Instructions for Financial Reporting

General
The financial report on each project must reflect the terms and conditions of the research grant. If a higher education institution (HEI) presents its financial reports on a project basis, with multiple parties funding a project, the full financial report serves as a starting point. From this, the Swedish Research Council’s (the Council’s) share can be calculated for the different cost categories, and the financial reporting form presents the Council’s costs in SEK (Swedish kronor). The individuals signing the financial reporting form are responsible for its accuracy.

In reporting costs, state and municipal authorities exclude VAT.

Costs
1. Salaries and remuneration include the various salary-related costs (payroll taxes, etc). If a project employee engages in teaching during the project period, the time utilised for teaching should be specified under this point.

2. Report fixed assets based on purchased price.

3. Material etc refers to equipment and other research material not classified as fixed assets, e.g. chemicals, literature, and software.

Additions
4. Based on the agreement between the Swedish Research Council and the Association of Swedish Higher Education (SUHF), grants awarded through 31 December 2009 should include indirect costs and facility costs as follows:

Grants awarded through 30 June 2001
Indirect costs 13.6%
Facility costs 10%

Grants awarded from 1 July 2001 through 30 June 2003
Indirect costs 18%
Facility costs 12%
Grants awarded from 1 July 2003 through 31 December 2009
Indirect costs 18%
Facility costs 17%

Grants awarded on, or after, 1 January 2010
Indirect costs should not be reported separately, but should be included in the total sum. Please note that information on indirect costs may be requested in other ways.

Surplus
5. Grants awarded through 31 December 2003
Unspent funds must be returned to the Council in conjunction with the final financial report. If the surplus is less than SEK 10 000 it may be used for research purposes similar to those covered by the grant. If the surplus exceeds SEK 10 000, the full amount must be repaid to the Council.

Grants awarded on, or after, 1 January 2004
Unspent funds must be returned to the Council in conjunction with the final financial report. However, if the surplus is less than one half of a “price basic amount” (a standard sum adjusted annually for changes in the general price index), it may be kept and used for research purposes similar to those covered by the grant. If the surplus is larger, the entire sum must be repaid to the Council. Please note that grant money not utilized for its intended purpose (e.g. unutilised travel grants) must be repaid in full, even when the amount is less than one half of a price basic amount.

Animal experiments
6. Costs for animal experiments include certain related costs, e.g. feed and material costs related to research animals. The costs for animal experiments are reported under different cost categories, e.g. salaries, remuneration, travel, equipment, materials, etc. The total costs for animal experiments must be reported here.

Research information
7. Research information refers to information targeted at an audience beyond the research community. This does not include primary publication. The costs for research information are reported under different cost categories, e.g. salaries, remuneration, travel, equipment, material, etc. The total costs for research information must be reported here.

If you have questions about financial reporting, please contact:

Viking Meissl
Tel: 08-546 44 235
e-mail: viking.meissl@vr.se

Rosmarie Skoog
Tel: 08-546 44 272
e-mail: rosmarie.skoog@vr.se