiers)
13. Journal ISSN
14. Publisher
15. Book series title
16. ISBN (print)
17. ISBN (electronic)
18. Peer-reviewed\*
19. Open Access status\*
20. Embargo end date
21. Type\*
22. Total number of authors
23. Current publication status\*
24. Metrics
25. Numeric value (sum)

Be advised that the individual publication will not contain values across all 25 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 and patents that were reported in connection with previous annual reports are included in the 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 1-8 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)

Appendix 8: Reconciliation (afstemning)

##### 4.2. Appendix G regarding publications

Section G: Publications