

ACADEMY OF FINLAND

GENERAL CONDITIONS AND GUIDELINES FOR FUNDING 2014–2015

19 March 2015

These general conditions for funding decisions by the Academy of Finland apply to funding calls implemented between 1 September 2014 and 31 August 2015 and to funding decisions made on the basis of these calls.

These conditions also apply to the funding of the second term of the 2012–2017 programme for Centres of Excellence.

Academy Project funding, Academy Programme funding, research posts as and research grants for Academy Professor and Academy Research Fellow, Finland Distinguished Professor Programme (FiDiPro), Centre of Excellence funding, funding for development research, funding for researcher mobility from and to Finland, funding for strategic research, research posts as Postdoctoral Researcher, funding for research infrastructures, competitive funding to strengthen universities' research profiles

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1 SCOPE OF APPLICATION

1.1 Scope of application of these conditions and guidelines

This document includes both conditions and guidelines. The general conditions and guidelines for funding decisions by the Academy of Finland apply to calls implemented between 1 September 2014 and 31 August 2015, and to funding decisions made on the basis of these calls. In addition, the conditions apply to the funding of the second term of the 2012–2017 programme for Centres of Excellence. The conditions and guidelines concern the following funding opportunities and funding:

- Academy Project funding
- Academy Programme funding
- Research posts as Academy Professor
- Research grant for Academy Professor
- Research posts as Academy Research Fellow
- Research grant for Academy Research Fellow
- Finland Distinguished Professor Programme (FiDiPro)
- Centre of Excellence programmes
- Funding for development research
- Funding for international researcher mobility (from and to Finland) based on bilateral agreements
- Funding for strategic research
- Research posts as Postdoctoral Researcher
- Funding for research infrastructures
- Competitive funding to strengthen universities' research profiles.

These conditions and guidelines as well as any other conditions mentioned in funding decisions and the Finnish Act on Discretionary Government Transfers must be followed in the use, payment and control of Academy funds. Academy funding is always granted for a fixed term. The funding conditions are the same irrespective of whether the case involves a central government organisation or a recipient of discretionary government transfers.

These conditions and guidelines apply to cases where the funding recipient is a research organisation or a grant recipient. The conditions and guidelines apply to both the principal investigator (PI) and the site of research (the research organisation).

Academy funding cannot be used for commercial activity, which is defined as all activity where goods or services are offered on an open market.

The Academy can fund research infrastructures that are used for noncommercial activities. If, however, a research infrastructure is also used for commercial activity, the activity may only be of an ancillary nature. Ancillary activities are directly associated with and essential to the research infrastructure, or closely affiliated with the infrastructure's noncommercial activities. In commercial activities, the annual capacity of ancillary activities must not exceed 20 per cent of the infrastructure's annual total capacity. The Academy must be notified as soon as possible if the annual capacity exceeds 20 per cent.

A 'research organisation' refers to an organisation (e.g. higher education institutes, research institutes, technology transfer organisations, innovation intermediaries, and research-oriented physical or virtual collaborative entities), irrespective of its legal status (organised under public or private law) or financing source, whose primary goal is to conduct independent basic research, industrial research or experimental development or to disseminate its results widely by means of education, publication or knowledge transfer. When such an entity is also engaged in commercial activities, separate accounts must be kept of the fund-

ing and costs of and the revenue generated by such activities. The enterprises exercising a controlling interest in such an entity (as shareholders, members, etc.) may not enjoy any preferential access to the results generated by the entity.

‘Research infrastructures’ refers to facilities, resources and related services that are used by the scientific community to conduct top-level research in their respective fields and that cover major scientific equipment or sets of instruments; knowledge-based resources such as collections, archives or structures for scientific information; enabling ICT-based infrastructures such as grids, computing, software and communication, or any other entity of a unique nature essential to achieve excellence in research. Such infrastructures may be single-sited or distributed (an organised network of resources).

1.2 Receiving and confirming receipt of funding

Applicants will receive an email message of the funding decision. **The email address is the same as the one the applicants have given when signing up to the Academy’s online services.** In the online services, applicants can view the decision as well as the conditions and guidelines related to the decision.

The site of research of the PI receives and administers the funding granted by the Academy. Before the funds can be paid, the PI and the site of research must confirm (first the PI, then the site of research) that they will accept the funding. This must be done via the Academy’s online services **within six weeks of the decision date, unless otherwise stated in the special conditions of the decision notification.** By their confirmation, the PI and the site of research accept the content of the funding decision in full and commit themselves to following the conditions set for the use of the funds. **Any applications for changes in the cost estimate included in the decision (see section 3.1) must be submitted by the PI before receipt of funding is confirmed.**

Commitments by sites of research for Centres of Excellence are submitted using a separate process. No confirmation of receipt is needed for international researcher mobility grants (from and to Finland) based on bilateral agreements.

2 HOW THE FULL COST MODEL IS APPLIED TO ACADEMY FUNDING

As a rule, full costing applies to all drafting, issuing and executing of Academy of Finland funding decisions. Any exceptions to this rule are mentioned separately for each funding opportunity.

Academy research funding is in essence a joint venture in which the funds to finance the costs of a project always come from at least two sources. When Academy funding is applied for, universities, research institutes and other research organisations commit to the joint venture by contributing their percentage of the costs.

In the funding for strategic research and the funding to strengthen universities’ research profiles, the Academy’s funding covers 100 per cent of the costs. In these funding opportunities, applicant organisations need not contribute with their own percentage of the funding.

2.1 Funding percentage

Under full costing, the Academy’s funding contribution normally comes to a maximum of 70 per cent of the total costs of a project. The Academy’s contribution is indicated (as a percentage) in the decision notification under Calculation grounds > Funding for the project > Academy funding.

In the funding for strategic research and the funding to strengthen universities' research profiles, the Academy's funding contribution is 100 per cent.

The funding percentage is equally applicable to all project costs, that is, to both direct and indirect costs. Project overheads are indirect costs (see section 5.3.2). The Academy's funding percentage will remain the same for each year of the funding period and for all requests for payment.

2.2 Exceptions

The full cost model does not apply to the cost calculation in salaries for research posts as Academy Professor and Academy Research Fellow. In these cases, the Academy uses the additional cost model and an overheads percentage of 12.5 per cent. However, if the research post holder has been granted funding for research costs associated with the post, that funding comes under the full cost model.

Likewise, the full cost model does not apply to grants for international researcher mobility (from and to Finland) based on bilateral agreements nor to follow-on and additional funding for decisions made under the additional cost model.

Deviations from the full cost model are also possible in co-funded international calls in which the funding agencies have jointly decided on the principles for the funding and financial administration of projects.

3 DEVIATING FROM THE FUNDING PLAN

In addition to the total amount of funding, the Academy of Finland's funding decision may also specify the annual instalments and types of expenditure for the project. If PIs apply for changes in the cost estimate, they must submit an appeal via the Academy's online services under *My applications > Decided > Make an appeal > Change cost estimate*. The appeal must include justifications for the requested change and a new cost estimate for the project. The new estimate must not exceed the total funding amount granted by the Academy for the project. The Academy's funding contribution comes to no more than 70 per cent, unless otherwise stated in the call text. Cost estimate appeals must be submitted **within six weeks of the decision**, unless otherwise stated in the special conditions of the decision.

If the funding granted by the Academy is less than what was applied for, it means that the Academy has scaled down both its own funding contribution and the contribution of the site of research proportionally.

3.1 When awarded grant differs from the one applied for

If the funding granted by the Academy deviates 10 per cent or more from the funding applied for, and if the PI and the site of research therefore cannot accept the calculation grounds of the decision, it is possible to apply for a new cost estimate for the project.

3.2 When applying for changes in annual instalments

This section does not apply to funding granted for development research.

The annual deviation from the indicated annual instalments can be no more than 15 per cent. The types of expenditure specified in the decision are normative and deviation from them is allowed only if it supports the implementation of the proposed research plan. In the case of major deviations, applicants are advised to contact the presenting official.

If the PI of a project cannot commit to the annual instalments specified in the Academy's funding decision (taking into account the possible 15% deviation), they must submit a proposal to the Academy on new instalments.

4 PAYMENT OF FUNDS

Before Academy of Finland funds can be paid, the PI and the site of research must confirm that they will receive the funding (see section 1.2).

The Academy's payment procedure is based on invoicing and applies to all sites of research that receive Academy funding. The site of research is responsible for requesting advance payments and for submitting requests for payment. The financial administration must follow the principles of good governance.

We accept requests for advances and requests for payment as e-invoices. The requests can also be submitted via the online services.

In terms of financial management, Centres of Excellence and strategic research consortia are led as single administrative units. The site of research of the CoE director or the PI of the strategic research consortium is required to submit one joint request for payment per each payment period.

4.1 Advance payments

Advances are not paid on mobility grants, research infrastructure funding and funding to strengthen universities' research profiles.

Finnish universities and polytechnics can request advances from the Academy. The one-off advance accounts for 10 per cent of the Academy's funding contribution. The minimum amount for advances paid by the Academy is 7,500 euros.

Advances are always applied for and paid in the year when the project starts. For projects that have started at the beginning of the year, advances for the period 1 January–31 December must be applied for no later than 20 February. For projects that have started in the middle of the year, advances must be applied for no later than 20 November. When applying for advance payments in the middle of the year, the start dates for the payment and the funding period must be the same. For example, if the project starts on 1 April, the request for advance payment must be for the period from 1 April to 31 December.

The advances for projects nearing completion must be returned to the Academy before the last request for payment. This is done by delivering the advance refund invoice to the Academy or by entering the paid advance as income for the project in the accounting report. We recommend that advances be settled in the accounting report when the project ends. The period of the refund must be the same as the period of the original request for advance payment. In the online services, select the advance refund invoice as the invoice type.

4.2 Requests for payment

Research projects submit payment requests to the Academy in four-month periods: January–April, May–August and September–December. The requests are submitted as e-invoices or via the online services no later than 20 May, 20 September and 20 January (or the next workday), respectively. The Academy's funding contribution is the same in each request for payment and for each year through the entire funding period.

The basis for reporting in connection with payment requests is derived from work time monitoring and project accounting based on business accounting. In addition, the calculated overheads and indirect employee costs to be entered for the projects are derived from the cost calculation of the organisation in question. The site of research is required to annually submit to the Academy Registrar's Office separate reports on the calculated cost items based on the organisation's accounting.

If the funding recipient is unable to reliably calculate or otherwise provide a coefficient derived from accounting, the Academy can accept a coefficient for indirect employee costs that is a maximum of 50 per cent of the salaries for the project's effective working hours.

If the funding recipient is unable to reliably calculate or otherwise provide a coefficient derived from accounting, the Academy can accept an overheads percentage that is a maximum of 20 per cent of the salaries and indirect employee costs for the project's effective working hours.

The coefficient for indirect employee costs and the overheads percentage approved in the funding decision are applied by the site of research for the duration of the funding period. An overheads percentage of 12.5 per cent is applied to funding decisions made under the additional cost model.

The Academy requests the total outturn data from the start of projects funded under the full cost model and the outturn data for the period in question for each type of expenditure. The corresponding figures must also be given on the Academy's funding contribution. The percentage indicating the Academy's funding contribution in the decision is used as calculation grounds for the Academy's funding contribution.

Reporting on hours worked forms part of the request for payment.

4.3 Submitting payment requests in the online services

Submitting payment requests as e-invoices from the invoicing system of the site of research is only a viable method for mass submissions, that is, for organisations with, for example, more than ten Academy-funded projects.

The Academy's online services can also be used to draft a single e-invoice with an accounting report and a specification of full-time equivalents. This method is best suited to organisations with 1–5 Academy-funded projects.

Log in to the online services at www.aka.fi/en > Funding > How to apply > Online services (log in and go to *Payments*). The Registrar's Office can grant invoicing rights to sites of research upon request.

Sites of research that have not previously received Academy funding should contact the Academy's Finance Unit for more information.

5 USE OF FUNDING

5.1 General principles

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

If an Academy-funded research organisation or research infrastructure is also engaged in commercial activities, separate accounts must be kept of the funding and costs of and the revenue generated by such activities. The Academy must be notified as soon as possible if the annual capacity of the commercial activity, i.e. ancillary activity, exceeds 20 per cent.

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 PI and the site of research undertake to see to that the funds are used in compliance with the funding decision, these general conditions and guidelines as well as other regulations and provisions (see section 14).

In the case of Academy funding for Centres of Excellence, research infrastructures, strategic research and development research, the funding can – on certain conditions – be transferred to be administered at another site of research. It is the PI's site of research that receives the funding. The funding can be transferred to sites that are mentioned in the original application, unless the Academy's decision says otherwise. By virtue of section 7 of the Finnish Act on Discretionary Government Transfers, the PI's site of research is obliged to conclude a contract for the use of the transfer, the control of the use and the terms with the other sites of research receiving Academy funding. The PI's site of research is required to assume full responsibility for the use of funding, even if funds have been transferred to be used at other sites.

5.2 Basic facilities of a project

The Academy will fund a research project only if the site of research undertakes to provide the project with the necessary basic facilities. These are determined on the basis of the nature of the research, but are usually the same as those available to other research staff at the institution: office and laboratory premises, equipment (incl. computer equipment) and telecommunications, telephone, mailing, copying and library services.

5.3 Eligible costs

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

Research grants awarded by the Academy can be used within the limits of the research plan to cover the following costs:

- salaries, fees and indirect employee costs (see section 5.3.1)
- overheads (see section 5.3.2)
- travel costs
- costs of mobility by researchers working on the project (see 5.3.3)
- costs of collaboration in Finland and abroad
- equipment costs
- costs of arranging seminars
- publishing costs, especially for open-access publishing using the golden route
- costs of foreign scientists' research visits to or research in Finland (see section 5.3.4).

If the Academy requires an auditors' report on the project, the auditing costs may be accepted as project costs, even if they arise after the funding period has ended.

Value added tax is also paid out of Academy research grants, provided that the VAT remains to be paid by the funding recipient and the recipient is not entitled to deduct VAT costs in its accounting. If, for some

reason, the VAT does not remain as a final cost for the organisation, it cannot be included in the costs of an Academy-funded project. The funding recipient must not be overcompensated by the payment of costs that will not remain as its final costs.

5.3.1 *Indirect employee costs*

Indirect employee costs are allocated to a project with a dedicated coefficient. As a rule, the coefficient is a percentage of the direct salaries allocated to the project. Costs that are covered with this coefficient include at least the following:

- salaries arising from paid absences
- holiday bonuses
- social security contributions
- pension contributions
- accident and unemployment contributions
- other similar employer contributions and returns on these.

The coefficient for indirect employee costs may also involve other personnel costs (e.g. occupational healthcare), if they have not been included in the overheads.

5.3.2 *Overheads*

Overheads refer to project costs that are not allocated to a project directly but indirectly, using specific allocation grounds of the site of research in line with the matching principle. The division of project costs into direct and indirect costs must follow the principles normally applied by the site of research.

The overheads are allocated to the project with a dedicated coefficient. As a rule, the coefficient is a percentage of the total sum of indirect employee costs and salaries for effective working hours within the project.

Costs that are covered with the coefficient for overheads include costs arising from administrative services, eligible depreciations from machines and equipment, and costs for premises (if not treated as direct costs according to the organisation's general calculation principles).

5.3.3 *Costs of researcher mobility*

The Academy's funding decisions (e.g. on Academy Project funding and research posts) can include mobility allowances. This is mentioned under "Other costs" in the decision. Travel costs, in turn, are mentioned under "Travel costs". The mobility allowance can be used to cover the extra costs of a researcher's work abroad. Since the allowance is paid following the practices of the site of research, the funding recipient must consult the site's personnel and financial administration. The recommended amounts are as follows:

- a researcher without dependants: 1,050 euros/month
- a researcher with dependants: 1,500 euros/month.

The mobility allowance, applied for as a research cost, depends neither on the target country nor on the duration of the stay. It is a taxable benefit and indirect employee costs will be deducted from it.

If the site of research decides to pay the mobility allowance as a grant, it must first consult the tax administration concerning any tax consequences possibly arising from the payment of the grant. The Academy is not liable for any tax consequences arising thereof. Both the grant recipient and the awarding organisation

are obliged to immediately notify the Farmers' Social Insurance Institution Mela (see www.mela.fi/en) of the grant. The grant recipients are also obliged to take out statutory insurance.

5.3.4 Costs of foreign scientists' research visits to or research in Finland

The recommended grant (incl. compensation for accommodation) paid for non-EU-based foreign scientists' short-term research visits to Finland is 80–186 euros/day (includes a personal grant of €39 and a maximum compensation for accommodation of €147).

Grants can be awarded to non-EU researchers for a maximum of one year's research spell in Finland. For visits longer than one month, the recommended grant sums (incl. compensation for accommodation) are:

- Master's degree or equivalent level €1,600–1,800/month
- PhD or equivalent level €1,800–2,500/month
- Professor €2,500–4,100/month.

These calculations take into account the grant recipient's obligation to take out pension, accident and life insurance.

5.4 Funding for international researcher mobility based on bilateral agreements

The Academy of Finland's grants for mobility from and to Finland are based on the Academy's bilateral agreements. The grants can be used for work abroad, researcher training and work by foreign researchers in Finland.

Full costing does not apply to mobility grants awarded by the Academy. Such grants can only be used for the purpose specified in the decision.

The funding for mobility to Finland includes a personal grant to be paid to the researcher.

The grants awarded for mobility from Finland include a monthly grant. The grants may also include funding for travel costs. The costs of family members may be included in the decision, provided that such costs have been included in the application and the researcher and his or her family stay abroad for at least six months. Grants do not include funding for settling-in costs.

Mobility grants awarded by the Academy are normally tax-exempt. Both the grant recipient and the awarding organisation are obliged to notify the Farmers' Social Insurance Institution Mela (see www.mela.fi/en) of the grant. Grant recipients are obliged to take out statutory insurance. In addition, they must check the visa requirements of their target country and apply for a visa, if necessary.

The Academy pays personal mobility grants on written request into the recipient's Finnish bank account on the 15th of each month. The start date (the 15th day of the month) for the payment of the monthly instalments must be indicated in the request for payment, as must the personal identity code.

Payment is requested with the Academy's payment request form, available at www.aka.fi/en > Funding > How to use the funding > Forms (Payment request: private persons). The signed request must be mailed to the coordinator at the Academy one month before the first payment date.

In mobility to Finland and in DAAD (Deutscher Akademischer Austausch Dienst) co-funding, research grants are paid to the sites of research based on the request for payment submitted to the Academy of Finland.

6 HIRING STAFF

Staff hired with Academy of Finland research grants must be in an employment relationship to the site of research. We recommend that they be hired for a period of employment no shorter than the funding period, unless a shorter contract is necessary for special reasons dictated by the implementation of the research plan.

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

6.1 Research posts as Academy Professor and Academy Research Fellow

The funding awarded by the Academy for a research post as Academy Professor or Academy Research Fellow must be used by the site of research to fill the post in question. The site of research must hire the Academy Professor or Academy Research Fellow at least for the funding period.

The cost calculation of the salaries follows the additional cost model and an overheads percentage of 12.5 per cent. In decisions following the additional cost model, the overheads percentage, calculated on top of other costs, is 14.29 per cent, in which case the decisions include an overheads percentage of 12.5 per cent.

The funding decisions include indirect employee costs to the tune of 28 per cent. The Academy will not be liable for any expenditure specific to the employer. The employer must, however, see to that the salary does not fall behind the general salary development at the site of research.

The research posts as Academy Professor and Academy Research Fellow are intended only for full-time research work and related tasks. The duties include teaching and supervision in the researcher's own field of expertise. However, any other tasks not directly related to the researcher's own research must not impede the actual research work. The teaching and supervision of thesis and dissertation writers equals 5 per cent of the annual working hours, without separate remuneration. In all, no more than 10 per cent of the annual working hours may be spent on teaching and other work not immediately associated with the researcher's own research.

If a person who has been granted a research post as Academy Professor or Academy Research Fellow will not continue in the post, they must immediately notify the Academy and give up the funding. In this case, the person submits an appeal via the Academy's online services under *My applications > Decided > Make an appeal*. Read more in Appendix 1.

6.2 Research posts as Postdoctoral Researchers

A research post as Postdoctoral Researcher is intended for full-time research. Postdoctoral Researchers will be in an employment relationship with their site of research during the funding period. The duties include research following a set research plan. In addition, the Academy recommends that Postdoctoral Researchers provide supervision of thesis and dissertation writers and teaching associated with their own specific field.

The funding is intended towards salary costs, which are determined in accordance with the pay system of the site of research. The research grant is designed to cover a salary period of 36 months.

Postdoctoral Researchers can also be granted funding for costs arising from research and international mobility.

If a person who has been granted funding for a research post as Postdoctoral Researcher cannot continue in the post (e.g. because of a transfer to another task), they must immediately notify the Academy and give up the funding. In this case, they submit an appeal via the Academy's online services under *My applications > Decided > Make an appeal*. Read more in Appendix 1.

6.3 Salary costs of principal investigator

In principle, the Academy's research project funding is primarily intended to cover the salaries of full-time researchers working on the project and for other project costs.

Under the full cost model, however, the salary costs of a PI can be incorporated into the project costs to be funded. This must be mentioned in the cost estimate and research plan included in the funding application. Unless otherwise stated in the funding decision, the salary costs of the PI can be paid to an amount equivalent to about 1.5 months a year of effective working hours in four-year research projects. These guidelines on PI salary funding can also be applied to the Academy's earlier and still valid decisions made under the full cost model as of the accounting year 2011.

In addition, the Academy can grant funding towards the salary of the PI of an Academy Project for a maximum of one year. The funding is granted only for well-substantiated, research-related reasons (e.g. working abroad, returning to Finland or moving to another research organisation in Finland). The salary funding is intended to support the implementation of the Academy Project. There must be a mention of this in the special condition of the decision notification.

Funding awarded for strategic research can be used to cover the salary of the consortium PI and coordinator for the duration of the funding period.

6.4 Teaching by hired staff

The Academy recommends that Academy-funded researchers with a doctorate provide teaching or supervision of thesis and dissertation writers to the equivalent of 5 per cent of their annual working hours (as specified in the collective agreement), 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 associated with the researcher's own research.

If Academy-funded doctoral candidates provide teaching, we recommend that this teaching be associated with their own research and equivalent to no more than 5 per cent of their annual working hours. Teaching must not delay the completion of a doctoral dissertation.

7 ACQUISITIONS WITH ACADEMY FUNDING

The funding recipient is liable to clarify whether the Finnish Act on Public Contracts is applied to acquisitions made by the Academy-funded research project. The PI of the project is also liable to see to that contracts are put out to tender in compliance with the practices stipulated in the Act.

7.1 Managing fixed assets

Any supplies, equipment and literature acquired with Academy funding will remain in the ownership and possession of the site of research. The parties can agree in writing on other procedures in the case of research infrastructures. The Academy must be notified of the agreement at the application stage.

For joint projects between several sites of research, the parties must agree in writing on the use, ownership and location of the infrastructure, also covering the time after the funding period has ended.

If the funding is granted for acquisition of assets or for basic upgrades, the assets must not be used permanently for other purposes than for those defined in the decision on discretionary government transfers. Investment aid awarded by the Academy cannot be used to finance leasing agreements. Nor can the ownership or possession right of any assets be handed over to anyone else during the time they are used, as specified in the decision on discretionary transfers.

7.2 Acquisition costs covered by discretionary government transfers

The Academy requires that the general guidelines issued by the Finnish Accounting Board be applied to depreciations. The Board's general guidelines (16 Oct 2007) on depreciations according to plan provide advice on how a book entry on investment transfers is made.

According to section 2.5 of the guidelines, an investment transfer received for acquisition of fixed assets is 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.

8 CHANGES TO FUNDING DECISIONS

All major changes in the content of Academy of Finland funding decisions or in issues relating to the use of funds require prior approval by the Academy. If necessary, the Academy will change the funding decision based on the appeal.

The application to change the funding decision is submitted by the PI in the Academy's online services under *My applications > Decided > Make an appeal*.

The appeal must include sufficient justifications and all information needed to handle the case.

Appeals against funding decisions can only be made during the funding period. All necessary documents must be appended to the appeal. **See detailed instructions in Appendix 1.**

Changes that require approval by the Academy include the following:

- 1) change of cost estimate and/or annual instalments (see 3.1 and 3.2)
- 2) extension to funding period
- 3) additional grant (i.e. compensation, decision according to additional cost model)
- 4) change of site of research
- 5) declining research grant in full (when funds have not been used)

- 6) declining research grant midstream (when some funds have been used)
- 7) change of principal investigator
- 8) change in decision conditions or purpose of use, substantial changes in the research plan.

9 CONTROL, DISCONTINUATION AND CLAWBACK OF FUNDING

The Academy of Finland has the right to monitor and control the use of funds it has granted. We are also entitled to carry out any inspections of the finances and operations of the funding recipient that may be necessary for the control of the use of funds. Likewise, we have the right to inspect the implementation of the research, the accounting and the observance of the conditions set in the funding decision.

The site of research and the PI of the research project are obliged to submit to the inspector any necessary accounts and other documents and data and to assist in the inspection. Both the site of research and the PI must on request also submit information on the research and on the use of funds.

The PI 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 research plan. If this other funding or income exceeds the amount presented in the cost estimate of the application submitted to the Academy, we may require the site of research to return the proportion of Academy funding equivalent to the amount exceeding the cost estimate.

If the Academy's funding for a project covers 100 per cent of the costs and the project receives income, for example from intellectual property rights, the project has to return the proportion exceeding that 100 per cent to the Academy. Alternatively, it can also be deducted from the eligible costs.

The Academy may interrupt or order the payment of funds to be terminated, or recover the funds in full or partly, if there is justified reason to suspect that the PI or the site of research has done any of the following:

- used the funds for some other purpose than that for which they were granted
- presented erroneous or misleading information regarding a fact that may have affected the granting, the amount or the conditions of funding
- otherwise violated the regulations on the use of funds or the conditions set in the funding decision.

In addition, funding granted by the Strategic Research Council may be terminated if the project in question fails to achieve the objectives set for it.

The recipient of discretionary government transfers must without delay repay into the Academy's bank account (see below) any funds, or any portion of funds, received erroneously, in excess or evidently without grounds.

POHJOLA PANKKI OYJ
IBAN: FI22 5000 0121 5007 70
BIC: OKOYFIHH
SWIFT: POHJOLA BANK PLC HELSINKI FINLAND

The Academy's decision number must be indicated in the repayment. The funds need not be returned if the sum is less than 10 euros.

Provisions on the repayment and clawback of discretionary government transfers have been laid down in section 5 of the Finnish Act on Discretionary Government Transfers.

Interest on transfers to be returned and recovered

The recipient of discretionary government transfers must pay annual interest as from the due date according to section 3 (2) of the Finnish Interest Act, increased by three percentage points, on the amount to be returned or recovered.

If the transfer to be recovered has not been repaid by the date set by the Academy, an annual interest must be paid on it according to section 4 of the Act.

For the annual reference rate and interest for late payments, see the Bank of Finland's website at www.suomenpankki.fi/en.

10 INTELLECTUAL PROPERTY RIGHTS

Intellectual property rights (IPR) include copyright, patent rights, rights to a trademark, utility model rights, design copyright, rights to a commercial name, protection of integrated circuits and layout designs (topographies) and plant variety rights. IPRs are structured as exclusive rights analogous to the right of ownership. They provide protection for creative work (e.g. copyright and patent rights) or commercial marks (e.g. rights in a trademark and rights to a commercial name).

The Academy of Finland advises that funding recipients as soon as possible after the funding decision has been made agree in writing between all project partners on the rights of ownership and use of the project's research results. At the launch of the project, the partners should also agree on the rights of ownership and use of the material and data to be used by the project. If the project involves cooperation with business companies, see section 10.1.

At sites of research where the Finnish Act on the Right to University Inventions 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 the research. Other sites of research follow the Finnish Act on the Right to Employee Inventions.

10.1 Cooperation with business companies

If an Academy-funded project involves cooperation with business companies, one of the following conditions must be fulfilled:

- The results that do not give rise to IPR may be widely disseminated and any IPRs resulting from the activities of research organisations or research infrastructures are fully allocated to the entities concerned.
- Any IPRs resulting from the project as well as related access rights are allocated to the different collaboration partners in a manner that adequately reflects their work packages, contributions and respective interests.
- The research organisations or research infrastructures receive a compensation equivalent to the market price for the IPRs that result from their activities and that are transferred to the participating companies. The absolute amount of the value of any contribution, both financial and nonfinancial, of the participating companies to the costs of the research organisations or research infrastructures' activities that resulted in the IPRs concerned, may be deducted from that compensation.

Where an Academy-funded project involves cooperation with business companies, the terms and conditions of the project, in particular as regards contributions to its costs, the sharing of risks and outcomes, the dissemination of results, access to and allocation of IPRs must be concluded in writing before the start of the project.

11 DATA MANAGEMENT AND PUBLISHING

Scientific publications produced by Academy-funded research projects (incl. research infrastructure projects) must always indicate that the research has been conducted with funding from the Academy of Finland.

We recommend that Academy-funded researchers and research projects deposit their research data in open-access repositories.

We further recommend that Academy-funded researchers investigate the possibility of long-term storage of data. Our recommendation is that research data are stored and made available through major national or international repositories, such as the following:

- Finnish Social Science Data Archive (FSD)
- FIN-CLARIN consortium
- CSC's IDA Storage Service and its Kata metadata catalogue and AVAA open-access publishing platform
- CERN's Zenodo service
- EUDAT data infrastructure.

The data should be delivered and deposited as soon as possible after Academy funding has ended.

As for publishing, the Academy advises that researchers electronically deposit their articles and other publications (as well as parallel copies) in high-quality open-access publication repositories, either provided or recommended by the site of research. We do not recommend so-called hybrid forms of open-access publishing.

For more information on open-access publishing and open data, please see the guidelines *Publishing open access and making data available on our website*.

12 RESEARCH ETHICS

The Academy of Finland requires that the guidelines of the Finnish Advisory Board of Research Integrity (*Responsible conduct of research and procedures for handling allegations of misconduct in Finland*; see www.tenk.fi/en) be followed in all Academy-funded research.

The site of research undertakes to notify the Academy's Registrar's Office if an investigation is started concerning violation of good scientific practice by the PI or a researcher of a project that has received Academy funding.

13 REPORTING

It is a condition of Academy of Finland funding that reports are submitted to the Academy on research outcomes from the funding. Scientific research reports are submitted by project PIs. The use of funds is monitored with financial reports submitted via the Academy's electronic systems. The two sets of data are then combined to allow for comparisons between the use of funds and the results produced with those funds. As regards the funding to strengthen universities' research profiles, the Academy will appoint a follow-up group to monitor the implementation of the profiling measures.

13.1 Scientific reporting

The PI must submit a scientific research report to the Academy no later than 1 June in the year following the end of the project's funding period. In the case of a project funded within the Academy's funding scheme for development research, the PI submits upon termination of the funding period a copy of publications produced with Academy funding to the Ministry for Foreign Affairs. For guidelines on reporting, see www.aka.fi/en > Funding > Reporting.

Centres of Excellence report on their activities to the Academy once a year, see www.aka.fi/en > Funding > Reporting.

13.2 Auditor's report

If the total Academy-granted funding indicated in the decision on Academy Programme funding, FiDiPro funding, Centre of Excellence funding or strategic research funding exceeds 1,000,000 euros, the PI must submit to the Academy an auditor's report on the use of the research funds within the project.

For Academy Programme funding, FiDiPro funding and strategic research funding, the report is submitted to the Academy's Registrar's Office after the funding for the project has ended.

For Centre of Excellence funding, the report is submitted after the third year and the sixth year of funding.

In funding granted for research infrastructures, the site of research and the PI together submit to the Academy an auditor's report on the use of the research funds within the project. The report is submitted to the Academy's Registrar's Office after the research infrastructure funding has ended.

All funding decisions on funding to strengthen universities' research profiles come under the obligation to carry out an audit, regardless of the total amount of funding granted.

The auditor's report must be submitted within three months of the end of the funding period.

We may also request the report separately, if necessary.

14 PROVISIONS APPLICABLE TO ACADEMY FUNDING

The use, payment and supervision of Academy of Finland research grants are governed, among others, by the following provisions:

- Act on Discretionary Government Transfers
- State Budget Act and Decree
- Act and Decree on Public Contracts

- State Budget and the regulations regarding its application
- other general provisions and regulations regarding the use of state funds.

Sites of research must also follow their internal regulations, provisions and instructions, if these are not in contradiction with the conditions issued by the Academy.

APPENDIX 1: Changes to funding decisions

(1) Change of cost estimate and/or annual instalments

Description	<p>1) You can apply to change the cost estimate if the Academy's funding contribution deviates 10 per cent or more from the sum applied for.</p> <p>2) You can apply to change the annual instalments if the PI cannot commit to the instalments specified in the funding decision, taking into account the possible 15% deviation.</p>
Guidelines for the online services	<p>1) Fill in justifications for the proposed change in the free-text field.</p> <p>2) Fill in the new cost estimate on the page <i>New cost estimate</i>.</p>
Appendices required	No appendices required
In which types of funding is this change possible?	You can apply for this change in any decisions that have been made according to the full cost model as well as in mobility grants. Changes in annual instalments are not possible in decisions on funding for development research.
When do I apply?	Apply within six weeks of the funding decision (any exceptions are mentioned in the decision notification).
After the decision on the change, do I need an electronic approval by the site of research?	Yes
NB!	<p>The proposed change must not exceed the Academy's total funding granted for the project. The Academy's funding contribution comes to no more than 70 per cent, unless otherwise stated in the call text.</p> <p>The types of expenditure specified in the decision's cost estimate are indicative; deviation from them is allowed only if it supports the implementation of the proposed research plan. In the case of major deviations, please contact the presenting official.</p> <p>If necessary, we may consult the site of research or other parties before making the decision. The procedure for processing appeals may differ from the one presented here, if so required by the Finnish Administrative Procedure Act or any other legislation.</p>
<p>The application for this change is submitted by the project PI in the Academy's online services. In exceptional cases, it can also be submitted by the site of research or some other party as referred to in the Administrative Procedure Act.</p>	

(2) Extension to funding period

Description	The funding period may be extended on the basis of a researcher's maternity, paternity, parental or childcare leave, or military or nonmilitary service. It may also be extended for other special reasons, such as long-term illness.
Guidelines for the online services	<p>1) Fill in justifications for the proposed change in the free-text field.</p> <p>2) Fill in the new end date for the funding period on the page <i>New cost estimate</i>. Remember to update the costs according to the new funding pe-</p>

	riod. The proposed change must not exceed the Academy's total funding or contribution for the project.
Appendices required	Decision on release from work Append to the application a copy of the employer's decision on release from work or some other certificate of the absence. The document must indicate the start and end dates of the absence.
In which types of funding is this change possible?	You can apply for this change in all funding decisions.
When do I apply?	Apply no later than two months before the end of the funding period.
After the decision on the change, do I need an electronic approval by the site of research?	No
NB!	This change requires that no substitute has been hired for the researcher and that the researcher will return to work on the same project. The maximum extension on the basis of childcare leave (also partial childcare leave) is one year per child. The funding period cannot be extended on the grounds that granted money has not been used. If necessary, we may consult the site of research or other parties before making the decision. The procedure for processing appeals may differ from the one presented here, if so required by the Finnish Administrative Procedure Act or any other legislation.
The application for this change is submitted by the project PI in the Academy's online services. In exceptional cases, it can also be submitted by the site of research or some other party as referred to in the Administrative Procedure Act.	

(3) Additional grant (i.e. compensation)

Description	A project may be granted additional funding on the basis of a researcher's maternity leave or long-term illness.
Guidelines for the online services	1) Fill in justifications for the proposed change in the free-text field. 2) Add the additional grant to the cost estimate. The funding period should correspond to the remaining funding period.
Appendices required	Salary certificate Append to the application a copy of the salary certificate, showing the additional costs for the project incurred as a result of maternity leave or long-term illness.
In which types of funding is this change possible?	You can apply for this change in any funding opportunities that follow the additional cost model (e.g. research post as Academy Professor, research post as Academy Research Fellow).
When do I apply?	Apply no later than two months before the end of the funding period.
After the decision on the change,	Yes

do I need an electronic approval by the site of research?	
NB!	<p>If you are also applying for an extension to the funding period, you must do so before applying for additional grants.</p> <p>If necessary, we may consult the site of research or other parties before making the decision. The procedure for processing appeals may differ from the one presented here, if so required by the Finnish Administrative Procedure Act or any other legislation.</p>
<p>The application for this change is submitted by the project PI in the Academy's online services. In exceptional cases, it can also be submitted by the site of research or some other party as referred to in the Administrative Procedure Act.</p>	

(4) Change of site of research

Description	The site of research may be changed if the PI transfers to another site in the middle of the funding period.
Guidelines for the online services	<ol style="list-style-type: none"> 1) Indicate whether project funding has been used at the original site of research. (Yes/No) 2) Fill in justifications for the proposed change in the free-text field. 3) Fill in the costs incurred at the original site of research on the page <i>Realised costs</i>. Also give an estimate of the costs to be invoiced for the last payment period. 4) On the page <i>New cost estimate</i>, fill in the cost estimate for the funding to be transferred to the new site of research. You can also update the percentages for overheads and indirect employee costs to correspond to the new site. The PI must check with the new site that the funding is enough to carry out the research plan there.
Appendices required	<ol style="list-style-type: none"> 1) Consent by original site of research 2) Commitment by new site of research <p>Append to the application a free-form letter with the original site's consent to the change. Also append a free-form letter where the new site commits itself to overseeing and funding the project and to following the Academy's conditions for the use of funds.</p>
In which types of funding is this change possible?	You can apply for this change in all funding decisions.
When do I apply?	Apply after the funding decision has been made but before the funding period starts, or during the funding period.
After the decision on the change, do I need an electronic approval by the site of research?	<p>No (original site of research)</p> <p>Yes (new site of research)</p>
NB!	<p>Changing between departments etc. within the same university is not regarded as a change of site of research.</p> <p>If funds have been used, the change of the site of research cannot be implemented in the middle of the payment period. The change must be scheduled</p>

	<p>to take place at the beginning of the next payment period, i.e., starting from January, May or September.</p> <p>The decision to change the site of research is made afterwards only after the last payment request by the original site of research concerning the funding decision has been submitted to the Academy and paid.</p> <p>If necessary, contact us for more information.</p> <p>If necessary, we may consult the site of research or other parties before making the decision. The procedure for processing appeals may differ from the one presented here, if so required by the Finnish Administrative Procedure Act or any other legislation.</p>
<p>The application for this change is submitted by the project PI in the Academy's online services. In exceptional cases, it can also be submitted by the site of research or some other party as referred to in the Administrative Procedure Act.</p>	

(5) Declining research grant in full

Description	You can apply to decline a research grant in full if you do not want to receive the funds or if you want to forgo the funds before they are used.
Guidelines for the online services	Fill in justifications for the proposed change in the free-text field.
Appendices required	No appendices required
In which types of funding is this change possible?	You can apply for this change in all funding decisions.
When do I apply?	Apply in the year of the decision and before the start of the funding period.
After the decision on the change, do I need an electronic approval by the site of research?	No
NB!	If necessary, we may consult the site of research or other parties before making the decision. The procedure for processing appeals may differ from the one presented here, if so required by the Finnish Administrative Procedure Act or any other legislation.
<p>The application for this change is submitted by the project PI in the Academy's online services. In exceptional cases, it can also be submitted by the site of research or some other party as referred to in the Administrative Procedure Act.</p>	

(6) Declining research grant midstream

Description	You can apply to decline a research grant midstream, i.e. while the funding period is still running.
Guidelines for the online services	<ol style="list-style-type: none"> 1) Fill in justifications for the proposed change in the free-text field. 2) Fill in the new end date for the funding period and the costs incurred so far on the page <i>Realised costs</i>. Also give an estimate of the costs to be invoiced for the last payment period.
Appendices required	<p>Account of costs incurred</p> <p>Append to the application an account prepared by the financial administra-</p>

	tion of costs incurred in the project.
In which types of funding is this change possible?	You can apply for this change in all funding decisions.
When do I apply?	Apply during the funding period.
After the decision on the change, do I need an electronic approval by the site of research?	No
NB!	<p>If a person who has been granted Academy funding for a research post cannot continue in the post (e.g. because of a transfer to another task), they must immediately notify the Academy and decline the funding.</p> <p>If necessary, we may consult the site of research or other parties before making the decision. The procedure for processing appeals may differ from the one presented here, if so required by the Finnish Administrative Procedure Act or any other legislation.</p>
<p>The application for this change is submitted by the project PI in the Academy's online services. In exceptional cases, it can also be submitted by the site of research or some other party as referred to in the Administrative Procedure Act.</p>	

(7) Change of principal investigator

Description	You can apply to change the principal investigator on exceptional and justified grounds.
Guidelines for the online services	Fill in justifications for the proposed change in the free-text field.
Appendices required	<ol style="list-style-type: none"> 1) Justifications signed by both the previous and the new PI as well as a consent by the site of research 2) List of publications and CV for the new PI <p>Append to the application a free-form letter with justifications for the change, signed by both the previous and the new PI, as well as a consent to the change by the site of research. Also append the new PI's list of publications and CV.</p>
In which types of funding is this change possible?	You can apply for this change in all funding decisions except for those which involve personal salaries. This means that changing PIs is not possible in research posts as Academy Professor, Academy Research Fellow or Postdoctoral Researcher.
When do I apply?	Apply during the funding period.
After the decision on the change, do I need an electronic approval by the site of research?	Yes
NB!	<p>If the PI takes a leave of absence from the post but still continues as head of the project, they must negotiate substitute arrangements with the site of research. A document describing these arrangements and indicating the substitute must be delivered to the Academy.</p> <p>The new PI must sign up to the Academy's online services.</p> <p>If necessary, we may consult the site of research or other parties before making the decision. The procedure for processing appeals may differ from the</p>

	one presented here, if so required by the Finnish Administrative Procedure Act or any other legislation.
The application for this change is submitted by the project PI in the Academy's online services. In exceptional cases, it can also be submitted by the site of research or some other party as referred to in the Administrative Procedure Act.	

(8) Change in decision conditions or purpose of use, substantial changes in the research plan

Description	<p>1) Changes in decision conditions or purpose of use can be applied for only on special grounds.</p> <p>2) Substantial changes in research plans can be applied for only on special grounds.</p>
Guidelines for the online services	Fill in justifications for the proposed change in the free-text field.
Appendices required	The appendices are case-specific.
In which types of funding is this change possible?	You can apply for this change in all funding decisions.
When do I apply?	Apply during the funding period.
After the decision on the change, do I need an electronic approval by the site of research?	Yes
NB!	<p>Please always first contact us for more information.</p> <p>If necessary, we may consult the site of research or other parties before making the decision. The procedure for processing appeals may differ from the one presented here, if so required by the Finnish Administrative Procedure Act or any other legislation.</p>
The application for this change is submitted by the project PI in the Academy's online services. In exceptional cases, it can also be submitted by the site of research or some other party as referred to in the Administrative Procedure Act.	