

Guidelines on project supplements covering applications for research projects of less than DKK 50 million awarded in open calls

Agreement between the universities and private foundations on the funding of research projects

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Purpose and target group

The purpose of these guidelines is to provide an overview of what a project supplement is and how it should be used in applications for grants.

These guidelines only apply to open calls for grants of less than DKK 50 million.

It is in the spirit of the agreement on project supplements that indirect costs for grants exceeding DKK 50 million applied for in open calls and for stand-alone grants will be covered as well. This will be based on dialogue between the universities and the foundations, with the overall aim of establishing at least at the same level as for grants of less than DKK 50 million.

The guidelines are aimed at employees at universities and foundations who regularly prepare and approve application budgets.

What is a project supplement?

Foundations award a project supplement as part of a grant awarded for a research project based on applications for external research funding from the [private foundations that are parties to the agreement](#).

The project supplement contributes to covering the indirect costs incurred by the university. This replaces overhead, administrative contributions and bench fees. In the call for applications, the foundation will indicate whether a project supplement can be applied for.

The foundation will state the maximum total amount that can be applied for per project, including both direct costs and project supplement. This means that the applicant should be aware that the amount allocated to the project supplement will affect how much can be budgeted as direct costs.

How is the project supplement calculated?

The parties to the agreement have divided the categories for academic staff (VIP) into three groups: group A (professor, associate professor and assistant professor), group B (PhD students and postdocs) and group C (other scientific positions). See Appendix A.

The project supplement is calculated as the number of project-funded full-time academic staff equivalents in groups B and C multiplied by a fixed project supplement rate. The total project supplement for PhD students employed on flexible schemes (3+5 or 4+4) is equal to that of a three-year full-time scholarship.

Full-time academic staff equivalents for group A and for technical and administrative staff (TAP) do not trigger a project supplement. Any own funding or co-funding of full-time equivalents for academic staff does not trigger a project supplement either.

One full-time equivalent means one full-time employee working for one calendar year. A project supplement can be triggered for parts of a full-time equivalent. For example, a postdoc working on a project for one month triggers one twelfth of the project supplement, corresponding to one twelfth of a full-time equivalent. See Appendix C for calculating full-time equivalents.

There are two project supplement rates, depending on the main subject area for a full-time equivalent. A “dry” project supplement has been established for the humanities, the social sciences, theology and law and a “wet” project supplement for the natural, health and technical sciences.

The project supplement as of 1 January 2024 is DKK 200,000 per full-time equivalent for “dry” subject areas and DKK 250,000 per full-time equivalent for “wet” subject areas.

The project supplement will be adjusted annually based on indices for prices and salaries. However, the project supplement stated in a specific call for applications from a foundation will be used in the budget for the entire project period. This means that the stated project supplement must be applied to all project years in the budget, regardless of when the grant is awarded and the duration of the project.

The foundations will award project supplements based on budgeted full-time equivalents for academic staff as calculated in the approved budget when the grant is awarded.

Joint applications with partners other than Danish universities

When research funding is applied for with the participation of partners other than Danish universities, only project participants employed at Danish universities will be eligible for project supplements. In the call for applications the foundation will state which conditions apply to applicants and partners other than Danish universities. In projects administered by Danish universities where the grant recipient spends all or part of the project period outside Denmark, project supplements will only be triggered for periods of stay at the university in Denmark.

Budget items and direct costs

Project supplements cover several indirect project costs, including administrative research support, research infrastructure and basic information technology (IT) infrastructure. These costs cannot be included as direct costs in the budget. Appendix B divides common budget items into direct costs and costs covered by project supplements. Further information on the principles for project supplements and the distribution of a project's indirect costs between the foundations and the universities is available in Danish from [Universities Denmark](#).

The direct project costs are budgeted in a number of overall budget categories. A budget is typically divided into salary, equipment, operating costs, tuition fees and project supplement. Foundations may differ in their requirements for the level of detail in the application budget. Calls for applications and guidelines will outline these requirements. See Appendix A regarding salary for scientific and technical staff.

Appendix C provides an example of a budget including project supplements.

Grants and financial reporting

The amount awarded for a project supplement will not be adjusted after the grant is awarded, even if the number of eligible full-time equivalents changes.

However, if the adjusted project supplement deviates by more than 50% from the awarded project supplement, individual foundations may decide, in connection with budget changes, that an agreement on redistribution of funding within the project's budget framework must be reached.

Reporting and accounting (both ongoing and final) should be prepared at the same level of detail as the budget. There is no requirement for documenting or auditing project supplements, and no special project supplement accounts need to be submitted.

The amount for the total project supplement awarded is included as an item in the accounts corresponding to the budget item.

Appendix A. Overview of access to project supplements and salaries for academic and technical and administrative staff

The academic staff position determines whether a project supplement is triggered and whether applicants may apply to cover the cost of salaries. The foundations' specific calls for applications will cover the possibility of applying to cover the cost of salaries for various academic staff groups. The overview of academic staff groups is based on the current structure for academic staff at the universities.

In some cases, foundations may decide to award grants covering salaries for academic staff in group A (professors, associate professors and assistant professors). The call for applications will indicate whether this is the case, such as whether this is within the traditions of the discipline or within the traditions of sector research or when tasks fall outside the focus of an ordinary university position on research and research-based education.

In certain cases, applicants may apply for grants to cover the cost of salaries for fixed-term academic staff involving the new addition of full-time equivalents, such as a fixed-term group leader employed in the research project or a professor emeritus responsible for managing the research of one or more research groups involved in the project. This does not apply to permanently employed group leaders. New additions may also include situations in which a researcher is recruited specifically on a fixed-term contract for the research project, such as an international researcher.

TAP covers all full-time equivalents and descriptions of positions that are not covered by the structure of academic staff positions.

Academic staff	Positions	Access to project supplements	Access to salaries
Academic staff (VIP) group A Professors, associate professors and assistant professors	Professor , including: <ul style="list-style-type: none"> • Professor with special responsibilities • Research professor • Research professor with special responsibilities • Guest professor • Clinical professor • Docent 	No: project supplements not available	No: salaries for academic staff in group A cannot be applied for unless calls for applications state otherwise
	Associate professor , including: <ul style="list-style-type: none"> • Senior researcher • Research associate professor (including substitute or temporary associate professor) • Teaching associate professor • Clinical associate professor 		
	Assistant professor , including: <ul style="list-style-type: none"> • Researcher • Research assistant professor • Teaching assistant professor • Includes both tenure-track (six years) assistant professor and staff on fixed-term contracts (four years) 		
Academic staff group B PhD students and postdoctoral fellows	PhD student*	Yes: project supplements available	Yes: salaries for academic staff in group B may be included in the budget unless calls for applications state otherwise
	Postdoctoral fellow		
Academic staff group C Other academic staff	Other academic staff , including: <ul style="list-style-type: none"> • Scientific assistant • Clinical assistant • Research assistant • Amanuensis • Senior adviser • Fixed-term group leader** 	Yes: project supplements available	Yes: salaries for academic staff in group C may be included in the budget unless calls for applications state otherwise
Technical and administrative staff (TAP)	Positions	Access to project supplements	Access to salaries
Technical and administrative staff (TAP)	TAP covers all positions that are not covered by the structure of academic staff positions, including academic staff in administrative positions (AC-TAP) even if they carry out scientific tasks	No: project supplements not available	<p>Technical staff: Yes. Salaries for technical staff who contribute directly to the research project by providing technical research support and scientific support may be included in the budget unless calls for applications state otherwise</p> <p>Administrative staff: No. Salaries for administrative staff may not be included in the budget unless calls for applications state otherwise</p>

Note: the academic staff groups are based on the position categories for academic staff at Denmark’s universities according to [Universiteternes Statistiske Beredskab](#) (in Danish, Universities Denmark, 2023). Further note that the position of “fixed-term group leader” is not part of the current structure for academic staff.

*Also includes the positions of master’s student and research students (previously senior scholars) that are not included in the current structure for academic staff.

**For example, a professor emeritus responsible for managing the research of one or more research groups involved in the project or a researcher recruited specifically on a fixed-term contract for the research project, such as an international researcher. This does not apply to already tenured group leaders.

Appendix B. Common budget items

This is an overview of common budget items with guidance for separating direct project costs from costs covered by the project supplement for each budget item.

Costs relating to administrative support, research infrastructure and basic IT infrastructure are assumed to be covered through the project supplement. Exceptionally, costs to be covered by the project supplement can be budgeted as direct costs in cases of extraordinary requirement that go beyond the basic level assumed to be covered by the project supplement and if the extraordinary requirement can be justified.

Budget items	Cost categories	Direct costs	Costs covered by project supplements	Notes and exceptions
	Academic staff (VIP) salaries			
	<ul style="list-style-type: none"> Salaries for academic staff in group A (professors, associate professors and assistant professors) 			Salaries for academic staff in group A (professors, associate professors and assistant professors) may not be applied for unless calls for applications state otherwise
	<ul style="list-style-type: none"> Salaries for academic staff in group B (PhD students and postdoctoral fellows) 	✓		
	<ul style="list-style-type: none"> Salaries for academic staff in group C (other academic staff such as scientific assistants etc.) 	✓		
Salary costs	Technical and administrative staff (TAP) salaries			
	<ul style="list-style-type: none"> TAP Salaries for technical staff 	✓		Salaries for technical staff, who directly contribute to the research project by providing technical research support and scientific support (such as laboratory and data work) may be included in the budget
	<ul style="list-style-type: none"> Salaries for administrative staff carrying out general administrative tasks 		✓	Salaries for administrative staff may not be applied for unless a research project has extraordinary administrative requirements, and the call for applications states this opportunity
	Equipment (such as over or under the threshold amount)			
Equipment	<ul style="list-style-type: none"> Costs for project-specific instruments, machines and equipment, including depreciation on project-specific instruments, machines and equipment etc. 	✓		When equipment is purchased that exceeds the European Union procurement threshold, the costs of managing the procurement process may be included in the budget because of the complexity associated with this
	<ul style="list-style-type: none"> Establishment costs associated with procuring, servicing and maintaining project-related equipment 	✓		Including any costs for installation, refurbishing and new alterations and additions resulting from the procurement of project-specific equipment

Budget items	Cost categories	Direct costs	Costs covered by project supplements	Notes and exceptions
Equipment	Basic instruments and equipment, including: <ul style="list-style-type: none"> Basic laboratory equipment (such as fume hoods, LAF (laminar air flow) benches, analytical devices and freezers) Other basic equipment (such as for recording sound and images, dictation and transcription equipment and online survey platforms) 		✓	Does not include core facilities that are budgeted directly Justifiable extraordinary costs may be included in the budget if they exceed the basic level and derive directly from the research project
	<ul style="list-style-type: none"> Basic IT equipment (such as standard computers, keyboards, mouse, audiovisual equipment, conferencing equipment, mobile phones and data card and mobile phone subscriptions) 		✓	Justifiable extraordinary costs may be included in the budget if they exceed the basic level and derive directly from the research project
	<ul style="list-style-type: none"> Operating, servicing and maintaining basic equipment, including service agreements and technical staff salaries for employees who manage this 		✓	
Operating costs	Materials and consumables			
	<ul style="list-style-type: none"> Consumables (such as consumable agents and chemicals) 	✓		Project-specific materials and consumables (such as chemicals and gases) that exceed the basic level and basic items included in bench fees
	<ul style="list-style-type: none"> Basic goods, materials and consumables, including: <ul style="list-style-type: none"> Basic glass and plastic items (such as flasks, vials, pipettes and pipette tips, test tubes and microtubes etc.) Basic laboratory items (such as syringes, needles and hoses and filters and filter accessories) Basic consumables, gases and chemicals (such as alcohol and bottled gas) Basic cleaning items for research laboratories (such as disinfection, glass washing, drying and cleaning agents for research equipment) 		✓	Project supplements replace bench fees that were previously awarded to cover costs relating to installing, operating and maintaining basic research infrastructure. Does not include core facilities that are budgeted directly Justifiable extraordinary costs associated with basic goods, materials and consumables that exceed the basic level and derive directly from the research project may be included in the budget
	<ul style="list-style-type: none"> Basic working environment equipment (for example, protective equipment such as gloves, goggles, eye drops, smocks and clothing, first-aid equipment, waste containers for hazardous and clinical waste etc. as well as ergonomic equipment such as chairs and tables) 		✓	
	<ul style="list-style-type: none"> Basic research infrastructure (such as access to (research) libraries and access to web-based research databases etc., for which the organisation has a general subscription and makes available to the researchers) 		✓	

Budget items	Cost categories	Direct costs	Cost covered by project supplements	Notes and exceptions
	Services and related equipment			
	<ul style="list-style-type: none"> Services from external suppliers (such as consultancy services, legal advice and accounting and auditing services) 	✓		
	<ul style="list-style-type: none"> Basic IT infrastructure, IT operation and data management <ul style="list-style-type: none"> Standard operational infrastructure for storage, backup and computing power and standard network access Basic IT operation, including IT support or help desk and standard IT applications such as the universities' enterprise resource planning system Standard licences and access to databases Standard programs (such as NVivo, SAS, SurveyXact, Stata, SPSS, MATLAB, CLAAUDIA, SciVal, Pure, Microsoft 365 etc.) 		✓	<p>Does not include core facilities that are budgeted directly</p> <p>Justifiable extraordinary requirements for storage or computing power, e.g. through core facilities may be included in the budget</p> <p>The project-specific cost of licences and programs etc. that are not part of basic infrastructure may be directly included in the budget</p>
	<ul style="list-style-type: none"> Subcontractors directly affiliated with the project (e.g. web design and external evaluation) 	✓		
	Use of core facilities			
	<ul style="list-style-type: none"> Use of core facilities that offer research services and equipment across the universities' units for a fee (e.g. Datalab, NanoLab and animal stables) 	✓		Appendix D defines core facilities in more detail
Operating costs	Conferences and travel			
	<ul style="list-style-type: none"> Participation in conferences, including registration fees and travel expenses associated with presenting the project at conferences and workshops etc. 	✓		
	<ul style="list-style-type: none"> Other travel expenses directly related to the project (such as transport, accommodation and per diem payments) 	✓		
	Publishing and open access			
	<ul style="list-style-type: none"> Costs associated with publications, open access and dissemination of a project's results (such as through websites and videos) 	✓		The costs of using a university's existing systems and licences for dissemination and publication purposes are covered through project supplements and therefore cannot be budgeted as direct costs
	Other operating costs			
	<ul style="list-style-type: none"> Other direct operating costs not covered by project supplements 	✓		
Tuition fees	PhD tuition fees			
	<ul style="list-style-type: none"> Tuition fees payable to a university hosting PhD students 	✓		

Budget items	Cost categories	Costs covered by project supplements	Notes and exceptions
Project supplement	Support for administrative research		
	<ul style="list-style-type: none"> Salaries and operating costs for entities managing general project and personnel administration as well as professional and strategic research management, including: <ul style="list-style-type: none"> General financial and purchasing tasks Internal guidance and research support Human resources and personnel administration Salaries and operating costs for department heads, secretariat leaders, departmental administration etc. 	✓	
	Research infrastructure		
	<ul style="list-style-type: none"> Basic research infrastructure available to all researchers, including: <ul style="list-style-type: none"> Basic instruments, basic equipment and other basic operations Basic operations in departmental laboratories Operating research facilities, such as utilities (electricity, water and heating) and joint services (cleaning, janitorial, waste removal etc.) Salaries for technical staff who do not work directly on the project with technical research support as well as administrative staff 	✓	Justifiable extraordinary costs may be included in the budget if they exceed the basic level and derive directly from the research project
	IT infrastructure		
	<ul style="list-style-type: none"> Basic IT infrastructure available to all researchers, including: <ul style="list-style-type: none"> Basic IT equipment and IT operation, such as standard computers, telephony, audiovisual equipment and IT support Basic IT infrastructure and IT applications, such as network, storage, computing power, access to databases and software Salaries for general IT employees not working on the project 	✓	Justifiable extraordinary requirements for storage or computing power may be included in the budget

Note: the budget should not include separate additional costs for parental leave, since part of the project supplement (DKK 5,000 per full-time equivalent) contributes to covering additional costs for employees on parental leave. The universities ensure correct management and implementation at the project level and cover extra costs for parental leave in addition to the contribution by the foundations.

Appendix C. Example of a budget including a project supplement

The application is based on an open call for a three-year research project with a maximum grant of DKK 5 million with the following participants in the project:

- I. One professor working two days per week on the project for the entire project period
- II. One postdoctoral fellow working half-time on the project during the first two project years
- III. One scientific assistant working two days per week on the project in project years two and three
- IV. One PhD student working full time for the entire project
- V. One part-time (four days per week) technical staff member working on the project on all four days for the entire project period

All the participants are employed within the natural sciences, except for the scientific assistant, who is employed in the social sciences.

The following is an example of a project cost budget:

1. Salary costs for employees covering the period they will work on the project (divided between own and co-funding versus funding applied for), with the budget being based on the individual or position level
2. Procurement of one project-specific laboratory machine
3. Procurement and housing of experimental animals for all project years (use of core facility)
4. Procurement of specialised chemicals that are not available to all researchers as part of the basic consumables in the laboratory
5. Procurement of a licence to release research results as an open-access publication
6. Travel expenses and conference fees for a knowledge-sharing conference in the United States
7. PhD tuition fees
8. “Wet” project supplement for full-time equivalent staff in groups B and C employed in the natural sciences
9. “Dry” project supplement for full-time equivalent staff in groups B and C employed in the social sciences

Budget based on this example

Nr.	Budget line	Cost specification	Note	Funding	Year 1		Year 2		Year 3		TOTAL	
					FTE	Cost	FTE	Cost	FTE	Cost	Total FTE	Total cost
1.1.	Salary cost	VIP salary	Professor (Mia Jensen)	Own contribution	0,4	360.000 kr.	0,4	360.000 kr.	0,4	360.000 kr.	1,2	1.080.000 kr.
1.2.	Salary cost	VIP salary	Postdoc (Hans Hansen)	Applied for	0,5	275.000 kr.	0,5	275.000 kr.	0,0	- kr.	1,0	550.000 kr.
1.3.	Salary cost	VIP salary	Research assistant (Caroline Simonsen)	Applied for	0,0	- kr.	0,4	190.000 kr.	0,4	190.000 kr.	0,8	380.000 kr.
1.4.	Salary cost	VIP salary	Ph.d. student (Lars Larsen)	Applied for	1,0	500.000 kr.	1,0	500.000 kr.	1,0	500.000 kr.	3,0	1.500.000 kr.
1.5.	Salary cost	TAP salary	Technical TAP support on the project	Applied for	0,8	296.000 kr.	0,8	296.000 kr.	0,8	296.000 kr.	2,4	888.000 kr.
2.	Equipment	Equipment	Specific lab machine for the project	Applied for		136.000 kr.		- kr.		- kr.		136.000 kr.
3.	Running cost	Use of core facilities	Research animals (incl. housing and care)	Applied for		15.000 kr.		40.000 kr.		20.000 kr.		75.000 kr.
4.	Running cost	Consumables	Specialized chemicals	Applied for		20.000 kr.		20.000 kr.		16.000 kr.		56.000 kr.
5.	Running cost	Publication / open source	License for open access publication	Applied for		- kr.		- kr.		15.000 kr.		15.000 kr.
6.	Running cost	Conference and travel costs	Travel, accomodation, conference fee	Applied for		30.000 kr.		- kr.		- kr.		30.000 kr.
7.	Tuition fee	Ph.d. student fee	70.000 DKK per Ph.d student per year	Applied for		70.000 kr.		70.000 kr.		70.000 kr.		210.000 kr.
8.	Project supplement ('wet')	250.000 DKK per VIP FTE in VIP group B and C		Applied for	1,5	375.000 kr.	1,5	375.000 kr.	1,0	250.000 kr.	4,0	1.000.000 kr.
9.	Project supplement ('dry')	200.000 DKK per VIP FTE in VIP group B and C		Applied for	0,0	- kr.	0,4	80.000 kr.	0,4	80.000 kr.	0,8	160.000 kr.
Total					2,7	2.077.000 kr.	3,1	2.206.000 kr.	2,6	1.797.000 kr.	8,4	6.080.000 kr.
Total applied for (excluding own contribution)					2,3	1.717.000 kr.	2,7	1.846.000 kr.	2,2	1.437.000 kr.	7,2	5.000.000 kr.

Note that the project supplements (budget lines 8 and 9) are based on the **number of full-time equivalents for academic staff that trigger a project supplement**. Postdoctoral fellows, scientific assistants and PhD students are in academic staff groups B and C that trigger project supplements. In this case, a “wet” project supplement is triggered for the PhD students and postdoctoral fellows employed in the natural sciences as well as a “dry” project supplement for the scientific assistant employed in the social sciences. The professor is in academic staff group A and does not trigger a project supplement. Full-time equivalents for technical and administrative staff do not trigger a project supplement.

Full-time equivalents may include fractions of full-time equivalents. For example, the budget specifies 0.4 full-time equivalents in years 2 and 3 for the scientific assistant, corresponding to a fraction of $\frac{2}{5}$ (two working days per week). Correspondingly, 0.8 full-time equivalents in all project years for the technical staff corresponds to a fraction of $\frac{4}{5}$ (four working days per week).

A full-time employee working for one calendar year means one full-time equivalent, corresponding to a standard hourly rate for working a full-time equivalent of 1,924 hours per year (37 hours per week for one year or 5/5 days per week). A full-time equivalent can also be calculated using the number of hours that is the norm for full-time employment at the relevant university (such as 1,680 hours per year, excluding holiday).

To ensure the visibility of the project's total costs, in addition to showing the foundation funding, the application budget may also show a university's own funding and co-funding – shown respectively as “applied for” and “own contribution” in the example.

Appendix D. Example of core facilities

Core facilities are specialised facilities that deliver research services or make equipment available across the departments of universities, centres and research units on a fee-paying basis. They are recognised as core facilities by the department or faculty management, are available on the website of a university and use fixed, transparent prices for all users, possibly with different pricing for, for example, grant-funded and commercial activities. Technical and administrative staff assistance related to the use of core facilities is often included in the unit price for using the facility.

The costs of core facilities can be budgeted as direct project costs. The prices for grant-funded activities are used.¹

Examples of core facilities in various main areas are presented here. This is not an exhaustive list, and facilities will differ across universities and research fields.

Examples of core facilities

Social sciences and humanities

- Papyrus Carlsberg Collection
- Arnamagnæan Manuscript Collection
- Datalab (digitalised solutions, such as databases)
- Computer laboratory for producing 3D models
- Archaeological laboratories (microscope, photo laboratory etc.)
- Survey Center

Technical, natural and health sciences

- Animal stables
- Experimental animal stables
- Fields (cows)
- Substrate and Sterile Centre (such as for glass washing and sterilisation, disposing of genetically modified organism waste and producing media)
- Biofilm Test Facility
- CryoLab
- Nanolab (such as access to a cleanroom)
- Core Facility for Integrated Microscopy (access to light and electron microscopy)
- Large Scale Facility for testing wind turbine blades
- High Performance Computing Centre
- IS Centre
- Data Science Lab
- Audiovisual Immersion Lab
- Electron microscopes
- Advanced NMR (nuclear magnetic resonance)

¹ In accordance with the Danish Economic Authority's [guidance on pricing](#) (in Danish), in which subsidy-funded activities are noncommercial activities that are natural offshoots of the ordinary business and are funded by income and priced without profit.