

Handbook on the operation of a Christian Doppler Laboratory

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Every effort has been made to ensure the accuracy of this translation. Nevertheless, the Christian Doppler Research Association cannot assume responsibility for any errors that may inadvertently have occurred. In the event of any discrepancy, the German version is to be taken as valid. TRANSLATED 09.03.2018.

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Executive Summary

For us at the Christian Doppler Research Association, each CD Laboratory represents something special because each one has arisen from a particular demand from the private sector and requires a specific type of scientific expertise, which is different in all cases. Partners – both scientific partners and commercial partners – from widely varying areas come together and work on a defined issue for a period of many years. We place particular emphasis on creating the opportunity for research work within the funding model and on taking into account the specific circumstances of each individual CD Laboratory. However, as with all models there are some general rules that must be observed as funding is granted from the public purse.

The executive summary of the present Handbook for the operation of a Christian Doppler Laboratory is aimed at providing you, the Head of the Laboratory, with an overview of the currently valid regulations and at accompanying you through the demands made on you throughout a calendar year. The remainder of the Handbook has been conceived as a reference work, which explains why some passages may be included twice.

The first steps

After the CD Laboratory has been approved, a few organizational steps must be taken (→ see Point 2):

- During the initial discussion on establishment the Head of Laboratory will be given all information relevant to the establishment of the CD Laboratory and the use of the CDG Web Tool will be explained.
- Starting from the planned costs given in the application, which are given by research year, the Head of the Laboratory will break down the budget by calendar year and enter the budgetary data into the CDG Web Tool. The resulting information will be checked and then entered into the corresponding Concrete agreement with the host institution and the Individual funding contract.
- Once these steps have been completed, the contracts that form the legal basis for starting the Laboratory's operation may be concluded. The contracts contain all legal provisions that must be observed. In case of doubt, these regulations are always binding (→ see Point 2.3.).
- As soon as the necessary contracts have been signed, the CD Laboratory may hire staff. In preparing the contracts of employment certain points should be taken into account, such as the assignment to the CD Laboratory, the extent of the employment and the level of the salary as well as regulations relating to confidentiality and to the handling of service inventions (→ see Point 5.4.).

- The regulations relating to scientific freedom for fundamental research, to confidentiality and to intellectual property rights are particularly important for collaborations with the commercial partners (→ see Point 6.). By the start of the Laboratory's operation, or at the latest within six months thereafter, the Head of the Laboratory must reach agreement with the commercial partners covering confidentiality, publications and intellectual property rights, including any provisions for recompense for inventions. A copy of the accord must be sent to the CDG (→ see Point 5.6.). In the simplest case, a commercial partner will accept all the provisions of the contracts relating to the CD Laboratory and the accord will record this. Any additional agreements between the university/research institution or the Head of the Laboratory and the commercial partners must be consistent with the CDG's contractual framework and the CDG must be informed of them without having to ask for the information.

With this, the CD Laboratory has already embarked on its seven-year lifespan (→ see Point 3.). This is normally composed of three phases: a two-year introductory phase is followed by the first phase of extension, which lasts for three years, and then by the second phase of extension for a further two years.

Normal operation of the CD Laboratory, from a scientific and financial standpoint

The focal point of the CD Laboratory is research work in the area of application-oriented fundamental research in collaboration between science and the private sector and under the responsibility of the Head of the Laboratory. The Head of the Laboratory is expected to assume the leadership of all modules or other structural parts of the CD Laboratory located at the university/research institution that hosts the CD Laboratory. Modules may be headed by other people only if they are located externally or abroad.

Both scientific and financial aspects need to be taken into consideration in the day-to-day operation of the CD Laboratory.

The progress and the scientific quality of the research will be monitored by means of annual statistical reports and assessed in interim evaluations performed before the end of the second and fifth year:

- The annual statistical report must be submitted by the end of January of the year following the reporting period (→ see Point 5.9.4.). The CDG forwards the information directly to the funding agencies that provide the support from the public purse.
- As a basis for each evaluation, the Head of the Laboratory must provide an evaluation report. During an evaluation hearing in the CD Laboratory the research group presents the results it has obtained and provides a plan for its future research (→ see Point 11.).
- On the basis of the evaluation hearing and the evaluation report a referee will prepare a written report that will be submitted to the CDG's CD Scientific Board for consideration. The CD Scientific Board will then make a recommendation to the CDG Executive Board. A positive evaluation is a precondition for extending the CD Laboratory's operation for a further phase of the contract.

The CD Laboratory's financial administration is based on an annual cycle (→ see Point 8.):

- By 01.09. the budget for the following calendar year must be duly executed by the commercial partners, i.e. signed and stamped. The CDG is only able to approve a budget if this has been done.
- It is possible to request changes to the budget (increases, reductions) during the year.
- Following the approval of a new budget by the CDG Executive Board, a new financial report will be made available via the CDG Web Tool. The financial reports form the basis for the quarterly transfers and for the annual accounts. For this reason the budget must be divided into quarterly payments, each broken down by module and cost category.
- At the end of January a complete financial report for the previous year must be submitted, together with an extract from the accounting system (such as an SAP printout), a list of outgoings and an extract from the inventory (→ see Point 8.8.). This deadline must be respected, because the CDG absolutely requires annual accounts of all CD Laboratories and the accounting of the funding to the funding agencies before its own annual accounts may be approved. The CDG is also bound by deadlines that may not be exceeded.
- The CDG examines the annual accounts, i.e. the complete financial report, to check the eligibility of the costs claimed (→ see Points 9.4. to 9.12.). If costs are claimed that cannot be recognized or if the level of approved costs has been exceeded, the CDG has the right to demand repayment of the sums in question.
- All payments to the CD Laboratory that are not spent in a calendar year are credited to the commercial partners and the funding agencies. If the money remains in the CD Laboratory's account it is considered as an advance payment for the next calendar year.

Although the budget of a CD Laboratory does not represent a global budget (as is the case, e.g., for projects funded by the FWF) there are two levels of flexibility:

- it is permitted to shift costs from one cost category to another up to a level of 30 % of the budget without consultation with the CDG, providing that the level of contributions from the public purse is not affected. Cost shifts to enable the purchase of inventory items are not covered by this provision: they may only be transferred following approval by the CDG. In addition, the regulations governing the purchase of large items of equipment (→ see Points 4.3., 8.9. and 10.3.1) must be observed.
- furthermore, it is possible to carry money over to the next year. As an example, if it is foreseeable that the money provided will not be spent because of delays in the purchase of equipment or in the recruitment of staff, the appropriate sum may be carried over to the following year (→ see Points 4.4. and 8.4.).

Eligible costs

Three different types of cost are eligible for funding in connection with a CD Laboratory (→ see Point 9.4.):

- personnel costs and an honorarium for heading a Laboratory (→ see Point 9.5.): personnel costs for CD Laboratory staff must adhere to the CDG's salary scale (→ see Point 9.5.1.). Employment as a senior postdoc is only permitted if specific criteria are met (→ see Point 9.5.2.). All personnel costs are paid via the university/research institution and include the employer's and the employee's portions.
- fixed assets (→ see Points 1.1. and 10.): all fixed assets are purchased by the Head of the Laboratory and charged by the university/research institution to the internal accounting number of the appropriate CD Laboratory. They must also be inventoried and their depreciation calculated in accordance with normal legal provisions. The written approval of the commercial partners must be obtained before the purchase of large items of equipment, i.e. items with a purchase price of EUR 10.000 or more excl. VAT. If the purchase price is EUR 50.000 excl. VAT or more, it is also necessary to submit a written application to the CDG's Executive Board, which can be done as part of the initial application for support, as part of a request for extension (evaluation report) or separately. In purchasing large items of equipment, the Federal regulations governing the award of contracts as well as the guidelines of the university/research institution must be observed. If a large item of equipment is purchased in the final 24 months of the Laboratory's normal period of operation (excluding any phasing-out period that may be approved), the residual value must be refunded at the end of the Laboratory's normal period of operation.
- other costs (→ see Point 9.7.)
 - hire-purchase equipment (→ see Point 9.7.1.): in certain cases, large items of equipment (with a purchase price of EUR 100.000 or more excl. VAT) may also be acquired by hire-purchase. The hire-purchase agreements will be concluded by the university/research institution. Before concluding the hire-purchase agreement the university/research institution should reach agreement with the CDG relating to the operative handling of the hire-purchase agreement and any liabilities.
 - material costs that do not represent assets (→ see Point 9.7.2.), such as items with a low purchase price.
 - costs for third-party services (→ see Point 9.7.3.): research and advisory services, external measurements, special IT services etc. may be acquired as third-party services. The federal regulations relating to the awarding of contracts must again be observed. Pro rata costs for the use of special items of infrastructure are eligible for support and costs for additional space required for the establishment and operation of the CD Laboratory may be covered, up to a limit of 3% of the actual staffing costs.

With regard to services provided by the commercial partners, it is generally not permitted for commercial partners in the Laboratory to charge the Laboratory for deliveries and services. Only under special circumstances, on prior application and with the CDG's agreement may such costs be deemed eligible

With regard to services provided by the staff of the university/research institution, any service performed by staff of the university/research institution that is hosting the CD Laboratory must be requested in advance and requires the CDG's agreement.

- in addition, travel costs, costs for scientific literature, events etc. are eligible for support (→ see Points 9.7.4. and 9.7.5.):

A full summary of all eligible and non-eligible costs is given under → Point 9.12.

Changes during the CD Laboratory's lifetime

Changes to the research plan, the time plan and the cost plan as well as to the nature of the partnerships may be made at any time during the Laboratory's operation. In this way, the CDG ensures that the research has the flexibility required to adapt to current developments (→ see Point 4.):

- for example, changes may relate to the research programme (new research topics are incorporated, other topics are discontinued, existing modules were requested for a fixed period and should be extended), to the commercial partners (additional companies participate in the CD Laboratory, others leave prematurely), to the CD Laboratory's budget or to the relocation of the CD Laboratory (→ see Points 4.1. to 4.6.).
- no change may be made without application to the CDG and the express approval from the CDG.
- applications for changes are submitted by the Head of the Laboratory to the CDG (in most cases) in English and must be agreed in advance with the commercial partners that would be affected. The appropriate letter of agreement from the company must be signed and included with the application. Alternatively, the commercial partners may elect instead to sign the request. Requests for changes must be submitted electronically to the CDG General Secretariat together with all required documentation by five weeks before the meeting of the CD Scientific Board and the CDG Executive Board. Original copies of the necessary documentation must reach the CDG in advance of the meeting.

New commercial partners in the CD Laboratory

Every company that participates in a CD Laboratory is a member of the CDG. Companies that are interested in a CD Laboratory must request membership and must accept the CDG's regulations, particularly the Statutes and the obligations connected with the operation of a CD Laboratory (→ see Points 12.2. and 12.6.).

- It is recommended for the company to come to the CDG for advice before submitting a request for membership so that it may learn the principles of the funding model at first hand. In particular, the regulations relating to the calculation and payment of membership contributions and, if appropriate, to any support payable to SMEs are of great importance in practice.
- It should be borne in mind that 50% of the company's share of the laboratory budget is generally charged, together with a contribution to overall costs up to a maximum of 7% of the company's share (→ see Point 12.4.). If a company wishes to receive the additional support payable to SMEs it must request it from the CDG. Approval is granted only if the relevant criteria are met, as certified by a tax advisor or an auditor. Calculation of the level of support for SMEs is the sole responsibility of the CDG and must not be undertaken by the Head of the Laboratory because the extent of support may vary from month to month and the calculation is somewhat complex.
- It should also be borne in mind that the Head of the Laboratory must submit an application for incorporation of the new commercial partner and that the existing commercial partners must give their explicit consent to this (→ see Points **Fehler! Verweisquelle konnte nicht gefunden werden..** and 12.5.).

Reporting requirements

Because funding is provided from the public purse, it must be shown that the support is used in accordance with the relevant provisions. This is accomplished by means of scientific and financial reports (→ see Point 13.).

The scientific reports include:

- an annual statistical report, to be delivered by 31.01. of the year following the reporting period (→ see Point 5.9.4.).
- evaluation reports in English, to be submitted at the latest by four weeks before the evaluation events and describing the work of the preceding period of support. The reports must contain a research plan, a time plan and a cost plan for the subsequent periods of support. (→ see Point 11.2.1.). The evaluation reports must be signed and duly executed by the commercial partners.
- a final report in English and a concluding questionnaire, both of which are to be submitted within four weeks of the completion of the CD Laboratory's period of operation (→ see Point 14.4.2.).

The financial reports include:

- an annual financial report, an extract from the accounting system (such as an SAP printout), a list of outgoings and an extract from the inventory, to be submitted by 31.01. of the year following the reporting period (→ see Point 8.8).
- final accounts, to be submitted within four weeks of the completion of the CD Laboratory's period of operation and to contain a financial report for the year in question, an extract from the ac-

counting system (such as an SAP printout), a list of outgoings and an extract from the inventory (→ see Point 14.4.1.).

In addition the following reports may be required:

- an immediate report relating to events that delay the performance of the project, that make it impossible or that would require an amendment from the application for support or to any agreed terms and conditions.
- special reports to clarify particular circumstances that may arise during the administration of the support.

We hope that the present Handbook is a useful companion as you run your CD Laboratory. If you have any questions, please do not hesitate to contact us.

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Preface

The Christian Doppler Research Association (CDG) supports the establishment and operation of Christian Doppler Laboratories (CD Laboratories) at universities and non-university research institutions.

The programme explicitly targets fundamental research performed with an application in mind, including application-oriented research activities as well as the necessary development of the underlying science. The researchers enjoy considerable autonomy in their research.

Collaboration with commercial partners should stimulate research activities and advance the level of knowledge of basic research in the relevant areas, i.e. it should increase the quality and quantity of our understanding of the field. In this way, scientific research should contribute to strengthening the innovative potential and the overall competitive position in Austria.

The Association thus represents an institution for transferring knowledge between science and the private sector. It increases the quality of research at scientific institutions and in company partners and industry and contributes to the long-term safeguarding of Austria as a location for scientific research and commercial activities.

The CD Laboratories are funded by equal contributions from the public purse (payments from the Ministry for Economic Affairs and from the National Foundation for Research, Technology and Development) and from the membership payments made by the CDG's members. A higher level of support from the public purse is possible under certain circumstances, for example when small and medium-sized enterprises are participating.

The essential features of CD Laboratories are:

1. application-oriented basic research at a high level
2. incorporation in the scientific environment of the universities and non-university research institutions
3. maximum running time of seven years
4. stringent scientific quality control
5. bottom-up orientation
6. compact research groups (5-15 persons)
7. key position of the Head of the Laboratory
8. guaranteed scientific freedom for the scientists
9. joint financing from the public purse and company partners
10. flexibility and a relatively low administrative effort

The present "Handbook for the operation of a Christian Doppler Laboratory" is intended to provide you, the Head of the Laboratory, with an overview of the regulations governing your Laboratory and enable you to realize your research work within the CD Laboratory. It is important to note that the Handbook should be seen only as an addendum to the legal provisions contained in the contracts that



govern your CD Laboratory. In case of doubt, the provisions of the contracts are to be applied. The regulations may seem very complicated in parts but most of the conditions are necessary for legal reasons. We hope that many of the regulations will turn out to be much simpler and less complicated in practice than they may appear at first sight.

1. Key data of the programme

Christian Doppler Laboratories are research units established at Austrian universities or non-university research institutions.¹ To host CD Laboratories, non-university research institutions must offer a scientific environment comparable to that at a university. If particular aspects of science policy are taken into account and if certain conditions are met, CD Laboratories may also be established outside Austria (international CD Laboratories) or be operated by Austrian universities or non-university research institutions at a location outside Austria.

The research projects that are funded are collaborative projects with the participation of commercial companies. The commercial partners may be Austrian and (under certain conditions) non-Austrian companies.

In addition to this basic scheme for collaboration between science and the economy it is possible to establish individual modules, i.e. sub-areas of a CD Laboratory's scientific activity defined in terms of their staff, their goals or their content, at a university/research institution other than that hosting the CD Laboratory in question (external modules). If such a module is located at a university/research institution abroad it is known as an international module.

Various arrangements of collaboration are illustrated in Figure 1. Table 1 presents the Programme's key features.

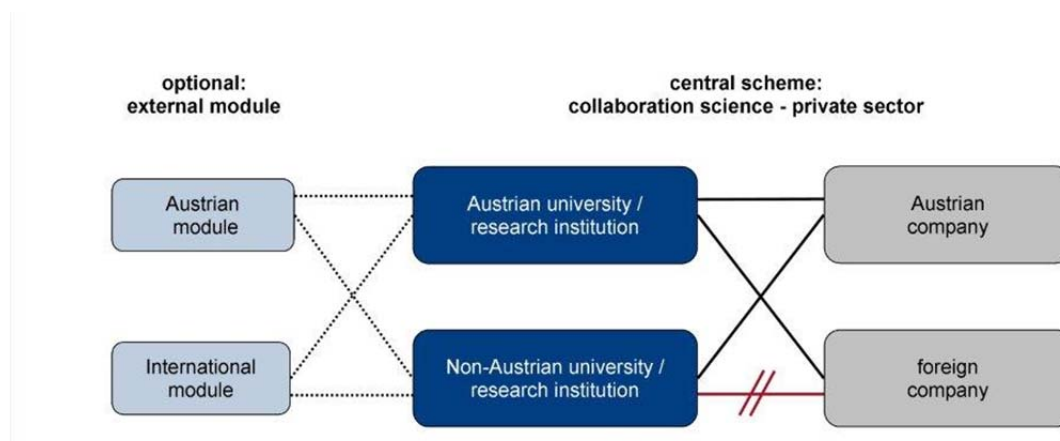


Figure 1: Collaborations between science and the private sector possible in CD Laboratories

¹ It is possible to establish a CD Laboratory at a private university. In such cases, support from the public purse does not come from the Ministry of Economic Affairs but instead requires an application from the CDG to the National Foundation for Research, Technology and Development. It is not possible to establish a CD Laboratory at a University of Applied Sciences (*Fachhochschule*) as there is a specific programme (Josef Ressel Centres) to cover this particular need.

Table 1: Key features of the Programme

who may apply?	Highly qualified scientists at universities/research institutions
Duration	7 years: 2 years introductory phase 3 years first phase of extension 2 years second phase of extension
min. annual budget ²	EUR 110.000
max. annual budget ²	
in the introductory phase	EUR 600.000
in the phases of extension	EUR 700.000
nature of research	application-oriented basic research
proportion scientific freedom	ca. 30% (basic research)
proportion exp. development	none
financing from the public purse	50% of eligible costs If SMEs are involved (in proportion to the SME's involvement in the CD Laboratory and in relation to the start of its participation) ³ : <u>if SME involvement started by 01.12.2013:</u> up to 70% in the introductory phase up to 60% in the first phase of extension ⁴ 50% in the second phase of extension <u>if SME involvement started on or after 01.01.2014:</u> 60% in all contract phases
Financing from the private sector (commercial partners)	50% of eligible costs If SMEs are involved (in proportion to the SME's involvement in the CD Laboratory and in relation to the start of its participation) ³ : <u>if SME involvement started by 01.12.2013:</u> at least 30% in the introductory phase at least 40% in the first phase of extension ³ 50% in the second phase of extension <u>if SME involvement started on or after 01.01.2014:</u> 40 % in all contract phases no contributions in kind considered eligible

² Based on purchase costs, not on depreciation costs

³ Please note: there is no legal entitlement to support for SMEs. Support of this kind may be requested by the company and may be granted if the necessary conditions are met. The CDG is responsible for calculating the level of support.

⁴ In the final two years of a CD Laboratory's operation the maximal proportion of funding from the public purse is 60%.

2. Establishment of a CD Laboratory

After the CDG Executive Board approves the application to establish a CD Laboratory, the preparatory work to open the CD Laboratory begins. The first steps are:

Table 2: Steps towards establishing a CD Laboratory

Step 1	Discussion on establishment
Step 2	Breakdown of the budget by calendar year
Step 3	Finalization of the contractual framework for the CD Laboratory
Step 4	Contracts of employment with the CD Laboratory's staff
Step 5	Agreement with the commercial partners with regard to confidentiality/non-disclosure, publications and intellectual property rights
Step 6	Start of the CD Laboratory (specified date)
Step 7	Opening ceremony
Step 8	CD Laboratory's PR work
Step 9	Start of research work

2.1. Discussion on establishment

The discussion on establishing a CD Laboratory is attended by the future Head of the Laboratory and by staff of the CDG Secretariat. In the case of external modules, the Head of the Module and the person who will be responsible for financial matters are also present. All relevant points relating to the establishment of the CD Laboratory are discussed, such as:

- the contractual framework and the necessary information (date of the Laboratory's start, bank details, internal accounting numbers)
- financial management of the CD Laboratory (annual cycle of budgeting and accounting, eligible costs, scheme of personnel costs, award of contracts, travel costs, financial controls etc.)
- publications and intellectual property rights
- evaluations
- reporting requirements
- site visits
- PR work and opening ceremony
- the roles of the CD Laboratory's patrons (contact points in the event of scientific questions as well as in any difficult situations that may arise)
- an introduction to the CDG Web Tool
- any further questions from the Head of the Laboratory

In addition, the Head of the Laboratory is permitted to read the referee's reports, although the names of the referees are not revealed.

2.2. Budget breakdown by calendar year

Starting from the planned costs given in the application, which are given by research year, the Head of the Laboratory breaks down the budget by calendar year and enters the budgetary data for seven years into the CDG Web Tool. The resulting information will be checked and entered into the corresponding Concrete agreement with the host institution and the Individual funding contract.

It is generally not necessary for the commercial partners to sign and stamp the budget for the first calendar year. From the second calendar year, the budget for the subsequent calendar year is prepared or updated annually by the Head of the Laboratory. These budgets must be signed by the commercial partners (by an appropriately authorized person and stamped). If desired by the commercial partners, the Head of the Laboratory should send annual plans for the scientific work to them.

2.3. Finalization of the contractual framework for the CD Laboratory

The CDG Secretariat provides the Head of the Laboratory with the contracts appropriate to the type of Laboratory. The contracts must be signed by the university/research institution and by the Head of the Laboratory, after which they are signed by the President of the CDG. The university/research institution, the Head of the Laboratory and the CDG each receive an original signed copy. The Ministry for Economic Affairs receives a photocopy for information. The Head of the Laboratory informs the commercial partners about the establishment of the CD Laboratory and provides them with copies of the contracts.

Contracts to establish a CD Laboratory at an Austrian university are concluded between the CDG and the university in question. The General Agreement with the host institution sets out general regulations for the establishment and operation of CD Laboratories at this particular university. The Concrete Agreement with the host institution includes all regulations governing the establishment and operation of a particular CD Laboratory. If funding is being provided from the public purse, two further contracts must be concluded: the General funding contract and the Individual funding contract.

In place of the four contracts named above, CD Laboratories at non-university research institutions in Austria and CD Laboratories at universities/research institutions outside Austria receive only two contracts, the Concrete Agreement with the host institution and the individual funding contract. These two contracts include all the regulations that are set out for CD Laboratories hosted at Austrian universities in the General Agreement with the host institution and in the General funding contract. The contents of the contracts of all CD Laboratories are thus identical.

The CDG's corporate members are tied to the CDG directly as a result of the Association's Statutes. No separate contracts are involved.

The structure of the contractual framework for CD Laboratories at Austrian universities and for CD Laboratories at non-university research institutions in Austria or at universities/research institutions outside Austria is schematically represented in the following diagrams:

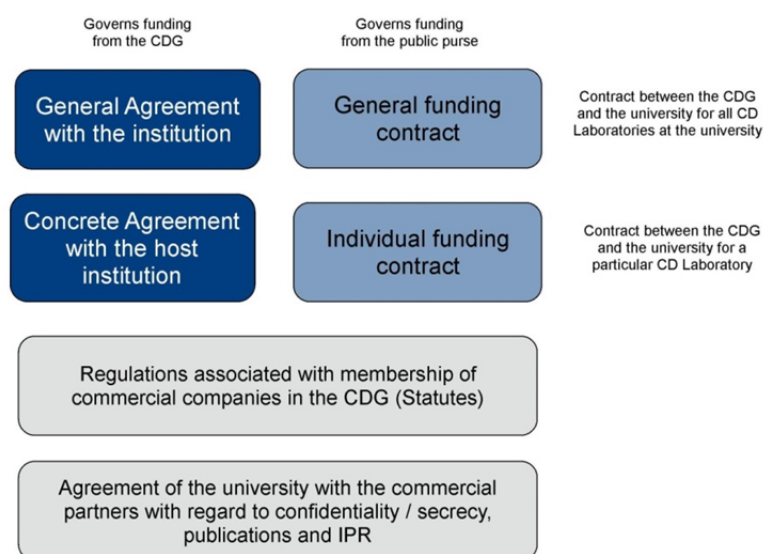


Figure. 2: Contracts regulating CD Laboratories at Austrian universities

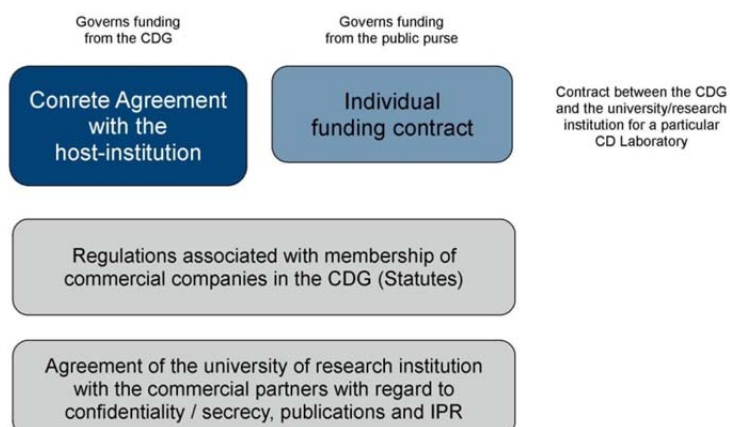


Figure 3: Contracts regulating CD Laboratories at non-university research institutions in Austria and at universities/research institutions outside Austria

2.4. Contracts of employment with the CD Laboratory's staff

The CD Laboratory's staff is employed by the university/research institution. Contracts of employment are to be concluded between the university/research institution and the individual staff members. These must include specific points (→ see Point 5.4.).

The contracts between the university/research institution and the CD Laboratory's staff may also take the form of appendixes to existing contracts. The CDG will make an appropriate sample contract available to cover the necessary provisions.

2.5. Agreement between university/research institution or Head of Laboratory and commercial partners

The specific fields of business of a company partner that are relevant to the CD Laboratory are to be defined by agreement between the company partner and the university/research institution. Agreement must be reached before the application for the company's participation in the CD Laboratory is submitted.

At the start of a CD Laboratory's operation (or when an additional company partner joins an existing CD Laboratory), or within six months thereafter, there must be an agreement between the university/research institution and the commercial partner with regard to mutual requirements for confidentiality/non-disclosure, publications and intellectual property rights, including any provisions to offer recompense for inventions.

The CDG recommends involving the research support services of the university/research institution in discussions on the agreement for exploitation of the research results before submitting an application for a company partner to participate in a CD Laboratory. The CDG can provide a sample agreement on request.

If there is no agreement with the company partners on the above points within six months of the start of a CD Laboratory's operation, or within six months of the start of a new company partner's participation in a CD Laboratory, the provisions of the General agreement with the host institution will be deemed to have been accepted.

2.5.1. Ensuring the character of the research that is funded

If necessary the provisions in the General agreement with the host institution may be specified more precisely. In doing so, the following points should be taken into consideration:

- The General agreement with the host institution or the Concrete agreement with the host institution in the case of a CD Laboratory at a non-university research institution or of an international CD Laboratory, remains valid and its provisions override those of the agreement between the university/research institution and the company partners. As an example, the provisions of the General agreement with the host institution with regard to the termination of CD Laboratories and the provisions in the Statutes regarding termination of membership must be observed.
- Any additional agreements between the company and the university/research institution or the Head of the Laboratory that relate to the CD Laboratory, such as precision of the regulations governing confidentiality/non-disclosure, publications or intellectual property rights or additional agreements, must be in accordance with the legal framework of the funding model and must be consistent with the programme's nature, as the research work would otherwise no longer be eligible for support.
- The work in a CD Laboratories represents a research collaboration supported by the public purse. It is not contracted research. CD Laboratories do not directly exchange services

for rewards (payments) but represent facilities in which the participants contribute jointly to a research project. This point must be reflected in the agreement.

- Provisions taken from standard contracts for contract work are often not suitable for CD Laboratories. As an example, a CD Laboratory does not perform services or offer services in exchange for a payment or a consideration. The companies support the CD Laboratories by means of their payments. The CD Laboratories are financed by the CDG (the support for the research work in which a company agrees to participate is administered by the CDG in accordance with the provisions of the General agreement with the host institution). The company partners are not clients but collaboration partners. No development work is undertaken in a CD Laboratory and no products or marketable prototypes are produced. In accordance with the funding model, the results of the CD Laboratory's research lie in the field of application-oriented basic research, which contributes to the development of new products and processes by the company partners.
- Agreements that have the nature of contract research are not permitted.
- The provisions of Austrian substantive law are applicable.

2.5.2. Submission of the agreements to the CDG

The CDG must be informed of the agreements without having to ask and copies must be submitted to the CDG. The CDG guarantees that all such agreements will be treated in strict confidence.

2.6. Start of the CD Laboratory (specified date)

The CD Laboratory is deemed to have been established on the date specified in the signed contracts (Concrete Agreement with the host institution and individual funding contract). The CD Laboratory's two-year introductory phase (first and second year of research) starts at this point. The starting date is crucial for the recognition of costs (→ see point 9.4.). The research work may now begin.

2.7. Opening ceremony

The CDG is happy for the establishment of a Laboratory to be accompanied by an opening ceremony. The Head of the Laboratory is responsible for determining the nature of the event. Representatives of the university/research institution, the CDG, the funding agency and the commercial partners are generally invited. The General Secretariat of the CDG will be happy to help decide how to organize the opening, in particular in preparing the list of speakers and honorary guests.

The CDG will contribute EUR 1.000 incl. VAT towards the costs of the opening ceremony. By the middle of January of the following year at the latest, a request for reimbursement for these costs should be submitted to the CDG with copies of the original invoices. Additional costs are to be covered from the CD Laboratory's budget.

2.8. CD Laboratory's PR work

The CDG will provide the Head of the Laboratory with a starter pack for PR work. This includes:

- two signs to indicate the CD Laboratory ("large size" 40x30 cm or "small size" 25x19 cm)
- a set of logos (various forms of the CDG logo)
- electronic templates in the CDG's corporate design (business correspondence, fax, short document, report, list, Power Point presentation) together with the Corporate Design Manual

Costs for PR work that exceed the provisions of the starter pack are to be covered by the CD Laboratory's budget. Business cards for CD Laboratory staff that relate to the CD Laboratory (e.g. that mention "CD Laboratory for xxx" and/or feature the CDG logo) may be purchased from the Laboratory budget. The General Secretariat can recommend a competitively priced source of business cards that feature the CDG logo.

Furthermore, the CD Laboratory should be represented as an independent unit on the web site of the university/research institution or the appropriate organization. The following minimum requirements must be satisfied:

- description of the research topics of the CD Laboratory
- staff members
- publications
- positions vacant
- contact details and location (map)
- links (CDG www.cdg.ac.at, university/research institution, commercial partners)
- name of persons responsible for the content
- use of the CDG logo

2.9. Start of research work

We wish you every success and pleasure in your research work in the CD Laboratory!

3. The life cycle of a CD Laboratory

3.1. Seven-year duration

CD Laboratories are established for a period of seven years. Before the end of the second and fifth year after establishment, the CDG's CD Scientific Board undertakes an evaluation of the research work. The evaluation involves an external referee and assesses the scientific quality of the research work. Based on the CD Scientific Board's recommendation, the CDG Executive Board decides whether the Laboratory is to be extended.

The life cycle of a CD Laboratory is presented below:

Table 3: Life cycle of a CD Laboratory

introductory phase	year 1 ⁵	establishment of the CD Laboratory
	year 2	two-year evaluation, approval of the contract extension
first phase of extension	year 3	
	year 4	
	year 5	five-year evaluation, approval of the contract extension
second phase of extension	year 6	
	year 7	final evaluation

Terms and conditions may be imposed during the establishment and extension of a CD Laboratory and recommendations may also be given. These are recorded in the letters of approval.

3.2. Amendments during the operation

The CDG is interested in ensuring that the collaboration between science and the private sector in a CD Laboratory can be carried out in a flexible and unbureaucratic manner. The research plans, time plans and cost plans detailed in the application and in the evaluation reports may thus be amended duration the CD Laboratory's lifetime ("a living CD Laboratory").

Amendments may be (→ see Point 4.):

1. thematic extension to or budgetary increase of the CD Laboratory
2. downsizing of or budgetary reduction of the CD Laboratory, or changes without any effect on the CD Laboratory's budget
3. transfer of money between cost categories
4. carry-over of unspent money
5. moving the CD Laboratory
6. other special cases

3.3. Termination of the CD Laboratory

Funding ceases on reaching the seven-year maximum period of support or in the absence of a positive decision to extend funding as a result of a scientific evaluation of the CD Laboratory. In addition, failure to reach the lower level for the budget of EUR 110.000 (because of the cessation of collaboration with one or more companies), the expiry of a necessary component of the contractual framework (Concrete Agreement with the host institution or Individual funding contract) or exceptional circumstances (→ see Point 15.) may lead to termination of the CD Laboratory.

The research work must be planned so that all activities as well as all Masters and diploma projects and dissertations are completed within the Laboratory's lifetime. A phasing-out period will be granted

⁵ year = year of research

to enable the completion of Masters or diploma projects or dissertations that despite careful planning could not be finalized within the normal seven-year period of support for particular scientific reasons or as a result of other unforeseeable circumstances. In such cases the CDG Executive Board may permit the use of any unspent money by the CD Laboratory or may grant additional support for a period of up to twelve months, although the CDG Executive Board is generally reluctant to approve phasing-out periods. If work on a dissertation starts less than 2½ years before the end of the normal period of support of a CD Laboratory, a phasing-out period will be only granted under exceptional circumstances (→ see Point 0.3.).

4. Requirements relating to applications during a CD Laboratory's period of operation

PLEASE NOTE

The following general provisions relate to all applications submitted during a CD Laboratory's period of operation:

- changes may only be effected after application to the CDG and with the express permission of the CDG.
- applications are submitted to the CDG by the Head of the Laboratory and must be agreed in advance with the commercial partners affected. A letter of agreement must be submitted together with the application. Alternatively the commercial partners may sign the application directly.
 - In the case of applications that involve an increase in the CD Laboratory's budget or that represent significant changes (e.g. a relocation of the Laboratory), the commercial partners affected must duly execute the letter of agreement or the application (i.e. the application or letter must be stamped and signed by an authorized representative of the company).
 - In all other cases it is not necessary to execute the application: an e-mail with signature from the company to signify its consent is sufficient.
- the corresponding budget plan covering several years should first be entered via the CDG Web Tool and the English version should be included with the application.
- if applications are associated with an increase in the Laboratory's budget, the maximum permitted budget of EUR 600.000 in the introductory phase and EUR 700.000 in the phases of extension must be respected.
- applications may be submitted at any time. They will be assessed by the CDG's CD Commission and/or the CDG Executive Board, with the final decision taken by the Executive Board. Applications must be submitted electronically to the CDG General Secretariat together with all

necessary supporting documents to arrive at the latest five weeks before the date of the meeting of the CDG Executive Board at which they are to be considered.

- original copies of the necessary supporting documents must be received by the same date.

Form of applications

Applications must be submitted in English but there are no formal criteria for how they should be prepared, although the required information must be presented in an appropriate way and cost plans must be prepared in a certain manner. The cover sheet must specify what is being requested. The cost plan comprises three types of cost (personnel costs, fixed assets/inventory and other costs) and relates to all remaining calendar years of the CD Laboratory's operation. If necessary, costs for hire-purchase equipment, costs for materials that do not represent fixed assets and costs for third-party services may be entered as sub-categories of "other costs". The regulations relating to eligible costs (→ see Point 9.) must be observed in the preparation of a cost plan.

Cost plans must be prepared using the CDG Web Tool. The English versions of the appropriate budgets from the Web Tool should be included with the application or included as attachments.

4.1. Applications for extension to or budgetary increase of the CD Laboratory

During the operation of the CD Laboratory there may be changes that lead to an extension to or a budgetary increase of the Laboratory. New commercial partners may become involved, new modules or research topics included or – if necessary – the operation of temporary modules extended. Although it is possible for "temporary" modules to be established such that they are planned to be terminated before the close of the CD Laboratory, the CDG recommends establishing modules scheduled to run for the entire period of the Laboratory's operation because extending the operation of a temporary module requires an application for a thematic extension of the CD Laboratory.

Modules may be headed by people other than the Head of the Laboratory only if they are located externally or abroad. The Head of the Laboratory is expected to assume the leadership of all modules or other structural parts of the CD Laboratory located at the university/research institution that hosts the CD Laboratory.

Before an application to involve a new commercial partner is submitted, the research support services of the university/research institution should be contacted with regard to the exploitation of the CD Laboratory's results.

If a new module is to be established or the scope of an existing module is to be expanded within the first year of research, at least one international referee will provide a review. If a single application features the establishment of several additional modules for a CD Laboratory or if establishment of a proposed new module would cause the Laboratory budget to be increased by at least 50% of the

costs originally approved, an external review must be available before the CD Scientific Board makes its recommendation to the CD Executive Board. In all other cases the CD Scientific Board will decide on the necessity of an external review. There will not generally be an additional hearing to assess the application.

Collaboration with commercial companies from outside Austria or establishment of external or international modules

A CD Laboratory hosted within Austria may also include commercial companies from outside Austria, providing that a special benefit for science in Austria or for Austria as a location for business would result from the project in question. CD Laboratories may also establish a module at another university/research institution in Austria or abroad, which is known as an “external module” or an “international module”. A Head of Module at the module in question should be responsible for the module’s work and her or his qualifications should correspond to those of a Head of Laboratory. In such cases, the know-how of the group (outside Austria) must provide a significant input to the work of the CD Laboratory. A Head of Module at the location of the module in question should be responsible for the module’s work and her or his qualifications should correspond to those of a Head of Laboratory. The salary costs of the Head of Module are not eligible for support, although she or he receives an honorarium for performing the function.

Special conditions apply for collaboration with commercial companies from outside Austria and for the establishment of external and international modules. These provisions also apply to cases where an existing module within Austria is to be moved to another university/research institution within Austria or abroad. Under no conditions may support be provided for research undertaken at a university/research institution outside Austria in collaboration with a company outside Austria.

The CDG requires the following documents to process the application:

- entry of the budget for several years in the CDG Web Tool (in the case of a new commercial partner or a new module, please first contact the General Secretariat so that the Web Tool may be made available to the company or extended to the new module) → see Point 8.6.
- application in English from the Head of the Laboratory:
 - name of the Head of the Laboratory and mention of the date of the application and the place it was signed (in the format place, dd.mm.yyyy)
 - cost plan: the English version of the budgets for the current calendar year and for all future calendar years should be taken from the CDG Web Tool and included in the application or provided as an attachment to it

ONLY in the case of a small increase to the budget:

 - detailed justification for the budgetary increase
 - explanation of the consequences for the research plan and the time plan

ONLY in the case of an extensive expansion:

- description of the incorporation of the new module or research topic in the CD Laboratory's overall concept and its links to existing modules
- description of the content of the research, explaining in particular where scientific innovation will take place (five to ten pages), including a short and precise description of the methods (e.g. for modelling work the formal scientific aspects and procedures should be illustrated by means of equations)
- research plan and time plan (in detail for the first two years of research and indicative for the following three years)
- list of previous publications of the Head of the Laboratory or of the responsible staff members CD Laboratory in the relevant field
- information on the commercial partners (fields of business, research expenditure, relation to the topic of the CD Laboratory, planned use of the CD Laboratory's results within the companies)
- staff of the new or extended module (number, profile of staff intended to be hired, new appointments, cvs of any future staff members already identified)
- budget plan signed and duly executed by the commercial partners affected by the change for the first relevant calendar year, i.e. the current and the next calendar year (in original, signed and stamped)
- declaration of consent to the request from the commercial partners concerned (an e-mail with the company's signature or a simple signature is sufficient)
- ONLY in the case of an extensive expansion:
a list of potential referees whom the Head of the Laboratory wishes to exclude from the review procedure because of scientific competition or differences of opinion, together with reasons for their exclusion
- ONLY in the event of new commercial partners of the CD Laboratory
 - declaration of consent from the commercial partners already participating in the CD Laboratory to the inclusion of the new company (in original, with signature and company stamp)
 - ➔ following forms on the CDG web site www.cdg.ac.at, which are contained within the document "Information on Membership of the Christian Doppler Research Association")
 - declaration of intent to participate in a Christian Doppler Laboratory (in original, with signature and company stamp)
 - definition of the company's specific fields of business that are relevant to the CD Laboratory, as agreed with the university/research institution (in original, with signature and company stamp)
 - ONLY for SMEs:
application for a reduced fee for membership of the Christian Doppler Research Association as precondition for granting of support for SMEs for the Christian Doppler Laboratory in question (in original, signed and stamped)

- ONLY in the event of new commercial partners that are not yet members of the CDG: application for Regular Membership of the Christian Doppler Research Association (in original, signed and stamped) including financial statement for the latest financial year
- ONLY in the event of a collaboration with a commercial partner from outside Austria: in the application from the Head of the Laboratory: information on the benefit to Austria as a location for business or research. The topic must be in the interest of the Austrian economy or otherwise in the public interest. For the research project in question, the Head of the Laboratory should show the value of the work for Austria as a business location (e.g. by presenting the expected gain in knowledge for local businesses) and for science in Austria (e.g. by plans for collaborating with research institutions in Austria).
- ONLY in the event of the establishment of an external or international module:
 - information on the Head of the Module (cv, description of qualifications) and the staff to be hired
 - in the application from the Head of the Laboratory: provision needs to be made for the honorarium for heading the module (at the level of 25% of the honorarium for heading a laboratory, in addition to an employer contribution that will be assumed to be 25% for the purpose of budget calculations) within the cost plan
 - application for the establishment of an external or international module of a Christian Doppler Laboratory (in original, signed and stamped and as a pdf document) → form on the CDG web site www.cdg.ac.at)
- ONLY for the establishment of an international module
 - information on the requirement for scientific expertise: the scientific expertise required for the treatment of the commercial partner's topic is not available within Austria, or is not available in Austria in sufficient quality.
 - information on the value of the work to Austrian industry or to Austria as a location for research. The topic must be in the interest of the Austrian economy or otherwise in the public interest. For the research project in question, the Head of the Laboratory should show the value of the work for Austria as a business location (e.g. by presenting the expected gain in knowledge for local businesses) and for science in Austria (e.g. by plans for collaborating with research institutions in Austria).

4.2. Applications for downsizing of or budgetary reduction to the CD Laboratory or for changes that would not affect the CD Laboratory's budget

During the CD Laboratory's operation there may be changes that lead to a downsizing of or a budgetary reduction to the CD Laboratory. For example, commercial partners may terminate their collaboration with the CD Laboratory and individual modules/research projects can be terminated prematurely or downsized.

Collaborations with commercial partners, modules and research topics generally run until the end of the CD Laboratory's period of operation or to an earlier time defined in advance. However, companies may give notice of their intention to terminate membership of the CDG or to cease participating in a CD Laboratory. Termination requires written notice to the CDG Executive Board, observing the dates and periods of notice specified in the Statutes (currently the notice period is nine months and notice may be given at the end of any month). In addition, companies may terminate their involvement in a CD Laboratory for financial reasons, such as because of bankruptcy proceedings.

If a module/individual research project is to be prematurely terminated or downsized as a consequence, the appropriate application for change must be submitted to the CDG.

If the lower limit for the budget of a CD Laboratory is no longer met, the premature termination of the CD Laboratory should be initiated (→ see Point 14.2.). If necessary a phasing-out period may be requested (→ see Point 14.3.3.).

The CDG requires the following documents to process the application:

- ONLY in the event of changes to the budget: entry of the budget for several years in the CDG Web Tool → see Point 8.6.
- application in English from the Head of the Laboratory:
 - name of the Head of the Laboratory Head and mention of the date of the application and the place it was signed (in the format place, dd.mm.yyyy)
 - cost plan: the English version of the budgets for the current calendar year and all future calendar years should be taken from the Web Tool and either incorporated in the application or attached to it.
 - detailed justification for the change, downsizing or reduction of the budget
 - explanation of the effects on the research plan and the time plan
- declaration of consent to the application from the commercial partners concerned (an e-mail with the company's signature or a simple signature is sufficient)
- ONLY in the event of the termination of the collaboration with a commercial partner: Notice of termination from the commercial partner (in original, signed and stamped)

4.3. Budget transfer between cost categories

Money may be transferred from one cost category to another. With the exception of transfers to enable the purchase of fixed assets, it is possible to effect transfers of up to 30% of the total budget approved for the Laboratory within the financial report, although the proportion of money from the public purse may not be changed (→ see Point 8.7.). It is possible to transfer money between modules and between company partners, although it is necessary to consult the CDG Secretariat before doing so. In the case of budget transfers between company partners, the company partners affected must agree to the application (if the proportion of costs to be borne by an individual company partner is increased, this partner must give its consent by duly executing the application).

Transfers to enable the purchase of fixed assets and transfers that exceed 30% of the Laboratory budget require application to the CDG Executive Board. Applications must address the following points:

PLEASE NOTE

- Budget transfers to enable the purchase of fixed assets and transfers that exceed 30% of the Laboratory budget must be requested in advance and are only permitted with the approval of the CDG.
- In all transfers to enable the purchase of fixed assets, the regulations governing the purchase of large items of equipment must be observed (→ see Point 10.3.1.).

The CDG requires the following documents to process the application:

- entry of the budget for several years in the CDG Web Tool → see Point 8.6.
- application from the Head of the Laboratory:
 - name of the Head of the Laboratory Head and mention of the date of the application and the place it was signed (in the format place, dd.mm.yyyy)
 - cost plan: the budgets for the current calendar year and all future calendar years should be taken from the Web Tool and either incorporated in the application or attached to it.
 - justification for the transfer
- declaration of consent from the company partners
 - ONLY for transfers to enable the purchase of fixed assets: declaration of consent to the application from all commercial partners (in original, signed and stamped)
 - in all other cases: declaration of consent to the application from the commercial partners affected by the transfer (an e-mail with the company's signature or a simple signature is sufficient)

4.4. Carry-over of unspent money

It may happen that not all of the money allocated to the budget for a particular calendar year is spent before 31.12. of the year in question. For example, if it is clear that the money will not be spent because of delays in the purchase of equipment or the hiring of CD Laboratory staff, the money may be transferred to the budget for the following year. Above a lower limit of EUR 1.000 and up to a certain limit (up to 50% of the Laboratory budget for the current year and from the second year up to 20% of the Laboratory budget for the current year), unspent money will be carried over automatically to the following year of the Laboratory's operation.

If a Head of Laboratory wishes to carry over an amount that is larger than that carried over automatically, an application for a specific carry-over may be submitted. This must be done by five weeks before the final meeting of the CDG Executive Board in the current year, or at the latest by 01.11. of the

year in question, whichever is earlier. It is not permitted to request carry-overs retroactively. The company partners must give their consent to any application for a specific carry-over.

The budget for the following year will be increased by the amount carried over and may thus exceed the limit of EUR 700.000 (or EUR 600.000 in the introductory phase)

As budgets are always assigned to particular commercial partners and modules, it is only possible to transfer budgets related to individual companies and modules, i.e. within the proportion of the budget relating to the partner or module in question. This restriction exists to ensure that a commercial partner's budget is not deployed for research work for another commercial partner.

A carry-over is only possible into the following year and it is not possible to accumulate money (i.e. carry over gradually increasing amounts).

The money that the CDG Executive Board agrees to carry over must be refunded to the CDG on demand so that it may be included in the budget for the following year.

PLEASE NOTE

- The automatic carry-over of money in the first year of the Laboratory's operation may not exceed 50% of the Laboratory budget and from the second year may not exceed 20% of the Laboratory budget for the current year.
- Carry-over of a larger amount is known as a specific carry-over and must be requested in advance. The unspent money that the Head of the Laboratory requests to be carried over to the following year's budget represents a maximum amount. If the annual accounts show that this amount is or was no longer available, the amount to be carried over will be adjusted accordingly. It is not permitted to submit requests after 01.11. of the year in question.
- No combinations of automatic and specific carry-overs are possible. For example, even in cases where only one of several commercial partners would be affected by a specific carry-over, a request for the specific carry-over of the total amount must be submitted.
- Each carry-over of money – whether automatic or specific – is restricted to a single module and company partner. In other words, each carry-over must take place within a module and within the proportion of the budget relating to the partner in question.
- The amount of money unspent in the current year will be determined from the annual accounts and the CDG will credit it to the commercial partners and the funding agencies. Thus the money effectively ceases to be available to the CD Laboratory. The money will be deducted from the amount payable in the third quarter.

The CDG requires the following documents to process the application:

- entry of the budget in the CDG Web Tool → see Point 8.6.
- Application from the Head of the Laboratory:
 - name of the Head of the Laboratory and mention of the date of the application and the place it was signed (in the format place, dd.mm.yyyy)

- cost plan: the carry-over should be entered in the Web Tool and the resulting budget either incorporated in the application or attached to it.
- justification for the carry-over
- declaration of consent to the application from the commercial partners affected by the carry-over of the money (an e-mail with the company's signature or a simple signature is sufficient)

4.5. Transfer of the CD Laboratory

If the Head of the Laboratory moves to a different employer, it is generally foreseen that the CD Laboratory will be transferred with him or her. The CD Laboratory's commercial partners must give their consent to the move, as must the future host. The consent of the present host of the Laboratory should also be sought. The CDG Executive Board will decide upon the proposed move based on all these considerations.

The CDG requires the following documents to process the application:

- application from the Head of the Laboratory:
 - name of the Head of the Laboratory and mention of the date of the application and the place it was signed (in the format place, dd.mm.yyyy)
 - detailed justification for the transfer of the CD Laboratory
 - description of how the transfer should take place (date, transfer of staff, organization of any interim period with activities at both locations, equipment etc.)
- application form for the establishment of a Christian Doppler Laboratory from the new university/research institution (in original, signed and stamped and as a pdf document → form on the CDG Web site www.cdg.ac.at)
- declaration of consent from the commercial partners to the application (in original, signed and stamped)
- definition of the company's specific fields of business, as agreed with the new university/research institution (in original, with signature and company stamp → form on the CDG Web site www.cdg.ac.at within the document "Information on Membership of the Christian Doppler Research Association")
- a declaration of consent from the present university/research institution to the transfer of the CD Laboratory to a new university/research institution (in original, signed and stamped) is desirable

4.6. Applications for other special cases

It may be necessary to submit other applications during the operation of the CD Laboratory. Examples of such special cases include applications for a second senior postdoc position, applications for increased salaries as a result of exceptional circumstances, applications to combine modules, applications to acquire products or services from the company partner and applications to purchase large items of equipment in the final 24 months of the CD Laboratory's normal period of operation.

The following points should generally be observed and we kindly ask you to contact the CDG in the event of any doubt:

PLEASE NOTE

- In the event of the purchase of large items of equipment in the final 24 months of the CD Laboratory's normal period of operation the university/research institution will be required to reimburse a proportion of the costs. For this reason, such purchases must be requested in advance. In addition, the regulations governing the purchases of large items of equipment must be observed (→ see Point 10.3.1.).

The CDG requires the following documents to process the application:

- where applicable, entry of the budget in the CDG Web Tool → see Point 8.6.
- application from the Head of the Laboratory:
 - name of the Head of the Laboratory and mention of the date of the application and the place it was signed (in the format place, dd.mm.yyyy)
 - where applicable, cost plan: the budgets for the current calendar year and all future calendar years should be taken from the Web Tool and either incorporated in the application or attached to it.
 - detailed justification for the special application
 - when appropriate, description of the effects of the requested amendment on the research plan and the time plan
- declaration of consent from the commercial partners affected (an e-mail with the company's signature or a simple signature is sufficient)
- ONLY for an application to purchase a large items of equipment in the final 24 months of the CD Laboratory's normal period of operation:
declaration of consent to the application from an authorized person (e.g. Rector, Managing Director) of the university/research institution (in original, signed and stamped)

4.7. The special case of clinical studies

Clinical studies are generally not eligible for support. However, in special cases it may be permitted for a CD Laboratory to undertake academic clinical studies as part of its activities. Studies of this kind must satisfy a number of criteria to be eligible for support. For example, they may not have the nature of contract research or product development but should be associated with a high scientific value and relatively low costs. The scientific hypothesis must be clear, as should the need for testing on humans. In all cases where a CD Laboratory is planning to undertake a clinical study it should submit an application to do so to the Executive Board as far in advance as possible.

5. Contracts and the main working documents and instruments

5.1. Legal basis

The establishment of CD Laboratories at Austrian universities represents financial support in the sense of § 27 para. 1 no. 2 of the Universities Act (UG 2002). The establishment of a CD Laboratory at a non-university research institution in Austria and the establishment of an International CD Laboratory represent financial support.

The fundamental principles of the funding model are set out in the Programme Document “Support for the Establishment and Operation of Christian Doppler Laboratories”⁶. The general guidelines for evaluating CD Laboratories are set out in the “Evaluation Handbook on Support for the Establishment and Operation of Christian Doppler Laboratories”⁷. The present “Handbook for the operation of a Christian Doppler Laboratory” includes all provisions that are relevant during the lifetime of a CD Laboratory.

A CD Laboratory is based on additional legal documents that are listed in the corresponding contracts, such as § 1 para. 2 No. 2 of the Decree of the Federal Ministry for Finance on General Guidelines for the Granting of Support from Federal Funds⁸, the Union Framework for State Aid for Research and Development and Innovation⁹, the Research and Technology Promotion Act¹⁰ and the Guidelines for the promotion of technical research, technological development and innovation in accordance with § 15 FTFG¹¹ as well as the RTD National Foundation Act¹², in each case in the currently valid version.

5.2. Contractual agreements

Different contracts are concluded according to the form of a CD Laboratory (CD Laboratory at an Austrian university, CD Laboratory at a non-university research institution within Austria or international CD Laboratory).

⁶ Programme Document “Support for the Establishment and Operation of Christian Doppler Laboratories” (ref.: BMWFJ-97.430/0026-C1/9/2013) of 20.11.2013

⁷ Evaluation handbook on Support for the Establishment and Operation of Christian Doppler Laboratories (ref.: BMWFJ-97.430/0021-C1/9/2013) of 12.08.2013

⁸ General Guidelines for the Granting of Support from Federal Funds (ARR 2014), BGBl. II No. 208/2014

⁹ European Commission, Union Framework for State Aid for Research, Development and Innovation, 2014/C198/01, Official Journal of the European Union, ABl. C 198 of 27.6.2014

¹⁰ Research and Technology Promotion Act (*Forschungs- und Technologieförderungsgesetz* FTFG), BGBl. No. 434/1982 in the currently valid version.

¹¹ Guideline for the promotion of technical research by the private sector and of technological development and innovation (2015 RTD Guideline), the Structure RDI Guideline of the Federal Minister of Transport, Innovation and Technology (ref. BMVIT-609.986/0011-III/12/2014) and of the Federal Minister of Science, Research and Economy (ref. BMWFW-97.005/0003-C1/9/2014), valid from 1.1.2015.

¹² Federal Act on the National Foundation for Research, Technology and Development (RTD National Foundation Act), BGBl. I No. 133/2003 in the currently valid version.

Table 4: Contracts for the various forms of CD Laboratories

	CD Laboratories at Austrian universities	CD Laboratories at a non-university research institution within Austria	International CD Laboratories
General Agreement with the host institution	X		
General funding contract	X		
Concrete Agreement with the host institution	X	X	X
Individual funding contract	X	X	X

5.2.1. General Agreement with the host institution

The General Agreement with the host institution sets out the general regulations for the establishment and operation of CD Laboratories at Austrian universities. The contractual partners are the CDG in its own right as funding agency and the university in question as funding recipient. The General Agreement with the host institution is the basis for the conclusion of Concrete Agreements with the host institution for individual CD Laboratories. The provisions of the General Agreement with the host institution apply to the CD Laboratory irrespective of whether the support from the public purse stems from the Ministry for Economic Affairs, from the National Foundation of Research, Technology and Development or from other sources.

5.2.2. General funding contract

The General funding contract includes all general regulations governing the establishment and operation of CD Laboratories at Austrian universities. The contract establishes a legal relationship between the Republic of Austria (State), represented by the CDG, and the university in question. The provisions of the General funding contract apply to the CD Laboratory only if the support from the public purse stems from the Ministry for Economic Affairs.

5.2.3. Concrete Agreement with the host institution

The Concrete Agreement with the host institution includes all regulations relating to the establishment and operation of a specific CD Laboratory. The contractual partners are the CDG in its own right as funding agency and the university/research institution in question as funding recipient. The provisions of the Concrete Agreement with the host institution apply to the CD Laboratory irrespective of whether the support from the public purse stems from the Ministry for Economic Affairs, from the National Foundation for Research, Technology and Development or from other sources.

In the case of a CD Laboratory at a non-university research institution in Austria or of an International CD Laboratory the Concrete Agreement with the host institution also includes all provi-

sions that are set out for CD Laboratories hosted at Austrian universities in the General Agreement with the host institution. The contents of the contracts of all CD Laboratories are thus identical.

5.2.4. Individual funding contract

The individual funding contract contains all regulations governing the establishment and operation of a specific CD Laboratory. The contract establishes a legal relationship between the Republic of Austria (State), represented by the CDG, and the university or research institution in question. The provisions of the individual funding contract apply to the CD Laboratory only if the support from the public purse stems from the Ministry for Economic Affairs.

In the case of a CD Laboratory at a non-university research institution in Austria or of an International CD Laboratory the Individual funding contract also includes all provisions that are set out for CD Laboratories hosted at Austrian universities in the General funding contract. The contents of the contracts of all CD Laboratories are thus identical.

To keep the entire system as simple and as compact as possible, the two contracts relating to an individual laboratory, the Concrete Agreement with the host institution and the individual funding contract, have been combined into a single document.

5.2.5. Special contracts

In some cases additional agreements are necessary, for example if a module is to be established at another university or research institution within Austria (an external module) or at a non-Austrian university or research institution (an international module). The CDG makes specimen contracts available to provide help for such cases.

5.3. Components of contracts

A particular CD Laboratory is regulated not only by the contracts but also by additional documents, which represent integral parts of the contracts:

Table 5: Components of the contracts

Contracts	<ul style="list-style-type: none"> • General Agreement with the host institution • General funding contract • Concrete Agreement with the host institution • Individual funding contract
Integral components of the contract	<ul style="list-style-type: none"> • application for establishment of a CD Laboratory (including the application form and the research plan, the time plan and the cost plan for the introductory phase) • the CDG Executive Board's letter of approval for the establishment of the Laboratory (corresponding to the letter of approval for the introductory phase) • the research plan, time plan and cost plan for the first phase of extension (as part of the first evaluation report) • the CDG Executive Board's letter of approval to extend the Laboratory (corresponding to the letter of approval of the first phase of extension) • the research plan, time plan and cost plan for the second phase of extension (as part of the second evaluation report) • the CDG Executive Board's letter of approval to the further extension of the Laboratory (corresponding to the letter of approval of the second phase of extension)
Additional documents that may also represent integral components of the contract	<ul style="list-style-type: none"> • letters of approval of amendments to the research plan, the time plan and the cost plan • letters from the CDG Executive Board relating to terms and conditions on the granting of support

5.4. Contracts with CD Laboratory staff

The CD Laboratory's team comprises all persons who contribute to the work assigned to the CD Laboratory. Hiring and payment of the CD Laboratory's staff may be via a contract of employment, a (free) work contract or a contract for works and services, depending on the work to be undertaken. Irrespective of the type of contract, personnel costs are only eligible for support if they correspond to the CDG's scheme of personnel costs or to the collective agreement of the universities (→ see Table 13). The university/research institution is the employer for all employments and the contractor for all additional agreements with the CD Laboratory's staff. The university/research institution is also responsible for all issues relating to labour and social law and assumes all legal responsibilities – both from civil law and from public law – towards CD Laboratory staff and authorities.

Contracts are concluded between the university/research institution and the staff of the CD Laboratory. The contracts must include at least the following points:

- assignment to the CD Laboratory
- proportion of the employment in the CD Laboratory

- salary
- regulation of confidentiality/non-disclosure and the handling of service inventions (in particular the requirement to report service inventions or protectable results that arise during the CD Laboratory's work; and the right of the university/research institution to take up such inventions or results)
- consent that the CDG may gather personal data required for the assessment of whether the funding requirements are met, in addition to those provided by individual staff members, by approaching other relevant Federal authorities or other organizations that grant or administer research funding
- authorization to the CDG to examine contracts of employment and to check payroll accounts
- in contracts for works and services and in free work contracts the provision that the premature termination of the CD Laboratory or of an individual module represents important grounds for premature termination of the contracts
- in contracts of employment and work contracts (*Dienstverträge*): possibilities for terminating the contract in accordance with the dates and periods of notice given in relevant legal provisions and in the collective contract

It is not permitted to draw on personnel from the CD Laboratory, within the portion of their time refunded by the funding programme, for work at the university/research institution that is not directly related to the CD Laboratory's research work (e.g. independently holding lectures, assumption of general administrative work for the university/research institution) unless such activities serve to advance the staff member(s) concerned in the specific topic investigated by the CD Laboratory. However, it is desirable for the results obtained in the CD Laboratory to be incorporated in teaching and thus CD Laboratory personnel may participate in teaching programmes. However, priority must be given to research work above all other activities.

Within the proportion of their time that they allocate to the CD Laboratory, staff members of the Laboratory are generally not permitted to work in the partner companies. Short periods of time to perform measurements are naturally permitted but long-term postings or leaves of absence are not.

The contracts between the university/research institution and the CD Laboratory's staff may also take the form of appendixes to existing contracts. The CDG will make available an appropriate sample contract.

5.5. Other subcontracts

If subcontracts are concluded in relation to the CD Laboratory, the university/research institution must ensure that they contain all the provisions necessary for the research work to be undertaken in an orderly manner. This applies in particular to the regulation of

- confidentiality/non-disclosure
- publications

- and intellectual property rights

The CDG reserves the right to examine the subcontracts at any time and guarantees that they shall be treated confidentially.

5.6. Agreements between the university/research institution or the Head of the Laboratory and the commercial partners

→ see Point 2.5.

5.7. Agreements between the university/research institution and the Head of the Laboratory

A number of rights and obligations arise from the establishment of a CD Laboratory. These are set out in the various contracts. In the Concrete Agreement with the host institution, the university/research institution transfers the corresponding rights and obligations to the Head of the Laboratory. The university/research institution may conclude an additional agreement with the Head of the Laboratory to regulate other elements of the procedure.

5.8. Evaluation Handbook

The Evaluation Handbook, issued by the Federal Ministry of Economy, Family and Youth, lays down the procedures for evaluating applications in connection with a CD Laboratory and for scientific evaluations, along with the corresponding decision making process.

5.9. Main working documents and instruments for a CD Laboratory

The following documents are of primary importance for an operational CD Laboratory, both scientifically and with regard to the Laboratory's finances.

5.9.1. Research plans, time plans and cost plans

The Head of the Laboratory prepares a research plan, a time plan and a cost plan for each phase of the contract. These plans form the basis for the scientific monitoring and the financial support of the CD Laboratory. Once the research plan, the time plan and the cost plan have been approved by the CDG Executive Board they form an integral component of the contracts that regulate the CD Laboratory.

1. Introductory phase (first and second years of research)

The research plan, time plan and cost plan submitted as part of the application give detailed information on the first and second years of research and indicative information on the subsequent years.

2. First phase of extension (third, fourth and fifth years of research)

The research plan, time plan and cost plan prepared for the evaluation after two years give detailed information on the third and fourth years of research and indicative information on the subsequent years.

3. Second phase of extension (sixth and seventh years of research)

The research plan, time plan and cost plan prepared for the evaluation after five years give detailed information on the sixth and seventh years of research.

There are no formal requirements for the research plan and the time plan, although they must present the main focus of the work for the appropriate period of the contract in detail and should take into account both scientific freedom and the need to undertake research relevant to the company partners. To ensure that the cost planning is consistent with the breakdowns by calendar year, the cost planning for the first and second phases of extension should be presented by means of the long-term budget plans broken down by calendar year given in the CDG Web Tool. This means that the evaluation report should include the budgets for the calendar years in which the corresponding phase of the contract falls.

The level of costs given in the contracts for the CD Laboratory (Concrete Agreement with the host institution and Individual funding contract) invariably relate to the research plan, the time plan and the cost plan for the phase of the contract in question. With the agreement of the CDG Executive Board, the research plan, the time plan and the cost plan given in the application or in the evaluation reports may be amended during the Laboratory's operation (→ see Point 4.).

5.9.2. Annual work plans and budget plans

The costs envisioned for the research work in the various phases of the contract should be presented in the form of budget plans broken down by calendar year. The CD Laboratory's budget is requested annually by the Head of the Laboratory (→ see Point 8.4.).

The budget is based on the work plans, as agreed in the application and in the evaluation reports, and is broken down to the individual modules and the individual cost categories. The budget should be prepared by the Head of the Laboratory after discussions with the individual commercial partners. The budget must be entered by means of the CDG's Web Tool. After the budget has been signed and duly executed by the commercial partners it must be forwarded to the CDG in good time.

If requested by the company partners, the Head of the Laboratory should prepare annual scientific work plans and send copies to the company partners.

5.9.3. Financial report

The main document for the administration of the budgetary figures and for preparing the annual accounts is the financial report, which is entered by means of the CDG Web Tool. It includes a breakdown of the approved budget for the calendar year in question by quarterly period and by module. The Head of the Laboratory should enter both the planned figures and the actual information in the table. After approval of a change to the budget the financial report must be amended accordingly.

5.9.4. Statistical annual report

Every year, statistical data relating to the CD Laboratory's performance in the preceding calendar year should be entered via the CDG Web Tool. The data are subsequently transferred directly to the CDG's database.

6. Specific provisions resulting from the contracts

The provisions relating to scientific freedom, to collaboration with companies, to confidentiality/non-disclosure, to publications and to intellectual property rights are extremely important to a CD Laboratory. The following sections mention only a few key points; further details are given in the various contracts.

6.1. 30 % scientific freedom for the scientists

The Head of the Laboratory is granted scientific freedom to the extent of ca. 30% of the total resources available to a CD Laboratory. How this freedom is used is her or his responsibility. Scientific freedom serves the production and development of basic scientific results, in particular the underlying methods and procedures in the topic on which the CD Laboratory is working, and should ensure that the Laboratory's potential for giving rise to applications grows during its lifetime. The scientific freedom must be used in a manner that is fully related to the research themes under investigation in the CD Laboratory. The scientific freedom may not be restricted by the management of the university or of the research institution or by the commercial partners that are cooperating. It relates both to the topics investigated and to the methods employed.

6.2. Collaboration with companies

The research projects funded are essentially collaborative projects with the commercial partners involved. The research thus addresses specific issues faced by the commercial partners. Collaboration with the partners takes place at the level of modules. Without prejudice to the guaranteed 30% scientific freedom, the Head of the Laboratory is required to ensure that there is a close collaboration with the companies, manifested by an intense and continuous exchange of ideas and knowledge between

the CD Laboratory and the companies, that pays due regard to the commercial partners' legitimate interests.

6.3. Confidentiality/non-disclosure

Both the university/research institution and the commercial partners are required to treat all information related to the CD Laboratory in strict confidence. Information of any kind that the commercial partners communicate to the CD Laboratory in the course of collaboration in the framework of the CD Laboratory, as well as all information relating to the operation and results of the CD Laboratory, must be treated in confidence. This provision does not apply to information and results that are covered by an explicit agreement to the contrary with the commercial partners involved. It also does not apply if it can be shown that the information or results were previously known to the CD Laboratory or if they represent general state of the art or are widely known.

This requirement for confidentiality/non-disclosure applies in particular to the publication and/or patenting of the results of the CD Laboratory's research. It extends to all persons involved in the CD Laboratory's work and continues for six years beyond the period of the contract for the CD Laboratory.

6.4. Publications

The term "publication" is used to mean any mechanism to enable public access to the results of research and development work, in particular via printed media, in electronic media, by means of presentations in word and/or image or by other means.

Results of basic research should be published in an appropriate form, ideally in refereed journals or in respected forums for publication in the relevant field. Publication of other research results should take into account the economic interests of the commercial partners (e.g. in patenting). A written agreement between the Head of the Laboratory and the commercial partners should be obtained in advance. If within three weeks of sending a manuscript to be published to the commercial partners the Head of the Laboratory receives no justified objections to publication or requests for changes, this is to be interpreted as consent to publication. On no account may the performance and conclusion of Master theses, diploma projects and PhD theses or the handling of these according to study laws be obstructed or delayed.

Publications of work undertaken in a CD Laboratory must mention, in addition to the name of the author, both the CD Laboratory and the university/research institution. Publications may only be assigned to the CD Laboratory if the CD Laboratory is included in the authors' affiliations. The publications must also include at an appropriate point the information that the research project was supported by the Ministry for Economic Affairs or by the National Foundation for Research, Technology and Development.

Guideline:

Affiliation: Christian Doppler Laboratory for ..., Institute/Department for ..., University ...

Acknowledgements: The financial support by the Austrian Federal Ministry for Digital and Economic Affairs and the National Foundation for Research, Technology and Development is gratefully acknowledged.

6.5. Intellectual Property Rights

All inventions that arise from the CD Laboratory's research activities must be reported immediately to the university/research institution and to the commercial partners. The decision whether inventions or protectable results fall within the scope of the agreed research activities of the CD Laboratory is to be taken jointly by the Head of the Laboratory and the commercial partners.

With regard to the further regulations for the use of inventions and protectable results, a distinction is made between those that lie within the companies' specific fields of business and those that lie outside them. Within the companies' specific fields of business the university/research institution transfers the IPR to the commercial partners on request (provided this is made by the agreed deadline). The commercial partners cover the inventor's bonuses and the patenting costs. Outside the companies' specific fields of business the university/research institution grants the commercial partners the right of first refusal on rights to the invention or protectable results, to be acquired for an appropriate payment.

During the preparation of the application for a company to participate in a CD Laboratory, the company and the university/research institution must agree on the fields that are to be treated as the company's specific fields of business, as applied to the CD Laboratory in question (→ see Point 2.5.).

7. Rights and responsibilities of the Head of the Laboratory

The Head of the Laboratory assumes certain rights and responsibilities that come automatically as a result of heading a CD Laboratory. These create the ideal conditions for the research work and so contribute to the CD Laboratory's success.

The rights and responsibilities include in particular:

- The right to provide scientific leadership of the CD Laboratory.
- Careful and conscientious undertaking of the duties of Head of Laboratory.
- Active participation in the performance of the research and the collaborative work and refraining from any actions that could jeopardize the project's success in any way.
- Attention to continuous contacts with the commercial partners
- Power of representation from the university/research institution, in particular relating to administrative requirements and scientific leadership, to the extent legally possible and helpful to ensure that the CD Laboratory's administration is flexible and largely self-sufficient. These functions include in particular the scientific supervision of persons working in the CD Laboratory as well as the tasks relating to IPR. The Head of the Laboratory is also responsible for selecting the Laboratory's staff members. In all his or her actions, the Head of the Laboratory must observe the relevant legal provisions and the internal guidelines.
- The right to take all decisions of scientific, organizational and financial nature covered by the contracts, ensuring that the relevant legal provisions and internal guidelines are observed. Existing reporting requirements are unaffected.
- Fulfilment of the requirements given in the contracts governing the CD Laboratory.
- Observance of the legal and internal provisions, especially those relating to personnel, the use of equipment, safety and the environment.
- Observance of the rules of good scientific practice.
- Sufficient time to lead the Laboratory, especially for scientific consideration of the problematic areas, for knowledge transfer and for supervising the CD Laboratory's team. The CDG must be informed immediately of any additional duties that the Head of the Laboratory assumes after he or she has started to head the Laboratory if they significantly reduce the amount of time he or she can devote to the CD Laboratory or if they could influence the competitive position of the commercial partners. The CDG may forward the information to the commercial partners.
- The duty to report to the CDG any interdependence between the Head of the Laboratory and the company partners. To ensure the mutual independence of the collaboration partners from one another in the work of the CD Laboratory, the company partners and the scientific partners may not have any form of corporate integration. The Head of the Laboratory may thus not be employed by a company partner, nor may he or she have any managerial function or hold shares in the company partner. Contracts for consultancy or for the performance of works and services are permitted but must be reported to the CDG.

8. Financial administration

8.1. Bookkeeping

PLEASE NOTE

- The university/research institution and thus the Head of the Laboratory undertake to perform the accounting in a manner that is correct and in accordance with the Universities Act in conjunction with the Business Enterprise Code/Accounting Act (UGB/*Rechnungslegungsgesetz*). The basic principles of lawfulness, cost-effectiveness, expediency, economy and transparency must be observed and due care and attention must be paid.
- Failure to comply with the CDG's guidelines for the financial accounting of a CD Laboratory will lead to the non-acceptance of the costs and to the cessation of the support.

Within its accounting system (such as SAP) the university/research institution must allocate an internal accounting number (*Innenauftragsnummer*) to each CD Laboratory. All the CD Laboratory's income and expenditure must be precisely accounted under this number. All finances relating to an individual CD Laboratory will be exclusively handled via the corresponding account or cost centre. Finances that do not relate to the CD Laboratory may not be administered via this account.

8.2. Appropriate Usage

PLEASE NOTE

- The financial support made available by the CDG must be used in an appropriate manner.
- The disbursement of the support must take place in accordance with the agreed research plan, time plan and cost plan. On no account may the total expenditure for the year exceed the level of the approved budget.
- Increases to the approved budget require the consent of the commercial partners and are only permitted with the prior approval of the CDG Executive Board.

8.3. Transfers

The CDG transfers quarterly the money required for the operation of the CDG Laboratory to the account of the university/research institution given in the contracts, for credit to the CD Laboratory. The first three quarterly payments represent instalments; the fourth quarterly payment is the difference between them and the approved budget for the year.

In the annual accounts, the normal budget and any budgetary carry-overs will be balanced. Any resulting credits or debits will be settled with the third quarterly payment.

8.4. The process of budgeting, payment and accounting for a calendar year

The following table presents the entire process for budgeting and accounting for a single calendar year.

Table 6: Process for budgeting and accounting for a calendar year

Budgeting for the subsequent calendar year

September	by 01.09.	<p>Submission of the budgets for the subsequent calendar year, duly executed</p> <p>The CD Laboratory's budget is requested annually by the Head of the Laboratory. It is based on the agreed research plans, time plans and cost plans (as set out in the application and in the evaluation reports) and is broken down by individual modules and by individual cost categories. The budget is prepared by the Head of the Laboratory in conjunction with the individual commercial partners and takes into account both the scientific freedom and the necessary relevance to the companies' work of the research. The budget for the subsequent calendar year is to be entered by means of the CDG Web Tool: during the procedure the long-term financial plan must be updated correspondingly (→ see 8.5.). By 01.09. the budget must be submitted, duly executed (in original with signatures and stamps from the commercial partners).</p>
	Variable	Discussion of the budget of all CD Laboratories in a meeting of the CDG Executive Board.
October	by 15.10.	<p>Approval of the Laboratory budget for the subsequent calendar years</p>
November	-	-
Payment and accounting		
December	by 31.12.	<p>Dividing the budget into quarterly payments</p> <p>After approval of the budget for the following year, the financial report for the following year is made available in the CDG Web Tool. The Head of the Laboratory breaks the budget down into quarterly payments, broken down further by individual module and individual cost category, and finishes entering the information by 31.12.</p> <p>After approval of a change to the budget the financial report must be amended accordingly.</p>
January	-	-
February	when the requirements are met	<p>Transfer of the first quarterly payment</p> <p>The requirement for transfer of the first quarterly payment is met when the breakdown of the budget is received.</p>
March	-	-
April	-	-
May	automatically	<p>Transfer of the second quarterly payment</p>
June	-	-

July	-	-
August	automatically	<p>Transfer of the third quarterly payment</p> <p>Any carry-over of unspent money from the previous year that results from the annual accounts will be transferred together with the third quarterly payment. The balance from the previous year will be credited or deducted.</p>
September	-	-
October	-	-
November	automatically five weeks before the final meeting of the CDG Executive Board in the current year (but no later than 01.11)	<p>Transfer of the fourth quarterly payment</p> <p>If required, application for a specific carry-over of financial support from the current calendar year to the subsequent calendar year</p> <p>Unspent money above a minimum amount of EUR 1.000 and up to a certain limit will be automatically carried over to the subsequent calendar year: in the first year of the Laboratory's operation a maximum of 50% of the Laboratory budget for the current year may be carried over automatically, while in subsequent years a maximum of 20% of the Laboratory budget for the current year may be automatically carried over.</p> <p>If the Head of the Laboratory wishes to carry over a higher amount, she or he may submit an application for a specific carry-over. The application must be submitted by five weeks before the final meeting of the CDG Executive Board in the year (and at the latest by 01.11. of the current year). The company partners must agree to the specific carry-over (→ see Point 4.4). The budget for the following year will be increased by the amount carried over and may thus exceed the maximum limit for an annual budget (EUR 700.000, or EUR 600.000 during the introductory phase).</p> <p>Note: The amount of unspent money in the current year will be determined from the annual accounts and the CDG will return it to the commercial partners and the funding agencies. It thus ceases to be available for the CD Laboratory. The money need not be returned to the CDG but will be deducted from the third quarterly payment. It is not permitted to submit a request for a specific carry-over of unspent money after 01.11.</p>
December	-	-

Annual accounts

January	by 31.01.	<p>Submission of the financial report for the previous calendar year, including an extract from the accounting system</p> <p>By 31.01. the Head of the Laboratory must submit the annual accounts, the financial report for the previous year together with an extract from the accounting system (such as an SAP printout), a list of expenditures and an extract from the inventory that contains all items of equipment transferred from the CDG and all new items of equipment purchased by the university/research institution with support from the CDG (→ see Point 8.8.). Together with the additional information, this financial report represents the numerical report on the disbursement of the support.</p> <p>On the basis of the annual accounts, the CDG examines the eligibility for funding of the CD Laboratory's costs that have been charged to the budget. Any costs deemed ineligible will be considered as unspent money and will be treated as an advance payment to be credited against the annual account.</p>
	by 31.01.	<p>Entry of the statistical annual report</p> <p>This annual report supplements the evaluation reports and the final report in serving to show how the funding provided has been spent.</p>

8.5. Multi-year budget planning with the Web Tool

The following table presents the information that must be entered in and checked by the Web Tool.

Table 7: Entry and checking with the Web Tool for multi-year budget planning

	To check	To amend
	NOTE	
	<ul style="list-style-type: none"> ○ To be submitted by 01.09. 	
Basic information	<ul style="list-style-type: none"> ○ length of company involvement ○ duration of modules 	
Before budget entry	CHECK	
	<ul style="list-style-type: none"> ○ There may be no “open budget”: The budget must be finalized and sent to the CDG. 	
	<ul style="list-style-type: none"> ○ current year + 1 ○ current year + 2 ○ current year + n 	<ul style="list-style-type: none"> ○ The budget must be entered for all budget years for the remaining duration of the CD Laboratory
Budget entry current year + 1		
Personnel		<ul style="list-style-type: none"> ○ NN is to be replaced by the appropriate name ○ All categories of staff should be checked and changed where necessary ○ The costs for each staff member should be checked and adjusted where necessary. ○ New staff members are to be included ○ Former staff members are to be deleted
Other cost categories		<ul style="list-style-type: none"> ○ The appropriate entries should be made for the other cost categories.
Further modules		<ul style="list-style-type: none"> ○ The appropriate entries should be made for the other modules
Overall report		<ul style="list-style-type: none"> ○ Costs must be allocated to the company partners.
Budget entry further years		
Personnel		<ul style="list-style-type: none"> ○ The costs should be adjusted where necessary
Other cost categories		<ul style="list-style-type: none"> ○ The appropriate entries should be made for the other cost categories
Further modules		<ul style="list-style-type: none"> ○ The appropriate entries should be made for the other modules.

	To check	To amend
After entry of the budget for further years	<p>CHECK</p> <ul style="list-style-type: none"> ○ No module or company may have a budget of EUR 0,00 ○ The plausibility of the budget entered for all five years should be checked <p>NOTE</p> <ul style="list-style-type: none"> ○ Increases to the budget of up to 5% are permitted without approval of the CDG Executive Board. ○ Increases to the budget of 5-10% must be explained and will be discussed by the CDG Executive Board ○ Increases to the budget in following years in excess of 10% require an application by the Head of the Laboratory 	
Printouts		<ul style="list-style-type: none"> ○ The budget for the following years should be printed. ○ It must be duly executed (signature and stamp from each company partner). <p>NOTE</p> <ul style="list-style-type: none"> ○ The current version of the budget should be printed from the Web Tool and signed. ○ This version of the budget should be sent to the CDG by means of the Web Tool. ○ The budget should be checked to ensure it does not exceed the maximum level of EUR 700.000 (EUR 600.000 in the introductory phase).
		<ul style="list-style-type: none"> ○ The printout of the budget, in original and duly executed, is to be sent to the CDG.

8.6. Budget amendments in the Web Tool

The following table presents the information that must be entered in and checked by the Web Tool.

Table 8: Entry and checking with the Web Tool in the event of amendments to the budget

	To check	To amend
Basic information	<ul style="list-style-type: none"> ○ length of company involvement ○ duration of modules 	<ul style="list-style-type: none"> ○ length of company involvement, if necessary ○ duration of modules, if necessary
Before budget entry	<p>CHECK</p> <ul style="list-style-type: none"> ○ There may be no “open budget”. The budget must be finalized and sent to the CDG. 	
	<ul style="list-style-type: none"> ○ current year ○ current year + 1 ○ current year + 2 ○ current year + 3 ○ current year + 4 	<ul style="list-style-type: none"> ○ The budget must be entered for each budget year of the remaining duration of the CD Laboratory
Budget entry current year		
Personnel		<ul style="list-style-type: none"> ○ NN is to be replaced by the appropriate name. ○ All categories of staff should be checked and changed where necessary. ○ The costs for each staff member should be checked and adjusted where necessary ○ New staff members are to be included. ○ Former staff members are to be deleted.
Other cost categories		<ul style="list-style-type: none"> ○ The appropriate entries should be made for the other cost categories.
Further modules		<ul style="list-style-type: none"> ○ The appropriate entries should be made for the other modules.
Overall report		<ul style="list-style-type: none"> ○ Costs must be allocated to the company partners.
Budget entry further years		
Personnel		<ul style="list-style-type: none"> ○ The costs should be adjusted where necessary.
Other cost categories		<ul style="list-style-type: none"> ○ The appropriate entries should be made for the other cost categories.
Further modules		<ul style="list-style-type: none"> ○ The appropriate entries should be made for the other modules.

	To check	To amend
After entry of the budget for further years	<p>CHECK</p> <ul style="list-style-type: none"> ○ No module or company may have a budget of EUR 0,00. ○ The plausibility of the budget entered for all five years should be checked. <hr/> <p>NOTE</p> <ul style="list-style-type: none"> ○ Increases to the budget of up to 5% are permitted without approval of the CDG Executive Board. ○ Increases to the budget of 5-10% must be explained and will be discussed by the CDG Executive Board. ○ Increases to the budget in following years in excess of 10% require an application by the Head of the Laboratory 	
Printouts		<ul style="list-style-type: none"> ○ The budgets for the current year and for subsequent years should be included in the application for amendment to the budget. ○ Agreement to the application for amendment to the budget must be obtained from the company partners affected. (→ see Point 4) <hr/> <p>NOTE</p> <ul style="list-style-type: none"> ○ The current version of the budget should be printed from the Web Tool and signed. ○ This version of the budget should be sent to the CDG by means of the Web Tool. ○ The budget should be checked to ensure it does not exceed the maximum level of EUR 700.000 (EUR 600.000 in the introductory phase) <hr/> <ul style="list-style-type: none"> ○ The request for the change and proof of the company partner's agreement to it are to be sent to the CDG.

8.7. Making transfers between cost categories in the financial report

The following table presents the information that must be entered and checked by the Web Tool.

Table 9: Entry and checking with the Web Tool for transfers between cost categories

To check	To amend
<p>NOTE</p> <ul style="list-style-type: none"> ○ Up to 30% of the laboratory budget may be transferred between cost categories. ○ Money to enable the purchase of fixed assets may not be transferred in this manner. ○ Transfers between modules and companies must be discussed in advance with the CDG General Secretariat ○ The proportion of funding from the public purse may not be altered. ○ In the event of transfers between companies, the company partners affected must give their consent. 	
<p>Budget transfers in the financial report</p>	<ul style="list-style-type: none"> ○ The overall report for the module must be opened. ○ It is important to check which cost categories have a negative balance. ○ The overall report for the module must be printed.
<p>NOTE</p> <ul style="list-style-type: none"> ○ Please transfer only budget values. 	
	<ul style="list-style-type: none"> ○ Before making the transfer an empty line must be added to the financial report. ○ Reductions should be made to the budget values in the cost categories in which some money remains.



	To check	To amend
Budget transfers in the financial report	<p>IMPORTANT</p> <ul style="list-style-type: none">○ Afterwards the budget values should be reallocated.	<ul style="list-style-type: none">○ An empty line should be added in the cost category for which the budget has been exceeded.○ This line should be entitled “transfer from (e.g.) costs for personnel”.○ The budget should be entered and broken down.○ The process is repeated until the required transfer (up to a maximum of 30%) has been effected.○ When the transfer is complete, the function “Modulwerte prüfen” (check module values) should be carried out. If no formal error is reported, the module may be closed and the process be performed for other modules if necessary.○ Finally, the overall report should be used to check whether any individual modules have exceeded their budgets.○ If no cost category shows a negative balance, the send button can be activated and the transfer communicated to the CDG.

8.8. Annual accounts

PLEASE NOTE

- If the CDG does not receive the annual accounts on time, the costs will no longer be recognized as eligible for support.

8.8.1. Preparatory work by the CDG

To assist in the preparation of the annual accounts, the CDG makes available a form for the annual accounts (“Ausgabenliste.xlsx” for the calendar year in question → form on the CDG Web Site www.cdg.ac.at).

8.8.2. Requirements for the annual accounts of the CD Laboratory

To keep the number of requests for information from the CD Laboratory during the annual accounts as low as possible, the following documentation is required:

- annual accounts for the regular budget
and if applicable, separate statements for
- money carried over from the previous year (BÜ)
- a phasing-out period (AP)
- any special funding that has been provided (SF)

The annual accounts that the CD Laboratory submits to the CDG comprises the following documents:

- financial report(s) – entry into the Web Tool (regular budget, money carried over from the previous year, phasing-out period, special funding)
- detailed excerpt from the accounting system (as a pdf file)
- summary excerpt from the accounting system, including income and expenditure as a pdf file)
- Ausgabenliste.xlsx corresponding to the expenditure in the financial report, broken down by cost category (values from the extract from the accounting system, broken down into regular financial report and money carried over as well as – when appropriate – phasing-out period and special funding)
- If the extract from the accounting system does not agree with the values in Ausgabenliste.xlsx, the difference should be explained in the appropriate sheet in Ausgabenliste.xlsx.
- an extract from the inventory that contains all items of equipment transferred from the CDG and all new items of equipment purchased by the university/research institution with support from the CDG, together with a list of acquisitions for the year in question.

Format for reports/lists

- financial report: The Web Tool financial report should be distributed among the various modules and company partners according to the budget in the Web Tool. Unless an application to combine modules has been submitted, it is not permitted to pool modules and perform their accounting jointly. If several modules are associated with a single company partner they must be accounted for individually, unless an application to combine modules is submitted in time
- detailed excerpt from the accounting system: individual items of expenditure should be presented
- summary excerpt from the accounting system: presentation of income and expenditure broken down by cost category
- Ausgabenliste.xlsx (➔ see Table 10: this must be prepared in a format ready for printing on A4 paper, either portrait or landscape, so that it may be printed without being reformatted).

Details of expenditure (*Ausgabenliste*)

The list of outgoings (Ausgabenliste.xlsx) is to be totalled in the following way:

- staff members (individual staff members with their total costs for a year)
- total personnel costs
- each other cost category (fixed assets, other costs)
- total expenditure (all cost categories)

Please note

Carry-overs of the budget from the previous year may only be used in the modules foreseen in the application for a specific carry-over or, in the case of an automatic carry-over, in accordance with the original budget.



Table 10: Details of expenditure (the table is only available in German)

Ausgabenliste.xls									
Jahresabrechnung	2014								
Leitung	Name								
Reguläres Budget	0,00								
Budgetübertrag Vorjahr (BÜ VJ)	0,00	Budget bitte entsprechend der Genehmigung eintragen!							
Auslaufphase (AP)	0,00								
Budgetübertrag reg. zu Auslaufphase (BÜ reg. zu AP)	0,00								
Innenauftragsnummer	XXX								
<p>ACHTUNG: Bei allen Kostenkategorien, ausgenommen Personalkosten, darf eine einzelne Ausgabenposition nur einer Budgetart (reg.Budget, BÜ VJ, AP, BÜ reg.zu AP) zugeordnet werden! Es ist KEINE Splittung erlaubt!!!</p>									
Einnahmen-/Ausgabenliste				reg. Budget	BÜ VJ	AP	BÜ reg.zu AP	Total	
				EUR	EUR	EUR	EUR	EUR	EUR
Labor-/Zentrumseinnahmen				0,00	0,00	0,00	0,00	0,00	0,00
sonstige Einnahmen				0,00	0,00	0,00	0,00	0,00	0,00
sonstige Einnahmen				0,00	0,00	0,00	0,00	0,00	0,00
Einnahmen gesamt				0,00	0,00	0,00	0,00	0,00	0,00
1. Personalkosten	von - bis	Zuordnung in %	Text						
Name ¹⁾	tt.mm.-tt.mm.	100,00%	Stdn.It Dienstvertrag / Kategorie (Postdoc, DissertantIn etc.) / bei Universitäten: ev. KV-Einstufung ²⁾						
				0,00	0,00	0,00	0,00	0,00	0,00
				0,00	0,00	0,00	0,00	0,00	0,00
				0,00	0,00	0,00	0,00	0,00	0,00
Personalkosten gesamt				0,00	0,00	0,00	0,00	0,00	0,00
Kontrollsumme aus FB (inkl. Labor-/Zentrumtleitungshonorar bezahlt durch CDG)				0,00	0,00	0,00	0,00	0,00	0,00
2. Inventar	Anlagen-Nummer	Re.Datum	Bezeichnung						
Lieferant				0,00	0,00	0,00	0,00	0,00	0,00
				0,00	0,00	0,00	0,00	0,00	0,00
				0,00	0,00	0,00	0,00	0,00	0,00
				0,00	0,00	0,00	0,00	0,00	0,00
Inventar gesamt				0,00	0,00	0,00	0,00	0,00	0,00
Kontrollsumme aus FB				0,00	0,00	0,00	0,00	0,00	0,00
3. Sonstige Kosten									
3.1. Sachkosten, die kein Inventar darstellen	Bezeichnung	Re.Datum	Details						
Lieferant				0,00	0,00	0,00	0,00	0,00	0,00
				0,00	0,00	0,00	0,00	0,00	0,00
				0,00	0,00	0,00	0,00	0,00	0,00
				0,00	0,00	0,00	0,00	0,00	0,00
Zwischensumme 3.1. (Sachkosten, die kein Inventar darstellen gesamt)				0,00	0,00	0,00	0,00	0,00	0,00
3.2. Kosten für Leistungen Dritter	Leistungsbezeichnung	Re.Datum	Details						
Lieferant			z.B. 5 Std. à 50,-	0,00	0,00	0,00	0,00	0,00	0,00
				0,00	0,00	0,00	0,00	0,00	0,00
				0,00	0,00	0,00	0,00	0,00	0,00
				0,00	0,00	0,00	0,00	0,00	0,00
Zwischensumme 3.2. (Kosten für Leistungen Dritter gesamt)				0,00	0,00	0,00	0,00	0,00	0,00
3.3. Sonstige Kosten	Bezeichnung	Datum	Details						
				0,00	0,00	0,00	0,00	0,00	0,00
				0,00	0,00	0,00	0,00	0,00	0,00
				0,00	0,00	0,00	0,00	0,00	0,00
Kosten für Personalverrechnung	Anzahl MA/Monate	Zeitraum		0,00	0,00	0,00	0,00	0,00	0,00
Zwischensumme 3.3. (Sonstige Kosten gesamt)				0,00	0,00	0,00	0,00	0,00	0,00
Sonstige Kosten gesamt (3.1. - 3.3.)				0,00	0,00	0,00	0,00	0,00	0,00
Kontrollsumme aus FB (inkl. Druckkosten, bezahlt von der CDG; abzüglich Zinserträge)				0,00	0,00	0,00	0,00	0,00	0,00
Gesamtausgaben - Ausgabenliste.xls				0,00	0,00	0,00	0,00	0,00	0,00
Zinseinnahmen (mit Minus eintragen)				0,00	0,00	0,00	0,00	0,00	0,00
Ausgaben abzüglich Zinserträge				0,00	0,00	0,00	0,00	0,00	0,00
Laborleitungshonorar, sofern eine Honorarnote gelegt wurde				0,00	0,00	0,00	0,00	0,00	0,00
Druckkosten, finanziert durch die CDG				0,00	0,00	0,00	0,00	0,00	0,00
Leasing, finanziert durch die CDG				0,00	0,00	0,00	0,00	0,00	0,00
Summe der Kosten, bezahlt durch die CDG				0,00	0,00	0,00	0,00	0,00	0,00
Gesamt-Jahresabrechnung				0,00	0,00	0,00	0,00	0,00	0,00
Kontrollsumme Ausgaben lt. FB gesamt				0,00	0,00	0,00	0,00	0,00	0,00
Differenz zwischen "Ausgaben lt. FB gesamt" und "Gesamt-Jahresabrechnung"									0,00
Kontrollsumme Ausgaben lt. Verrechnungssystem (z.B. SAP)									0,00
Differenz zwischen Ausgaben lt. Ausgabenliste und Ausgaben lt. Verrechnungssystem (z.B. SAP)									0,00
<p>¹⁾ Wenn sich die prozentuelle Zuordnung einer Mitarbeiterin/eines Mitarbeiters w während des Jahres ändert, bitte eine detaillierte Aufstellung der Prozente (Stunden) per Monat belegen. ²⁾ Gilt nur für Universitäten: Wenn der Personalkostensatz der CDG überschritten wird, bitte die KV-Einstufung anführen!</p>									

8.8.3. The annual accounting procedure

To amend

Financial report	<ul style="list-style-type: none"> ○ The actual values, to be entered by means of the Web Tool, for the <ul style="list-style-type: none"> - financial report of the budget - financial report of the money carried over (BÜ) - financial report of the phasing-out period (AP) - financial report of the special funding (SF)
	<ul style="list-style-type: none"> ○ Costs for payment of salaries should not be included under personnel costs. Such costs should be assigned to “other costs”.
	<ul style="list-style-type: none"> ○ All purchases of fixed assets that exceed EUR 400 excl. VAT must be inventoried by the university/research institute. An excerpt from the inventory of the university/research institute must be included with the annual accounts. Exceptions to this rule are possible, e.g. for combined orders of smaller items. In case of doubt whether a purchase represents a fixed asset or a spare part, please consult the CDG’s accounts division. The heading “fixed assets is interpreted to mean all items that are intended to be used continuously for service or research. ○ PLEASE NOTE Some universities have increased the limit for low-value items from EUR 400 to EUR 1.000. Even in such cases, the limit for the CD Laboratory remains EUR 400 excl. VAT.
	<ul style="list-style-type: none"> ○ Income from interest or from other payments is recorded as negative amounts in the “other costs” (for the appropriate modules and companies) and reduces the expenditure for the financial year in question. ○ Please add a corresponding line in the financial report (Web Tool) for this purpose.
	<ul style="list-style-type: none"> ○ If necessary, the Head of the Laboratory may transfer up to 30% of the Laboratory budget between cost categories, except the transfer from other cost categories to fixed assets. ○ The CDG Secretariat must be consulted before making a transfer between modules and companies. ○ If a transfer is to be made between companies, the companies affected must give their consent. ○ Please effect all of the transfers before sending the financial report to the CDG.

To amend

Ausgaben-
liste.xlsx

- The list of outgoing (Ausgabenliste.xlsx) represents the transfer of the excerpt from the accounting system to the financial report. It should contain the overall income and expenditure. A line in the list of outgoing should be completed for each item of expenditure.
- Personnel costs: with all relevant information (number of hours, date, time, level according to the collective contract, position)
- Material costs: enter the amount given in each invoice, even if payment was split
- Travel costs: one amount should be entered for each claim for travel expenses
- Costs for third-party services: if these are charged internally, include details (hours, cost per hour)
- Earnings from interest: should be entered in a separate line
- Personnel costs are to be broken down by staff member, giving the annual costs per person, to enable the scheme of personnel costs to be checked based on the annual costs. Following the list of all staff members is the total amount of the personnel costs.
- The personnel costs given in Ausgabenliste.xlsx, in the excerpt from the accounting system and in the financial report must agree with one another.
- List of fixed assets, rented equipment, costs for consumables < EUR 400 (not fixed assets), costs for third-party services and other costs per year with a sum for each cost category.
- Total amount of all cost categories.

IMPORTANT

- Before you submit the annual accounts, please ensure that the information in Ausgabenliste.xlsx is consistent with the excerpt from the accounting system and with the financial report.
- The sums for each cost category in Ausgabenliste.xlsx must agree with the sums in the financial report.
- The total sum in Ausgabenliste.xlsx (expenditure and income) must agree with the total sum in the financial report (Ausgabenliste.xlsx – agreement with the financial report).
- All items of expenditure related to a carry-over of money from the previous year must be marked as such in the appropriate lists of outgoing and should be totalled separately from the other outgoing. The total must agree with the amount given in the financial report.
- If there is a reason for a discrepancy between the Ausgabenliste.xlsx and the financial report or between the Ausgabenliste.xls and the excerpt from the accounting system, we ask you to explain it.

Other

- The annual accounts must be submitted by 31.01. of the following year.
- The annual accounts may only be submitted on a later date with the prior agreement of the CDG.
- The information entered into the financial report in the Web Tool must be amended as necessary until it is consistent with the Ausgabenliste.xlsx and the excerpt from the accounting system. Agreement between the figures is necessary for the closing balance to be credited and taken into account in the CDG's annual accounts.
- The closing balance at the end of the year is credited to the main account of the CD Laboratory. Any internal transfers with individual (external or international) modules are to be undertaken by the CD Laboratory.

- In calculating the closing balance at the end of the year, the normal budget and any budget carried over are taken into account. The result is a final value for the amount of money available for carry-over, which may be significantly less than the amount requested. It is not permitted to exceed this final value.
- A carry-over of the budget within a calendar year (e.g. from the normal budget to the phasing-out period, AP) must be effected by means of the Web Tool. In this case as well a final value for the amount of money available for carry-over will be established, which may be significantly lower than the amount requested for a specific carry-over. It is not permitted to exceed this final value. Transfers may only be made in accordance with the corresponding regulations (up to 30% of the Laboratory budget, no transfers to enable the purchase of fixed assets, consultation with the CDG Secretariat before making transfers between modules and companies, company agreement in the case of transfers between companies).

8.9. Budget transfers

→ See Point 4.3.

8.10. Address for invoices

PLEASE NOTE

- All invoices to be settled via the Laboratory budget must clearly present the connection to the individual CD Laboratory, otherwise they will not be considered eligible for funding.

Invoiced addressed to the Head of the Laboratory as a private individual are not acceptable.

Flat rate accounting, e.g. for office materials or copying costs, between a university/research institution and a CD Laboratory is not permitted. In each case, costs must be attributed to units of activity or quantity.

8.11. Check that the funding is used for the intended purpose

The CDG checks that funding is used for the intended purpose by

- monitoring during the first twelve months of the start of the research activity
- annual accounts prepared by the Head of the Laboratory
- a system of random checks (site checks of the scientific and financial correctness of the documentation)
- external checks by independent financial auditors or by the Ministry for Economic Affairs

The Head of the Laboratory is required to participate actively in the financial checks.

All books and receipts and all other supporting documents must be kept safe and sorted for a period of ten years from the end of the year when full support was paid – the funding agency reserves the right to extend the period for which documentation must be preserved if there is justification for so doing –

at least from the start of the Laboratory's work. Further details on the obligation to preserve records and on inspection of these records are to be found in the contracts.

PLEASE NOTE

- As part of its system of random checks the CDG is obliged to subject CD Laboratories to on-site inspections and to check original receipts for their correctness (in terms of content and amount).
- The original receipts should be sorted by cost category and date. The appropriate excerpt from the accounting system (such as SAP) forms part of the information to be checked, as does an excerpt from the inventory in which all equipment is recorded that was relinquished by the CDG or that has been newly purchased by the university/research institution with the CDG's support.
- An informed contact person from the CD Laboratory must be available for the entire period of the inspection.
- If original documentation is to be found in other divisions of the university/research institution, such as the personnel division, the Head of the Laboratory should inform these other divisions in advance of the inspection. An informed contact person from the CD Laboratory must be present for the entire period while the original receipts are examined in other departments.
- The CDG is entitled to demand repayment of support granted as a consequence of the inspections of the CD Laboratory.

9. Financial support and eligible costs

9.1. Support paid

The level of support required for the CD Laboratory's operation will be made available by the CDG. The contribution from the public purse stems from the budget of the Ministry for Economic Affairs and from the National Foundation for Research, Technology and Development. The contribution from the commercial partners will be collected by the CDG and transferred to the CD Laboratory's account together with the amount from the public purse.

9.2. Composition of the support

The total budget for a CD Laboratory may lie between EUR 110.000 and EUR 700.000 per year. In the introductory phase, the budget may not exceed EUR 600.000 per year. The CD Laboratories are financed to an equal extent from the public purse (the Ministry for Economic Affairs and the National Foundation for Research, Technology and Development) and from contributions from companies that are CDG members. A higher proportion of funding from the public purse is possible under special circumstances, in particular if small and medium-sized enterprises are involved.

Table 11: Public Private Partnership

Funding from the public purse	<p>50% of the eligible costs if an SME is participating (in relation to the SME's extent of participation in the CD Laboratory and to the date its involvement began): <u>if the SME started to participate by 01.12.2013</u> up to 70% in the introductory phase up to 60% in the first phase of extension¹³ 50% in the second phase of extension <u>if the SME started to participate on or after 01.01.2014:</u> 60% in all phases</p>
Private funding (commercial partners)	<p>50% of the eligible costs if an SME is participating (in relation to the SME's extent of participation in the CD Laboratory and to the date its involvement began): <u>if the SME started to participate by 01.12.2013</u> at least 30% in the introductory phase at least 40% in the first phase of extension¹³ 50% in the second phase of extension <u>if the SME started to participate on or after 01.01.2014:</u> 40% in all phases</p> <p>Contributions in kind are not taken into consideration</p>

There is no legal entitlement to support for SMEs. A company is free to request support of this kind, which may be granted if the appropriate conditions are met. The CDG will calculate the level of support payable.

9.3. Type of support and level of funding

Support is granted in the form of non-refundable subsidies. A distinction is made between money from the public purse and the part of the costs paid by the commercial partners. The contracts for each CD Laboratory present the maximum level of support payable, broken down by funding organization. The following example should serve to illustrate the differences.

¹³ In the final two years of a CD Laboratory's lifetime the maximum extent of support is 60%.

Example for the calculation of the budget date in the contracts

The contracts include information on the overall budget approved for the CD Laboratory for the current phase of the contract (introductory phase, first phase of extension, second phase of extension)

Table 12: Sample budget data in the contracts

Introductory phase	total funds	of which from public purse	of which company contributions
	820.000,00	492.000,00	328.000,00

Budget-ID: B nnn (2015)

In the following example, the CD Laboratory is established on 01.01., so research years are the same as calendar years.

The CD Laboratory's total budget in its first year is EUR 400.000, in its second EUR 420.000. A single commercial partner is participating. Because it is an SME, the budget is divided 60/40. Of the total support, 60% (EUR 492.000) thus comes from the public purse and 40% (EUR 328.000) from the company.

All figures in the contracts relate to contractual phases and not to individual calendar years or years of research. They are calculated by the CDG based on the long-term budget planning and taking into account any support for commercial partners that are SMEs.

The figures given are to be understood as maximum amounts. The final level of eligible costs and the support provided can only be determined once the CDG has examined and approved the Laboratory's accounts

9.4. Eligible costs

Eligible costs include all expenditure attributable to the research project and all costs/benefits resulting directly, actually and in addition to the normal operational costs from the project for the duration of the research activities supported. Costs may be recognized as eligible from the date given for the start of the CD Laboratory.

The following costs related to the CD Laboratory may be claimed from the CDG:

- Personnel costs and honorarium for heading the Laboratory
- Fixed assets (inventory)
- Other costs (hire-purchase equipment, material costs that do not represent assets, costs for third-party services and travel costs)

The rules relating to VAT and acquisition tax must be observed.

9.5. Personnel costs

Costs for scientists, technicians and other (such as assistants) are eligible, provided they are directly working at the university/research institution and are assigned to the CD Laboratory. Personnel costs for work by the commercial partners are not eligible. Within the proportion of the time they are assigned to the CD Laboratory, CD Laboratory staff may not work at the company. They may naturally spend short periods of time there to undertake measurements but may not be seconded or relinquished to the commercial partners for longer periods.

Personnel costs that can be considered as representing a proportion of the funding recipient's administrative costs are not eligible for support. The costs for the administration of personnel costs by the university's bursary or the research institution's division of finance are eligible. The names of the staff members for whom such charges are made must be clearly indicated, as it is not permitted to claim lump sums. Any such costs must be covered by the CD Laboratory's budget.

Hiring and payment of the CD Laboratory's staff may be via a contract of employment, a (free) work contract or a contract for works and services, depending on the work to be undertaken. Irrespective of the type of contract, personnel costs are only eligible for support if they correspond to the CDG's salary scheme or to the collective contract for the universities (→ see Table 13). The university/research institution is for the employer for all employments and the contractor for all additional agreements with the CD Laboratory's staff.

Staff members must keep a record of the hours they work, as these may be checked by external auditors.

9.5.1. The CDG's scheme of personnel costs for 2018

The CDG's scheme of personnel costs is based on the FWF's scale, taking into account the provisions of the collective contract for Austrian universities. Table 13 presents the CDG's scheme of personnel costs for 2018.

Table 13: CDG's scheme of personnel costs for 2018

Staff	Max. costs/year	h/w	Notes
Head of Laboratory	EUR 12.500	-	The honorarium for heading the Laboratory amounts to EUR 10.000 in addition to an employer contribution, which for the budgetary calculations is assumed to be 25%.
Senior Postdoc	EUR 72.630	40	The senior postdoc salary may only be paid if three criteria are met (→ see Point 9.5.2.).
Postdoc	EUR 66.070	40	Only persons who have completed their doctoral studies may be paid as postdocs. For graduates who studied medicine in accordance with the old curriculum (study completed by 2011), Dr. med. corresponds to a doctoral study. Staff who have graduated with this title may be paid as postdocs.
Graduate student	EUR 50.240	40	The salary increase after three years foreseen in the collective contract for Austrian universities is to be granted if the Head of the Laboratory evaluates the performance of the staff member in question as satisfactory and if the commercial partners agree. If the dissertation has not been completed after three years and the performance not positively evaluated, the salary should remain unchanged and the number of hours worked reduced. For graduates who studied medicine in accordance with the new curriculum, Dr. med. corresponds to a diploma. Staff may not be paid as postdocs until they have completed a PhD course.
Diploma student, Master student, student helper ¹⁴	EUR 17.950	20	Diploma students and Master students may not be employed for more than 20 h/w.
Technician		40	Technical assistants, whose time is charged for as required.
BMA ¹⁵	EUR 44.390		
CTA ¹⁶	EUR 36.940		
MTF ¹⁷	EUR 41.290		
TF ¹⁸	EUR 33.550		
Assistant	guideline EUR 15.000 to 20.000	-	Administrative support, which may only be invoiced to the extent required and at the normal salary level at the university/research institution.

¹⁴ A research grant may only be paid under exceptional circumstances, in accordance with the internal guidelines of the university/research institution.

¹⁵ Biomedical analyst

¹⁶ Chemical technical assistant

¹⁷ Medical technical assistant

¹⁸ Technical assistant, mechanic, laboratory technician, programmer

PLEASE NOTE

- The remuneration, including all incidental wage costs, taxes and other components, is paid by the university/research institution. The scale of personnel costs given in Table 13 includes both the employee and the employer portions.
- Personnel costs higher than those in the given scale are not eligible for support, unless the collective contract for Austrian universities gives a higher scale. In such cases, the Head of the Laboratory must provide documentary evidence in the written application (for example, if the establishment of a new module is requested), in the annual submission of the budget for the following year and in the event of any financial checks to which the Laboratory may be submitted.
- Additional components of a salary that are voluntary and not foreseen or required by the terms of the collective contract for Austrian universities are not eligible for support.
- The pension provisions correspond to those in the collective contract for Austrian universities, which envisages a back-payment after two years. Savings built up to effect this back-payment qualify as eligible costs. However, the Laboratory may not build up reserves or savings for any other purpose.
- It is recommended to inform the commercial partners in good time of any plans for advance payments.
- In preparing the budget for several years it is recommended to take into account an index adjustment of the personnel costs (with the exception of the honorarium for heading the Laboratory) of up to 3% per year.
- The salaries will be adjusted annually in accordance with the salary increases in the civil service. The CDG makes official announcements of the increases.
- If staff members work only part-time for the CD Laboratory, the personnel costs should be paid in proportion to the time worked.
- Study fees are not reimbursed. The salaries enable a level of payment that is sufficient to cover study fees.

Please note in addition:

- The CDG only reimburses costs and recognizes entitlements if they result from the period of operation of the CD Laboratory (such as termination indemnities or payments for annual leave) but is not responsible for claims relating to previous periods of employment.
- If the CD Laboratory is terminated prematurely, the CDG will refund the personnel costs to the university/research institution from the date of the Laboratory's termination until the expiry of the legal notice period or the period of notice given in the collective contract (generally from the CD Laboratory's budget). The CDG will not be responsible for any other claims that may result from particular contractual agreements or previous periods of employment.

- Exceptions may be made with the agreement of the university/research institution and the CDG.

9.5.2. Senior Postdoc

Within CD Laboratories the CDG is basically interested in providing support for young scientists. However, in special cases it may be necessary for a CD Laboratory to integrate scientists with particular expertise within the team, although their careers are already at a more advanced stage. To make this possible a salary for a senior postdoc is payable provided the following criteria are met:

- The scientist in question must have experience and expertise in a particular topic that the CD Laboratory requires.
- The scientist in question must already have spent at least three years performing research work at a university/research institution or in the private sector.
- A CD Laboratory may have only one senior postdoc position in accordance with these criteria, unless the CDG Executive Board grants an exception because of particular circumstances.

Checks are made to ensure the criteria are met as part of the monitoring of the Laboratory. The supporting documentation must be made available (doctoral certificate, note to file about expertise in a particular topic and proof that the staff member has spent at least three years as a postdoc).

9.5.3. Honorarium for heading a Laboratory

The salary that the university/research institution normal pays to the Head of the Laboratory is not eligible for reimbursement by the CDG (with the exception of Lectureships/Heads of Laboratory endowed by the CDG). However, an honorarium is paid for heading a Laboratory.

The honorarium, together with a payment to cover the employer contribution, is covered by the CD Laboratory's budget. The honorarium for heading a Laboratory currently amounts to EUR 10.000 per year in addition to a proportion for the employer contribution, which for the purposes of budgetary planning should be taken to be 25%. Any additional, voluntary components of the salary that are not explicitly required by the collective contract for Austrian universities are not eligible for support by the CDG.

If the employer contribution is less than the percentage foreseen, the remaining money may be transferred to the Laboratory's budget; if the contribution exceeds this percentage the difference must be covered from the Laboratory's budget.

The honorarium for heading a Laboratory is administered by the university/research institution and both the employer contribution and the employee contribution are deducted.

9.6. Fixed assets (inventory)

Fixed assets (inventory) are objects that are intended to serve the CD Laboratory's business or research permanently.

Fixed assets are purchased by the Head of the Laboratory and the university/research institute should charge them to the internal accounting number of the CD Laboratory and inventory them. Their depreciation takes place in accordance with the general legal provisions. The date when the equipment enters operation is to be taken as the date of purchase.

In purchasing equipment, the Federal provisions governing the award of contracts and the internal guidelines of the university/research institute must be observed. The corresponding documentation should be enclosed with the information relating to the purchase. All items of fixed assets must be marked with an inventory label from the university/research institute as well as with a label indicating the support from the CDG. Such labels will be provided by the CDG and must be attached so that they are easily visible.

The following costs associated with fixed assets are eligible for support:

- Costs of purchase of fixed assets as defined by the Business Enterprise Code (UGB), i.e. equipment and software licences with a purchase price of EUR 400 or above, excl. VAT (including costs for transport, assembly and necessary adaptations)
- Costs for the purchase or adaptation of special infrastructure that is directly associated with the CD Laboratory (e.g. installation of air conditioning, remodelling of rooms to set up equipment)

Purchase of large items of equipment

Equipment with a purchase price of EUR 10.000 and above, excl. VAT, may only be purchased with the prior written agreement of the company partners. If the purchase price is EUR 50.000 or more, excl. VAT, an application must be submitted to the CDG Executive Board, as part of the initial application, in an application for extension of funding (evaluation report) or separately. If a large item of equipment is purchased in the final 24 months of the normal duration of the CD Laboratory (excl. any phasing-out period that may be granted) the residual book value must be refunded at the end of the normal period of the Laboratory's operation.

Refunding

In the event of a refund, the CDG will calculate the residual book value taking two factors into account. The date for calculating the residual book value will be taken as the date of the normal or premature termination of the CD Laboratory or the end of the participation of a company partner in the CD Laboratory. Any phasing-out period that may be granted will not be taken into account. The depreciation time will be that given in Table 11. In case of doubt, the CDG Executive Board will determine the date and depreciation time appropriate to the equipment in question (→ see Point 10.3.3.).

Table 14: Depreciation times for fixes assets

Category	Depreciation time
Computer hardware	4 years
Computer software	4 years
Analysis and test equipment	5 years
Fitments (special equipment)	7 years
One-off license payment	4 years
Other equipment	5 years

9.7. Other costs

9.7.1. Hire-purchase equipment

The costs for hire-purchase equipment are eligible if the purchase price excl. VAT is at least EUR 100.000. Please note that the hire-purchase contracts are concluded by the university/research institution. Before concluding a hire-purchase contract the university/research institution should reach an agreement with the CDG relating to the operative handling of the contract and any associated liabilities.

9.7.2. Material costs that do not represent fixed assets

The following costs are eligible as material costs that do not represent fixed assets:

- low-value assets (items with a purchase price of up to EUR 400 excl. VAT) without limitation
- assets above EUR 400 excl. VAT that are not intended to serve the CD Laboratory's business or research permanently
- material costs and consumables

9.7.3. Costs for third party services

Costs for third-party services necessary or advantageous for the research project are eligible, in particular:

- acquisition of research or advisory services
- sample preparation, external measurement and material tests
- special IT services
- maintenance, repair, installation and modification of facilities and equipment in the CD Laboratory
- pro rata costs for the use of special facilities, such as the (shared) used of central (large) items of equipment (e.g. measuring or testing facilities, electron microscopes, computing time on mainframe computers, use of cleanrooms etc.), or increased operating expenses resulting from measures connected with the purchase or adaption of special infrastructure (→ see Point 10.2.)

- costs for additional necessary space for the establishment and operation of the CD Laboratory, up to a maximum level of 3% of the actual personnel costs (→ see Point 10.1.).
- The costs should be taken into consideration in calculating the CD Laboratory's budget. If this has not been done, the Head of the Laboratory may either apply for an increase to the budget (in which case the application must be duly executed by the company partners) or transfer some money from the approved budget (whereby the rules for transferring money between cost categories must be observed, → see Point 4.3.). The budgeting of the costs is based on the CD Laboratory's planned personnel costs (including the costs for heading the Laboratory). Accounting is based on the actual personnel costs of the CD Laboratory.
- Support for the costs for additional space is granted to the university/research institution and not to the CD Laboratory. An internal service charge from the bursary/department of finance of the university/research institution and addressed to the CD Laboratory is sufficient to show that the university/research institution has received the sum in question. The institute should not submit an internal service charge to the CD Laboratory. Nevertheless, the university/research institution is free to forward the support it receives to the institute.

In awarding contracts, the legal provisions governing the award of federal contracts must be observed. Appropriate documentation should be enclosed with the information on the award of the contract.

PLEASE NOTE

- Financial returns to the participating commercial partners are generally not permitted and the commercial partners may therefore not invoice the CD Laboratories for goods or services they provide. Costs of consignments or services from the commercial partner may be deemed eligible for support only under exceptional circumstances. In each case the Head of the Laboratory must submit an application for an exception in advance to the CDG and the CDG Executive Board will decide whether it is justified. It must be ensured that the goods or services could either not be obtained from another company or could only be obtained otherwise at considerably higher costs; and that the commercial partner does not make any profit from providing the goods or services.
- costs for third-party services provided by staff of the university/research institution that is hosting the CD Laboratory must be approved in advance by the CDG's Executive Board.

9.7.4. Travel costs

Travel costs for persons immediately involved with the CD Laboratory's research work are eligible, in accordance with the guidelines for reimbursement of travel costs specified in the CD Laboratory's contracts. The costs of participation by the Head of the Laboratory at conferences and other scientific events are only eligible if it can be shown that participation serves to present

the CD Laboratory's research results (lecture, poster, publication in proceedings). Individual staff members of the CD Laboratory may also undertake duty travel if doing so helps them to acquire knowledge necessary or appropriate for the research project and builds up expertise within the CD Laboratory.

A boarding card must be submitted for each flight taken. Checking in by means of a smartphone is not permitted.

9.7.5. Additional costs

Other running costs of the CD Laboratory are eligible for support, in particular:

- scientific literature and journals, access to online media etc.
- workshops, lectures from visiting scientists, presentations

9.8. VAT and acquisition tax

VAT paid may be treated as an eligible cost only if the university/research institution is not entitled to VAT reimbursement.

Purchase invoices from within the EU may be marked with the VAT number of the university/research institution. If this is done, it must be ensured that acquisition tax is paid.

9.9. Earnings from interest

Any interest payments that accrue as a result of the advance financing of CD Laboratories by the CDG will be credited to the CD Laboratory in question and included as part of the total support paid. If the university/research institution makes payments on behalf of CD Laboratories that are envisioned in the agreed budgetary provisions but are not covered by payments already received from the CDG, the CDG undertakes to refund the interest paid on overdrafts for these amounts for the period of advance financing.

9.10. Income

Unless it results from exploitation of the project's results, any income immediately connected with the funded project is taken into account and reduces the amount of support payable from the public purse (→ see Point 10.4.).

9.11. Costs that are not eligible for support

The following costs are not eligible for support:

- costs that arise before the date when the CD Laboratory started
- costs for the preparation of contracts or transfer costs levied against the university/research institution or its partners

- costs that are not immediately connected to the CD Laboratory
- fines, charges for late payments, reminder fees etc.
- costs for damages (claims for damages that arise as a result of the CD Laboratory's operation)
- costs for basic infrastructure, with the exception of costs for additional necessary space for the establishment and operation of the CD Laboratory, up to a limit of 3% of the actual personnel costs (→ see Points 9.7.3. and 10.1.)
- costs for general infrastructural measures
- costs for buildings and premises
- costs for the building up of reserves and savings
- financial returns to the commercial partners
- costs that arise after the end of the CD Laboratory's period of operation
- costs for services performed after the end of the CD Laboratory's period of operation
- costs that are deemed ineligible for support as a result of provisions in the EU's competition laws

9.12. Complete overview of eligible and ineligible costs

The following summary should be interpreted as a guideline and is not comprehensive:

Table 15: Overview of eligible costs

Cost category	Eligible costs	Ineligible costs
Personnel costs		
General	<ul style="list-style-type: none"> ✓ personnel costs as foreseen in the CDG's salary scheme ✓ termination indemnities and payments for annual leave on termination of the CD Laboratory, to the extent they arise during the period of employment at the CD Laboratory ✓ Reserves for pension payments in accordance with the collective contract. 	<ul style="list-style-type: none"> ✗ components of the salary that exceed the CDG's salary scheme ✗ voluntary social payments, bonuses, extra payments for qualifications, gifts ✗ study fees ✗ the company partners' staff costs ✗ personnel costs for staff members who work at the company partners ✗ staff costs for consultancy services performed by staff of the university/research institution unless approved by the CDG Executive Board ✗ other reserves and savings, e.g. to cover severance payments ✗ reimbursements for inventions ✗ payments in kind
Honorarium for heading a Laboratory	<ul style="list-style-type: none"> ✓ honorarium for heading a Laboratory in addition to a percentage to cover the employer contribution, which for budgetary purposes should be taken to be 25% 	<ul style="list-style-type: none"> ✗ regular salary for the Head of the Laboratory, with the exception of Lectureships (Heads of Laboratory) endowed by the CDG, and for heads of external/international modules ✗ pension contributions relating to the honorarium for heading the Laboratory

Cost category	Eligible costs	Ineligible costs
Fixed assets (inventory)		
General	<ul style="list-style-type: none"> ✓ costs for the purchase of fixed assets/ inventory items, i.e. items of equipment and software licenses with a purchase price of EUR 400 and above (excl. VAT) that are intended to be used continuously for research or service in the CD Laboratory (including the costs for transport, installation and necessary adaptation) ✓ costs for the purchase or adaptation of particular items of infrastructure (e.g. installation of air conditioning, conversion of rooms to accommodate equipment supported by the CDG) ✓ costs for the insurance of fixed assets <p>Please note: The regulations relating to the awarding of contracts must be observed. [continued on the following page]</p>	<ul style="list-style-type: none"> ✗ costs for basic infrastructure, i.e. appropriate premises for the CD Laboratory or their renting, furniture, heating, telephone, internet connection, copying costs, administrative staff (with the exception of costs for additional space required, up to a level of 3% of the actual personnel costs) ✗ costs for general infrastructural measures, such as equipment for seminar rooms or social rooms ✗ costs for buildings and premises ✗ any discounts that are not taken up

Cost category	Eligible costs	Ineligible costs
Other costs		
Hire-purchase equipment	✓ Costs for hire-purchase equipment with a purchase price of at least EUR 100.000 excl. VAT	
Material costs that do not represent fixed assets	<ul style="list-style-type: none"> ✓ low-value assets, i.e. items with a purchase price up to EUR 400 excl. VAT. ✓ purchases exceeding EUR 400 excl. VAT that are not intended to serve the CD Laboratory's business permanently 	
Costs for third-party services	<ul style="list-style-type: none"> ✓ acquisition of research and advisory services ✓ sample preparation, external measurements and material tests ✓ special IT services ✓ maintenance, repair, installation and modification of facilities and equipment in the CD Laboratory ✓ pro rata costs for the use of special facilities, such as the (shared) use of central (large) items of equipment (e.g. measuring or testing facilities, electron microscopes, computing time on mainframe computers, use of cleanrooms etc.) ✓ pro rata costs for increased operating expenses resulting from measures connected with the purchase or adaptation of special infrastructure ✓ costs for additional necessary space up to a limit of 3% of the actual personnel costs ✓ costs for third-party services provided by staff of the university/research institution, provided these have been requested in advance and approved <p>Please note: regulations relating to the awarding of contracts must be observed.</p>	<ul style="list-style-type: none"> ✗ financial returns to the commercial partners ✗ management costs ✗ costs for third-party services provided by staff of the university/research institution that have not been approved by the CDG Executive Board
Travel costs	<ul style="list-style-type: none"> ✓ travel costs for persons immediately involved with the CD Laboratory's research work, in accordance with the guidelines for reimbursement of travel costs specified in the contracts ✓ travel costs for the Head of the Laboratory to attend conferences only if results of the CD Lab's research are presented <p>[continued on the following page]</p>	<ul style="list-style-type: none"> ✗ the commercial partners' travel costs ✗ removal costs

Cost category	Eligible costs	Ineligible costs
Travel costs	<ul style="list-style-type: none"> ✓ travel costs to commercial partners and to module partners to the extent necessary ✓ travel costs for further education directly connected to the CD Laboratory ✓ costs for rail passes (<i>Vorteilscard</i>), vaccinations (if required) etc. ✓ mileage payments (if the use of a private car in a particular case is in accordance with the valid travel regulations and if a reason is given why public transport could not be used for the journey) ✓ parking costs (unless mileage costs are claimed) ✓ costs for taxis/hire cars (only if justified) <p>Please note: The provisions of the travel regulations must be observed.</p>	
Additional costs	<ul style="list-style-type: none"> ✓ costs for materials and consumables, such as office materials or copying costs (to the extent they can be attributed to the CD Laboratory) ✓ telephone costs, to the extent they can be attributed to the CD Laboratory (costs for mobile phones only following approval of a request to the CDG) ✓ scientific literature and journals, access to online media etc. ✓ workshops, lectures from visiting scientists, presentations ✓ costs for PR work directly connected to the CD Laboratory, such as: <ul style="list-style-type: none"> ✓ additional door signs ✓ business cards, if they refer to the CD Laboratory ("CD Laboratory for XX" and/or CDG logo) ✓ publications and advertisements, if focused on the CD Laboratory ✓ the CD Laboratory web site ✓ costs for further education directly connected to the CD Laboratory ✓ charges for administration of staff costs by the bursary/department of finance ✓ proof-reading and binding of theses ✓ bank charges and losses due to currency fluctuations <p>[continued on the following page]</p>	<ul style="list-style-type: none"> ✗ overhead costs, bench fees, workplace costs ✗ reserves and savings ✗ costs for basic infrastructure, i.e. appropriate premises for the CD Laboratory or their renting, furniture, heating, telephone, internet connection, copying costs, administrative staff (with the exception of costs for additional space required, up to a level of 3% of the actual personnel costs) ✗ flat-rate charges for materials and consumables, such as office materials or copies ✗ charges for late payments and reminders ✗ costs for damages ✗ fines ✗ costs for representation by a PR agency

Cost category	Eligible costs	Ineligible costs
Additional costs	<ul style="list-style-type: none"> ✓ interest paid on overdrafts arising from late payment of financial support to which the Laboratory is entitled ✓ The following costs in association with functions: <ul style="list-style-type: none"> ✓ costs for refreshments at events specifically related to the CD Laboratory, such as opening the Laboratory (to the extent the costs exceed the contribution from the CDG), presenting the CD Laboratory to the public (open day), invitation of guest speakers up to a certain number, evaluation meetings etc. ✓ refreshments at meetings with external parties, such as company partners or partners from modules outside Austria (coffee, tea, mineral water, biscuits etc.) ✓ for all-day meetings with company partners or partners from modules outside Austria, working meals (up to EUR 25 per person) 	<ul style="list-style-type: none"> ✗ The following costs in association with functions: <ul style="list-style-type: none"> ✗ costs for refreshments, food and drink at meetings or events attended only by staff of the CD Laboratory, such as Christmas parties ✗ refreshments at discussions with partners of modules from within Austria ✗ working meals at meetings with commercial partners that do not last for an entire day ✗ tips ✗ spirits, extravagant gourmet menus, wine tasting, cigarettes etc. ✗ invitations to the commercial partners for attendance at special events

9.13. Eligible costs in the normal phasing-out period

Because the normal phasing-out period of a CD Laboratory is intended to ensure that any Master theses, diploma projects or doctoral theses that have been started may be completed, only the following costs are eligible for support:

- personnel costs for the Master students, diploma students and doctoral students in question
- aliquot costs for administrative support (correspondingly reduced from the normal operation)
- costs for necessary materials (consumables, repairs etc.)
- travel costs

There is no entitlement to an honorarium for heading a Laboratory in the phasing-out period.

9.14. Recognizance of costs

PLEASE NOTE

- The costs approved when the CDG Executive Board decides to support the CD Laboratory do not represent recognized costs.
- The final amount of the eligible costs and of the support will be only communicated after examination and approval of the statement of accounts by the CDG. The CDG will examine the eligi-

bility of the various items of expenditure, will identify items ineligible for support and will claim repayment of the corresponding amount.

- Claims for repayment may arise during the course of the continuous monitoring of the CD Laboratory's operation, especially during the checking of invoices as part of the system of random checks and external audits.

10. Fixed assets/inventory

The CD Laboratory is incorporated in the organizational structure of the university/research institution. It is in the interest of all parties to ensure that the infrastructure is used as efficiently as possible for research, whether it was already present or it was acquired for the Laboratory. A distinction is made between general and special infrastructure: general infrastructure is made available without charge to the CD Laboratory by the university/research institution, while special infrastructure may be purchased from the Laboratory budget.

10.1. General infrastructure

The university/research institution makes basic infrastructure available free of charge and does not include costs for it in its calculations of costs. Basic infrastructure is taken to mean appropriate space for the CD Laboratory, furniture, heating, telephone, internet connection, copying, equipment, administrative support etc. However, the costs for additional space necessary for the establishment and operation of the CD Laboratory are eligible for support up to a level of 3% of the actual personnel costs (→ see Point 9.7.3.).

10.2. Special infrastructure

Purchases of equipment that goes beyond the basic infrastructure and adaptations to the university/research institution's infrastructure (e.g. installation of air conditioning, modification of rooms to house items of equipment) that are immediately related to the project may be accepted as eligible costs.

Each type of scientific, technical and infrastructural assistance the university/research institution provides to the CD Laboratory that goes beyond the provision of basic infrastructure may be recognized as eligible costs. Examples include the (shared) use of central (large) items of equipment at the university/research institution (e.g. measuring or testing facilities, electron microscopes, computing time on mainframe computers, use of dust-free rooms etc.) or increased operating expenses resulting from measures connected with the purchase and adaption of equipment.

10.3. Purchasing of fixed assets

Fixed assets/inventory are objects that are intended to serve the CD Laboratory's business or research permanently. Fixed assets are purchased by the Head of the Laboratory and charged by the university/research institution to the CD Laboratory's internal accounting number. They must also be inventoried and their depreciation calculated in accordance with normal legal provisions. The date the equipment enters operation is to be taken as the date of purchase.

PLEASE NOTE

- In purchasing equipment, the Federal regulations for the award of contracts and the internal guidelines of the university/research institution are to be observed. This must be documented and the corresponding documentation included with the purchase documents.
- For an invoice to be accepted in the current calendar year, the date of delivery, the date the equipment is put into operation and the invoice date must all be no later than 31.12. of the current year. If one of these dates is not in the current calendar year, the item in question will be financed from the budget for the following calendar year.
- The invoice must be made out to the university/research institution and must make reference to the CD Laboratory.
- The equipment will be charged to the internal account number of the CD Laboratory in question and will be inventoried.
- The equipment must be marked both with an inventory label of the university/research institution and with a label to indicate the support from the CDG. The CDG will provide the CD Laboratory with the latter labels. The labels should be affixed to an easily visible place.
- Budget transfers from other cost categories to fixed assets must be applied for in advance (→ see Point 4.3.).
- Similarly, the purchase of large items of equipment in the final 24 months of the CD Laboratory's regular period of operation must be requested in advance (→ see Point 4.6.).

10.3.1. Large items of equipment

PLEASE NOTE

- The purchase of equipment with a purchase price of EUR 10.000 and above, excl. VAT, requires the written approval of the company partners. The written approval should be retained in the CD Laboratory, where it will be examined.
- If the cost of a particular item of equipment is EUR 50.000 or above, excl. VAT, it may only be purchased following an application to the CDG Executive Board. Such an application may be submitted as part of the application to establish or extend the Laboratory (the evaluation report) or separately.

- If large items of equipment are purchased in the final 24 months of the Laboratory's normal period of operation the university/research institution will be required to refund part of the costs. For this reason, such purchases may not be made without prior approval. In addition, the provisions governing the purchase of large items of equipment must be observed.

10.3.2. Inventory label, condition of the equipment and insurance cover

The equipment must be marked both with an inventory label of the university/research institution and with a label to indicate the support from the CDG. The CDG will provide the CD Laboratory with the latter labels. The labels should be affixed to an easily visible place. Equipment must be maintained in an orderly and functional condition.

The university/research institution is responsible for the normal insurance cover for items of equipment that are the property of the CDG. The additional costs that result may be covered from the CD Laboratory's budget.

10.3.3. Refunding

Normal termination of the CD Laboratory

- If large items of equipment are purchased in the final 24 months of the normal period of operation (excl. any phasing-out period that may be granted), the university/research institution must refund their residual book value, determined on the date of the normal termination of the CD Laboratory (excl. any phasing-out period) to the CDG.
- During the normal termination procedure for the CD Laboratory, the company partners may be interested in acquiring some of the equipment purchased for the CD Laboratory's research. In such cases, the CDG encourages the university/research institution to relinquish the equipment to the company partners against payment of an appropriate consideration.

Premature termination of the CD Laboratory

- If the CD Laboratory is terminated prematurely as a consequence of a negative scientific evaluation, the university/research institution must refund the residual book value of the complete fixed assets of the CD Laboratory to the CDG.
- If the CD Laboratory is terminated prematurely as a consequence of the withdrawal of the company partner(s), the CDG will ensure that the companies in question refund the proportion of the residual book value of the complete fixed assets of the CD Laboratory that was covered by the public purse to the CDG. In such cases, the university/research institution will not be required to refund the proportion of the residual book value that was covered from other sources. There is no requirement for a refund if the CD Laboratory continues with other company partners.

10.4. Use of materials and equipment

Apart from consumables, materials ordered for the CD Laboratory (e.g. books, journals, software licences, items of equipment with a purchase price not exceeding EUR 400 excl. VAT) may be freely used by the university/research institution for purposes not directly connected with the CD Laboratory's research work, provided such use does not interfere with the CD Laboratory's work.

Equipment that has been purchased with the CD Laboratory's money must be available to the CD Laboratory without restriction. The university/research institution may also use the equipment without charge, provided such use does not interfere with the CD Laboratory's work

The equipment may only be used by a third party, including the company partners, with the consent of the Head of the Laboratory. In such cases, an appropriate consideration should be charged and the income credited against the share of public funding received for the Laboratory. Payment may be waived only with the agreement of the CDG Executive Board.

11. Scientific monitoring of the CD Laboratory

The CDG monitors the scientific work of the CD Laboratory.

11.1. Checking the scientific quality

The scientific quality of the CD Laboratory's work is ensured by, among other measures:

- scientific evaluations led by the CD Scientific Board and involving international experts. The object of the evaluations is the assessment of the CD Laboratory's research work, which should have the nature of application-oriented basic research and, as far as possible for the external referee, the quality of the knowledge transfer and its acceptance in commercial practice. Compulsory scientific evaluations are envisioned at least before the end of the second and fifth years of research. In the case of CD Pilot Laboratories and in certain other cases the CD Scientific Board may undertake a scientific evaluation ahead of these times or may perform an additional evaluation. Under particular circumstances the CD Scientific Board may also elect to undertake the scientific evaluation of a CD Laboratory at a later point.
- routine meetings with the commercial partners
- if necessary, general meetings of all commercial partners concerned with the Head of the Laboratory, at which the CD Laboratory's performance and the exploitation of the CD Laboratory's results by the private sector are discussed. The Head of the Laboratory is to inform the CD Scientific Board about the results of such general meetings.

11.2. Scientific evaluation of the first two years

The CDG foresees a scientific evaluation of each CD Laboratory at the end of the introductory phase (before the end of the second year of work). If the result of the evaluation is positive, the duration of

the CD Laboratory will be extended by three years (the first phase of extension) unless there are particular grounds for doing otherwise. The primary goal of the evaluation is to assess the progress of the application-oriented basic research.

PLEASE NOTE

- During the scientific evaluations, the entire research activities of the CD Laboratory will be assessed. The research should have the nature of application-oriented basic research.

11.2.1. Evaluation Report

The Head of the Laboratory must prepare an evaluation report as the basis for the evaluation. This represents at the same time the application for extension of support. For the evaluation of the first two years, the evaluation report provides an overview of the first two years of research and includes the plans for the subsequent five years. If changes are requested during the evaluation (e.g. an extension), they must be presented in the evaluation report and the relevant guidelines must be observed (→ see Point 4.).

Formal requirements

- The evaluation report must be submitted to the CDG Secretariat electronically and in three identical paper copies (unbound).
- The Evaluation report must be written in English.
- There are no requirements relating to font size or spacing between lines. The length of the report should be related to the practice in the relevant branch of science; the report should present the necessary information in a brief and succinct manner. As a guideline, the scientific part of the report should comprise about 20-30 pages. The scientific part of the report may not exceed 50 pages; the total length of the report is limited to 100 pages.
- Mention of the date of the report and the place it was signed (in the format: place, dd.mm.yyyy).
- The company partners must agree with the evaluation report. A statement to this effect should be attached to the evaluation report. Alternatively, the company partners may sign the evaluation report directly.
 - If the evaluation report is associated with an increased budget or another substantial change (e.g. the incorporation of a new company partner), the declaration of consent to the evaluation report or the evaluation report itself must be duly executed by all company partners (i.e. the declaration or the report must be signed by authorized persons and must carry the company stamps).
 - In all other cases the declaration of consent to the evaluation report and the evaluation report itself do not need to be duly executed by the companies, i.e. an e-mail with the company signature or a simple signature is sufficient.

Guideline for the declaration of consent of the company partners

[Name of company] stimmt dem Bericht zur 2-Jahresevaluierung einschließlich des Forschungs-, Zeit- und Kostenplans der Restlaufzeit des CD-Labors für [Name of CD Laboratory] vom tt.mm.jjjj vollinhaltlich zu.

[Name of company] fully agrees with the report on the 2-year evaluation of the CD Laboratory for [Name of CD Laboratory] dated dd.mm.yyyy, including the research plan, time plan and cost plan for the remaining period of the Laboratory's operation.

Deadline for submission

The CDG Secretariat must receive the evaluation report by four weeks in advance of the evaluation. The precise deadline will be communicated together with the date of the evaluation hearing.

General structure

- Scientific part, about 20 pages in length:
 - brief presentation of the state of the art and the current problems in the topic on which the CD Laboratory is working
 - detailed presentation of the work performed in the preceding period of support aimed at extending our knowledge and solving the problems, together with a description of the results that have been obtained
 - research planned for the next five years, including short but precise descriptions of the methods and approaches (as an example, descriptions of modelling work should include equations relating to formal scientific aspects and procedures)
- research plan, time plan and cost plan for the forthcoming phases of the contract (in detail for the third and fourth year of research and indicative for the following three years) with a comparison to the research plan, time plan and cost plan for the introductory phase (in overview and with information on the expenditure)
- description of the staff of the previous and future contractual phases (position in the CD Laboratory, length of appointment in the CD Laboratory)
- list of all publications that have appeared or been submitted (in the latter case, appropriately indicated) as a result of the CD Laboratory's work. The most important publications should be underlined with the authors funded by the CDG highlighted in bold. Publications may only be assigned to the CD Laboratory if the CD Laboratory is included in the authors' affiliations.
- list of all Master theses, diploma projects and doctoral theses (ongoing and completed, with dates of completion)
- the CD Laboratory's scientific collaborations

- benchmarking (position of the research group in international comparison, justified accordingly)

All publications mentioned in the list of publications should be available for sending electronically when requested, as well as in paper copy if required.

Requirements relating to the research plan, the time plan and the cost plan

The research plan and the time plan, broken down by individual modules, should include the following information:

- name of the module
- commercial partner
- scientific contents
- goals and milestones
- time plan

The cost plan includes the budgets for the next five years. The budgets are to be broken down into three cost categories (personnel costs, inventory and other costs) and taken, in English, from the CDG Web Tool. In the ideal case the budgetary transfers for each year are included in the evaluation report and the details of the budget in an appendix to the evaluation report. The cost plan should adhere to the regulations relating to eligible costs (→ see Point 9.).

Focus

As in the evaluation of the initial application, the interim evaluation places particular emphasis on the CD Laboratory's scientific work, which should have the nature of application-oriented basic research. The description of the use of the 30% scientific freedom to undertake basic research will be subjected to particular scrutiny. Work undertaken on the tasks relating closely to commercial requirements should be presented at the level of detail agreed with the commercial partners concerned – this may be restricted due to reasons of confidentiality/non-disclosure.

The CD Laboratory will be assumed to be valuable for the commercial partners if the commercial partners express satisfaction with its work and continue to support it. However, in the course of the evaluation the commercial partners are requested to present and assess the importance of the collaboration.

The evaluation report should be self-contained, i.e. understandable in the absence of the attached publications. Nevertheless, the scientific part should draw attention to the individual publications that have resulted and to literature used at the appropriate places.

Referees

The Chair of the CD Scientific Board is responsible for selecting referees and may elect to consult members of the CD Scientific Board with appropriate scientific expertise. In the case of CD Laboratories within Austria only persons working outside Austria may be selected as referees. For CD Laboratories abroad, referees from within the same country will generally be avoided to

ensure that such Laboratories are treated equivalently. As for reviews of applications, Heads of CD Laboratories may include a list of persons they wish to exclude from the review procedure because of competition with them or because of a fundamental difference of view. Justification must be provided for excluding certain persons and the list must be agreed with the commercial partners and communicated to the CDG before the discussions on the date for the evaluation hearing. The CDG undertakes not to contact any persons on the list.

The referees are requested to treat all information that is made available during the course of the evaluation in strict confidence.

11.2.2. Evaluation hearing

The evaluation before the end of the first two years takes the form of an evaluation hearing at the university/research institution in question and in the presence of at least one international referee. The referees assess the scientific progress and record the results in a standard manner (generally as answers to a list of questions), taking any particular features of the research discipline into account.

Presentations of the CD Laboratory

During the evaluation hearing the Head and the staff of the CD Laboratory present the results that have been obtained as well as the future research plans. The level of complexity and comprehensiveness of the presentations should permit the external referee, who is expert in the area, to assess the Laboratory's work in accordance with internationally accepted criteria. The presentations should also provide the members of the CD Scientific Board who are present, all of whom have experience in R&D but are not necessarily experts in the CD Laboratory's specific area, with an insight into the group's scientific work.

The individual presentations should point out the special features of the scientific issues, the international status of research and the difficulties and approaches. The presenter should also point out which results he or she feels are particularly significant. Descriptions of the work undertaken should make clear the status of knowledge at the start of the work and where the research has led to additional or new information.

It is also hoped that the presentations will provide insights into how the questions posed by the commercial partners have contributed to ideas, motivation and topical focus for the fundamental research and how the results of the research have been used to solve problems.

Sufficient time should be allowed for discussion after the individual presentations.

Representatives of the company partners should take part in the evaluation hearings and give a brief presentation on the collaboration.

The General Secretariat will make a template for the hearing's programme available.

Documents for the evaluation hearing

A complete set of all publications arising from the CD Laboratory (incl. Master theses, diploma projects, doctoral theses, special publications etc.) must be made available.

11.2.3. Evaluation and decision-making criteria

On the basis of the evaluation hearing and the evaluation report, the referee prepares a written review that is submitted to the CD Scientific Board.

Evaluation and decision-making criteria

The quality of the CD Laboratory is assessed by means of the following criteria:

- is the research innovative and at a high level as judged by international standards?
- is basic research being carried out in an appropriate manner?
- have there been any deviations from the original research plan, time plan and cost plan and if so are they justified?
- have any terms and conditions imposed when the funding decision was taken been observed and have any recommendations made at that time been taken into account?
- how has the publication activity been, in terms of quality and quantity, in relation to the international level in the discipline?
- are there relevant scientific collaborations and if so how can these be assessed?
- are appropriate measures in place to ensure knowledge transfer to the commercial partner?
- is the necessary attention being paid to training and supervising young scientists?
- how can the research programme for the subsequent funding period be assessed in relation to the results obtained thus far?

Basis for assessment

The CD Scientific Board bases its recommendation on the following:

- evaluation report
- evaluation hearing
- the referee's review
- the research plan, time plan and cost plan
- In assessing a CD Pilot Laboratory, attention will be paid to the particular reasons that led to the choice of this form of support.

11.2.4. Decisions of the CD Scientific Board and the CDG Executive Board

The result of the evaluation will be submitted to the CD Scientific Board for further consideration and for the preparation of a recommendation to the CDG Executive Board. The CD Scientific Board's decision, and thus its recommendation to the CDG Executive Board may be:

- to recommend continuation of the CD Laboratory (possibly with certain terms, conditions or recommendations);
- to recommend the conversion of a CD Pilot Laboratory to a normal CD Laboratory in the first phase of extension (possibly with certain terms, conditions or recommendations);
- to appoint a fresh external referee;
- to recommend rejecting the application for extension of the CD Laboratory (but awarding a phasing-out period);
- to recommending rejecting the application for extension of a CD Laboratory

The CDG Executive Board may decide:

- to extend the CD Laboratory (possibly with certain terms, conditions or recommendations);
- to convert a CD Pilot Laboratory to a normal CD Laboratory in the first phase of extension (possibly with certain terms, conditions or recommendations);
- to postpone the decision pending further consideration by the CD Scientific Board;
- not to extend the CD Laboratory but to award funding for a phasing-out period;
- not to extend the CD Laboratory.

11.2.5. Extension of support

Following a positive evaluation and the CDG Executive Board's decision to extend the CD Laboratory, the CDG will send a letter to confirm the extension of support. The letter will also specify the level of funding for the third to fifth years of research and any terms or conditions to be imposed. The letter of approval forms an integral component of the contracts regulating the CD Laboratory.

11.3. Scientific evaluation of the first five years

The procedure for the evaluation of the first five years, and thus of the request for support for the second phase of extension, is analogous to that for the evaluation of the first two years (→ see Point 11.2.). The five-year evaluation will look at the period since the previous evaluation and consider the plans for the final phase of the contract.

The evaluation at the end of the first phase of extension (before the conclusion of the fifth year of research) will take place with the background of the progress expected after five years of research in accordance with the rules for the evaluation of the first two years. If the evaluation is positive, the period of operation of the CD Laboratory will be extended by two years (the second phase of extension), unless there are particular reasons for doing otherwise.

In planning the second phase of extension, it is important to consider the issue of new theses. If theses are to be started during the second phase of extension, the Head of the Laboratory must take

measures in good time to ensure financing for the students in question after the end of the normal period of the CD Laboratory's operation. It is also recommended to reach an agreement with the company partners relating to any intellectual property rights that may result from dissertations that are undertaken after the conclusion of the normal period of the CD Laboratory's operation.

In principle the research work must be planned such that all activities as well as all Master theses, diploma projects and doctoral theses are completed within the Laboratory's period of operation. A phasing-out period will be only be granted to enable the conclusion of Master theses, diploma projects and doctoral theses that could not be completed within the normal seven-year period of the CD Laboratory's operation as a result of particular scientific reasons or because of other unforeseeable circumstances. In such cases the CDG Executive Board may grant additional support for a period of up to twelve months, although it should be emphasized that phasing-out periods are not granted as a matter of routine. A phasing-out period to enable the completion of doctoral work that was started within the final two and a half years of the CD Laboratory's normal period of operation may be approved only under exceptional circumstances (→ see Point 14.2.).

11.4. Final evaluation

→ see Point 14.4.2.

11.5. Evaluations of the programme

The university/research institution and the Head of the Laboratory are obliged to participate in programme evaluations and to contribute to the gathering of the relevant research policy indicators and statistics.

11.6. Inspection

Representatives of the CDG and persons delegated by them have the right at any time to examine all details of the CD Laboratory's activities and results.

12. Commercial partners

12.1. Companies as members of the CDG

The CDG is a non-profit association that supports the establishment and operation of CD Laboratories and JR Centres. Its regular members are companies that participate in a CD Laboratory or a JR Centre. Membership of the CDG is open to all companies that are interested in mid- to long-term research collaborations with highly qualified scientists and that have the required capacity to take up and exploit the results of application-oriented basic research.

12.2. Relevant Documents

If a company wishes to become involved in a CD Laboratory the following forms are required (→ forms on the CDG Web site www.cdg.ac.at within the document “Information on Membership of the Christian Doppler Research Association”):

- Application for regular membership of the Christian Doppler Research Association (including the annual report of the previous business year)
- Declaration of involvement in a Christian Doppler Laboratory
- Definition of the company’s specific fields of business relevant to the research field (in agreement with the university/research institution)
- For an SME in accordance with the European Commission’s definition: Application for a reduced fee for membership of the Christian Doppler Research Association as precondition for granting of support for SMEs in the CD Laboratory in question

12.3. Decision on membership

Decisions on applications for Membership are taken by the CDG Executive Board, which pays particular attention to criteria such as whether there is mid- to long-term interest in research collaboration, the company’s expected ability to make financial support available over a long period and the company’s capacity for taking up and further developing the CD Laboratory’s research results.

To ensure the mutual independence of the collaboration partners from one another in the work of the CD Laboratory, the company partners and the scientific partners may not have any form of corporate integration. Thus the Heads of Laboratories may not be employed by a company partner, may not have any managerial function and may not hold shares in the company partner. Contracts for consultancy or for the performance of works and services are permitted but must be reported to the CDG.

12.4. Types of membership and level of membership fees

12.4.1. Option on membership

As a result of its application for membership and the CDG Executive Board’s decision to approve it, the company receives an option on membership of the CDG. The option on membership is tied to involvement in a CD Laboratory for which funding has been requested or in a CD Laboratory that already exists. It may be valid for a period of 24 months.

Fee for the option

A fee for the option is payable on application for membership of the CDG. It amounts to EUR 1.000.

12.4.2. Regular membership

The option on membership is automatically converted to a regular membership upon the start of a new CD Laboratory or upon the start of the company's involvement in an existing CD Laboratory.

Membership fee payable by a Regular Member

As a basic principle, the membership fee is related to the costs of the research work in the CD Laboratory. The budget of a CD Laboratory is agreed by the Head of the Laboratory and the company partners. A proportion of the budget is allocated to each company partner, with the amounts in turn broken down into a fraction payable by the partner and support from the public purse:

- The CDG applies fully transparent criteria in calculating the fraction payable by the partner. Generally 50% of the proportion of the budget allocated to a company partner is to be paid by the company in question. In the case of SMEs (that have submitted the appropriate confirmation of their status) the figure is 30% to 40%. In special cases (e.g. if the company receives a large level of basic funding from the public purse) it may exceed 50%. It should be noted that the amount payable by the company partner may not lie below a certain threshold.
- The proportion paid from the public purse comes from public sources (the Ministry for Economic Affairs or the National Foundation for Research, Technology and Development).

The CDG sets the membership fee as the amount of the company's contribution to the CD Laboratory's budget, calculated in accordance with the preceding paragraph and taking any support for SMEs into account, together with a contribution to the Association's overall costs. This latter contribution does not exceed 7% of the contribution to the research costs. The Executive Board of the CDG fixes the precise level of the contribution to the Association's overall costs for a particular year in the autumn of the preceding year.

Details of support for SMEs

Small and medium-size enterprises (SMEs) that satisfy the definition of the European Commission may apply for support for SMEs. If the company started participating in a CD Laboratory on or before 01.12.2014, the support for SMEs amounts to a level of up to 70% of the costs for the first two years of its involvement in a CD Laboratory and of up to 60% for the next three years.¹⁹ If the company started participating in a CD Laboratory on or after 01.01.2014 the support amounts to 60% for the entire period of the CD Laboratory's operation. The CDG is responsible for calculating the level of the support payable.

¹⁹ The maximum level of support during the final two years of a CD Laboratory's operation is 60%.

The European Commission has established the following criteria for small and medium-sized enterprises (SMEs)²⁰:

	Headcount	Annual turnover	Balance sheet total
Medium-sized enterprise	< 250	≤ 50 Mio. EUR	≤ 43 Mio. EUR
Small enterprise	< 50	≤ 10 Mio. EUR	≤ 10 Mio. EUR
Micro enterprise	< 10	≤ 2 Mio. EUR	≤ 2 Mio. EUR

Furthermore, an SME must be an “autonomous” concern. This is interpreted to mean a company that is neither a partner enterprise nor a linked enterprise: the company in question may not have more than 25% shares (capital or votes) in another company and no other company may have more than 25% shares in it.

Details of the minimum costs payable by company partners

The level of contribution from the company partners must not fall below a certain minimum level. In the normal case, this is currently set at EUR 22.000 per year (EUR 10.000 per year for SMEs).

If a company partner would like to support the establishment of a new CD Laboratory without the participation of any other companies, the minimum contribution from the company results from the lower limit for the Laboratory’s annual budget of currently EUR 110.000, i.e. it lies at EUR 55.000 per year (correspondingly lower for SMEs).

Details of the contribution to general costs

In addition to the company’s contribution to the research costs, a contribution is made to the CDG’s general costs. This covers the CDG’s organizational costs and serves to build up a reserve fund for the CDG. The reserve fund is intended to guarantee a certain degree of financial stability in the event that the Association suffers unforeseen financial problems. It buffers the risks the Association faces and can be seen as an expression of solidarity among the Association’s Members. The contribution to general costs is fixed by the CDG Executive Board and does not exceed 7% of the proportion of the research costs allocation to the company²¹.

12.4.3. Determination of membership fees

An application to establish a new CD Laboratory or to extend an existing CD Laboratory must contain a research plan, a time plan and a cost plan (for several years). The commercial partners must indicate their consent to the research plan, time plan and cost plan by means of an official signature and company stamp. Consent is taken as a firm commitment for the first year and as indicative of a serious intent to participate for the following years.

²⁰ The CDG assumes no liability for errors. In all cases the European Commission’s current criteria are to be applied. The current document is the Commission Recommendation of 6 May 2003 concerning the definition of micro, small and medium-sized enterprises, 2003/361/EG, Official Journal of the European Union, L 124 of 20.5.2003, pp. 36 ff.). Any subsequent provisions must be applied.

²¹ The contribution to general costs includes the previously levied “buffer” charges.

With the start of the CD Laboratory or of the company's involvement in an existing CD Laboratory, the corresponding membership fee (based on the approved research plan, time plan and cost plan) automatically becomes due.

- In the first year of the CD Laboratory's operation, the proportion of the budget for the calendar year is calculated after discussions with the Head of the Laboratory and prescribed as the membership fee by the CDG.
- From the second year of the CD Laboratory's operation the Head of the Laboratory will prepare or update annual budgets, to be duly executed by the commercial partners. These serve as the basis for the calculation and determination of the corresponding membership fees for the commercial partners.

Payment of the membership fee to the CDG represents a significant contribution to enabling the operation of the CD Laboratories and thus the successful cooperation between science and the private sector. In the interest of the stability of the research activity, the membership fee is due immediately on receipt of the request for payment. In exceptional cases the CDG Executive Board can demand a bank guarantee or a written guarantee from another company to cover the amount of the membership fee for a certain period of time.

12.4.4. Termination of membership

The following provisions relate to termination of membership of the CDG:

Normal termination of membership

If the CD Laboratory in which the Member is involved concludes normally, a regular Member may decide whether it wishes to remain in the Association as a Patron or to terminate its membership.

If a member is involved with several CD Laboratories or JR Centres it may take this decision following the termination of the last CD Laboratory or JR Centre with which it is involved. A Patron may at any time participate again in CD Laboratories or JR Centres without again having to apply for membership.

Membership fee for Patrons

The membership fee for Patrons is currently set at EUR 1.000 per year.

Premature termination of membership

Termination of membership by mutual consent is possible at any time with the agreement of the CDG Executive Board.

Notice of termination of membership must be submitted to the CDG Executive Board in writing, observing the period of notice and the dates of giving notice stipulated in the version of the

Statutes valid at the time. It is similarly possible to cease participation in a particular CD Laboratory prematurely by giving notice in writing to the CDG Executive Board, again observing the period of notice and the dates of giving notice given in the Statutes. Failure to sign a budget plan is not interpreted as termination of membership: a written notice of termination is required in all cases.

In the event of the premature termination of membership or the premature cessation of participation in a particular CD Laboratory, the proportion of the residual book value of the fixed assets purchased in the collaboration with the CD Laboratory that was covered by contributions from the public purse is to be refunded to the CDG.

12.5. Additional commercial partners in a CD Laboratory

Before a new commercial partner may join an existing CD Laboratory, the Head of the Laboratory must obtain the consent of the companies already collaborating in the framework of the CD Laboratory.

12.6. Rights and responsibilities of corporate members

There are rights and responsibilities associated with CDG membership. These result primarily from the currently valid versions of the CDG Statutes and of the rules of the funding programme. The corresponding documents are available from the CDG on request.

13. Reporting requirements

The CDG and the agencies that provide funding from the public purse monitor the use of the research funding for performing the research work. To this end, the Head of the Laboratory must submit financial statements at regular intervals. The agencies that provide funding from the public purse require:

- The substantive report on expenditure, which gives details on the use of the support from Federal funds and from private sources. It represents a verifiable report on the performance of the research funded and information on the results of this research.
- The numerical report on expenditure, which includes a breakdown of all income and expenditure associated with the work being funded, supported by original documents. The documents may be copies of invoices and copies of proofs of payment provided that the originals may be inspected or submitted at a later date. The report may be submitted electronically if it can be ensured that the information is complete, sorted, identical in content to the original and verifiable. The funding agency reserves the right to inspect the original documents or to have them submitted at a later date.

The Head of the Laboratory must submit the following reports, which are treated as substantive report on expenditure.

- an annual statistical report, to be submitted by 31.01. of the following year by means of the CDG Web Tool (→ see Point 5.9.4.)
- evaluation reports, to be submitted by four weeks in advance of the evaluations (→ see Point 11.2.1.)
- a final report, to be submitted within four weeks of the completion of the CD Laboratory's period of operation or, following consultation with the CDG, after the end of the phasing-out period and to contain a statistical part and a scientific part (→ see Point 14.4.2.)

The Head of the Laboratory must also submit the following reports, which are treated as numerical reports on expenditure:

- annual financial reports, to be submitted by 31.01. of the year following the reporting period together with an excerpt from the accounting system (e.g. an SAP printout), a list of outgoing and an excerpt from the inventory containing all equipment relinquished by the CDG and all equipment newly purchased by the university/research institution with the CDG's support (→ see Point 8.8.)
- final accounts, to be submitted within four weeks of the completion of the CD Laboratory's period of operation and to contain a financial report for the year in question, an excerpt from the accounting system (e.g. an SAP printout), a list of outgoing and an excerpt from the inventory containing all equipment relinquished by the CDG and all equipment newly purchased by the university/research institution with the CDG's support (→ see Point 14.4.1.)

In addition, the following reports may also be required:

- an immediate report on events that delay the funded project or make it impossible or that would require a change to the original application or any agreed terms and conditions
- a special report to clarify particular circumstances that may arise during the administration of the support

14. Termination of the CD Laboratory

14.1. Reasons for terminating the CD Laboratory

Support ends on reaching the seven-year limit for funding or on the absence of a positive decision to continue support as a result of a scientific evaluation of the CD Laboratory.

Other possible grounds for termination are the failure to reach the lower level for the budget of EUR 110.000 as a result of the cessation of collaboration with one or more companies, the expiry of a necessary component of the contracts (the Concrete Agreement with the host institution or the Individual funding contract) or exceptional circumstances.

14.2. Initiation of termination of the CD Laboratory

As soon as it becomes clear that the CD Laboratory must be closed prematurely, all contracts with the CD Laboratory staff must be terminated with effect from the date of the CD Laboratory's closure; the periods and dates of notice foreseen by law or in any applicable collective works agreement must be observed. No additional fixed assets may be purchased for the CD Laboratory.

Nevertheless, it is possible to request a phasing-out period (→ see Point 14.3.). If the application for a phasing-out period is approved, the dates of termination of the contracts with the CD Laboratory staff may be postponed correspondingly.

14.3. Phasing-out period

In general the research work must be planned so that all activities are completed within the period of operation, as well as all Master theses, diploma projects and doctoral theses. Nevertheless, the CDG Executive Board may decide under exceptional circumstances to grant additional support for a period of up to a maximum of twelve months. Funding for such phasing-out periods is granted restrictively. The CDG Executive Board will assess each case on its merits and take a decision, if necessary after consultation with the CD Commission. Personnel costs are eligible for support, together with any necessary travel costs and costs for consumables. Items of equipment purchased during the phasing-out period are not eligible for support.

14.3.1. Normal phasing-out period after seven years of operation

The normal phasing-out period serves to enable the conclusion of Master theses, diploma projects and doctoral theses that despite careful planning could not be finalized within the normal seven-year period of support for particular scientific reasons or as a result of other unforeseeable circumstances. The phasing-out period should not be considered as a standard eighth year of research but represents a genuine exception to the normal practice and should not be taken into consideration in the time planning of the CD Laboratory's research work. If work on a dis-

sertation starts less than 2½ years before the end of the normal period of support of a CD Laboratory, a phasing-out period will only be granted under exceptional circumstances.

14.3.2. Phasing-out period when funding is not continued

If the scientific evaluation is not positive, a phasing-out period may be approved to enable the conclusion of scientific work.

14.3.3. Phasing-out period after failure to reach the lower limit for the CD Laboratory's budget

If collaborations with the commercial partners cease prematurely and as a result the budget no longer reaches the lower limit of EUR 110.000, the CD Laboratory must be terminated. In such cases a phasing-out period safeguards the scientific results that have been obtained as well as enabling the completion of Master theses, diploma projects and doctoral theses. It also serves to establish new contacts to the private sector, possibly enabling the CD Laboratory to continue or restart operation. If the work of the CD Laboratory does continue or restart, the phasing-out period may be truncated. In any case, the duration of the phasing-out or bridging funding will be taken into account in the calculations of the CD Laboratory's total period of operation.

All cases of phasing-out period are governed by the same regulations:

PLEASE NOTE

- Only selected cost categories are eligible for support in the phasing-out period (→ see Point 9.13.).

The CDG requires the following documents to process the application:

- entry of the budget for several years in the CDG Web Tool → see Point 8.6.
- Application from the Head of the Laboratory:
 - name of the Head of the Laboratory and mention of the date of the application and the place it was signed (in the format place, dd.mm.yyyy)
 - description of the planned phasing-out period (duration of the phasing-out period; Master theses, diploma projects and doctoral theses to be completed, including information on when they were started; research plan, time plan)
 - ONLY if a normal phasing-out period is requested following seven years of operation: explanation of the delay in completing the Master theses, diploma projects and doctoral theses in question
 - ONLY if a phasing-out period is requested following a decision not to extend support: Information on how the scientific results will be safeguarded

- Indication whether additional funding is required for the phasing-out period or whether the costs can be covered by carrying over the budget from the normal period of operation into the phasing-out period
- cost plan: the Web Tool budget for the additional budget or the budgetary carry-over should be included in the application or attached to it.
- Declaration of consent from the commercial partners affected:
 - ONLY if additional funding is required: declaration of consent to the application from the commercial partners affected (in original, signed and stamped)
 - ONLY if the budget is to be carried over: declaration of consent to the application from the commercial partners affected (an e-mail with the company signature or a simple signature is sufficient)
- ONLY on termination of collaboration with a company partner:
Notice of termination from the company partner (in original, signed and stamped)

14.4. Finalization of the CD Laboratory

Several activities are associated with the conclusion of the CD Laboratory:

14.4.1. Final accounts

Within four weeks of the closure of the CD Laboratory, the Head of the Laboratory submits the Laboratory's final accounts to the CDG. These must contain a complete financial report for the year in question, an excerpt from the accounting system (such as an SAP printout), a list of outgoings and an excerpt from the inventory containing all equipment relinquished by the CDG and all equipment newly purchased by the university/research institution with the CDG's support. In addition, an excerpt from the accounting system (such as an SAP printout) for the entire period of the CD Laboratory's operation should be provided. After the CDG has examined the final accounts or has undertaken a site visit it will reclaim any costs deemed ineligible for support.

14.4.2. Final evaluation

During the final evaluation of the CD Laboratory, the following documents must be submitted:

- to make the results accessible to a broader public, a five- to seven-page summary in German of the results of the research during the lifetime of the CD Laboratory, together with information on how the results have been exploited by the company partners.
- a final scientific report in English, relating to the period since the previous interim evaluation.
- a final statistical report, which will be made available via the Web Tool after the annual statistical reports have been completed. The final statistical report will assess the CD Laboratory's contribution to the programme goals, in particular relating to the academic area, the

commercial partners, the improvement to the national innovation system and the support of young scientists.

The documents for the final evaluation must be submitted within four weeks of the end of the CD Laboratory's operation, or following consultation with the CDG after the conclusion of the phasing-out period.

15. Exceptional circumstances

15.1. Duty to report

The CDG must be informed immediately of any events that delay, hinder or render impossible the funded project or collaboration with the commercial partners.

15.2. Exceptional termination

An exceptional termination of the CD Laboratory is possible exceptional circumstances, such as irreconcilable differences of opinion or organizational incompatibilities, or loss of the Head of the Laboratory (through death or dismissal etc.) or on request from the Head of the Laboratory because of serious reasons. If termination of a CD Laboratory is requested for such reasons during the period of operation of a module, mutual agreement with the commercial partners should be sought. The CDG Executive Board will decide whether the reasons given by the Head of the Laboratory are sufficiently serious to merit termination and, if so, will determine the date of the CD Laboratory's termination.

If at the time of premature termination of a CD Laboratory the university/research institution still has contracts with the CD Laboratory staff, the CDG will refund the personnel costs to the university/research institution from the date of the Laboratory's termination until the expiry of the legal notice period (generally from the CD Laboratory's budget).

16. Links to documents

Applications relevant to a new university/research institution

- Application form for the establishment of a Christian Doppler Laboratory or application form for the establishment of an external or international module of a Christian Doppler Laboratory → download from the CDG Web site www.cdg.ac.at

Financial

- Budget → enter via the CDG Web Tool
- Financial report → enter via the CDG Web Tool

- List of outgoings for the annual financial report → download from the CDG Web site www.cdg.ac.at

Companies

- Application for regular membership of the Christian Doppler Research Association → form on the CDG Web site www.cdg.ac.at within the document “Information on Membership of the CDG”
- Declaration of involvement in a Christian Doppler Laboratory (Letter of Commitment) → form on the CDG Web site www.cdg.ac.at within the document “Information on Membership of the CDG”
- Definition of the company’s specific fields of business relevant to the work of the CD Laboratory → form on the CDG Web site www.cdg.ac.at within the document “Information on Membership of the CDG”
- Only for small and medium-sized enterprises:
Application for a reduced fee for membership of the Christian Doppler Research Association as precondition for granting of SME support to the CD Laboratory in question → form on the CDG Web site www.cdg.ac.at within the document “Information on Membership of the CDG”

Contracts

- Contracts governing the establishment and operation of a CD Laboratory (General Agreement with the host institution; General funding contract; Concrete Agreement with the host institution; and Individual funding contract → sample contracts will be sent by the CDG on request
- Sample contracts for special contracts (e.g. Cooperation agreement to establish and operate an international or an external module) → sample contracts will be sent by the CDG on request
- Sample contract for CD Laboratory staff (appendix to the contract of employment relating to participation in the CD Laboratory) → sample contract on the CDG Web site www.cdg.ac.at
- Sample contract for the agreement between the university/research institution or the Head of the Laboratory and the commercial partner (agreement to collaborate in research in a CD Laboratory) → sample contracts on the CDG Web site www.cdg.ac.at

17. Further information

If you have any questions or require further information, please do not hesitate to contact the General Secretariat of the CDG:

Christian Doppler Research Association
Boltzmanngasse 20, 1090 Vienna, Austria
Tel.: +43 1 5042205
Fax: +43 1 5042205-20
e-Mail: office@cdg.ac.at
Web: www.cdg.ac.at

18. Annex I: List of General Secretariat staff

In the event any questions or require further information, the CDG General Secretariat would be happy to help:

General questions about the funding scheme	Judith Brunner	+43 1 5042205-10 judith.brunner@cdg.ac.at
	Brigitte Müller	+43 1 5042205-18 brigitte.mueller@cdg.ac.at
	Klaudia Klackl	+43 1 5042205-19 klaudia.klackl@cdg.ac.at
Scientific questions		
CD Laboratories at the University of Salzburg, the Danube University Krems, the Medical University of Innsbruck, the Austrian Academy of Sciences, the Graz University of Technology, the Vienna University of Technology, the University of Vienna, the University of Veterinary Medicine, Vienna, the Vienna University of Economics and Business, in Germany and in England	Karin Zarfel	+43 1 5042205-21 karin.zarfel@cdg.ac.at
CD Labs at the Medical University of Graz, the Medical University of Vienna, the Montane University Leoben, the University of Natural Resources and Life Sciences, the University of Graz, the University of Innsbruck, the University of Carinthia, the University of Linz	Angelika Hanley	+43 1 5042205-22 angelika.hanley@cdg.ac.at
	Nina Obendorf	+43 1 5042205-16 office@cdg.ac.at
Financial questions		
CD Laboratories in Carinthia, Salzburg, Tyrol and Vorarlberg as well as in Germany and Great Britain	Sandra Gabriel	+43 1 5042205-13 sandra.gabriel@cdg.ac.at
CD Laboratories in Niederösterreich, Upper Austria and Vienna (Medical University of Vienna; Austrian Academy of Sciences; University of Natural Resources and Life Sciences, Vienna; Vienna University of Economics and	Alexander Grunner	+43 1 5042205-23 alexander.grunner@cdg.ac.at

Business)		
CD Laboratories in Styria and Vienna (Vienna University of Technology; University of Veterinary Medicine, Vi- enna)	Annette Hanl	+43 1 5042205-14 annette.hanl@cdg.ac.at
Accounting	Ildikó Márk	+43 1 5042205-17 ildiko.mark@cdg.ac.at
Administrative support at the start of the CD Laboratory	Ilse Barta	+43 1 5042205-10 office@cdg.ac.at
IT support, database and Web Tool	Dominik Hauser	+43 1 5042205-15 dominik.hauser@cdg.ac.at
PR and web site	Christiana Griesbeck	+43 1 5042205-24 christiana.griesbeck@cdg.ac.at

19. Annex II: Major changes since the version of the Handbook dated 18.10.2017

The present version of the Handbook contains a number of changes. In addition, the text has been made more precise in several places. The major changes relate to the following points:

1. The salary scale has been updated (→ see Point 9.5.1.).
2. The cover sheets of applications for changes to the CD Laboratory must mention what is being requested (→ see Point 4.).
3. The guidelines for acknowledgements in publications from the CD Laboratory have been amended (→ see Point 6.4.).
4. Any changes that are requested during an evaluation (e.g. extensions) must be presented in the evaluation report and the relevant guidelines must be observed (→ see Point 4. and Point 11.2.1.).

Responsible for the contents

DI Mag. Brigitte Müller

Deputy Secretary General

Christian Doppler Research Association

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