

Decision 2 May 2011

**Academy of Finland conditions and guidelines for funding decisions 2011
(research posts as Postdoctoral Researcher)**

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1 Scope of application

These general conditions for funding decisions by the Academy of Finland (hereafter the Academy) are applied to decisions whose funding period starts on 1 May 2011 at the earliest. The conditions are applied to the following Academy funding schemes:

- **Research posts as Postdoctoral Researcher**

The general conditions for Academy funding decisions apply to both the principal investigator and the site of research. If the application has been initiated by the principal investigator, and the recipient of the funding specified in the Academy's decision is the site of research, both the principal investigator and the site of research are obliged to comply with these general conditions.

2 Application of the full cost model in Academy research funding

As a rule, the full cost model applies to the drafting, issuing and implementation of Academy research funding decisions. Academy research funding is by nature a joint venture in which the funds to finance the costs of each project always come from at least two sources. When applying for Academy funding, universities, research institutes and other research organisations commit to contributing their percentage of the costs.

2.1 Funding percentage

The Academy's funding contribution for a project is specified in the funding decision and comes to a maximum of 80 per cent. This funding percentage is equally applicable to all project costs, that is, both to direct and indirect costs. Indirect costs include indirect employee costs and overheads.

3 Remittance of funds

Before Academy funds can be paid, the principal investigator and the site of research must confirm that they will receive the funding. The confirmation must be done via the Academy's online services under "My applications" within six weeks from the decision date, unless otherwise stated in the special condition of the decision notification. By confirming that they will receive the funding, the principal investigator and the site of research accept the content of the funding decision as a whole and commit themselves to complying with the conditions set by the Academy for the use of the funds.

The Academy applies the payment request procedure to all organisations that receive research funding from the Academy. The site of research is responsible for advances and for submitting requests for payment.

The Academy accepts requests for advances and payment as e-invoices. Requests for advances and payment can also be submitted in the Academy's online services.

3.1 Advances

Universities and polytechnics can request advances from the Academy by 21 February. The Academy can pay annual advances so that one-third of the Academy's funding of a project for the project's first full calendar year. The advance is paid during the first quarter. If the funding period of a project starts mid-year (calendar year), the Academy pays the advance only in the following year.

If relevant, the Academy can send a detailed schedule for the payment of advances to the financial administration of the sites of research. Advances can be paid on funding decisions where the site of research is a university or polytechnic. Advances are settled upon completion of a project. Advances are not paid on grants.

The minimum amount of advances paid by the Academy is 7,500 euros. Advances are paid only once during the period of validity of a decision. No advances are paid on funding for research infrastructures.

3.2 Requests for payment

Requests for payment shall be submitted to the Academy in four-month period: January-April, May-August and September-December. E-invoices addressed to the Academy regarding requests for payment by research projects shall be submitted by 20 May, 20 September and 20 January (or by the next workday), respectively.

4 Use of funds

Research funding granted by the Academy may only be used for the purpose specified in the funding decision. Any conditions set in the decision by the Academy for the awarding of the funding must be adhered to.

Academy funding is granted as a total sum that must not be exceeded. The funding can be used only for costs that have incurred during the funding period. The principal investigator and the site of research shall see to that the funds are used in compliance with the funding decision, with these general conditions and guidelines, and with other regulations and provisions.

4.1 Basic facilities of a project

The Academy will provide funding only in so far as the site of research undertakes to provide the research project with the necessary basic facilities. These are determined on the basis of the nature of the research, but the usual basic facilities are the same as those available to other research staff at the institution, such as office and laboratory facilities, equipment (incl. computer equipment), telecommunications, telephone, mailing, copying and library services.

4.2 Costs covered with Academy funding

Academy funding can be used to cover both direct project costs (e.g. direct wages and salaries) and indirect costs (e.g. rents for premises). All these costs are covered with the same funding percentage specified in the decision.

Research grants awarded by the Academy can be used for the following purposes associated with to the research plan of a research project: salaries and fees, indirect employee costs, grants normally paid only for work or studies abroad. If the Academy requires an auditors' report on the project, the auditing costs may be accepted from the project costs.

Value added tax is paid out of the Academy's research grants, if it remains as a final cost to be paid by the funding recipient. If, for some reason, the VAT remains as a final cost, it is not justified to

include the VAT costs in the costs of an Academy-funded project. The funding recipient must not be overcompensated by paying costs that will not remain as final costs for the recipient.

4.2.1 Grants

A funding decision by the Academy may also include personal grants that are usually paid only for work or studies abroad, or for shorter than twelve-month research visits by foreign researchers to Finland. If the decision includes no mention of a grant, the site of research where the researcher works may decide to pay the grant for the above purposes. In this case, the principal investigator shall submit a proposal with justifications for a personal grant to be paid to a researcher on his/her project. The proposal shall be submitted to the competent party (e.g. personnel, financial or general administration) of the organisation of the principal investigator. If a personal grant is awarded, the site of research may pay the grant from overall the research grant. The Academy recommends that the Academy's grant amounts be followed.

The Academy is not responsible for any tax consequences possibly arising from the payment of a grant. The Academy recommends that the site of research – before the grant decision is made – consult the tax administration concerning any tax consequences in connection with the grant payment.

Both the grant recipient and the granting organisation are obliged to notify the Farmers' Social Insurance Institution Mela (www.mela.fi) of the grant. In addition, the grant recipient is obliged to take out statutory insurance cover.

5 Hiring staff

The research grants awarded by the Academy for research posts as Postdoctoral Researcher are intended only towards the salary costs of the applicant that are determined in accordance with the pay system of the site of research, and for other research costs, if there is a mention in the decision. In other words, the research grant is intended for the Postdoctoral Researcher's 36-month salary and direct research costs. With the consent of the site of research, a grant may be paid out of the research grant awarded for a research post as Postdoctoral Researcher for work abroad for a fixed term. The research post as Postdoctoral Researcher is intended for full-time research and the Postdoctoral Researcher is in employment relationship with his/her site of research during the funding period.

The task of a Postdoctoral Researcher is to carry out research in accordance with the set research plan. In addition, the Academy recommends that Postdoctoral Researchers provide supervision of theses and teaching connected with the researchers' own research field.

The collective agreements in force at the site of research and other regulations concerning employment relationships shall be observed in the hiring and other employment relationship conditions of any staff to be hired with Academy funding.

If a person who has been granted a research post as Postdoctoral Researcher cannot continue in the research post, for example because of transferring to another employment or for some other reason, he/she must immediately notify the Academy. The principal investigator shall submit an appeal in the Academy's online services under My applications > Decision made > Appeals either under "Decline the research grant in total" or "Decline the research grant in part".

5.1 Amount of teaching by hired staff

The Academy recommends that Academy-funded researchers with a doctorate provide teaching or supervision of theses and dissertations to the equivalent of 5 per cent of their annual working hours without separate remuneration. However, no more than 10 per cent of the annual working hours should be spent on teaching and other work not immediately connected with the researchers' own research.

The Academy recommends that if Academy-funded doctoral candidates provide teaching it shall be connected with their own research and be equivalent to no more than 5 per cent of their annual working hours. Teaching must not delay the completion of a doctoral dissertation.

6 Acquisitions with Academy funding

The recipient of funding is liable to clarify whether the Finnish Act on Public Contracts is applied to acquisitions made by the Academy-funded research project, and when needed, to see to that the acquisition is in compliance with the practices stipulated in the Act.

6.1 Administration of fixed assets

Any supplies, equipment and literature acquired with Academy funding will remain in the ownership and possession of the site of research.

If the funding is granted for a specific purpose defined in the decision on discretionary government transfers for acquisition of assets or for basic improvements, the property must not be used permanently for other purposes than for those defined in the decision on discretionary government transfers. Neither can the ownership or possession right of the property be handed over to anyone else during the time the property is used, as specified in the decision on discretionary government transfers.

6.2 Acquisition costs covered by discretionary government transfers

The Academy requires that the general guidelines issued by the Finnish Accounting Board are applied to depreciations. The Board's general guidelines on depreciations according to plan (16 Oct 2007) provide advice on how a book entry shall be made on investment transfers. In accordance with established accounting practise, an investment transfer that is received for purposes of acquisition of fixed assets shall be entered in the form of an expense transfer as a

deduction of the acquisition cost. In the depreciation calculation, the depreciation base consists of the amount of the acquisition cost deducted with the transfer received. The whole acquisition cost of the fixed assets in question and the amount covered by the investment transfer are entered in the notes to the balance sheet's passive side and following the materiality principle.

7 Reporting responsibility of the site of research

The basis for reporting in connection with requests for payment is derived from project accounting, in which the direct costs of a project are entered (based on business accounting). In addition, the calculated overheads and indirect employee costs that are to be entered into the projects are derived from the concerned organisation's cost calculation. Separate reports on the calculated cost items based on the organisation's accounting shall be submitted to the Academy Registrar's Office annually.

The overheads percentage approved in the funding decision shall be applied to during the entire funding period. The 12.5 per cent overheads percentage is applied to funding decisions made before 2009.

The total outturn data from the start of the project and the outturn data for the period in question are requested for each type of expenditure. The corresponding information shall be given on the Academy's funding contribution. The percentage indicating the Academy's funding contribution in accordance with the decision is used as calculation grounds for the Academy's funding contribution. The amount and percentage of Academy funding are specified in the funding decision.

Reporting on hours worked forms part of the request for payment. If needed, the Academy also approves information on hours worked as files including all necessary data fields.

8 Reporting responsibility of the principal investigator

The principal investigator of a research project shall draft and submit a research report to the Academy no later than 1 June following the termination of the funding period, with the exception of the year 2011, when the deadline for submitting reports is 31 August 2011. For separate guidelines on reporting, see www.aka.fi/eng > For researchers > Reporting.

9 Deviations from the funding plan

In addition to the total amount of funding, the Academy's decision may also indicate the annual instalments and types of expenditure of a project. For guidelines regarding changes associated with the cost estimate, see sections 9.1 and 9.2.

9.1 The research grant deviates from the research grant applied for

If the funding granted by the Academy deviates 10 per cent or more of the amount applied for, and the principal investigator and the site of research cannot accept the calculation grounds of the decision due to this deviation, it is possible to appeal for a new cost estimate for the project. In this case, the principal investigator shall submit an appeal for the new cost estimate via the Academy's online services under My applications > Decision made > Appeals. The appeal shall include justifications and a new cost estimate following the cost specification of the original application. A cost estimate appeal shall be submitted within six weeks of the decision date, unless otherwise stated in the special condition of the decision notification.

9.2 Changes in annual instalments of the research grant

Each year, it is possible to deviate from the indicated annual instalments by a maximum of 15 per cent. The types of expenditure specified in the decision are normative and deviating from them is only allowed if it supports the implementation of the presented research plan. In the case of major deviations, applicants are advised to contact the presenting official of the decision.

If the principal investigator of a research project cannot commit to the proposed annual instalments of the Academy funding decision, taking into account the deviation of 15 per cent, he/she shall make a proposal to the Academy for new annual instalments of the research funding. The proposal for the change in the annual instalments must be submitted within six weeks from the decision date in the Academy's online services under My applications > Decision made > Appeals > Type of appeal > Other appeal. For decisions made before 31 March 2011, select "Other appeal" in the drop-down menu.

In the case of major deviations, applicants are advised to contact the presenting official of the decision.

10 Appealing against a funding decision

All major changes in the content of Academy funding decisions or in issues relating to the use of the funds require an advance approval by the Academy and a change in the funding decision.

An appeal against a funding decision can be made by the site of research and the principal investigator of a project, who must submit the appeal to the Academy. The appeal shall include sufficient justifications and all necessary appendices needed for processing the issue.

Appeals against funding issues can only be made during the funding period, however, no later than two months before the termination of the funding period.

Examples of major changes that require advance approval by the Academy:

- Substantial changes in the research plan, e.g. change of research topic
- Extension of funding period

- Change of site of research

The funding period may be extended only on application and for a special reason, such as on the basis of maternity, paternity, parental or childcare leave, military or non-military service, or a chronic disease of a researcher working in the project with Academy funding. The maximum extension on the basis of childcare leave is twelve months. The appeal – and all relevant certificates – shall be filed with the Academy without delay and no later than two months before the termination of the funding period.

The site of research cannot be changed in the middle of the payment period, that is, the change is only possible starting from May, September and January, on the condition that the last payment request by the original site of research concerning the funding decision has been submitted to the Academy and has been paid.

The appeal for changing the site of research shall be filed by the principal investigator of the project. The consent of the original site of research and the commitment of the new site of research as well as a report by the financial administration on the use of funds at the time of the transfer shall be appended to the application.

The principal investigator shall submit the appeal in the Academy's online services under My applications > Decision made > Appeals.

The funding period cannot be extended on the grounds that the money has not been used.

11 Granting additional research grants

This issue does not apply to the funding granted for the purpose mentioned at the beginning of this document.

12 Control and discontinuation and clawback of funds

The Academy has the right to monitor and control the use of funds it has granted. The Academy is entitled to carry out any inspections that may be necessary for the payment and control of the use of the funds. It also has the right to control the implementation of the research, the accounting and the observance of the conditions set for the funding decision. The site of research and the principal investigator of the research project are obliged to submit to the Academy any necessary accounts and other documents and data, and to assist in the inspection. Both the site of research and the principal investigator shall, on request, also otherwise submit to the Academy information on the research and the use of the funds.

The principal investigator and the site of research must without delay notify the Academy of any changes affecting the use of funds, such as other funding or income received for the implementation of the set research plan. If this other funding or income exceeds the amount

presented in the cost estimate included in the application submitted to the Academy, the Academy may require the site of research to return the portion of Academy funding that corresponds to the amount exceeding the cost estimate.

The Academy may interrupt or order the payment of funds to be terminated, or recover the funds in full or partly, if the funds have been used for a purpose other than the purpose for which they were granted, or if there is justified reason to suspect that the principal investigator or the site of research has used funds for some other purpose than for which they were granted, or has presented erroneous or misleading information regarding a fact that may have affected the granting, the amount or the conditions of funding or otherwise violated the regulations on the use of funds or the conditions incorporated into the funding decision.

The recipient of government discretionary transfers shall without delay repay into the Academy of Finland's bank account 166030-112337 (SWIFT Nordea Bank Finland Plc, Helsinki, NDEAFIHH; IBAN FI5616603000112337) any funds, or any portion of funds, received erroneously, in excess or evidently without grounds. The funds need not be returned if the sum does not exceed 10 euros.

Provisions on the repayment and claw-back of discretionary government transfers have been laid down in Chapter 5 of the Act on Discretionary Government Transfers.

13 Intellectual property rights

The Academy advises that those engaged in research, as soon as possible after the funding decision is made, agree in writing with each other and with the site of research on the rights of ownership and use of the research results.

At sites of research where the Act on the Right to University Inventions (369/2006) applies, Academy-funded research is defined as commissioned research as referred to in the Act. In these cases the university has the primary right to inventions produced by research. At other sites of research, the Act on the Right to Employee Inventions is applied (656/1967).

14 Delivery of social science research data

The Academy recommends that Academy-funded social science research data be delivered to the Finnish Social Science Data Archive (FSD), based at the University of Tampere (see www.fsd.uta.fi). Delivery shall take place as soon as possible after Academy funding has ceased.

15 Scientific publications

Scientific publications produced by Academy-funded research projects shall always indicate that the research has been conducted with funding from the Academy of Finland. The Academy recommends that Academy-funded researchers publish their articles in open-access electronic scientific journals in cases where there are electronic journals available that meet at least the

same quality standards as traditional subscription-based journals. Likewise, the Academy recommends that parallel copies of all published research articles be saved in Finnish open-access electronic publication archives.

16 Research ethics

The Academy requires that the guidelines of the National Advisory Board on Research Ethics, *“Good scientific practice and procedures for handling misconduct and fraud in science”* and the complementary research-ethical guidelines of the Academy of Finland be observed in all Academy-funded research (see www.aka.fi/eng > For researchers > Use of funding > Ethical guidelines). The site of research undertakes to notify the Academy Registrar’s Office if an investigation is started concerning violation of good scientific practice by the principal investigator or a researcher who has received Academy funding.

17 Certain provisions on research funding

The use, payment and control of grants follows the Finnish Act on Discretionary Government Transfers, the State Budget Act and Decree and its implementing provisions and other general provisions and regulations regarding the use of discretionary government transfers. The site of research shall comply with its internal regulations, provisions and instructions, if these are not in contradiction with the conditions issued by the Academy of Finland.