

The present Terms & Conditions is an English translation of *Vilkår for bevillinger. December 2009*. In the event of any inconsistency between the Danish and English language versions, the Danish version prevails.

Terms & Conditions for Grants

December 2009

Danish Agency for Science, Technology and Innovation
Danish Ministry of Science, Technology and Innovation



**Danish Agency for Science
Technology and Innovation**

Ministry of Science
Technology and Innovation

Published in February 2010 by:

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Danske Bank (0216) 406 906 2652

ISBN (print) 978-87-926-7229-1
ISBN (web) 978-87-923-7223-9

The publication is available to download from the website of the Danish Agency for Science, Technology and Innovation: www.fi.dk

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GENEREL INFORMATION

The content of the present *Terms & Conditions for Grants. December 2009* (“Terms & Conditions”) is prescribed by the Danish Agency for Science, Technology and Innovation and has been authorised by the Danish Council for Independent Research and the Danish Council for Strategic Research. The Terms & Conditions applies to the administration of grants from the scientific research councils of the Danish Council for Independent Research and the programme commissions of the Danish Council for Strategic Research. The Terms & Conditions are also applicable to other grants from the Danish Ministry of Science, Technology and Innovation/Danish Agency for Science, Technology and Innovation insofar as the notice of funding cites them.

The present Terms & Conditions is an English translation of *Vilkår for bevillinger. December 2009*. In the event of any inconsistency between the Danish and English language versions, the Danish version prevails.

Vilkår for bevillinger. December 2009 and *Terms & Conditions Applicable to Grants. December 2009* replace *Generelle bestemmelser for bevillinger. Januar 2008*. Please note the following main changes:

As of 1 January 2010, new terms and conditions will be introduced regarding disbursements, financial reporting, rebudgeting and end of funding period for research projects and other research activities. The new Terms & Conditions are described in the following sections:

Section 5.3 Disbursement of the grant

Section 5.7 Annual financial report(s) and final financial report

Section 5.9 Rebudgeting

Section 5.11 End of funding period

The present document does not provide comprehensive information concerning other regulations, e.g. current rules governing the universities’ terms of employment. It is incumbent on the grant holder to allocate the grant in compliance with the prevailing regulations.

1 Definitions

Administrative contributions/overhead: Is the fraction of the grant awarded to cover indirect costs related to carrying out the project which are not directly attributable to the specific project. This item might include joint expenses to cover rent, premises, administration etc.. The overhead percentage rate is set out in the notice of funding. All amounts in the Terms & Conditions are quoted inclusive of administration contributions/overhead.

Administrator: The administrator – in certain instances referred to as the administrating institution – is the public-sector institution, private-sector enterprise, organisation or private individual responsible for administration of the grant on behalf of the grant holder. The administrator will usually be the grant holder’s employer. A given administrator is defined in the notice of funding.

Granting body: Is the scientific research council, the programme commission or other body that awards the grant. If the text states that the grant holder is required to obtain written authorisation from the granting body, contact with the granting body must always be made via the Danish Agency for Science, Technology and Innovation.

Grant holder: Is the individual to whom a grant is awarded. The grant holder is responsible vis-à-vis the granting body, and is therefore the granting body’s correspondent in matters concerning the grant.

Funding period: Is the timeframe within which the grant may be used. The notice of funding specifies the start and end dates of the funding period.

Budget item: Each line in the budget is a budget item. Budgets are normally broken down into budget items by type of expense, but a single budget item may cover various types of expense such as scientific/academic salaries, technical/administrative salaries, operating expenses, administration **contributions/overhead**, equipment expenses etc..

Operating expenses: Make up the fraction of the grant awarded to cover direct costs – except from salaries and major equipment purchases – incurred from activities specific to the project.

The Agency: The Danish Agency for Science, Technology and Innovation. The Agency Secretariat represents the granting body:
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Danish Agency for Science, Technology and Innovation
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www.fi.dk/bevilling.

2 Introduction

The Funding Basis consists of:

- Notice of funding incl. enclosures
- Terms & Conditions for Grants (this document)
- The application form incl. appendices
- The call for proposals
- Any other materials referred to specifically in the notice of funding

Any variance from the Terms & Conditions will be specified in the notice of funding and will take precedence over the present Terms & Conditions.

The granting body may revoke any residual funding and require repayment of funding already disbursed in the event of any non-compliance by the grant holder with the Funding Basis (see Section 6).

The current version of the Terms & Conditions is available to download at www.fi.dk/bevilling.

Questions concerning administration of grants may be directed to the Danish Agency for Science, Technology and Innovation.

Grants are typically awarded as framework grants, but the granting body may in special cases decide that the grant is to be awarded as a project grant. The notice of funding specifies whether the award is a framework grant or a project grant.

ADMINISTRATION OF GRANTS

3 Framework grants

A framework grant is a grant for which an amount is allocated for the entire funding period, with specification of the distribution of disbursements over the financial year (1 January to 31 December). Framework grants are based on an itemised budget submitted with the application. This budget is required to break the grant amount down by a number of budget items, calendar years and the institutions/enterprises of any other participants.

A framework grant can be used to cover expenses directly attributable to the activity applied for, and which are relevant and essential for performance of the project. In this way, a framework grant may be spent freely at the grant holder's discretion within the purpose of the funding. Any major variance in the annual financial report from the original or subsequently authorised budget must be accounted for in the annual financial report. Prior to any redistribution between budget items of 25% or more than DKK 500,000 per budget item in a single year, the grant holder must obtain written authorisation from the granting body to do so. Concerning any unspent amount at the end of a financial year (see Section 5.9).

As a rule, no supplementary grants can be made to top up framework grants awarded after 1 September 2009. A framework grant therefore covers price and pay increases, holiday pay, exchange rate fluctuations and additional expenses in connection with maternity leave (besides the reimbursement from the Maternity Fund for the entire funding period).

Framework grant administrators are public-sector institutions, private-sector enterprises or organisations; a private individual may not act as a framework grant administrator.

4 Project grants

A project grant is an award of funds for a specific, delimited activity. There is less flexibility in how a project grant may be used compared with a framework grant.

For project grants, the budget is itemised. The notice of funding specifies which budget items the grant is awarded for.

When drawing up the final financial report for a project grant, the amount granted to cover salaries and equipment may be adjusted for pay increases (only permanent increments), price increases, exchange rate fluctuations and the like. Any payroll savings in relation to budget must also be accounted for.

Supplementary grants to top up a project grant may be awarded subject to application. A supplementary grant will be awarded for extension of the term of employment (or the hiring of a substitute) in the case of sickness absences for a total period of more than one month. Supplementary grants are also awarded to cover net additional expenses in connection with maternity leave for staff remunerated from the grant funds (see Section 8 on holidays, sickness and maternity). For the procedure for extending the funding period (see Section 5.10).

The grant holder is not permitted to vary from each individual budget item in the notice of funding by more than 10% or more than DKK 100,000 annually without prior written authorisation from the granting body.

The administrator of a project grant can be a public-sector institution, private-sector enterprise, organisation or private individual.

5 Terms and conditions common to both framework and project grants

5.1 Grant start and funding period

Grants are awarded for a limited funding period. The funding period is specified in the notice of funding or in any amendment notices issued subsequently.

The grant activities is expected to start on the date set out in the notice of funding (grant start). A request to postpone the start date for the funding period may be made. Any request for postponement with justification must be submitted before the date for grant start. The Agency's form for funding period amendment must be used. The form is available to download at www.fi.dk/bevilling.

Not later than 6 months after the grant start the grant holder must request disbursement of the proportion of the grant that is to cover the first financial year. For more details (see Section 5.3).

Expenses defrayed before or after the funding period cannot be accepted unless otherwise expressly agreed in writing between the granting body and grant holder.

Concerning conditions applicable to a funding period extension see Section 5.10.

5.2 Disbursement profile

The notice of funding specifies the amount disbursable in each year. This is referred to as the 'disbursement profile'.

The disbursement profile is distributed across the financial years (1 January to 31 December) covered by the grant and specifies the amount disbursable in each financial year. The disbursement profile may be amended in connection with rebudgeting (see Section 5.9).

5.3 Disbursement of the grant

The Agency effects payments to grant holders in up to 4 instalments a year. The number of disbursements depends on who the funds are payable to (see Sections 5.3.1, 5.3.2 and 5.3.3 below)

For grants awarded from 1 December 2009, the Agency will withhold 15% (minimum DKK 15,000) of the amount payable in the last financial year of the funding period until the final financial report and scientific report(s) have been received. This applies to both public-sector and private-sector grant holders.

5.3.1 General invoicing procedure

Any request for disbursement must be submitted as an electronic invoice made out to the Danish Agency for Science, Technology and Innovation. Responsibility for submission of a correct electronic invoice rests with the grant holder.

Not later than 6 months after the grant start, the grant holder must have submitted an electronic invoice for the proportion of the grant that is to cover the first financial year-

A separate electronic invoice must be submitted for each instalment. Danish public-sector institutions are paid in one instalment per annum, while other organisations are paid in 4 instalments per annum. Disbursements are made in accordance with the disbursement profile.

The electronic invoice must quote the file number and the abbreviation of the granting body's name, e.g. 09-123456/FSS (text inserted as the 'order number'). The granting body and file number are quoted in the notice of funding. If the invoice fails to quote the file number, the invoice will be returned.

All invoices must specify a payment deadline (due date/disbursement date) of at least 'net 45 days'. The Agency will withhold any disbursement in the event of failure to submit the annual financial report or other required reporting (see Section 6).

A request for disbursement of the withheld amount in the last financial year (15% of the amount payable in the last financial year of the funding period) must be submitted as a separate electronic invoice. The electronic invoice may be submitted no earlier than on submission of the final financial report (see Section 5.7 concerning final financial report).

If a supplementary grant has been awarded, the main grant and supplementary grant must each be on a separate line on the electronic invoice. The invoice must indicate clearly which instalment it has been raised for (which quarter and/or year).

For more information about electronic invoicing, please refer to the website of the Danish Agency for Governmental Management at www.oes.dk/sw275.asp.

5.3.2 Special instructions concerning disbursement of grants administrated by Danish public-sector institutions

Grants administrated by a Danish public-sector institution are disbursed once annually in accordance with the applicable disbursement profile.

In the first financial year, the electronic invoice may be submitted at the beginning of the year. In subsequent financial years, the institutions may not submit their electronic invoice to the Agency until the annual financial report for the preceding financial year has been submitted (1 April). If the grant was awarded at the end of a year, and no financial report is required for the first financial year, an electronic invoice may be submitted at the beginning of the second financial year.

Grants of a maximum of DKK 1,000,000 will be disbursed in a lump sum, irrespective of how many financial years the grant covers, with the exception of the withholding sum of 15% of the total amount (see Section 5.3). Up to this amount, the first electronic invoice must be in the amount of 85% of the grant total.

5.3.3 Specific instructions concerning disbursement of grants administrated by Danish private-sector enterprises/organisations or private individuals

Grants of a maximum of DKK 100,000 will be disbursed in a lump sum, irrespective of how many financial years the grant covers, with the exception of the withholding sum of 15% of the total amount (see Section 5.3). Up to this amount, the first electronic invoice must be in the amount of 85% of the grant total.

In the case of disbursement profiles exceeding DKK 100,000 per annum, the annual disbursement will be made in 4 equal instalments on the last working day of each quarter. In the event of atypical expenditures over the year, a disbursement in instalments of unequal size may be permissible subject to a request to the Agency, stating reasons.

A separate electronic invoice must be submitted for each instalment. The due dates must be set as the last working day of the quarter to which the instalment belongs. The invoice must state which quarter the invoice concerns.

The grant holder is required to set up a separate account for the purpose with a Danish bank.

Private individuals affiliated to a public-sector institution in Denmark may use a special account/activity code assigned by their institution.

Project grants to cover travel expenses may however be paid into an account at a Danish bank that is also used for other purposes. No special notice of payment will be issued by the Agency concerning deposits to the account.

5.3.4 Concerning framework grants administrated abroad

The Agency normally expects a framework grant to be administrated by a Danish institution or enterprise. If a grant is to be administrated by a foreign entity, a specific arrangement will be made between the administrator concerned and the Agency concerning terms of payment, rebudgeting etc.

5.4 Additional funding from the granting body

On submission of a new application, the grant holder cannot expect to be awarded any additional funding for the already-funded activity by the granting body.

5.5 Funding from other sources

If the grant holder achieves funding from other sources for the activities comprised by the grant, the grant holder is under obligation to notify the granting body, which reserves the right to reduce the grant awarded by the corresponding amount.

5.6 Scientific reporting and evaluation

The grant holder is required to submit a scientific report not later than 3 months after the expiry of the funding period (including any funding period extension). The report shall cover the entire funding period, unless otherwise specified in the notice of funding. The granting body's designated reporting form must be used. The form is available to download at www.fi.dk/bevilling.

The notice of funding may stipulate additional requirements, and upon expiry of the funding period, further requirements may also be made concerning reporting.

Unsatisfactory reporting, or lack of a final report may result in the revocation of the grant (for details, see Section 6).

Lack of a final scientific report may also result in the granting body's refusal to accept new applications from the grant holder.

During the funding period, the granting body may at any time require information as to the progress of the project, in which event the grant holder is under obligation to submit the necessary information.

If the granting body, assisted as may be the case by an external consultant, instigates evaluations of major multi-annual block grants or the like, the grant holder shall accommodate any requests for material for that purpose.

5.7 Annual financial report(s) and final financial report

5.7.1 General requirements concerning financial reporting

Not later than 3 months after the end of each financial year (1 April), the grant holder is required to submit an annual financial report for each grant awarded. Not later than 3 months after the expiry of the funding period, the grant holder is required to submit a final financial report for each grant awarded. The final financial report shall cover the entire funding period and all funds disbursed. A separate financial report need not be produced for the last financial year of the funding period. All financial reports submitted must be signed by the grant holder.

Every financial report must use the latest version of the standard financial reporting form.

The financial reporting form is available to download from www.fi.dk/bevilling. The accompanying instructions for the financial reporting form describe the requirements to be met by the financial report.

The financial report must be broken down into the same budget items as the original budget in the Funding Basis or a subsequently authorised budget.

The grant must be linked to a designated grant account/activity or bank account.

Unsatisfactory reporting, or lack of financial reporting may result in the revocation of the grant (for details, see Section 6).

The notice of funding may make special and significant requirements regarding financial reporting, e.g. concerning information on co-funding. If the grant was awarded as a deficit guarantee, the financial report must include an appended statement of total income and expenditure.

In the following situations, a financial report need not be submitted as per the foregoing guidelines:

- If the granting body disburses the grant amount directly to suppliers on the basis of bills signed for by the grant holder.
- In the case of salary grants administrated by the Agency.

5.7.2 If the administrator is a private individual without any institutional affiliation

In the case of a study or research stay abroad of more than one month, the tuition fee, travel, transportation and insurance costs must be documented by original vouchers, including the air tickets used for travel. No financial report need to be submitted for grants to cover living and accommodation expenses together with establishment costs, but the duration of the stay must be specified and documented, for example in the form of a statement by the host institution.

5.7.3 Interest

Interest accrued on the grant account must be itemised in the financial report. The interest must be used in accordance with the purpose of the grant.

5.7.4 Audit

Auditing must be performed in accordance with generally accepted auditing standards, as defined in Article 3 of the **Danish Act on the Auditing of State Accounts etc**

The purpose of the audit is to ascertain that the accounts laid are true and fair; that the funds comprised by the financial reporting are consistent with grants awarded, statutes and other regulations and with agreements made and customary practice. Further, assessment must be made of whether due financial consideration has been given to administration of the funds comprised by the financial report.

The audit shall be performed by spot-checks.

The grant holder shall furnish the auditor with such information as is deemed of significance for the audit of the accounts, and for the auditor's opinion of the administration of the funds. The grant holder shall give the auditor access to perform such inquiries as he deems necessary and shall ensure that the auditor is provided with the information and assistance which the auditor deems necessary for performance of his professional duty. The scope of the audit depends on the size of the grant and the legal status of the administrator.

1. Annual financial reports and final financial reports for awards of less than DKK 100,000:

Financial reports for awards of less than DKK 100,000 are not subject to audit, and only require the signature of the grant holder.

2. Annual financial reports for awards of between DKK 100,000 and DKK 500,000:

Annual financial reports for periods in which the amount disbursed is between DKK 100,000 and DKK 500,000 must be endorsed by the administrator's head of accounts or duly authorised employee.

3. Annual financial reports for awards exceeding DKK 500,000 and final financial reports for awards exceeding DKK 100,000, for which the audit is performed by Rigsrevisionen (office of the Auditor General) pursuant to the Danish Act on the Auditing of State Accounts etc, or by a state authorised public accountant pursuant to an agreement under Article 9 of the same Act:

Where the responsibility for the audit rests with Rigsrevisionen pursuant to the Act on Auditing of State Accounts, annual financial reports for awards exceeding DKK 500,000 and final financial reports for awards exceeding DKK 100,000 must be endorsed by the administrator's head of accounts or duly authorised employee. This applies also in instances where the audit pursuant to an Article 9-agreement on internal auditing is performed by a state authorised public accountant.

4 Other annual financial reports for awards exceeding DKK 500,000 and final financial reports for awards exceeding DKK 100,000:

Other annual financial reports for awards exceeding DKK 500,000 and final financial reports for awards exceeding DKK 100,000 must be audited by a state authorised public accountant or registered public accountant or by a municipal auditing body. The audited financial report must have an audit opinion attached, stating that the accounts have been audited pursuant to the above mentioned auditing rules. Any reservations must be stated in the audit opinion.

The auditor shall submit an auditor's report with his assessment and conclusion concerning the audit performed. The auditor's report can be submitted as an annex to the audit opinion or as part of a long-form audit report. The auditor's report must be submitted by the grant holder to the Agency together with the financial report concerned.

Grants comprising multiple participants

It is the responsibility of the grant holder to transfer funds to the other participant institutions/enterprises. Only one single, consolidated financial report must be submitted to the granting body.

If the grant holder transfers a proportion of the grant to the other participant institutions/enterprises, the grant holder is under obligation to obtain sub-accounts from these entities. It is the responsibility of the administrator to ensure that sub-accounts from other participants meet the above mentioned audit requirements. Sub-accounts, audit opinions of sub-accounts, statement of accounts and original vouchers from the other participant institutions/enterprises must not be submitted as part of the main financial report unless expressly requested by the granting body.

In certain instances it may be helpful for the participants in a project to arrange for the administrator to also administrate funds to be paid to another participant institution/enterprise. This might be the case for funds to be paid to private enterprises or foreign units. In that event, the administrator will also be responsible for drawing up the financial report and for ensuring that an audit is performed. If such an arrangement is made, all payments by the administrator to the participant institution/enterprise concerned must be made on the basis of invoices for already defrayed expenses in order to support the audit. Such invoices must be endorsed by the grant holder.

5.8 Changes to the conditions on which the grant award was based

5.8.1 General procedure concerning changes

In case of major changes to the conditions for a given grant, e.g. if it is a wish to transfer administration of the grant to a different administrator or if the grant is to be assigned to another grant holder, the grant holder shall obtain prior written authorisation from the granting body.

5.8.2 Changes to the composition of the research team

If the notice of funding awards salary subsidies to named individuals, and the grant holder wishes to replace those named individuals with others, the grant holder shall obtain prior written authorisation from the granting body. The granting body may request documentation that the new project participant's qualifications are equivalent to those of the former participant.

5.9 Rebudgetting

5.9.1 General procedure concerning rebudgetting

There is a limit to the size of unspent funds an administrator is permitted to retain at the project's disposal. This amount is referred to as the 'rebudgetting limit'. The rebudgetting limit is set out in Section 5.9.2. If an annual financial report for a grant indicates the existence at the end of the financial year of an unexpended amount over the rebudgetting limit, the grant must be rebudgetted. This is done by submitting a rebudgetting form. The form is available to download at www.fi.dk/bevilling.

Any unspent funds that are rebudgetted will remain at the disposal of the project. On the basis of the new budget, a new disbursement profile will be drawn up for the grant. The amended disbursement profile will replace previous versions of the disbursement file and specify what amounts are disburseable annually for the remainder of the funding period.

5.9.2 *Rebudgetting limits*

For grants administrated by a Danish public-sector institution, the limit to when rebudgetting is required depends on the size of the grant.

Rebudgetting limits for Danish public-sector institutions:	
Grant size in DKK	Rebudgetting limit in DKK
< 1 million	No limit, as the amount is disbursed as a lump sum (with the exception of 15% - see Section 5.3)
1 – 10 million	500,000
> 10 million	1 million

For grants administrated by private-sector enterprises/organisations or private individuals, any unexpended residual amount in excess of DKK 100,000 must be rebudgetted irrespective of the size of the grant:

Rebudgetting limits for Danish private-sector enterprises/organisations and private individuals:	
Grant size in DKK	Rebudgetting limit in DKK
All grants irrespective of size	100,000

5.10 **Funding period extension**

Within the funding period, the grant holder may, extraordinary, apply to the granting body for extension of the funding period. An application for extension must provide special justification. A written request for extension with justification must be submitted to the Agency as early as possible. The Agency’s form for amendment of funding period must be used. The form is available to download at www.fi.dk/bevilling.

5.11 **End of funding period**

Grants expire on the end date specified in the notice of funding or on the date specified by subsequently issued amendment notices. At the end of the funding period, the grant holder is required to repay any unspent amounts including any unspent accrued interest to the granting body to coincide with submission of the final financial report. If the grant holder has submitted an electronic invoice which has not yet been paid, an electronic credit note can be submitted to cover the amount payable.

Once the granting body is in receipt of all financial and scientific reports, the withheld 15% of the last financial year’s grant will be disbursed (see Section 5.3) and an acknowledgement of the end of the funding period will be sent to the grant holder. This then concludes the funding process.

6 **Non-compliance, including revocation of funding**

Non-compliance is defined as any failure to comply with the Funding Basis, as defined in Section 2. Non-compliance includes:

- Delayed grant start without the granting body’s approval
- Any other delay not authorized by the granting body, including extension of the project schedule
- Unsatisfactory or deficient scientific/financial reporting concerning the project
- Failure to obtain the required authorisations

In the event of non-compliance, the granting body may issue a claim to the grant holder to remedy the non-compliance within a reasonable deadline specified in the claim.

If the grant holder fails to remedy the non-compliance within the specified deadline, the granting body may suspend funding and revoke any residual funding and claim repayment of already-disbursed amounts.

In the event that funding is revoked, the granting body will to whatever extent is relevant provide for coverage of salaries during the notice period for staff salaried by the grant, provided that such payroll costs can be covered within the amount granted.

OTHER TERMS AND CONDITIONS

7 Terms and conditions of employment and remuneration

7.1 General procedure concerning terms and conditions of employment and remuneration

It is the administrator's responsibility to ensure that staff appointments under each grant are compliant with the employing authority's prevailing rules and regulations.

For salary payments, the exact salary calculation, including pay according to length of service, must be performed by the appointing authority/administrator. Individual pay supplements in addition to those laid down in collective agreements for grant-funded positions must be negotiated between the grant holder and employing authority/administrator.

7.2 Research training etc.

Framework grants may comprise sub-grants for research training. For a PhD grant, an annual education rate is payable to the institution. Under the agreement between the Danish Council for Independent Research, the Danish Council for Strategic Research and Universities Denmark, the annual rates amount to DKK 50,000 for the humanities and social sciences and DKK 80,000 for technical science, natural science and health science. This amount is included in the grant insofar as it was itemised in the budget forming the basis for the grant awarded. This grant is non-adjustable during the funding period.

If the project is staffed by scientific employees, appointed at assistant professor level for a limited period of time (that is, as the appointment variants of assistant professor/researcher/postdoctoral fellow), such employees may be assigned the following by the institution: teaching obligations (including preparation) to a certain extent and other duties to a limited extent. Such duties can as a maximum take up 20 per cent of the nominal weekly working hours funded by the granting body. Duties of this nature must primarily lie within the field of research the scientific staff in question is otherwise engaged in.

Grant holders are required to make the necessary arrangements for this with the institution.

PhD scholars and postgraduate research fellows are under obligation to undertake duties for their employer or host institution as instructed by that institution to an extent which on appointment for 3 years amounts to a total of 840 hours. PhD scholars and postgraduate research fellows who for the entire duration are enrolled at a foreign institution of education are not under obligation to perform such duties, but have a duty to complete such studies as are expected for their programme of study.

8 Vacation, sickness and maternity

The grant holder shall with the assistance of the administrator ensure that maternity leave and sickness absences cause minimal disruption to the overall progress of the activity. For the procedure for extending the funding period, please refer to Section 5.10.

The employing authority shall at the earliest opportunity apply for reimbursement from the Maternity Fund and local authority to cover maternity leave and sick leave. Such reimbursements must be deposited in the grant account.

If the employee in question is a researcher, any supplementary grant/reimbursement must be used to extend the employee's appointment if, the circumstances of work on the research project permits this.

It is the employing authority's practice which determines whether long-term illness is justification for extension of a PhD project period.

9 Equipment purchases etc.

All purchases pertaining to the grant must be made pursuant to current procurement rules – even if a copy of tenders obtained was enclosed with the application.

Purchased equipment etc. is the property of the grant holder's employing authority or the institution/enterprise which according to the Funding Basis is to acquire the equipment. The Agency's Brugertjenesten (user service) offers free administrative and commercial assistance for the grant holder's equipment purchases etc. Information about Brugertjenesten and the services offered is available at www.brugertjenesten.dk.

Unless otherwise stipulated in the notice of funding, the granting body assumes that the applicant's institution or the institution which pursuant to the Funding Basis is to procure the equipment will defray the costs of running the equipment applied for at the end of the funding period.

10 VAT and taxation

The granting body's funds are comprised by the rules concerning refund of input VAT if the institution/enterprise which makes the purchase is a Danish public-sector institution. If the purchase is made by a non-public-sector institution, the grant may cover purchases inclusive of VAT unless otherwise specified expressly in the notice of funding and provided that this is accounted for in the budgets comprised by the Funding Basis.

In those instances where the grant is taxable, the grant does not cover such taxation.

Researchers who take up short-term or long-term appointments abroad are advised to register in advance with the local tax authority before departing for the foreign location.

The same applies to PhD scholars on a full education programme abroad. See also SKAT, the Danish tax authority, for the tax implications of stays abroad.

Concerning all taxation matters, readers are referred to SKAT – the Danish tax authority.

11 Dissemination and publication

It is the express wish of the granting body that the funded research should be readily accessible to the public domain. In any form of publicity in connection with the grant and in any dealings with the press, the grant holder must state who awarded the grant.

The grant holder must be aware of the terms set out in Act no. 1439 of 22 December 2004 concerning legal deposit, that is, the legal obligation to deposit two copies of any publication with the Royal Library or the State and University Library. See www.pligtaflevering.dk (in Danish only)

12 Patents, license agreements, sale of know-how and own production

In the event that the grant holder's or other participant's exercise of patent rights, sale of know-how or own production generates income, the granting body will make no claim for repayment of the grants in whole or in part.