

# **ACADEMY OF FINLAND'S FUNDING TERMS AND CONDITIONS**

**From 11 August 2021 to 31 August 2022**



**ACADEMY OF FINLAND**

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# Part 1: Applying for funding

## 1. Scope of application

### 1.1. Scope of application of these funding terms and conditions

This document includes terms and conditions as well as guidelines. These funding terms and conditions apply to the Academy of Finland's funding calls opened between 11 August 2021 and 31 August 2022 and to funding decisions made on such calls. As a rule, the contact person for a funding decision by the Academy is the presenting official named in the decision notification; emails: `firstname.lastname@aka.fi`. Funding recipients may also contact the Academy via the Registrar's Office or the feedback form on the Academy's website. If any questions arise concerning the accuracy of the information presented in this translated text, please refer to the official Finnish version. The terms and conditions concern, for example, the following funding instruments:

- Academy Project funding
- Funding for research post as Academy Research Fellow
- International researcher mobility based on bilateral agreements (mobility grants and mobility invitation, mobility seminars and mobility cooperation)
- Funding for research post as Clinical Researcher
- Funding for research post as Postdoctoral Researcher
- Special funding for EuroHPC, quantum computing and high-performance computing
- Special funding for research on key areas of green and digital transition
- Local research infrastructures
- possible special funding schemes for international research cooperation.

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

These terms and conditions apply when the recipient of the funding is a site of research (recipient of government transfer) or a grant recipient. Academy research funding is granted to Finnish sites of research, unless there are special reasons for not doing so. The site of research is the applicant's background organisation (e.g., university, research institute or other research organisation). The PI of the funded project must have a close connection with Finland to support the implementation of a multi-year project.

The Academy's funding terms and conditions for funding decisions apply to both the PI and the site of research (recipient of government transfer). The PI bears the primary responsibility for the implementation of the research project and for adherence to the funding plan.

Academy funding cannot be used for economic activity. Economic activity is defined as all activity where goods or services are offered on an open market regardless of whether profits are pursued or generated. When an organisation is also engaged in economic activities, separate accounts must be kept of the funding and costs of and the revenue generated by such activities.

The Academy can fund research infrastructures that are used for non-economic activities. If, however, a research infrastructure is also used for economic 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 non-economic activities. In economic activities, the annual capacity of ancillary activities must not exceed 20% of the infrastructure's annual total capacity. The Academy must be notified as soon as possible if the annual capacity exceeds 20%.

A research organisation refers to an organisation 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. Research organisations are, for example, higher education institutes, research institutes, technology transfer organisations, innovation intermediaries, and research-oriented physical or virtual collaborative entities, regardless of their legal status (organised under public or private law) or financing source. When such an entity is also engaged in economic activities, separate accounts must be kept of the funding 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 refer to a reserve of research instruments, data and related services that strengthens the impact and increases the international attraction of the Finnish research, education and innovation system. Research infrastructure services enable R&D activity, support researcher training, and maintain and develop research and innovation capacity, thus promoting the quality, renewal and competitiveness of research, strengthening the versatile impact of research environments and enhancing national and international cooperation. Research infrastructures may be based at a single location (single-sited), scattered across numerous sites and organisations (distributed), or provided via a virtual platform (virtual).

## 1.2. Receiving and confirming receipt of funding, notifying application for advance payment

Applicants will receive an email message of the funding decision. The email address is the applicants' username for the Academy's online services. In the online services, the applicant can view the funding decision as well as the terms and conditions 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 (first the PI, then the site of research) must confirm that they will accept the funding.

If necessary, the PI shall update the public project description and make changes to the annual instalments. As a rule, the full data management plan (or equivalent) shall be appended to the application before receipt of funding is confirmed. In calls concerning funding for research infrastructures, the data management policy must be appended already at the application stage.

Receipt of funding must be confirmed via the Academy's online services **within eight 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 annual instalments of the decision (see section 7) must be submitted by the PI before receipt of funding is confirmed.**

No confirmation of receipt is needed for international researcher mobility grants (from Finland to Japan, Taiwan or Russia) based on bilateral agreements.

Sites of research may notify the Academy of their intention to apply for advance payments on funding granted. The minimum amount for advances paid by the Academy is 10,000 euros. In the notification, the site of research must justify why the funded project needs an advance payment. For more information on advance payments, see section 15.1.

## 2. How cost models are applied to Academy of Finland research funding

As a rule, the **full cost model** is applied in all drafting, issuing and executing of the Academy's funding decisions. Any exceptions to this principal rule are mentioned separately for each funding opportunity.

Universities and universities of applied sciences must take into account the regulation issued by the Ministry of Education, Science and Culture (27 May 2016) on the calculation of full costs.

Academy research funding is in essence a form of co-funding in which the funds to finance the costs of a project primarily come from at least two sources.

When Academy funding is applied for, universities, research institutes and other research organisations commit to the co-funded activity by contributing their percentage of the costs.

## **2.1. Funding percentage**

Under the full cost model, the Academy's funding contribution normally covers a maximum of 70% of the total costs of a project.

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 16.5). The Academy's funding percentage will be the same in each request for payment and for each year through the entire funding period. The Academy's funding percentage is mentioned in the decision notification (table for calculation grounds/funding for the project, last column under 'Total').

In the funding for strategic research and the funding to strengthen university research profiles, the Academy's funding covers 100% of the total costs of a project. In these funding opportunities, sites of research need not contribute with their own percentage of the funding.

## **2.2. Decisions following the additional cost model**

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 of Finland uses the 'additional cost model' and an overheads percentage of 12.5%. However, if the research post holder has been granted funding for research costs associated with the post, that funding does come under the full cost model. Likewise, the full cost model does not apply to grants for international researcher mobility based on bilateral agreements (mobility grant, mobility invitation, mobility seminar and mobility cooperation) nor to continuation and additional funding related to 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. Basic project facilities**

The application must also include a commitment by the site of research (i.e., the applicant's host organisation that is committed to administering the funding received), which includes a commitment to secure the necessary



basic facilities for the project and a notice of the site's overheads percentage, indirect employee costs and coefficient for effective working hours.

The Academy of Finland will fund a research project only if the site of research undertakes to provide the project with the necessary basic facilities. Though determined based on the nature of the research, they 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. If the funding is discretionary government transfer, the site of research must commit to act as the recipient of the transfer on behalf of the applicant and will accordingly assume all related obligations.

The costs of ensuring immediate open access to peer-reviewed articles are included in the overheads of the site of research and are thus part of the basic facilities provided by the site. The costs associated with storing and sharing research data are regarded as overheads for the project's site of research. Only exceptionally and for justified reasons can they be accepted as research costs to be covered by Academy research funding. The site of research also commits to ensuring that the data management plan can be implemented at the site of research, and that the measures to be taken comply with good data management practice.

#### **4. Costs of foreign scientists' research visits to or research in Finland**

As a rule, funding granted by the Academy of Finland cannot be used to award a grant to a foreign researcher from another EU country. There is one exception: the Academy's researcher mobility grant based on bilateral agreements. If a foreign EU-based researcher does research, they should be paid salary.

The recommended grant (incl. compensation for accommodation) paid for non-EU-based foreign scientists' short-term research visits to Finland is 80–190 euros/day (incl. a personal grant of €43 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: €1,700–2,000/month
- PhD or equivalent level: €2,000–2,800/month
- professor: €2,800–4,500/month.

A particularly outstanding visiting professor may be awarded a larger grant than indicated above.

The grant sums take into account the grantee's obligation to take out pension, accident and life insurance.

## 5. Responsible science

### 5.1. Research ethics

The Academy of Finland requires that the Finnish Advisory Board on Research Integrity guidelines 'Responsible conduct of research and procedures for handling allegations of misconduct in Finland' be followed in all Academy-funded research. We also require that researchers follow ALLEA's (All European Academies) [European Code of Conduct for Research Integrity when engaging in international collaboration](#).

Adherence to the principles of good scientific practice is primarily the responsibility of each individual researcher and research team, but the responsibility is also shared by the director of the research unit and the management of the organisations conducting research. Besides complying with good scientific practice, the research community and individual researchers must also consider the legislation in force.

The site of research undertakes to submit to the Academy's Registrar's Office the final report of any investigations concerning violation of good scientific practice by the PI or a researcher of an Academy-funded project.

The Academy will not process a funding application if the applicant has been found guilty of research misconduct in the three years preceding the year of the call. If we find out about the misconduct during the funding period, whatever is left of the funding period will be added to the three-year limit. If the applicant appeals the decision on the misconduct, and the appeal is successful, the Academy will process the applicant's new applications following normal procedures.

### 5.2. Considering sustainability

The Academy of Finland has made a commitment to Society's Commitment to Sustainable Development for 2018–2021. One of the objectives of the commitment is to increase awareness of the principles of sustainable development and to highlight their significance in research funding and scientific research. Another objective is to make use of active communications to draw attention to how research can contribute to promoting sustainability.

The Academy of Finland requires that Academy-funded projects take into account sustainable development. When applying for funding, researchers are encouraged to include in their research plans an account of how the project will promote sustainability. In the final reports, in turn, they should describe how the project and its results succeeded in this task. The Academy also considers sustainability in planning themes for Academy Programmes and

the contents of other thematic funding opportunities as well as in providing funding for research infrastructures.

### **5.3. Publishing, data and open science**

All results produced with funding from the Academy of Finland must be made public.

Scientific publications and research data produced with our funding or by using research infrastructures we fund must always indicate that the research has been conducted with funding from the Academy of Finland. The number of the Academy's funding decision must also be mentioned. Publications produced with funding from the Strategic Research Council (SRC) must always include the number of the funding decision and a mention of the fact that the research has been conducted with funding from the Strategic Research Council at the Academy of Finland. If the publication or data are electronic, the acknowledgement must be included in the metadata.

We require that Academy-funded projects commit to open access publishing. We also urge projects to make their research data and methods freely available whenever possible. The goal is to make research publications, data and material, metadata and methods widely available for reuse. The principles of open science must be pursued with due attention to research ethics and law.

The Academy of Finland has signed the national Declaration for Open Science and Research 2020–2025. The Academy applies the principles and objectives of the Declaration and its open science guidelines to support research and publishing activities of Academy-funded research projects. The Academy is also a member of cOAlition S, a consortium of research funders that promotes open access to publications. The Academy requires Academy-funded researchers and research projects to make peer-reviewed articles wholly or partially produced with Academy funding available to the public immediately after publication. We also urge researchers to publish scientific books and monographs with open access.

#### **5.3.1. Open access to peer-reviewed scientific articles**

The Academy requires that Academy-funded researchers and research projects make research outputs wholly or partially produced with Academy funding available to the public immediately after publication.

In the case of peer-reviewed articles, this can be achieved by:

- 1) publishing the article in a Plan-S-compliant scientific journal operating on the basis of immediate open access
- 2) storing a parallel copy of the scientific publication (Version of Record) or a pre-print, author accepted manuscript in a publication archive or database that supports immediate access and is in compliance with Plan S. If the chosen scientific journal or publishing platform does not declare that they

accept immediate self-archiving of either of these versions, the Academy encourages the authors to propose making the article openly available immediately, as agreed in the publishing agreement. If the publisher refuses immediate parallel storage, the article can be made open access through parallel publishing within an embargo (up to 12 months for social sciences and the humanities, up to 6 months for other scientific disciplines).

3) by publishing the article in accordance with Plan S within the framework of a transformative agreement with a publisher committed to promoting immediate open access, or in accordance with Plan S in a transformative journal committed to promoting immediate open access.

The costs of making peer-reviewed, Plan-S-compliant articles immediately available are included in the overheads of the sites of research and thus form part of the costs of the basic facilities they provide. The costs should therefore be taken into account when calculating the overheads percentage.

When the overheads percentage is calculated, the following may be taken into account:

1) Article Processing Charges (APC) required by the Plan-S-compliant journal that supports immediate open access

2) maintenance and development costs for parallel publishing service maintained by site of research

3) costs according to so-called transformative agreements with publishers committed to promoting immediate open access as proposed by Plan S, and APCs presented by scientific publishers and journals operating in accordance with corresponding agreements until 31 December 2024. Please note the following in terms of these agreements:

- Subscription fees resulting from participation in the FinELib consortium as regards the costs of open access in accordance with Plan S of agreements concluded between FinELib and scientific publishers until 31 December 2024.
- Plan-S-compliant open access costs incurred by an individual research organisation until 31 December 2024 for subscription contracts concluded between the organisation and scientific publishers.

Peer-reviewed scientific articles shall be published under a global licence that guarantees immediate access free of charge. The licence must also guarantee the free redistribution and reproduction of article contents. The condition supports both the dissemination and reuse of research outputs and the researcher's rights to research outputs and the results presented in them. The licence must also guarantee the free redistribution and reproduction of article contents. As a rule, the Academy requires the use of Creative Commons Attribution (CC BY) 4.0, but deviations from this requirement is possible in these cases:

1) use of CC BY-SA 4.0

2) use of CC0

3) use of CC BY-ND.

The articles may, subject to a licence, contain content produced by other authors, the copyright of which is not affected by the licences in question.

Special permission for the use of an exceptional licence shall be requested from the Academy. The permission is requested by submitting a request for amendment as additional information to the funding decision in the Academy's online services.

The implementation of open access to peer-reviewed scientific articles will be monitored from the research reports. The publication data included in the final report must contain persistent identifiers, which help in confirming the open access. If necessary, the Academy will require that a peer-reviewed article published behind a paywall be made available in accordance with Academy's practices guaranteeing open access to research publications.

### **5.3.2. Open access to research data**

Research data and material produced with Academy funding in research projects and research infrastructure projects must be made freely available as soon as possible after the research results have been published. Sites of research must therefore provide researchers with the necessary guidance and ensure that they have access to suitable storage infrastructure.

Data and material may come in varying degrees of openness, ranging from fully open to strictly confidential. The publisher of the data and material must ensure that the publishing will not be in breach of the Finnish Act on the Openness of Government Activities, data protection legislation or the Finnish Copyright Act. When making data and material openly available, the parties involved must also consider licensing issues.

We recommend that principal investigators of Academy-funded research projects also store their research data and material and make them available through major national or international archives or storage services that are important in their own fields. Research data shall be managed and made available following the FAIR principles (F = findable, A = accessible, I = interoperable and R = reusable; see [www.go-fair.org/fair-principles](http://www.go-fair.org/fair-principles)). If the research data and material cannot be made openly available, the metadata must be stored in a national or international data finder. See section 8.2.

More information on open access publishing, open data, and repositories or storage services is available in our [open science guidelines](#).

## Part 2: Using funding

### 6. Receiving and confirming receipt of funding, notifying application for advance payment

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 of Finland pays the funding based on invoices received. This applies to all Academy-funded sites of research. 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. The Academy accepts requests for advances and requests for payment as e-invoices. The requests can also be submitted via the online services.

### 7. 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 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.

The types of expenditure specified in the decision's cost estimate are indicative; deviation from them is allowed only if the funding will still be used for the stated purpose and to support the implementation of the proposed research plan. In the case of major deviations, applicants are advised to email the official at the Academy of Finland who signed the decision notification, the Academy division responsible for the project's administration or the Academy's Registrar's Office.

#### 7.1. Applying for changes in annual instalments

If the PI of a project cannot commit to the annual instalments specified in the Academy's funding decision, they must submit a proposal to the Academy on new instalments. The appeal is submitted via the Academy's online services under 'My applications' (Decided > Make an appeal > Change cost estimate and/or annual instalments). The appeal must include justifications for the requested change and a new cost estimate for the project. The proposed change must not exceed the Academy's total funding granted for the project.

Cost estimate appeals must be submitted **within eight weeks of the decision date**, unless otherwise stated in the special conditions of the decision. For more detailed instructions, please see Appendix 1. If the annual instalments deviate significantly from the decision's cost estimate during the funding period, the PI must notify this deviation in advance and without

delay in the Academy's online services under 'My applications' (Decided > Additional information). **This also applies retroactively to previous funding decisions by the Academy.**

**In the funding to strengthen university research profiles,** the annual deviation from the indicated annual instalments can be no more than 15%. **This also applies retroactively to funding decisions made prior to the validity of these funding terms and conditions.**

## 7.2. Changing funding proportions of consortium subprojects

In certain funding opportunities, (Academy Programme funding, funding for research infrastructures and funding programmes by the Strategic Research Council) it is possible to apply for changes in the funding plans of consortium subprojects while the consortium project is ongoing.

The proposed change cannot exceed the total funding amount granted by the Academy of Finland for the project, that is, the consortium's total funding must not change. For more detailed instructions, please see Appendix 1.

# 8. Use of funding

## 8.1. General principles

Research funding granted by the Academy of Finland 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.

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. If the Academy requires an auditor's report on the project, the auditing costs may be accepted as project costs, even if they arise after the funding period has ended. The PI and the site of research are responsible for seeing to that the funds are used in compliance with the funding decision, with these funding terms and conditions as well as with other regulations and provisions (see section 18).

Projects funded by the Strategic Research Council are expected to participate both in the activities of their own research programme and in the joint societal impact activities of strategic research. Activities promoting impact include joint events, data summaries and policy briefs.

If an Academy-funded research organisation or research infrastructure is also engaged in economic 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 economic (i.e., ancillary) activity exceeds 20%.

In the case of Academy funding for research infrastructures and strategic research, the funding can – on certain conditions – be transferred to be



administered at a site of research other than the original one. The PI's site of research acts as the funding recipient. 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.

## 8.2. Eligible project 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 funding decision. Research projects include Academy Projects, Targeted Academy Projects, Academy Programmes, funding for strategic research, funding for research posts, and funding to strengthen university research profiles. See below for guidelines concerning salary funding in research posts.

Research grants awarded by the Academy can be used within the limits of the research plan or action plan (or equivalent) to cover, for instance, the following costs:

- salaries, fees and indirect employee costs (see section 16.1)
- salaries and indirect employee costs of researchers returning to Finland
- overheads (see section 16.5)
- mobility by researchers working on the project (see section 4)
- foreign scientists' research visits to or research in Finland (see section 4)
- travel expenses (see section 8.6)
- collaboration in Finland and abroad
- purchases of services
- auditing costs
- implementing the interaction plan (projects funded by the Strategic Research Council)
- preparation of international projects
- research collaboration meetings
- acquisition of individual equipment, instruments, software, etc. that are essential to the project; the acquisition must not be part of a larger research infrastructure
- justified layout and editing costs of publishing activity
- costs related to promoting the utilisation of research, if they are not incurred in economic activities.

The costs associated with storing and sharing research data are regarded as overheads for the project's site of research. Only exceptionally and for justified reasons can they be accepted as costs to be covered with Academy research funding.



Value added tax is also paid out of funding granted by the Academy, 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 the VAT does not remain a final cost for the site of research (recipient of government transfer), 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.

### 8.3. Self-financing

**The self-financing percentage refers to the organisation's own funding contribution to the total costs of a co-funded project (i.e., the contributions of all other funding bodies have been deducted from the total costs).** Within the conditions for the use of funding, the organisation in question can finance its own share with, for instance, discretionary government transfers for overheads, returns from companies or business activity, donations or other external funds.

### 8.4. Mobility aid to project's researchers

Decisions by the Academy of Finland (incl. research posts) may include mobility aid. The aid is mentioned in the decision under 'Funding for the project' > 'Travel costs'.

The Academy grants mobility aid to cover a researcher's costs of working abroad. The aid is paid following the practices of the site of research, and the funding recipient must consult the site's personnel and financial administration for more information.

Indirect employee costs will be deducted from the mobility aid if the site of research pays it as a taxable benefit. If the site of research decides to pay the mobility aid 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](http://www.mela.fi/en)) of the grant. Grant recipients are also obliged to take out statutory insurance.

### 8.5. Funding for international researcher mobility based on bilateral agreements

The Academy of Finland's mobility grants, mobility invitation funding, mobility seminar funding and mobility cooperation funding are based on the Academy's bilateral agreements, which can be used to support research work abroad, researcher training and foreign researchers' work in Finland. The full cost model does not apply to the Academy's mobility funding. The funding can only be used for the purpose specified in the funding decision. Mobility invitation funding (to Finland from Taiwan or Russia), mobility seminar funding (with Japan or China) and mobility cooperation funding (with

India, China and Germany) are paid to the sites of research on the basis of requests for payment submitted to the Academy.

The mobility grant (from Finland to Japan, Taiwan or Russia) includes a monthly grant paid to the researcher. The funding may also cover travel costs. The travel costs of accompanying family members may be included in the funding decision, provided that such costs have been applied for and the researcher and the family stay abroad for at least six months. The funding does not include funding for settling-in costs.

The mobility grantee (from Finland to Japan, Taiwan or Russia) shall request payment of the grant in writing, with the Academy's payment request form that is available on our website: see PDF form under [How to use funding](#).

The signed request must be mailed to Academy's Registrar's Office no later than one month before the first payment date. The Academy pays mobility grants 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 recipient's personal identity code and Finnish bank account number (IBAN).

Mobility grants based on the Academy's bilateral agreements (from Finland to Japan, Taiwan or Russia) are primarily exempt from tax. Both the grant recipient and the awarding organisation are obliged to notify the Farmers' Social Insurance Institution Mela (see [www.mela.fi/en](http://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.

#### **8.6. Travel expenses**

Travel expenses related to the research plan are eligible costs in accordance with existing regulations by the Finnish Tax Administration:

- Decision of the Tax Administration on tax-exempt allowances for travel expenses
- Guidelines of the Tax Administration on allowances for travel expenses in taxation.

The Academy accepts travel expenses in accordance with the rules and administrative regulations concerning the funding recipient in cases where there are regulations on allowances for travel expenses that deviate from the Tax Administration's decisions and guidelines.

The maximum eligible cost amount must correspond to what is the normal level at the site of research.

#### **8.7. SRC matching funds for Horizon 2020**

The Strategic Research Council (SRC) at the Academy of Finland grants national matching funds to sites of research based on projects that have

received funding under the Societal Challenges priority of Horizon 2020, the EU the Framework Programme for Research and Innovation. SRC matching funds can be applied for to compensate for funding shortfalls. Here, shortfall refers to the difference between the overheads percentage calculated using the Finnish full cost model and the indirect costs reimbursement calculated using the Horizon 2020 model. The matching funds are granted according to a reimbursement rate decided by the SRC. The minimum amount to be applied for is 10,000 euros. The funding is allocated to the site of research – not the project – to cover indirect costs (overheads). The aim of the funding is to improve the opportunities of research organisations to apply for international research funding. To help the SRC monitor this aim, the final reports of the projects should describe how the funding has promoted international collaboration.

The funding cannot be used for economic activity (see section 1.1). The recipient of matching funds must be prepared to, if necessary, show that the funds will not be allocated to any part of indirect costs funded by the European Commission.

## 9. Hiring staff

Staff hired with Academy of Finland research grants must primarily be in an employment relationship to their 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 or action plan (or equivalent). Short-term research, studies or other assignments may also be carried out in the form of outsourced services. We also recommend that sites of research enter the reason for a shorter contract in the employment contract.

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. In all recruiting, we recommended that the principles of responsible assessment and the San Francisco Declaration on Research Assessment (DORA) be followed.

### 9.1. Funding for research post as Academy Professor or Academy Research Fellow

When the Academy of Finland grants funding for a research post as Academy Professor or Academy Research Fellow the site of research must use the grant 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. In decisions following the additional cost model, the overheads percentage, calculated on top of other costs, is 14.29%, in which case the decisions include an overheads percentage of 12.5%.

The funding decisions include indirect employee costs to the tune of 28%. The Academy will not be liable for any expenditure specific to the employer. The employer must, however, see to it 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. In addition, an Academy Professor or Academy Research Fellow cannot be paid salary from another Academy-funded research project. The duties include teaching in the researcher's own field of research. However, any other tasks not directly related to the researcher's own research must not impede the actual research work. The duties include (without separate compensation) supervision of thesis and dissertation writers and teaching associated with the research, covering 5% of annual working hours. In all, no more than 10% of the annual working hours may be spent on teaching and other work not immediately associated with the researcher's own research.

The Academy Professor's or Academy Research Fellow's site of research is an organisation based in Finland through which the funding is channelled and paid. During the funding period, the Academy Professor or Academy Research Fellow may work abroad for periods of varying durations, for example at foreign universities.

The salary of an Academy Professor may also be co-funded. In such cases, for instance, the applicant has indicated in the original application how large a proportion of their salary will be applied for from the Academy. The situation may also change during the funding period. Of the funding granted by the Academy, 0–100% may be used for the Academy Professor's salary. However, for those who have received funding from the European Research Council (ERC) or Marie Skłodowska-Curie Actions, at least 50% of the Academy's contribution must be used to cover the salary costs. The working hours must be recorded based on real hours of work. Read more in Appendix 1 (item 11).

**If an Academy Research Fellow receives a full professorship or similar post, they do not have to give up their post as Academy Research Fellow.** This requires that the Academy Research Fellow can carry out the research in accordance with the research plan until the end of the funding period and is not paid salary for another task (unless the Academy has made a decision on co-financing, see below).

The salary of an Academy Research Fellow may also be co-funded, where appropriate in terms of supporting the researcher's career advancement. This requires that the externally funded salary part has been allocated to research tasks or other tasks in support of the researcher's career, such as tasks that are part of the university's tenure-track system (entails that the university will – based on a review – commit to offering the researcher a permanent position after they have reached a certain career stage). The guidance value for the Academy's contribution to the researcher's salary costs is 70%, unless there are reasons for a higher contribution. However, for those

who have received funding from the European Research Council (ERC) or Marie Skłodowska-Curie Actions, at least 50% of the Academy's contribution must be used to cover the salary costs. The working hours must be recorded based on real hours of work. Based on the co-financing of a full professorship or a similar other task, the Academy's funding contribution may differ from the contributions mentioned above. The Academy's salary funding that is freed as a result of salary co-funding can be used for other research costs, which are justified separately.

Academy Professors and Academy Research Fellows must submit an appeal in the Academy's online services, if they intend to claim salary from other funding sources. They must briefly describe the funding source and state the salary amount from that source. Read more in Appendix 1 (items 10 and 11). If they are eligible, the Academy will approve the change. The site of research (as stated in the funding decision) can then send a payment request to the Academy in accordance with the new salary (see section 15).

If a person who has been granted Academy Professor or Academy Research Fellow funding takes family leave, they must immediately notify the Academy, either the presenting official directly or via the online services under 'My applications' (Decided > Additional information). If they apply for an extension to the funding period based on maternity, paternity, family or child-care leave, they must submit the application via the Academy's online services under 'My applications' (Decided > Make an appeal). Read more in Appendix 1 (item 2).

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 by submitting an appeal in the Academy's online services. 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). Read more in Appendix 1.

## **9.2. Funding for research post as Postdoctoral Researcher**

Postdoctoral Researchers conduct full-time research according to their research plan. In addition, the Academy recommends that they provide supervision of thesis and dissertation writers and teaching associated with their own specific field.

The funding granted for a Postdoctoral Researcher post is intended for the researcher's salary for 36 months. The salary costs are determined in accordance with the pay system of the site of research. During the funding period, Postdoctoral Researchers will be in an employment relationship to their site of research. The Postdoctoral Researcher's site of research is an organisation based in Finland through which the funding is paid. During the funding period, the Postdoctoral Researcher may work abroad for periods of varying durations, for example at foreign universities.

Postdoctoral Researchers may additionally be granted funding for personal costs arising from research and mobility. The funding cannot be used for other people's salaries or fees. Deviations from this rule are possible only if the Postdoctoral Researcher's salary is co-funded salary (read more below). In addition, a Postdoctoral Researcher funded by the Academy of Finland cannot be paid salary from another Academy-funded research project.

**If a Postdoctoral Researcher receives a full professorship or similar post, they do not have to give up their post as Postdoctoral Researcher.** This requires that the Postdoctoral Researcher can carry out the research in accordance with the research plan until the end of the funding period and is not paid salary for another task (unless the Academy has made a decision on co-financing, see above).

The salary of a Postdoctoral Researcher may also be co-funded, where appropriate in terms of supporting the researcher's career advancement. This requires that the externally funded salary part has been allocated to research tasks or other tasks in support of the researcher's career, such as tasks that are part of the university's tenure-track system. The guidance value for the Academy's contribution to the researcher's salary costs is 70%, unless there are reasons for a higher contribution. However, for those who have received funding from the European Research Council (ERC) or Marie Skłodowska-Curie Actions, at least 50% of the Academy's contribution must be used to cover the salary costs. The working hours must be recorded based on real hours of work. Based on the co-financing of a full professorship or a similar other task, the Academy's funding contribution may differ from the contributions mentioned above.

Although the Postdoctoral Researcher funding may come from other funding sources in addition to the Academy, the research work must continue to be full-time. The funding that is freed as a result of salary co-funding can be used for other, separately justified research costs, such as researcher mobility or exceptionally also recruitment of auxiliary personnel.

Postdoctoral Researchers must submit an appeal in the Academy's online services, if they intend to claim salary from other funding sources. They must briefly describe the funding source and state the salary amount from that source (read more in Appendix 1 item 12). If they are eligible, the Academy will approve the change. The site of research (as stated in the funding decision) can then send a payment request to the Academy in accordance with the new salary (see section 15).

If a person who has been granted Postdoctoral Researcher funding takes family leave, they must immediately notify the Academy, either the presenting official or via the online services under 'My applications' (Decided > Additional information). If a Postdoctoral Researcher applies for an extension to the funding period based on maternity, paternity, family or childcare leave, they must submit the applications via the Academy's online services under 'My applications' (Decided > Make an appeal). Read more in Appendix 1.

If a person who has been granted Postdoctoral Researcher funding 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 by submitting an 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). Read more in Appendix 1.

### 9.3. Salary of principal investigator

The Academy of Finland's researcher-oriented and thematic funding is primarily intended towards the salaries of researchers who work full-time on the project and for other project costs. As a rule, funding is not granted for the salary of the project PI.

However, following the full cost model and the research plan, the PI's salary costs can be incorporated into the project costs to be funded. The funding for the PI's salary is granted for project management purposes. The salary costs, which must be entered in the project's cost estimate, must not be significant in relation to the project's total costs, unless the funding decisions states otherwise.

Unless otherwise stated in the funding decision, the PI's salary costs can be paid to an amount equivalent to about 1.5 months a year of effective working hours in four-year research projects.

However, the Academy may grant funding for the salary of a PI of an Academy Project, a project within a Centre Of Excellence or a project funded through thematic funding for no more than a year for well-justified, research-related reasons (e.g., work abroad, return to Finland or transfer to another research organisation or a company in Finland).

Funding awarded for strategic research can be used to cover the salary of consortium PIs and coordinator for the duration of the funding period. However, the salary funding must not overlap with salary paid from other funding by the Academy of Finland.

### 9.4. Funding for research post as Clinical Researcher

The funding for a research post as Clinical Researcher may be applied for by a medical doctor with a doctoral degree working in clinical practice or some other healthcare professional with a doctoral degree engaged in clinical practice. The funding is not intended for full-time university researchers. The funding is granted towards the post's salary costs to support **part-time research** (20–50% of working hours) by the Clinical Researcher. The researcher and the site of research must agree the salary in accordance with the pay system at the site of research. They must also agree the working-time arrangements in advance, particularly if the research and the clinical work will be conducted at different sites.



In addition to salary costs, the Academy may also provide funding for research costs. The Academy's contribution to funding for a project promoting a clinical research career comes to no more than 70% of the total project costs.

### **9.5. Teaching by hired staff**

The Academy of Finland recommends that Academy-funded researchers with a doctoral degree (incl. Academy-funded Postdoctoral Researchers) provide teaching or supervision of thesis and dissertation writers to the equivalent of 5% of their annual working hours (as specified in the collective agreement), without separate remuneration. However, no more than 10% 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% of their annual working hours. Teaching must not delay the completion of a doctoral dissertation.

## **10. Acquisitions with Academy funding**

The funding recipient is liable to clarify whether the Finnish Act on Public Procurement and Concession 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.

### **10.1. 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 such agreements at the application stage. In multi-site joint projects, the parties must conclude a written agreement on the use, ownership and location of the research infrastructure, even for the time after the funding period.

If the funding decision covers acquisition of equipment, the funds can be treated as an investment aid. Investment aid can be granted for acquisition of either tangible or intangible assets.

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.



## 11. Changes to funding decisions

Any significant changes in the content of a positive funding decision by the Academy of Finland 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 application must include sufficient justifications and all information needed to handle the case. All necessary documents must be appended to the appeal. **See the detailed instructions in Appendix 1.**

Changes that require approval by the Academy include the following:

- 1) changing annual instalments in new funding decision (see 7.1)
- 2) extending funding period
- 3) additional grant (i.e., compensation, decision according to additional cost model)
- 4) changing sites 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) changing principal investigators
- 8) changing decision conditions or purpose of use, substantially changing the research plan
- 9) changing funding proportions of consortium subprojects (see 7.2)
- 10) changing Academy Research Fellow funding decision into co-funded decision (see 9.1)
- 11) changing Academy Professor funding decision into co-funded decision (see 9.1)
- 12) changing Postdoctoral Researcher funding decision into co-funded decision (see 9.2)

## 12. Control, discontinuation and clawback of funding

The Academy of Finland has the right to monitor and control the use of funds it has granted. The Academy also has the right 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% of the costs and the project receives income, for example from intellectual property rights, the project has to return the proportion exceeding that 100% 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, amount or 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 funding recipient must without delay repay any funds or any portion of funds received erroneously, in excess or evidently without grounds. The funds need not be returned if the sum is less than 100 euros. The funding recipient must contact the Academy of Finland before the funds are returned. Contact the financial coordinator in the Academy's Division of Financial Services for more information.

The Academy's decision number must be indicated in the repayment. 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.

### **12.1. Interest on transfers to be returned and recovered**

In accordance with Section 24 of the Act on Discretionary Government Transfers, the recipient of discretionary government transfers must pay annual interest as from the due date according to the Finnish Interest Act Section 3, paragraph 2, 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](http://www.suomenpankki.fi/en).

## 13. 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).

All project partners and, if necessary, the sites of research of a project funded by the Academy of Finland must agree on the rights of ownership and use concerning the project's research outputs. The agreement should be made in writing and as soon as possible after the funding decision has been issued. At the launch of the project, the partners should also agree on the rights of ownership and use of the materials and data to be used by the project. The copyright issues that concern peer-reviewed articles are described under section 5.3.1. If the project involves cooperation with business companies, see section 13.1.

At sites of research in which the Finnish Act on the Right in Inventions made at Higher Education Institutions apply, Academy-funded research is defined as commissioned research as referred to in the Act. In these cases, the higher education institution has the primary right to inventions produced by the research. Other sites of research follow the Finnish Act on the Right in Employee Inventions.

### 13.1. Cooperation with business companies

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

- 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, and access to and allocation of IPRs, must be concluded in writing before the start of the project.

## 14. Reporting

It is a condition of Academy of Finland funding that reports be submitted to the Academy on outcomes from the funding. The scientific reports are submitted by the project PI and the financial reports by the site of research (i.e., the recipient of the government grant). The use of funds is monitored via the Academy's electronic systems. The two sets of data are combined to allow for comparisons between the use of funds and the results produced with those funds. The Academy has separate guidelines for reporting on Centres of Excellence funding, Flagship Programme funding, research infrastructure funding and funding to strengthen university research profiles as well as for funding by the Strategic Research Council.

### 14.1. Reports on research

The PI must submit a final report to the Academy no later than 1 June in the year following the end of the project's funding period. As for consortia, the consortium PI submits the research report on behalf of the whole consortium after all subprojects have ended their funding periods.

For projects related to the Academy's funding for researcher mobility (mobility grants, mobility invitation funding, mobility seminar funding, mobility co-operation funding) based on bilateral agreements, the PI must submit the project's final report no later than three months after the end of the (last) visit

If an application is submitted for Academy research funding before funding for an ongoing project has ended, or after the funding has ended but before the final report has been submitted, applicants shall report on each unreported funding decision via the Academy's online services. This progress report does not substitute the final report. Read more about reporting on our website under [Report on your project](#). Some funding schemes have their own specific guidelines for reporting. Guidelines concerning reporting on peer-reviewed scientific articles are available under section 5.3.1. As a rule, final reports are public documents.

A funding application submitted to the Academy will only be processed if the applicant has submitted final reports on their completed Academy-funded projects or progress reports on their ongoing Academy-funded projects. This condition shall not apply where:

- the person is responsible for the funding application in a funding scheme in which the applicant is an organisation
- the person is responsible for the ongoing project in which the funding recipient is an organisation.

## 14.2. Auditor's report

If the total Academy-granted funding (individual decision or consortium in total) indicated in the decision on **Academy Programme 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. **In funding 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.

**All funding decisions on strategic research funding (excl. EU matching funds) and funding to strengthen university research profiles** come under an audit obligation, regardless of the total amount of funding granted.

The obligation is stated in the funding terms and conditions of the funding decision. The auditor's report must be submitted to the Academy's Registrar's Office within three months of the end of the funding period. The cost of the auditing must be included in the last request for payment.

We may also request the report separately, if necessary. In addition, we may commission a sample-based project audit in accordance with our own annual audit plan.

## Part 3: Payment of funds and project administration

### 15. 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 6). The Academy of Finland pays the funding based on invoices received. This applies to all Academy-funded sites of research. 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. The Academy accepts requests for advances and requests for payment as e-invoices. The requests can also be submitted via the online services.

#### 15.1. Advance payments

In accordance with Section 12 of the Finnish Act on Discretionary Government Transfers, an advance may be paid if this is justified by the use of the transfer and expedient with regard to the supervision of its use. Advance payments are justified in cases where the start-up or implementation of the project or activity in question, according to the schedule and scope referred to in the decision, requires that the recipient receives funding from a state aid authority.

Finnish universities and universities of applied sciences can request advances from the Academy of Finland. The requests must be submitted in writing and include project-specific justifications. The Academy does not pay advances to business companies or government accounting entities such as government research institutes. As a rule, the one-off advance accounts for 10% of the Academy's funding contribution. The minimum amount for advances paid by the Academy is 10,000 euros.

Advances are not paid on grants and funding to strengthen university research profiles. Advances can be paid from research infrastructure funding. This can also be applied to previous and still valid decisions on infrastructure funding made by the Academy. Here, the Academy takes into account the compliance audit report on central government transfers to universities (Yliopistojen valtionrahoitus (10/2018)) published by the National Audit Office of Finland, and its observations on universities' liquidity.

Advances can be applied for on reasonable grounds and they are always paid in the year when the project starts. For projects starting at the beginning of the year, advances for the period 1 January–31 December may be applied for no later than 20 February. For projects starting in the middle of the year, advances may 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 advance refund invoice as the invoice type.

## **15.2. Requests for payment**

Research projects submit payment requests to the Academy of Finland 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 percentage will be the same in each request for payment and for each year through the entire funding period.

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% 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 a calculation ground for the Academy's funding contribution. Reporting on hours worked forms part of the request for payment.

The basis for the reporting done 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 (recipient of the government transfer) will commit to annually submitting to the Academy's Registrar's Office separate reports on the calculated cost items based on the site's financial statements. The reports must include details on the percentages for indirect employee costs and overheads as well as on the coefficient for effective working hours.

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% 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% of the salaries and indirect employee costs for the project's effective working hours.

### **15.3. Submitting payment requests in the online services**

The guidelines in this section are intended for Finnish organisations. Submitting payment requests as e-invoices from the invoicing system of the site of research is a viable method only for mass submissions for organisations with, for example, more than ten Academy-funded projects.

### **15.4. Repayment of discretionary government grant to the Academy of Finland**

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, for instance. Log in to the online services on the Academy's website and go to 'Payments'. The Academy of Finland grants main user rights, and the Academy's Registrar's Office can grant the necessary invoicing right to the site of research upon request. We recommend that sites of research that have not previously received Academy funding contact a finance coordinator at the Academy's Division of Financial Services for more information. More information is available in the how-to guidelines of the online services (in Finnish).

The funding recipient must without delay repay any funds or any portion of funds received erroneously, in excess or evidently without grounds. The funds need not be returned if the sum is less than 100 euros. The funding recipient must contact the Academy of Finland before the funds are returned. Contact the financial coordinator in the Academy's Division of Financial Services for more information. If the Academy of Finland cancels the funding decision, the funding recipient is obliged, at the request of the Academy, to repay all or part of the funding received on the basis of the funding decision.

The Academy's decision number must be indicated in the repayment. 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.

## **16. Calculated coefficients**

### **16.1. 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 cover other personnel costs (e.g., occupational healthcare), if they have not been included in the overheads.

## **16.2. Paid absence**

A paid absence covers all salary costs that result from statutory leaves of absence or other absences. This includes annual leave, family leave, sick leave, study leave, leave for trade unionism, occupational safety measures and cooperation procedures, as well as other paid leaves in accordance with the collective agreements and labour law.

## **16.3. Effective working hours**

The term 'effective working hours' refers to the number of hours worked allocated to a specific cost item. The effective working hours do not include paid absences such as annual leave, sick leave, maternity and paternity leave, child-care leave or other indirect working hours. The proportion of a person's salary corresponding to that person's effective working hours on a project is eligible as a direct project cost. In the Academy's budget model, the coefficient for effective working hours is 1.0, whereby the hours worked are budgeted only as months corresponding to effective working hours.

## **16.4. Direct costs**

Typically, direct costs include direct salaries and the project's costs regarding special equipment and special premises, travel expenses and other relevant research costs (that can be directly allocated), for example chemicals or services purchased.

## **16.5. Overheads percentage**

The term 'overheads' refers 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). The costs of making peer-reviewed, Plan-S-compliant articles immediately available are included in the overheads of the sites of research and thus form part of the costs of the basic facilities they provide. See more instructions under section 5.3.1.

In the Academy's online services, the calculated coefficients are: effective working hours (%), indirect employee costs (%) and overheads (%).

## **17. Acquisition costs covered by discretionary government grants**

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.

## **18. Provisions applicable to research funding**

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

- Act on Discretionary Government Transfers
- State Budget Act and Decree
- Act on Public Procurement and Concession 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: How to apply for changes in funding decisions

Below are guidelines on the most common changes that can be applied for in Academy funding decisions. Please contact us if you cannot find the particular guidelines you are looking for below.

## 1. Changing annual instalments in new funding decision

**Description:** You can apply to change the annual instalments if the PI cannot commit to the instalments specified in the funding decision. The change must be significant. The application for the change is submitted by the project PI in the Academy's online services. In exceptional cases, the application can also be submitted by the site of research or some other party as referred to in the Administrative Procedure Act.

### **Guidelines for the online services:**

1. Justify the proposed change in the free-text field.
2. Fill in the new cost estimate on the tab 'New cost estimate'.

**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. **In the funding to strengthen university research profiles**, the annual deviation from the indicated annual instalments can be no more than 15%.

### **When can I apply for the change?**

Apply before confirming receipt of funding and within eight 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!** The proposed change must not exceed the Academy's total funding granted for the project. 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.

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.

## 2. Extending 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. The application for the change is submitted by the project PI in the Academy's online services. In exceptional cases, the application can also be submitted by the site of research or some other party as referred to in the Administrative Procedure Act.

### **Guidelines for the online services:**

- 1) Justify the proposed change in the free-text field.
- 2) Fill in the new end date for the funding period on the tab 'New cost estimate'. Remember to update the costs according to the new funding period. The proposed change must not exceed the Academy's total funding or contribution for the project.

### **Appendices required:**

1. Decision on release from work: Append to the application a copy of the employer's decision on release from work or some other employer 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 (unless restricted by the special conditions of the decision). However, the funding period cannot be extended in the case of funding to strengthen university research profiles.

**When can I apply for the change?** 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!** As a rule, this change requires that no substitute has been hired for the researcher and that the researcher will return to work on the same project, under the same funding decision. This can also be applied to previous and still valid funding decisions made by the Academy. The maximum extension on the basis of childcare leave (also partial childcare leave) is one year per child. Extensions to the funding periods of consortium subprojects may affect the consortium's reporting schedule. 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.

An extension of the funding period may affect the granting of new funding. Check this in the relevant call text.

The Academy follows the instructions for the processing of client health data in connection with the research funding process in accordance with its guidelines (AKA/7/07.01.10/2018).

### 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. The application for the change is submitted by the project PI in the Academy's online services. In exceptional cases, the application can also be submitted by the site of research or some other party as referred to in the Administrative Procedure Act.

**Guidelines for the online services:**

1. Justify the proposed change in the free-text field.
2. Fill in the application for the additional grant on the tab 'Cost estimate'. The funding period may start no sooner than on the date of the appeal and end no sooner than at the beginning of the calendar year following the year of the decision on the change.

**Appendices required:** Salary certificate. Append to the application a copy of the employer's salary certificate, showing the additional costs for the project incurred as a result of maternity leave or long-term illness and the compensation paid by Kela (Social Insurance Institution of Finland) to the employer.

**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., funding for research post as Academy Professor, funding for research post as Academy Research Fellow).

**When can I apply for the change?** Apply no later than three 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?** Yes.

**NB!** If you are applying for an extension to the funding period of a research post, you must do so with a separate application before applying for additional grants. 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 Academy follows the instructions for the processing of client health data in connection with the research funding process in accordance with its guidelines (AKA/7/07.01.10/2018).

### 4. Changing sites of research

**Description:** The site of research may be changed if the PI transfers to another site in the middle of the funding period. The application for the change

is submitted by the project PI in the Academy's online services. In exceptional cases, the application can also be submitted by the site of research or some other party as referred to in the Administrative Procedure Act.

### **Guidelines for the online services:**

- 1) Indicate whether project funding has been used at the original site of research. (Yes/No)
- 2) Justify the proposed change in the free-text field.
- 3) Fill in the costs incurred at the original site of research on the tab 'Realised costs'. Also give an estimate of the costs to be invoiced for the last payment period. Contact the financial administration of your site of research before submitting the request for amendment to obtain correct data on the costs.
- 4) On the tab 'New cost estimate', fill in the cost estimate for the funding to be transferred to the new site of research.

Use the button in the top corner of the form to copy the remaining costs. The total sum of the realised costs and the new cost estimate must not exceed the Academy's funding amount mentioned in the original decision. The sum remaining in the counter must be 0, otherwise the application cannot be submitted.

The percentages for overheads and indirect employee costs may be updated according to the new site of research. If the percentages at the new site of research are lower than in the decision, and they have not been altered, the site of research still has to submit the payment requests to the Academy according to the lower percentages based on the accounting. The PI must check with the new site that the funding is enough to carry out the research plan there. If the funding has been changed into a co-financed decision and the grounds for it remain the same at the new site, no new decision is needed in terms of the co-financing.

### **Appendices required:**

- 1) Consent by original site of research. Append to the application a free-form letter with the original site's consent to the change.
- 2) Commitment by new site of research. 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.
- 3) If the funding has been changed into a co-financed decision and its grounds remain the same at the new site, append a document stating the other funding source (e.g., decision notification, employment contract or other free-form certificate).

**In which types of funding is this change possible?** You can apply for this change in all funding opportunities except for the funding to strengthen university research profiles.

**When can I apply for the change?** Apply after the funding decision has been made and 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?**

1. No, not in the case of the original site of research.
2. Yes, in the case of the new site of research.

**NB!** Changing departments etc. within the same university is not regarded as a change of site of research. Such a change is an internal affair at the site of research. Notify the change of department to the Academy's Registrar's Office. The Academy will add the information to the online services. Even if the new department within the site of research has different percentages than the original site, the cost percentages will not be changed. If the percentages at the new department are lower than in the decision, the site of research still has to submit the payment requests to the Academy according to the lower percentages based on the accounting.

If the project has been granted a change at the original site of research, the change in question shall also apply at the new site after the site change, if the reasons for the change have remained unchanged.

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 to take place at the beginning of the next payment period, i.e., starting from January, May or September. The application to change sites can also be submitted earlier.

The decision to change sites 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. Advance payments are not regarded as using funds, since advances for projects nearing completion will be returned to the Academy.

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. If necessary, contact us for more information.

## 5. Declining research grant in full

**Description:** You can apply to decline a research grant (incl. salaries for research posts) in full if you do not want to receive the funds or if you want to forgo the funds before they are used. Please notify us of this immediately. The application for the change is submitted by the project PI in the Academy's online services. In exceptional cases, the application can also be submitted by the site of research or some other party as referred to in the Administrative Procedure Act.

**Guidelines for the online services:** Justify 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 can I apply for the change?** 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.

## 6. Declining research grant midstream

**Description:** You can apply to decline a research grant midstream, i.e., while the funding period is still running. 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. The application for the change is submitted by the project PI in the Academy's online services. In exceptional cases, the application can also be submitted by the site of research or some other party as referred to in the Administrative Procedure Act.

**Guidelines for the online services:**

- 1) Justify 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 tab 'Realised costs'.

Also fill in the costs incurred so far. Also give an estimate of the costs to be invoiced for the last payment period.

**Appendices required:** Account of costs incurred. Append to the application an account prepared by the financial administration 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 can I apply for the change?** Apply during 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.

## 7. Changing principal investigators

**Description:** You can apply to change principal investigators on exceptional and justified grounds. The application for the change is submitted by the project PI in the Academy's online services. In exceptional cases, the application can also be submitted by the site of research or some other party as referred to in the Administrative Procedure Act. In funding schemes targeted at research organisations, the PI change is made by the main user of the organisation.

**Guidelines for the online services:** Justify the proposed change in the free-text field.

### Appendices required:

1. Justifications signed by both the previous and the new PI as well as a consent by the site of research. Append to the application a free-form letter with justifications for the change, signed by the previous and the new PI, as well as a consent to the change from the site of research.
2. List of publications and CV for the new PI. Also append the new PI's list of publications and CV.

**In which types of funding is this change possible?** You can apply for this change in all funding decisions except in those which involve personal salaries. This means that changing PIs is not possible in funding for research posts as Academy Professor, Academy Research Fellow or Postdoctoral Researcher, in funding for clinical researchers or in personal grants.

**When can I apply for the change?** Apply during the funding period.

**After the decision on the change, do I need an electronic approval by the site of research?** Yes.

**NB!** The new PI must sign up to the Academy's online services. 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 management arrangements and indicating the substitute must be delivered to the Academy's Registrar's Office. 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.

## 8. Changing decision conditions or purpose of use, substantially changing the research or action plan (etc.)

**Description:**

1. Changes in decision conditions or purpose of use can be applied for only on special grounds.
2. Substantial changes in research or action plans can be applied for only on special grounds.

The application for the change is submitted by the project PI in the Academy's online services. In exceptional cases, the application can also be submitted by the site of research or some other party as referred to in the Administrative Procedure Act.

**Guidelines for the online services:** Justify the proposed change in the free-text field.

**In which types of funding is this change possible?** You can apply for this change in all funding decisions.

**When can I apply for the change?** Apply after the funding decision has been made and 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?**

**NB!** Please always first contact us for more information. 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.

## 9. Changing funding proportions of consortium subprojects

**Description:** You can apply to change the funding proportions of consortium subprojects. The total funding for the consortium must not change. The application for the change is submitted by the consortium PI in the Academy's online services. The consortium PI must have the consent to do so from the subproject PI(s) and the site(s) of research. In exceptional cases, the application can also be submitted by the site of research or some other party as referred to in the Administrative Procedure Act.

**Guidelines for the online services:**

1. Fill in the new funding proportions (the Academy's portion) for the consortium parties.
2. Justify the proposed change in the free-text field.
3. On the tab 'New cost estimate', change each consortium party's cost estimate (by type of expenditure) in accordance with the proposed change. The sum remaining in the counter must be 0, otherwise the application cannot be submitted.

**Appendices required:**

1. Consent by the PI and the site of research of the subproject that will forgo the funding. Append to the application a free-form letter with the original site's and the PI's consent to the change.
2. Commitment by the site of research of the subproject that will receive funds. Also append a free-form letter where the site of research commits itself to overseeing and funding the project and to following the Academy's conditions for the use of funds.

**In which types of funding is this change possible?** You can apply for this change in the case of Academy Programme funding, funding for research infrastructures and programmes by the Strategic Research Council (SRC).

**When can I apply for the change?** Apply after the funding decision has been made and 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?** Yes.

**NB!** If funds have been used, the decision on the proposed change cannot be made in the middle of the payment period. The appeal must be scheduled to the beginning of the next payment period, i.e., 1 Jan–30 Apr, 1 May–31 Aug or 1 Sep–31 Dec. The change can be made as of 1 Jan, 1 May or 1 Sep, respectively.

The decision to change funding proportions is made afterwards only after the payment request for the ongoing payment period by the original site of research concerning the funding decision has been submitted to the Academy and paid.

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. If necessary, contact us for more information.

## 10. Changing Academy Research Fellow funding decision into co-funded decision

**Description:** The salary of an Academy Research Fellow may be co-funded, where appropriate in terms of supporting the researcher's career advancement. This requires that the externally funded salary part has been allocated to research tasks or other tasks in support of the researcher's career, such as tasks that are part of the university's tenure-track system. The guidance value for the Academy's contribution to the researcher's salary costs is 70%, unless there are reasons for a higher contribution. However, for those who have received funding from the European Research Council (ERC) or Marie Skłodowska-Curie Actions, at least 50% of the Academy's contribution must be used to cover the salary costs. The working hours must be recorded based on real hours of work. Based on the co-financing of a full professorship or a similar other task, the Academy's funding contribution may differ from the contributions mentioned above. The Academy's salary funding that

is freed as a result of salary co-funding can be used for other research costs, which are justified separately. The application for the change is submitted by the project PI in the Academy's online services.

**Guidelines for the online services:** As type of change, select "Changing decision conditions or purpose of use, substantially changing the research or action plan". Justify the proposed change in the free-text field.

**Appendices required (if Academy Research Fellow applies to change the funding of their annual salary):**

1) Free-form justification letter. Append to the application a free-form letter briefly describing the form of co-funding (e.g., provide a description, the dates and percentages of a tenure-track position). Describe for what you will use the funding freed as a result of the co-funding, and explain why. In addition, you must describe how the co-funding promotes your research career and supports your post as Academy Research Fellow.

2) Document stating the non-Academy-funded salary amount. Append to the application a document showing the amount of other funding (e.g., decision notification, employment contract, other free-form certificate).

**In which types of funding is this change possible?** This change is possible in decisions on funding for a research post as Academy Research Fellow.

**When can I apply for the change?** Apply after the funding decision has been made and 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?** Yes.

**NB!** Please always first contact us for more information. You must justify the intended use of the funds freed from the salary funding. The proportion freed from the salary costs cannot be used to cover costs already funded under the decision on funding for Academy Research Fellow research costs. The proportion may be used to cover other costs, which must support the implementation of the original research plan. This means that it may be used for a part of the research that otherwise would not be possible when the Academy Research Fellow works part-time in other tasks. The partial funding must come from other sources than the funding granted by the Academy.

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.

## 11. Changing Academy Professor funding decision into co-funded decision

**Description:** The salary of an Academy Professor may be co-funded, where appropriate in terms of the research. Of the funding granted by the

Academy, 0–100% may be used for the Academy Professor's salary. However, for those who have received funding from the European Research Council (ERC) or Marie Skłodowska-Curie Actions, at least 50% of the Academy's contribution must be used to cover the salary costs. The working hours must be recorded based on real hours of work. Depending on the percentage, the salary may come partly or wholly from other sources. The Academy's funding that is freed as a result of this co-funding can be used for the project's other research costs, which are justified separately. The application for the change is submitted by the project PI in the Academy's online services.

**Guidelines for the online services:** As type of change, select “Changing decision conditions or purpose of use, substantially changing the research or action plan”. Justify the proposed change in the free-text field.

**Appendices required (if Academy Professor applies to change the funding of their annual salary):**

- 1) Free-form justification letter. Append to the application a free-form letter briefly describing the form of co-funding, the dates and percentages. The percentage of other funding sources has not been limited. Describe for what you will use the funding freed as a result of the co-funding, and explain why. Also, describe how the co-funding will promote the research and support the Academy Professor post.
- 2) Document stating the non-Academy-funded salary amount. Append to the application a document showing the amount of other funding (e.g., decision notification, employment contract, other free-form certificate).

**In which types of funding is this change possible?** You can apply for this change in funding decisions that concern a research post as Academy Professor.

**When can I apply for the change?** Apply after the funding decision has been made and 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?** Yes.

**NB!** Please always first contact us for more information. You must justify the intended use of the funds freed from the salary funding. The proportion freed from the salary costs cannot be used to cover costs already funded under the decision on funding for Academy Professor research costs. The proportion may be used to cover other costs, which must support the implementation of the original research plan. This means that it may be used for a part of the research that otherwise would not be possible when the Academy Professor works part-time in other tasks. The partial funding must come from other sources than the funding granted by the Academy.

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.

## 12. Changing Postdoctoral Researcher funding decision into co-funded decision

**Description:** The salary of a Postdoctoral Researcher may be co-funded, where appropriate in terms of supporting the researcher's career advancement. This requires that the externally funded salary part has been allocated to research tasks or other tasks in support of the researcher's career, such as tasks that are part of the university's tenure-track system. The guidance value for the Academy's contribution to the researcher's salary costs is 70%, unless there are reasons for a higher contribution. However, for those who have received funding from the European Research Council (ERC) or Marie Skłodowska-Curie Actions, at least 50% of the Academy's contribution must be used to cover the salary costs. The working hours must be recorded based on real hours of work. Based on the co-financing of a full professorship or a similar other task, the Academy's funding contribution may differ from the contributions mentioned above.

Although the Postdoctoral Researcher funding may come from other funding sources in addition to the Academy, the research work must continue to be full-time. The funding that is freed as a result of salary co-funding can be used for other, separately justified research costs, such as researcher mobility or exceptionally also recruitment of auxiliary personnel.

The application for the change is submitted by the project PI in the Academy's online services.

**Guidelines for the online services:** As type of change, select "Changing decision conditions or purpose of use, substantially changing the research or action plan". Justify the proposed change in the free-text field.

### **Appendices required (if Postdoctoral Researcher applies to change the funding of their annual salary):**

- 1) Free-form justification letter. Append to the application a free-form letter briefly describing the form of co-funding (e.g., provide a description, the dates and percentages of a tenure-track position). Describe for what you will use the funding freed as a result of the co-funding, and explain why. In addition, you must describe how the co-funding promotes your research career and supports your post as Postdoctoral Researcher.
- 2) Document stating the non-Academy-funded salary amount. Append to the application a document showing the amount of other funding (e.g., decision notification, employment contract, other free-form certificate).

**In which types of funding is this change possible?** This change is possible in decisions on funding for a research post as Postdoctoral Researcher.

**When can I apply for the change?** Apply after the funding decision has been made and 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?** Yes.

**NB!** Please always first contact us for more information. You must justify the intended use of the funds freed from the salary funding. The proportion freed from the salary costs cannot be used to cover costs already funded under the Postdoctoral Researcher funding decision. The proportion may be used to cover other costs, which must support the implementation of the original research plan. This means that it may be used for a part of the research that otherwise would not be possible when the Postdoctoral Researcher works part-time in other tasks. The partial funding must come from other sources than the funding granted by the Academy.

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.



## Information about the funding terms and conditions

These terms and conditions are based on a document approved by the Board of the Academy of Finland presenting the Academy's criteria for research funding decisions, last adopted on 19 April 2021. These funding terms and conditions apply to the Academy of Finland's funding calls opened between 11 August 2021 and 31 August 2022 and to funding decisions made on such calls.

Riitta Maijala, Vice President for Research, approved the Finnish-language terms and conditions on 26 May 2021.

## How to contact us

Postal address	PO Box 131 FI-00531 Helsinki
Street address	Hakaniemenranta 6
Switchboard	+358 295 335 000
Fax	+358 295 335 299
Registrar's Office, phone	+358 295 335 049
Registrar's Office, office hours	8.00–16.15
Email	<a href="mailto:kirjaamo@aka.fi">kirjaamo@aka.fi</a>
Website	<a href="http://www.aka.fi/en">www.aka.fi/en</a>
Additional decision details	Contact persons named in the decision notification (presenting official), emails: <a href="mailto:first-name.lastname@aka.fi">first-name.lastname@aka.fi</a>
Questions and feedback	Use form on Academy's website