

Guidelines for completing the Project Account Report for Knowledge-building Projects for Industry

These guidelines apply for Knowledge-building Projects for Industry.

This document contains the detailed guidelines for the Project Account Report referred to in the report form. Here you will find specific guidelines for how to complete the report for your project.

Guidelines relating to “Costs per project partner”

1.1. Payroll and indirect expenses

Here you are to enter payroll expenses for R&D personnel, i.e. the project manager as well as any scientific and technical staff plus any fellowship-holders, provided that they carry out R&D tasks in the project for all task-performing project partners (Project Owner and partners). For projects whose grant applications were submitted prior to the introduction of the revised project budgeting rules on 1 February 2018, the corresponding approved project costs for the cooperating R&D institutions should be listed under “Procurement of R&D services”.

Project Owners that employ the TDI model (universities and university colleges): When the TDI model (common full costing methodology) has been used for budgeting costs in the grant application, this model must also be applied as the basis for accounting procedures. Payroll and indirect expenses will in this case encompass: salaries for scientific personnel as well as any supporting administrative or technical personnel who are not included under the umbrella of research infrastructure resources; doctoral and/or post-doctoral fellowship-holders, visiting researcher and overseas research grant fellowship-holders; the “institution-specific generic indirect costs” generated by time allocation for personnel and the “core activity-based supplement” generated by time allocation for personnel. [Calculating payroll and indirect expenses for the university and university college sector \(forskingsradet.no\)](https://forskingsradet.no)

Project Owners that are from research institutes in Norway: For projects where the Project Owner is part of the research institute sector in Norway, the previously designated hourly rates are to be used. See [Calculating payroll and indirect expenses for research institutes \(forskingsradet.no\)](https://forskingsradet.no).

1.2. Procurement of R&D services

For projects with start-up after February 2018: Here you are to enter the costs of procurement of R&D services from suppliers to the project. Any costs involving fellowship-holders related to the suppliers tasks are to be entered using the applicable lump-sum rates.

For projects with start-up before February 2018: For projects whose grant applications were submitted prior to the introduction of the revised project budgeting rules on 1 February 2018, the corresponding approved project costs for the cooperating R&D institutions should be entered here, including any costs related to fellowship-holders at these institutions.

For projects whose grant applications were submitted prior to the introduction of the revised project budgeting rules on 1 February 2018 and for which the partner does not send invoices for these costs, but receives project funding relayed through the Project Owner, only the amount that is transferred to the partner is to be entered in the Specification of costs form. This must be identified as relayed funding (*Gjennomstrømningsmidler*).

For projects with start-up before February 2015: Projects whose budget includes costs for procurement of R&D services from partners outside Norway are to enter those costs under “Other operating expenses” (see 1.4). Costs for procurement of R&D services from R&D suppliers in Norway should be entered here.

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 under the cost categories above.

Projects whose grant applications were submitted prior to the introduction of the revised project budgeting rules on 1 February 2015, and whose contracts include the procurement or rental of equipment as approved equipment costs, should enter those costs here.

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

Here you are to enter cash financing and in-kind resources provided by the Project Owner. In-kind resources may encompass personnel, research infrastructure, materials, etc.

2.2. Other public funding

Here you are to enter public funding and contributions from other public sources for the performance of the project. This may comprise direct support from government ministries, grants from Innovation Norway, regional support schemes, funding under agricultural or fisheries agreements, etc., 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** from participating companies in Norway. See under 2.5. From the Research Council.

2.4. International funding

Here you are to enter project funds from international sources (such as from the EU’s research programmes or cash financing from partners outside Norway).

2.5 From the Research Council

Here you are to enter the share of the costs that is 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. **The funding from the Research Council may not be more than four times higher the amount entered under 2.3 “Other private funding”.**

Any indirect funding administered via the Research Council from the Basic Agricultural Agreement, the Foundation for Research Levy on Agricultural Products or the Norwegian Seafood Research Fund is considered to be part of the funding from the Research Council and should not be specified separately.