

# Glossary: R & D expenditure by source of funds

Statistics Explained

**Research and development ( R&D ) expenditure by sources of funds** describes the origin of the R & D funding for a statistical unit.

These transfers of R & D funds are measured in two ways:

- Performer-based reporting of the sums which one unit, organisation, or sector has received from another unit, organisation, or sector for the performance of intramural R & D.
- Source-based reporting of extramural expenditures which are the sums a unit, an organisation, or a sector reports having paid to another unit, organisation, or sector for the performance of R & D.

R & D funds are identified with two criteria: there must be a direct transfer of resources and this transfer must be both intended and used for the performance of R & D.

## Related concepts

- [R&D expenditure](#)
- [R&D intramural expenditure](#)

## Statistical data

- [R&D expenditure](#)

## Source

- Organization for Economic Cooperation and Development (OECD) [Frascati Manual 2015: The measurement of Scientific, Technological and Innovation Activities – Guidelines for collecting and reporting data on research and experimental development](#)", OECD, Paris, 2015