



1. Background

In accordance with the principle of subsidiarity (»help for self-help«) of the BMWi¹ / AiF²-funded pre-competitive Collective Research (IGF³), the research associations have to document and prove all in-kind contributions provided by industry for an association's Collective Research activities. This represents a compromise solution of the BMWi, which prevents that parts of the project funding must be provided cash by the AiF member associations. It is therefore in the interest of all members of the FVV to record the full extent of in-kind expenditure spent by industry on Collective Research.

The definitions below are intended to cover the total in-kind expenditure by industry on Collective Research.

¹ BMWi – Bundesministerium für Wirtschaft und Energy | Federal Ministry for Economic Affairs and Energy

² AiF – Arbeitsgemeinschaft industrieller Forschungsvereinigungen | German Federation of Industrial Research Associations

³ IGF – Industrielle Gemeinschaftsforschung | Industrial Collective Research

2. Definition of »in-kind expenditure spent by industry on Collective Research (IGF)«

In-kind expenditure by industry on Collective Research projects includes:

a. Contributions of the member companies to the FVV Research Programme:

- personnel costs incurred for a company's participation in the committee work of the FVV
- in-kind contributions provided for the project work of the FVV
- other financial benefits.

b. Inhouse research projects of a member company, if:

- these are related to ongoing or planned research projects of the FVV, and
- these were presented to the decision-making committees of the FVV, and
- these are performed by inhouse R&D departments or test laboratories, and/or
- these are implemented together with other companies and/or research organisations,

and if these are application-oriented basic research or pre-development work, the results of which are published, for example, at conferences open to the public or in professional journals.

3. Recording of »in-kind expenditure spent by industry on Collective Research (IGF)«

Specifically, the following expenses of the member companies are to be recorded:

a. Personal costs occurring for a company's participation in the committee work of the FVV:

All expenses for sending/delegating employees to the following committee meetings or activities are to be recorded:

- Discussion Groups (Diskussionskreis | DK)
- Project User Committee Meetings (Projektbegleitender Ausschuss | PA)
- Planning Group Meetings (Planungsgruppe | PG), Engine Research Committee Meetings (Ausschuss Forschung Motoren | AFOM)
- Meetings of the Executive Committee, Scientific Advisory Committee, Annual Meeting of Members
- Conferences, Workshops, Seminars

GUIDELINES

Criteria for recording in-kind expenditure by industry on Collective Research (IGF)

- Preparation of meetings by the Project Coordinator Industry/Chairperson
- Measurements or supplementary testing in the company laboratory.

The expenditure must be shown as a lump sum.

Please do not charge any travel costs in real terms: Compensation payments for absences/ offtime and travel expenses can only be calculated as a lump sum of **EUR 1,000 per person and day of travel**.

Inhouse activities are charged per person: EUR 90 per hour / EUR 720 per person day.

b. In-kind contributions provided for the project work of the FVV:

All in-kind contributions provided by member companies are recorded, for example:

- engines, vehicles, turbines, compressors, turbocharger, etc
- components of the aforementioned machinery
- materials, samples
- equipment devices
- computer times, data carriers
- other contributions in kind

The expenditure must be shown **as a lump sum** that includes **all** individual in-kind contributions from **all** activities.

c. Other financial benefits:

All project-related benefits are to be recorded, for example:

- cash donations
- cost allocations
- other financial support

The expenditure must be shown **as a lump sum** that includes **all** individual financial benefits from **all** activities.

The expenditure must be settled at the normal retail or rental prices (**without VAT**). The costs can be recorded according to the **individual calculation method of the company's expense budget**.

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