

Glossary: Government budget allocations for R&D (GBARD)

Statistics Explained

Government budget allocations for R&D (GBARD) encompass all spending allocations met from sources of government revenue foreseen within the budget, such as taxation. Spending allocations by extra-budgetary government entities are only within the scope to the extent that their funds are allocated through the budgetary process. Likewise, R&D financing by public corporations is outside the scope of GBARD statistics, as it is based on funds raised within the market and outside the budgetary process. Only in the exceptional case of budgetary provisions for R&D to be carried out or distributed from public corporations should this be counted as part of GBARD.

Source

- [OECD \(2015\), Frascati Manual 2015: Guidelines for Collecting and Reporting Data on Research and Experimental Development](#)