

## Calculating payroll and indirect expenses for the university and university college sector

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Organisations from the university and university college sector are to use the TDI full costing model when specifying project budgets in grant applications to the Research Council as well as when reporting the payroll and indirect expenses accrued in projects.

The TDI full costing methodology is a common model used by the university and university college sector calculate the total costs of externally funded projects. [For more information, please see the guidelines about the TDI model from Universities Norway \(in Norwegian\).](#)

The Research Council will only fund a portion of the payroll and indirect expenses calculated for organisations in the university and university college sector. [For more information, please see Rates for funding of researcher time in the university and university college sector and for health trusts.](#) Any difference between the calculated costs and the Research Council's rates must be covered through own or other financing. This will be clarified in the individual call for proposals.

The same rates and budgeting principles for covering any differences also apply to health trusts for projects that include researcher time for academic personnel.

### Collaboration with research organisations in other countries

When a partner is an organisation in the higher education sector in another country, you may calculate payroll and indirect expenses in one of the following two ways:

- using the respective organisations' own budgeting models;
- using the actual salary costs (including social security costs), with an added overhead of 25 per cent to cover indirect expenses.

If the research organisation in another country supplies R&D services to the project, the price is not subject to any restrictions. The costs of such services is to be entered under "Procurement of R&D services" in the grant application form.

### When the grant application includes a research stay abroad or in Norway

Costs relating to [research stays abroad for Norwegian researchers \(Overseas Research Grants\)](#) or [research visits to Norway for researchers from other countries \(Visiting Researcher Grants\)](#) must be calculated according to the designated rates. These are to be entered under "Other operating expenses" in the cost plan in the grant application form. These rates also determine the basis for calculating funding from the Research Council. Actual costs relating to the research stay are to be documented in the final accounts.