

Instructions to

**Research and  
development in  
non-profit  
organisations 2025**



## Introduction

**Your contribution is important.** A high response rate is necessary for the statistics to provide a fair and accurate description of the R&D funded and conducted by organisations in Sweden.

## Aim of the survey

The survey aims to describe resources allocated to research and development (R&D) in non-profit organisations in Sweden. The results of the survey are also used to calculate Swedish GDP. The survey is based on the international guidelines set out in the Frascati Manual, produced by the OECD.

## Dissemination of results

Results from the survey are published in Statistics Sweden's website:  
[www.scb.se/uf0301](http://www.scb.se/uf0301)

## Example questionnaire

On the respondent's page (<https://www.scb.se/fou-foretag-en>) you can find an example questionnaire including instructions for each question. This document is a complement to the example questionnaire with additional explanations and examples.

## Definitions and explanations

### Research and experimental development (R&D)<sup>1</sup>

Research and experimental development comprise creative and systematic work undertaken in order to increase the stock of knowledge and to devise new applications of available knowledge in all fields of science.

**For an activity to be defined as an R&D activity, it must be:**

- **Novel:** R&D activities undertaken in order to generate new knowledge and to devise new applications of available knowledge.
- **Creative:** R&D activities based on original concepts or hypotheses.
- **Uncertain:** The final outcome of R&D activities is generally uncertain. There is also uncertainty related to the cost or time needed to achieve the expected results.
- **Systematic:** R&D activities are performed systematically and are planned and budgeted.
- **Transferable and/or reproducible:** R&D activities should lead to results that could be possibly transferable and/or reproducible.

### Types of R&D<sup>2</sup>

The Frascati manual defines three types of R&D:

**Basic research** is the systematic work to acquire new knowledge or ideas without any particular application or use in view.

**Applied research** is the systematic work to acquire new knowledge or ideas with a particular application or use in view.

**Experimental development** is the systematic experimental work that draws on research results, scientific knowledge or new ideas to produce new materials, goods, services, processes, systems, methods or significant improvements of already existing ones.

R&D can be conducted in any part of an organisation, and it is independent of the level of education of the personnel involved. The fact that a project is located in an R&D unit or department does not automatically make it an R&D project. R&D can be conducted by personnel without a doctoral degree.

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<sup>1</sup> OECD, *Frascati Manual 2015: Guidelines for Collecting and Reporting Data on Research and Experimental Development* (FM15), 2015. p. 44.

<sup>2</sup> FM15, p. 50.

## **An organisation's R&D activities can consist of intramural and/or extramural R&D**

**Intramural R&D** refers to all activities that satisfy the definition of R&D activities and are carried out in Sweden by the organisation's own personnel or by consultants in a R&D project led by the organisation, in as part of the organisation's own R&D activities. Intramural R&D also includes R&D carried out by commission.

**Extramural R&D** refers to all activities that satisfy the definition of R&D activities and are performed by another party in Sweden or abroad, funded by your organisation. Include contributions that the organisation made to R&D at, for example, universities or other institutions of higher education.

## **Distinguishing between R&D and non-R&D activities**

It can be difficult to distinguish between R&D activities and other activities. Further difficulties exist in clearly distinguishing between R&D and innovation, where R&D is often seen as a component of innovation meanwhile innovation is not necessarily R&D.

The fundamental criterion for distinguishing R&D from related activities is the presence in R&D **of an appreciable element of novelty and the resolution of scientific and/or technological uncertainty**, i.e. when the solution to a problem is not readily apparent to someone familiar with the basic stock of common knowledge and techniques. The uncertainty should also apply to the resources needed.

Normal engineering or examination that follows established procedures are not considered to be R&D, even if conducted by researchers with a doctoral degree. The introduction of new methods, systems or processes previously used in the same manner by other organisations is not R&D, it is however innovation.

In serial production the development and construction of the prototype is R&D work, but the production of the first series is not, even if some adjustment in the production process is needed. Verifying the results of an existing product or process can be R&D if, for example, problems arise which need to be solved by further research.

## **When is product development R&D?**

Product development is the process of turning an idea or a need into a new or improved product (good or service). In order for the product development process to constitute R&D there has to be an appreciable element of novelty, even to someone familiar with the basic stock of common knowledge and techniques for the area concerned. There should also exist an element of uncertainty about the results of the product development, which could be negative. The product development activities should no longer count as R&D

when the criteria for R&D (novel, creative, uncertain, systematic, and transferable/reproducible) are no longer met.

### **Examples of R&D activities:**

- Research activities that are conducted within the organisation funded by direct government funds or research grants.
- Research conducted jointly with universities or other higher education institutions as well as research contributions to universities.
- Research projects contracted out to universities or other higher education institutions.
- Evaluations based on scientific methods or using a scientific approach.
- Development within social sciences or the humanities focused on further processing and development of research and ideas based on previous results.
- Clinical trials, phase I-III.

### **Examples of non-R&D activities:**

- Training and education.
- Processing of cases.
- Competence training or development.
- Routine quality assessment and testing.
- Routine gathering of data and statistics for general purposes.
- Routine compiling of literature without the aim of generating new knowledge
- Making data available.
- Spreading of information on finalised R&D projects.
- Routine software development. Normally, not all development conducted in the organisations IT-department meets the criteria of R&D.
- Clinical trials, phase IV.

The questionnaire has five sections (A-E), each with a number of questions. Aspects that are important to consider when responding to the questions in each section are described below.

## A. Funding of extramural R&D 2025

The information reported in this section of the questionnaire is important in order to give a fair picture of the R&D system in Sweden and your contribution to the research and development that is financed by organisations in Sweden. The aim is to provide a comprehensive picture of the extramural R&D in all sectors of society, the economic flows between sectors and the directionality of the R&D.

It is voluntary to report on section A, but your contribution is very important.

In this section report your organisation's funding of R&D performed by another party (extramural R&D), in Sweden or abroad. Include funding to other R&D performers both where your organisation reserves the rights to the results and where it does not.

### A2. Extramural R&D by recipient

In this question, report your organisation's total expenditures on extramural R&D allocated by recipient. Extramural R&D is R&D that is funded by your organisation but conducted by a second party. Include contributions that the organisation made to R&D at, for example, universities or other institutions of higher education.

To be counted as extramural R&D, the funding must come from your own internal resources, meaning funds that you control and for which you make the decisions on how they are used for R&D. If you merely pass on funds from another actor without deciding how the R&D activity is designed or carried out, these funds should not be included here. Only the actor that makes the decision about the R&D effort should report the cost.

Fees for consultants are to be reported as extramural R&D if the consultants work in R&D projects is carried out independently, and outside of your organisation's own R&D activities. Otherwise, it is considered intramural R&D and should be reported in section B. **Specify amounts in SEK thousands.** *Data can be estimated.*

### A3. Extramural R&D by type of funds

In this question, report your organisation's total expenditures on extramural R&D allocated by type of funds, transfers and exchanges respectively. **Specify the allocation in percent.** *Data can be estimated.*

**Exchange** R&D funds are funds that your organisation commissions others (in Sweden or abroad) to perform R&D for. The funding party, your organisation, retains the right to the results.

**Transfer** R&D funds are funds granted to others (in Sweden or abroad) for their R&D activities. The recipient of the funds retains the right to the results.

#### **A4. Extramural R&D by socioeconomic objective**

In this question, report your organisation's total expenditures on extramural R&D allocated by socioeconomic objective. If a project has more than one objective, expenditures should be distributed between objectives where possible. R&D should be reported as general advancement of knowledge only when it cannot be attributed to a specific socioeconomic objective and is aimed at the advancement of knowledge within a field of science. This typically refers to funding to higher education institutions and research institutes for basic research or other non-oriented research without a defined objective. **Specify amounts in SEK thousands.** *Data may be estimated.*

## B. Expenditure on intramural R&D 2025

In this section report the R&D that has been performed in Sweden by your organisation. In some cases, the organisations's R&D activities may be concentrated to one department, but there may also be such activities in other parts of the organisation. Intramural R&D also includes R&D carried out by commission under the management of your personnel.

### B2. Intramural R&D by type of cost

In this question, report your organisation's total expenditure on intramural R&D allocated by type of cost. Report amounts excluding deductible VAT. **Specify amounts in SEK thousands.** *Data can be estimated.*

#### Operating expenses

Operating expenses includes employee remuneration, consultant fees and other operating expenses.

#### Employee remuneration

Refers to employee remuneration for the proportion of working hours dedicated to intramural R&D activities. This includes salaries and wages, other compensation such as travel allowances and benefits in kind, bonuses and stock options. Furthermore, this includes statutory payroll taxes, other collective charges, contributions to pension funds and other social security payments. Remuneration concerning management and R&D administration is also included.

#### Consultant fees

Consultant fees refers to costs of personnel that are formally employed by another party, e.g. a foreign subsidiary, but who carry out work on your behalf.

Fees for consultants are to be reported here, if:

- The R&D project is led and performed by your organisation.
- The consultants are fully integrated into your organisations's R&D activities.

If the conditions above regarding consultant fees are not met, the project will be defined as extramural R&D and the costs will be reported in Section A.

#### Other operating expenses<sup>3</sup>

Other operating expenses include costs for materials, equipment and services used in your R&D activities. Examples include costs of heating, power, cleaning services, repair and maintenance of your own premises and cost of leased premises. Other examples include consumables, insurance, telephones, books, and office supplies. Further, this includes costs of small prototypes or models

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<sup>3</sup> FM15, p. 113.

developed by a second party, laboratory supplies, lease of machinery or equipment, as well as royalties and licences for the use of software and other intellectual property rights. Include the R&D proportion of administration costs.

Exclude depreciation costs relating to buildings, machinery/equipment, software, and other assets. The reasons for this as set out in the Frascati Manual (OECD) are as follows:

- Including depreciation and amortisation costs would result in double counting when calculating total R&D expenditure as the sum of operating expenses and investments.
- Tax regulations on depreciation and amortisation costs vary between countries.

### **Investments<sup>4</sup>**

Investments includes investments in buildings, land and real estate, machinery and inventory, software, and other intangible fixed assets.

Investments refers to the annual gross amount paid for the acquisition of fixed assets. Include investments in assets both used exclusively for R&D and a share of general assets acquired. An estimation of the R&D share of a general asset can, for example, be based on R&D personnel using the assets as a share of total personnel.

If government or EU grants have been provided to cover part of or all investments for an asset, report the gross amount paid, do not deduct the amount of the grant.

### **Investments in lands and buildings**

Include costs regarding land acquired for R&D use, construction of buildings and major improvements, modifications, and repairs. Ongoing construction should be included.

### **Investments för machinery and equipment**

Include purchases of or costs incurred for plants, major machinery, other fixtures and fittings, tools, and equipment acquired for use in your R&D.

### **Investments for software**

include purchase of or costs incurred for software that is used in your R&D.

### **Other intangible fixed assets**

Refer to investments in purchases of patents, long-term licences, and other intangible assets that are used in R&D. Exclude marketing assets and goodwill.

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<sup>4</sup> FM15, p. 119.

### **B3. Intramural R&D by source of funds**

In this question, report your organisation's total expenditure on intramural R&D allocated by source of funds. **Specify amounts in SEK thousands.** *Data can be estimated.*

### **B4. Intramural R&D by type of R&D**

In this question, allocate your organisation's total expenditure on intramural R&D by type of R&D (basic research, advanced research, experimental development). **Specify the allocation in percent.** *Data can be estimated.*

### **B4. Intramural R&D by fields of research and development**

In this question, report your organisation's total expenditures on extramural R&D allocated by fields or research and development. This follows the classification **Standard för svensk indelning av forskningsämnen 2025**<sup>5</sup> where the first digit specifies the field of research and development, e.g. Civil engineering has the three-digit code 201 and belongs to the field 2, Engineering and Technology. **Specify amounts in SEK thousands.** *Data can be estimated.*

## **C. R&D personnel 2025**

In this section, report on the R&D personnel<sup>6</sup> in your own R&D project and activities. **R&D personnel** refers to personnel that are directly involved in R&D activities, regardless of whether they are employed by your organisation or external personnel (consultants) that is fully integrated in your R&D activities.

### **C1. Number of employees in R&D**

In this question, report the number of employees in your intramural R&D on 31 December by function and sex. Only include employees performing R&D corresponding to at least 10 percent of a full-time. *Data can be estimated.*

#### **Researchers, product developers or equivalent<sup>7</sup>**

Refers to professionals engaged in the conception or creation of new knowledge and the application of products, processes, methods and systems. Persons involved in managing R&D projects are also included in this group.

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<sup>5</sup> [Standard för svensk indelning av forskningsämnen 2025](#)

<sup>6</sup> FM15, p. 151.

<sup>7</sup> FM15, p. 162.

PhD students engaged in R&D activities also belong to this group. Normally, they hold a degree from an institution of higher education and perform research as a part of their doctoral education.

*Examples of titles held by researchers, product developers or equivalent:*

- Biologist
- Civil engineer
- Data specialist
- Doctoral student
- Pharmacologist
- Researcher
- PhD student
- R&D manager
- Head of R&D
- Physicist
- Chemist
- Doctor
- System designer or programmer
- Development manager

### **Supporting staff**

Supporting staff consists of both technical staff and other supporting staff.

**Technical staff**<sup>8</sup> or equivalent refers to persons whose main tasks require technical knowledge and experience in one or more fields of engineering, the physical and life sciences, or the social sciences, humanities and the arts. They participate in R&D by performing scientific and technical tasks involving the application of concepts and operational methods and the use of research equipment, normally under the supervision of researchers.

Tasks performed by technical staff include:

- Carrying out bibliographical searches and selecting relevant material from archives and libraries
- Preparing computer programs
- Carrying out experiments, tests, and analyses
- Preparing materials and equipment for experiments, tests, and analyses
- Recording measurements, making calculations, and preparing charts and graphs
- Carrying out statistical surveys and interviews

*Examples of titles held by technical staff or equivalent:*

- Biomedical analyst
- Data operator

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<sup>8</sup> FM15, p. 163.

- Computer technician
- Laboratory assistant
- Engineer
- Research assistant
- Technician

**Other supporting staff**<sup>9</sup> refer to administrative, secretarial, and clerical staff participating in R&D projects or directly associated with such projects. Managers and administrators dealing mainly with financial and personnel matters and general administration, insofar as their activities are a direct service to R&D are included in this group.

*Examples of titles held by other supporting staff:*

- Administrative assistant
- Data logger
- Financial assistant
- Clerk
- Secretary

## C2. Number of external personnel in R&D

In this question, report the number of external personnel in your intramural R&D on 31 December by function and sex. Only include external personnel performing R&D corresponding to at least 10 percent of a full-time. *Data can be estimated.*

**External R&D-personnel** includes consultants and other hired personnel and refers to such personnel which are either independent, i.e. running their own consulting firm or who are dependent, i.e. employees of another enterprise or organisation.

This type of personnel must be fully integrated in your R&D activities without formally being employed by your organisation.

## C3. Number of full-time equivalents by employees in R&D

In this question, report the number of full-time equivalents (FTE) performed by employees in your intramural R&D during the reference year, by function. Only include employees performing R&D corresponding to at least 10 percent of a full-time. *Data can be estimated.*

One full-time equivalent<sup>10</sup> is defined as the number of hours conventionally worked by a full-time employee over one year. Thus, a full-time spending 50% of

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<sup>9</sup> FM15, p. 164.

<sup>10</sup> FM15, p. 166.

their working hours on R&D spends 0.5 FTEs on R&D. One person can never perform more than one FTE, even if the person works overtime.

Examples of R&D FTE calculations:

- A full-time employee spending 30% of their time on R&D over one year:  $(1 \times 1 \times 0.3) = 0.3$  FTE.
- A full-time employee spending 100% of their time on R&D over half of the year (the person is only active for 6 months per year):  $(1 \times 0.5 \times 1) = 0.5$  FTE.
- A full-time employee spending 40% of their time on R&D over half of the year (the person is only active for 6 months per year):  $(1 \times 0.4 \times 0.5) = 0.2$  FTE.
- A part-time employee working 40% of a full-time year spending 60% of their time on R&D over half of the year (the person is only active for 6 months per year):  $(0.4 \times 0.5 \times 0.6) = 0.12$  FTE.

#### **C4. Number of full-time equivalents by external personnel in R&D**

In this question, report the number of full-time equivalents (FTE) performed by external personnel in your intramural R&D during the reference year, by function. Only include external personnel performing R&D corresponding to at least 10 percent of a full-time. *Data can be estimated.*

## D. R&D activities forecast 2026

In this section, report on the intramural R&D that is being or will be conducted during the current calendar year. *Data can be estimated.*

In **question D2**, report a forecast of the organisations's total intramural R&D expenditure (operating expenses and investments) during the current calendar year.

In **question D3**, report a forecast of total number of full-time equivalents that will be performed by employees during the current calendar year. Report by function.

In **question D4**, report a forecast of total number of full-time equivalents that will be performed by external personnel during the current calendar year. Report by function.

## E. Other information

In this section you can leave information regarding the time it has taken to submit the information requested in the questionnaire. Include the time it took to compile any documents or information necessary to be able to answer the questionnaire. It is also possible to leave a comment on the survey. *It is voluntary to report on this section.*

# Thank you for your participation!