

# Guidelines for completing the Project Account Report for Commercialisation Projects

*These guidelines apply to Commercialisation Projects and other projects with similar requirements and do not have specific templates for project account reports. Please note: these guidelines are a supplement to, and not a replacement for, the [guideline texts in the report](#) itself.*

When referring to the "Guidelines for completing the project account report" in the guidelines in the report itself, the reference is to this document. Here you will find specific guidelines for how to complete the report for your project.

## Collection of data for project accounting reports

The Research Council is required to perform control measures in relation to our grants, cf. the Regulations on Financial Management in Central Government, section 6.3.8.2. We therefore ask you to enter information from the enterprise's accounts in the project accounting reports. This makes it possible to control the costs reported in the project accounts against the enterprise's official accounts.

## Information about your personal identity number or D number

In connection with reporting, we ask you to state your personal identity number or D number as well as other personal data. The personal identity numbers we obtain are used by the Research Council to control that the hours and costs related to a specific job performed by a specific person are entered correctly. We can then ensure that they are not reported across enterprises and projects and allocated double funding. We also safeguard your right to secure and correct identification.

Only selected Research Council employees with special responsibility for organising and controlling reporting have access to your personal ID number, and then only to the extent necessary to perform the control measures.

The Research Council's grounds for processing personal ID numbers and D numbers are set out in GDPR Article 6(1)(e), which states that 'processing is necessary for the performance of a task carried out in the public interest or in the exercise of official authority vested in the controller', supplemented by the Regulations on Financial Management in Central Government Section 6.3.8.2. (cf. GDPR Article 6(3)).

When the control period has ended, your personal ID number/D number will be deleted. The control period ends when the project has been completed and the final report has been approved.

For more information about the Research Council's processing of personal data, please see our [Personal data protection – privacy statement](#) and our guidelines for [Processing of personal data](#).

The information provided under this point, 'Collection of data for project accounting reports', must be communicated to everyone who shares their personal data with the Research Council. If you report personal data on behalf of others, you must forward this information to the person concerned if they have not already received it. The Project Owner is responsible for ensuring that everyone receives the information.

## State Aid

In projects where the Research Council's allocation is used to cover a portion of the costs of companies (the Project Owner and/or company partners), the support from the Research Council to these companies constitutes state aid. For Commercialisation Projects, state aid will only apply for projects, in which the Project Owner is a start-up company and when the grant is awarded in accordance with article 22 in the General Block Exemption Regulation for state aid.

Research organisations and Technology transfer offices may only include project costs related to activities of a non-economic character in the form of knowledge-transfer activities, as described in [Item 19\(b\) of the EFTA Surveillance Authority's guidelines on state aid for research and development and innovation](#). Financing of such costs does not constitute state aid.

If there are significant changes to the planned cost distribution during the implementation of the project, this must be reported to the Research Council as a deviation. This applies to changes in the main activities and changes in the cost distribution between partners. All deviations/changes in a project may mean that the support awarded is no longer in compliance with the state aid rules.

### **Guidelines relating to actual use of state aid**

Only applicable when the Project Owner is a start-up company.

The table shows the Project Owner first followed by all collaborating partners. You must report how the grant from the Research Council for the reporting period is distributed to all collaborating partners that are registered as an enterprise. For Commercialisation Projects, it is only start-up companies receiving funding who shall report on actual state aid.

*An "enterprise" in this context is defined as any actor that carries out an economic activity consisting of offering products or services on a given market. When an undertaking receives support to cover a portion of its project costs, either in the role as Project Owner or as a collaborating partner in the project, this support must be awarded in accordance with [article 22 i General Block Exemption Regulation for state aid](#) (Commission Regulation (EU) no. 651/2014).*

### **Guidelines relating to "Costs per project partner"**

All project costs reported in the project account report must be expensed and retrievable in the official accounts. Project costs for Project Owner and collaborating project partners is to be reported in separate reporting forms (choose project partner from the list).

#### **1.1 Payroll and indirect expenses**

Here, you enter costs related to project personnel from the Project Owner or collaborating partner(s).

Individual hourly rates shall be used as the basis of calculating payroll and indirect expenses for the project personnel. For each individual person, only hours relevant to the project must be entered, i.e. limited to work effort in the project activities mentioned in the contract.

An individual project participant may report a maximum of 1850 hours per year combined for all projects funded by the Research Council. It is not possible to register more than 1850 hours for individuals employed in companies or the public sector.

- For project staff from Technology Transfer Offices and start-up companies, payroll and indirect costs must be based on the hourly rate calculation that applies to the business, the public sector and other applicants. The maximum hourly rate accepted is NOK 1100/hour. For more information and example of calculating, please see [Calculating payroll and indirect expenses](#)
- Project staff from the Norwegian research institute sector must use the hourly rates which they have reported to the Research Council. For more information, please visit our website [Calculating payroll and indirect expenses for research institutes](#)
- Project staff from the university and university college sector must use the TDI model. For more information, please visit our website [Calculating payroll and indirect expenses for the university and university college sector](#)

#### **1.2. Procurement of R&D services**

Do not enter any costs. Procured R&D services are not to be entered in Commercialisation Projects, as per the call text.

### **1.3. Equipment**

Here you are to enter the costs for use of equipment and research infrastructure that is necessary for the execution of the project. These costs may be calculated as follows:

- The project's share of the depreciation costs for equipment and research infrastructure that is necessary for the execution of the project, if this equipment or infrastructure has not been procured using funding from the Research Council or other public project funding.
- The project's share of the operating costs or "user fee" for equipment and research infrastructure that is necessary for the execution of the project.
- Procurement costs for equipment that can only be used for this project.

Smaller-scale procurements (less than NOK 100 000 in purchase costs) of equipment that can also be used outside the scope of the project are included in the indirect expenses and should not be entered under "Equipment".

### **1.4. Other operating expenses**

Here you are to enter all costs that are necessary for the execution of the project but that do not belong in any of the cost categories above. This includes costs related to sub-contractors. Costs related to important sub-contractors must be specified with amounts, and preferably also with reference to the work package(s)/delivery(s)/milestone(s) the cost is related to.

Other examples of other operating costs are costs linked to the purchase of research, development and consultancy services (with sub-contractors), [intellectual property costs](#) and travel costs, to mention a few examples. Costs of the same kind can be grouped and reported together, but the purpose of the costs must be specified.

## **Guidelines relating to "Total costs and funding"**

Under item 2. Funding you are to enter the relevant information in accordance with these guidelines.

### **2.1. Own financing**

Please note that you are not required to include own financing in Commercialisation Projects. Should you want to report own financing, you can enter the amount here for the Project Owner and other collaborating partners.

### **2.2. Other public funding**

Here you are to enter funding from the public sector and contributions from other public sources for the execution of the project. This may comprise direct support from government ministries, grants from Innovation Norway, regional support schemes, funding under agricultural or fisheries agreements and such, and contributions or cash financing from publicly funded partners (e.g. in the university and university college sector).

### **2.3. Other Private funding**

Here you are to enter cash contributions that are allocated to the project from private partners in Norway who are not performing project-related tasks or are sub-contractors.

### **2.4. International funding**

Here you are to enter cash contributions from international sources

### **2.5 From the Research Council**

Here you are to enter the share of the costs that are to be funded by the Research Council for the relevant reporting period, as specified in the contract documents. This amount is not to exceed the total amount allocated by the Research Council of Norway. Please refer to the R&D project agreement document for information about this.