

ACADEMY OF FINLAND

GENERAL CONDITIONS AND GUIDELINES FOR FUNDING 2013–2014

Decision 18 June 2013 (Updated in November 2013)

These general conditions for funding decisions by the Academy of Finland are applied to funding calls implemented between 1 September 2013 and 31 August 2014 and to funding decisions made on the basis of these calls.

These general conditions are also applied to the 2014–2019 Centre of Excellence Programme.

Academy Projects, research posts as and research grants for Academy Professor and Academy Research Fellow, Finland Distinguished Professor Programme (FiDiPro), Centre of Excellence programmes, research grants for development research, mobility from and to Finland, research posts as Postdoctoral Researcher, funding for research infrastructures, research programme projects

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1 SCOPE OF APPLICATION

1.1 Scope of application of conditions and guidelines

This document includes both conditions and guidelines. These general conditions and guidelines for funding decisions by the Academy of Finland (hereafter the Academy) are applied to calls implemented between 1 September 2013 and 31 August 2014, and to funding decisions made on the basis of these calls. The conditions and guidelines are applied to the following funding opportunities and funding:

- Academy Projects
- Research post as Academy Professor
- Research grants for Academy Professor
- Research post as Academy Research Fellow
- Research grants for Academy Research Fellow
- Finland Distinguished Professor Programme (FiDiPro)
- Centre of Excellence programmes
- Development research projects
- Mobility from and to Finland
- Research post as Postdoctoral Researcher
- Funding for research infrastructures
- Research programme projects.

Besides these conditions and guidelines, the Finnish Act on Discretionary Government Transfers (688/2001) must be complied with in the use, payment and control of Academy funds.

The site of research of the director of a Centre of Excellence (CoE) receives and administers the funding granted by the Academy to the CoE. By virtue of section 7 of the Act on Discretionary Government Transfers, the director of the 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 involved in the CoE and receiving Academy funding.

The general conditions and guidelines for Academy funding decisions apply to both the Principal Investigator (PI) and the site of research. If the application has been initiated by the PI and the funding recipient in the Academy's decision is the site of research, both the PI and the site of research are obliged to comply with these general conditions.

The Academy's funding conditions are the same irrespective of whether the case involves a central government organisation or a recipient of discretionary government transfers. If the funding has links to business activities, the EU's regulations on the prevention of distorted competition and forbidden state aids are to be complied with.

1.2 Receiving and confirming funding

Applicants will receive an email message of the funding decision. **The email address is the one the applicant has indicated when he or she has signed up to the Academy's online services.** In the online services, the applicant can see whether or not the decision is favourable and read the conditions and guidelines for funding.

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

No such confirmation is needed for funding decisions concerning Centres of Excellence and FiDiPro Professors, as the funding in these funding opportunities is based on special contracts.

2 APPLICATION OF FULL COST MODEL

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

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

2.1 Funding percentage

When full costing is applied, the Academy's funding contribution normally comes to a maximum of 70 per cent of total project costs. The Academy's funding contribution (as a percentage) is indicated in the decision notification under *Calculation grounds > PROJECT FUNDING > Academy funding*.

The funding percentage is equally applicable to all project costs, that is, to both direct and indirect costs. The project's overheads are indirect costs. The Academy's funding percentage is the same during the whole funding period, and the same percentage is used for all requests for payment.

2.2 Exceptions

The full cost model does not apply to the cost calculation of the salaries of the research posts as Academy Professor and Academy Research Fellow. In these cases, the additional cost model and an overheads percentage of 12.5 per cent are applied. If the person has been granted funding for research costs associated with the research post, the full cost model is applied to the research cost funding.

Likewise, the full cost model does not apply to

- mobility grants (i.e. mobility to and from Finland)
- any decisions on continued and additional funding for decisions made in accordance with the additional cost model.

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

3 DEVIATIONS FROM THE FUNDING PLAN

In addition to the total amount of funding, the Academy's decision may also specify the annual instalments and types of expenditure of a project. Read the guidelines on changes in the cost estimate under 3.1 and 3.2.

3.1 Awarded research grant deviates from the one applied for

If the funding granted by the Academy deviates 10 per cent or more from the amount applied for, and the PI and the site of research cannot accept the calculation grounds of the decision due to this deviation, it is possible to apply for a new cost estimate for the project. In this case, the PI submits an appeal via the Academy's online services under *My applications > Decided > Make an appeal > Change cost estimate*.

The appeal must include justifications and a new cost estimate. **The proposed estimate must not exceed the total amount granted by the Academy for the project. The Academy's contribution to funding can be no more than 70 per cent, unless otherwise stated in the call for applications.** A cost estimate appeal must be submitted within six weeks of the decision date, unless otherwise stated in the special conditions of the decision notification.

3.2 Changes in annual instalments

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

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

If the PI of a research project cannot commit to the proposed annual instalments specified in the Academy's funding decision (taking into account the 15% deviation), he or she shall make a proposal to the Academy for new annual instalments. The appeal must be submitted within six weeks of the decision date via the Academy's online services under *My applications > Decided > Make an appeal > Change cost estimate*.

The appeal proposal must not exceed the total amount granted by the Academy for the project. No appeal can be made for the new decision on annual instalments.

4 REMITTANCE OF FUNDS

Before Academy funds can be paid, the PI and the site of research must confirm that they will receive the funding. The confirmation is made in the Academy's online services. Such confirmation is not needed for funding for Centres of Excellence and FiDiPro Professors (cf. 1.2).

In terms of financial management, a CoE is led as one administrative unit. It submits one joint payment request per each payment period.

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

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

4.1 Advances

Advances are not paid on personal grants and research infrastructure funding.

Finnish universities and polytechnics can request advances from the Academy. The one-off advance accounts for 10 per cent of the Academy's funding contribution.

Advances are always applied for and paid in the year when the project starts. For projects that have started at the beginning of the year, advances can be applied for during the first quarter and no later than 20 February. For projects that have started in the middle of the year, advances can be applied for during the last quarter and no later than 20 November.

Advances can be paid when the site of research in the funding decision is a Finnish university or polytechnic. The minimum amount for advances paid by the Academy is 7,500 euros (paid as a one-off advance). Advances are settled upon completion of a project.

4.2 Payment requests

Payment requests are submitted to the Academy in four-month periods: January-April, May-August and September-December. Payment requests are submitted as e-invoices or via the Academy's online services no later than 20 May, 20 September and 20 January or the next workday, respectively.

5 USE OF FUNDING

5.1 General principles

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

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

5.2 Basic facilities of a project

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

5.3 Costs covered with Academy funding

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

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

- salaries and fees as well as indirect employee costs
- personal grants (normally paid only for work or studies abroad)
- research visits by foreign researchers to Finland (max. 12 months)
- travel costs
- equipment costs
- costs for arranging seminars
- costs for inviting a foreign researcher to Finland
- other direct consumption costs resulting from project implementation.

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

Value added tax is also paid out of the Academy's research grants, provided that the VAT remains to be paid by the funding recipient and the recipient is not entitled to deduct the VAT costs in its accounting. If, for some reason, the VAT does not remain as a final cost for the research organisation, it cannot be included in the costs of an Academy-funded project. The funding recipient must not be overcompensated by the payment of costs that will not remain as its final costs.

5.4.1 Indirect employee costs

Indirect employee costs are allocated to a project by using the coefficient for indirect employee costs. As a rule, the coefficient is the percentage of the direct salaries allocated to the project. Costs that are covered with this coefficient include at least

- 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 can also involve other personnel costs (e.g. occupational health), if they have not been included in the overheads.

5.4.2 Overheads

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

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

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

5.4.3 Grants in research projects

Funding decisions by the Academy may include personal grants that are normally paid only for work or studies abroad, or for shorter than twelve-month research visits to Finland by non-EU-based researchers. If the decision includes no mention of a grant, the site of research where the researcher works may decide to pay a grant for the above purposes. In this case, the PI submits a proposal (with justifications) for a personal grant to be paid to a researcher working on his or her project. The proposal is submitted to the competent party (e.g. personnel, financial or general administration) of the PI's organisation.

If a personal grant is awarded, the site of research may pay the grant out of the research grant. The Academy recommends that the Academy's grant amounts be followed (see www.aka.fi/eng > Funding & guidance > How to apply > [Guidelines](#)).

The Academy further recommends that the site of research – before the grant decision is made – consult the tax administration concerning any tax consequences in connection with the grant

payment. The Academy is not responsible for any tax consequences possibly arising from the payment of a grant.

Both the grant recipient and the granting organisation are obliged to notify the Farmers' Social Insurance Institution Mela (see www.mela.fi/en) of the grant. The grant recipient is also obliged to take out statutory insurance.

5.4.4 Mobility from and to Finland based on bilateral agreements

This section applies to grants for *mobility from Finland* and *mobility to Finland*. The bilateral agreements signed by the Academy can be used for work abroad, researcher training and work by foreign researchers in Finland.

Full costing does not apply to personal grants awarded by the Academy. Such grants can only be used for the purpose specified in the decision. Any conditions set by the Academy (as specified in the decision) for the awarding of the personal grant must be adhered to.

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

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

Mobility grants awarded by the Academy for research are normally tax-exempt. Both the grant recipient and the awarding organisation are obliged to notify the Farmers' Social Insurance Institution Mela (see www.mela.fi/en) of the grant. Grant recipients are obliged to take out statutory insurance.

In addition, grant recipients must also check the visa requirements of their target country and apply for visa, where necessary.

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

The remittance is requested by using the Academy's payment request form available at www.aka.fi/eng > Funding & guidance > Use of funding > Forms > [Payment request private persons](#). The signed payment request must be mailed to the Academy of Finland one month prior to the first payment date.

Grant recipients shall report on their research to the Academy no later than 1 June following the end of the funding period.

5.4.5 Mobility funding paid as salary: recommended amounts of funding (researcher mobility)

In Academy-funded research projects (e.g. Academy Projects, research posts), international researcher mobility exceeding six months can be supported as follows: funding for researchers with dependants EUR 1,000/month and for researchers without dependants EUR 700/month.

The granted funding is taxable. When determining the amount of funding, the valid country-specific correction coefficients applicable to the EU's Marie Curie Actions are considered, see <http://ec.europa.eu/research/participants/portal/download?docId=33160> (Document: **2013 WORK PROGRAMME PEOPLE** (European Commission C(2012)4561 of 9 July 2012), Table 3.2 Correction Coefficient).

5.4.6 Mobility funding for spells shorter than six months and funding paid as grant (researcher training and work abroad and researcher mobility)

If the duration of researcher mobility within research projects (e.g. Academy Projects, research posts) is shorter than six months, see the [table](#) on the Academy's website for the grant amounts.

In determining the amount, the full grant may be increased by

- 15% if the researcher holds a doctorate and receives no other salary or fee
- 20% if the researcher has minor dependants
- a maximum of 20% per cent if the local cost of living is exceptionally high and the researcher receives no other salary or fee.

In determining the amount of the grant, exceptional changes in exchange rates may also be considered.

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

5.4.7 Grants for foreign researchers working in Finland

For the monthly amounts of grants, see the [table](#) on the Academy's website.

Short-term visits:

Grants with compensation for accommodation: EUR 80–182/day (incl. personal grant EUR 38 and maximum compensation for accommodation EUR 147).

Visits longer than one month, including compensation for accommodation:

- Master's degree or equivalent EUR 1,500–1,700/month
- PhD or equivalent EUR 1,700–2,400/month
- Professor EUR 2,400–4,000/month

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

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

6 HIRING STAFF

Staff hired with Academy research grants must be in an employment relationship. It is recommended 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 project's research plan.

Postdoctoral Researchers are hired to research posts for a period of 36 months.

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

6.1 Research posts as Academy Professor and Academy Research Fellow

Full costing does not apply to research grants awarded towards the salaries of Academy Professors and Academy Research Fellows.

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

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

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

If a person who has been granted a research post as Academy Professor or Academy Research Fellow cannot continue in the post (e.g. because of a transfer to another task or for some other reason), he or she must immediately notify the Academy. In this case, the PI submits an appeal via the Academy's online services under *My applications > Decided > Make an appeal*.

6.2 Research post as Postdoctoral Researcher

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

The funding is intended towards the salary costs of the Postdoctoral Researcher, which are determined in accordance with the pay system of the site of research. That is, the research grant is intended for the 36-month salary of the Postdoctoral Researcher.

Postdoctoral Researchers can also be granted funding for costs arising from research and international collaboration. With the consent of the site of research, a fixed-term grant for work abroad can be paid out of the granted funding.

If a person who has been granted a research post as Postdoctoral Researcher cannot continue in the research post (e.g. because of a transfer to another task or for some other reason), he or she must immediately notify the Academy. In this case, the PI submits an appeal via the Academy's online services under *My applications > Decided > Make an appeal*, either under *Decline the research grant in full* (when the funds have not been used) or *Decline the research grant in part* (when funds have been used).

6.3 Salary costs of Principal Investigator

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

The salary costs of a PI (of an Academy Project or research programme project) can in accordance with the full cost model be incorporated into the project costs to be funded. If not otherwise stated in the funding decision, the salary costs of the PI can be paid to an amount equivalent to a maximum of six months' effective working hours of the total costs of a four-year project. This is equivalent to one workday a week or 1.5 months a year. These guidelines on the salary funding of the PI can also be applied to the Academy's earlier and still valid decisions made in accordance with the full cost model as of the accounting year 2011.

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

6.4 Teaching by hired staff

The Academy recommends that Academy-funded researchers with a doctorate provide teaching or supervision of thesis and dissertation writers to the equivalent of 5 per cent of their annual working hours (as specified in the collective agreement), without separate remuneration. However, no more than 10 per cent of the annual working hours should be spent on teaching and other work not immediately associated with the researcher's own research.

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

7 ACQUISITIONS WITH ACADEMY FUNDING

The recipient of funding is liable to clarify whether the Finnish Act on Public Contracts (348/2007) is applied to acquisitions made by the Academy-funded research project. The PI is also liable to see to that contracts are put out to tender in compliance with the practices stipulated in the Act.

7.1 Management of 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 on other procedures in the case of research infrastructures. This agreement is made in writing. The Academy must be notified of this at the application stage for infrastructure funding.

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

If the funding is granted for acquisition of assets or for basic improvements, the assets must not be used permanently for other purposes than for those defined in the decision on discretionary government transfers. Nor can the ownership or possession right of the assets be handed over to anyone else during the time they are used, as specified in the decision on discretionary transfers.

7.2 Acquisition costs covered by discretionary government transfers

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

According to section 2.5 of the guidelines, an investment transfer received for acquisition of fixed assets is entered in the form of an expense transfer as a deduction of the acquisition cost.

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

8 APPEALING AGAINST A FUNDING DECISION

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

An appeal against a funding decision can be made by the site of research. The appeal is filed with the Academy by the PI in the Academy's online services under *My applications > Decided > Make an appeal*.

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

Appeals against funding issues can only be made during the funding period, however, no later than two months before the end of the funding period. All necessary documents (e.g. decision on personal leave, Kela's decision, commitment by the site of research) are appended to the appeal.

Major changes that require advance approval by the Academy are:

- change of cost estimate and/or annual instalments (see 3.1 and 3.2)
- change in decision conditions or purpose of use, substantial changes in the research plan (e.g. change of research topic)
- extension of funding period
- presentation of cost estimate in accordance with an agreement
- change of site of research
- declining research grant in full
- declining research grant in part
- declining reserve place
- change of PI.

Extension of funding period

The funding period may be extended only on application and for special reasons, for example on the basis of maternity, paternity, parental or childcare leave, military or non-military service, or a chronic disease of a researcher working on the project with Academy funding. A requirement is that no substitute has been hired for the researcher and that the researcher will return to work on the research project with Academy funding. However, the maximum extension on the basis of childcare leave is twelve months.

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

Change of site of research

The appeal for changing the site of research is filed by the project PI. To the appeal must be appended the consent of the original site of research and the commitment of the new site of

research, as well as the account by the financial administration of the use of the funds at the time of the change. The PI must check with the new site of research the sufficiency of the funding for carrying out the research plan at the new site of research.

The change of the site of research must be scheduled to take place at the beginning of the next payment period (see 4.2). In other words, the change is possible starting from May, September or January, on the condition that the last payment request by the original site of research concerning the funding decision has been submitted to the Academy and it has been paid.

In the case of a change of the site of research, the calculated coefficients included in the funding decision (i.e. for indirect employee costs and overheads) are checked. The PI and the new site of research confirm these coefficients in the Academy's online services in connection with the commitment by the site of research.

Change of Principal Investigator

The PI of a project can, on exceptional and justified grounds, be changed in the middle of the funding period. The signed justification by the former PI and the new PI is appended to the appeal. If this also involves a change of the site of research, see above.

The director or vice director of a Centre of Excellence can (for well-substantiated reasons) be relieved from his or her duties and replaced by a new director or vice director. The Centre of Excellence selects a new director/vice director from among itself. A prerequisite for the change is the consent of the funding bodies/sites of research involved.

9 GRANTING ADDITIONAL FUNDING

If the additional cost model is applied to the cost calculation of a project, the project can be granted additional funding on the basis of maternity leave or a chronic disease of a researcher working on the project. If additional funding is granted, the Academy will apply the principles that were valid at the time when the original funding decision for the project was made. An appeal for an extension of the funding period is made by the PI in the Academy's online services under *My applications > Decided > Make an appeal > Extension of funding period*.

10 CONTROL, DISCONTINUATION AND CLAWBACK OF FUNDS

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

The site of research and the PI of the research project are obliged to submit to the Academy any necessary accounts and other documents and data and to assist in the inspection. Both the site of

research and the PI must on request also submit to the Academy information on the research and the use of the 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 set research plan. If this other funding or income exceeds the amount presented in the cost estimate included in the application filed with the Academy, the Academy may require the site of research to return the proportion of Academy funding equivalent to the amount exceeding the cost estimate.

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

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

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

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

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

Provisions on the repayment and clawback of discretionary government transfers have been laid down in section 5 of the Act on Discretionary Government Transfers (688/2001).

Interest for transfers to be returned and recovered

The recipient of discretionary government transfers must pay annual interest as from the due date according to section 3 (2) of the Finnish Interest Act (633/1982), 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 payment, see the Bank of Finland's website at www.suomenpankki.fi/en.

11 INTELLECTUAL PROPERTY RIGHTS

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

The Academy advises that the funding recipients agree in writing between all of the other project partners on the rights of ownership and use of the research results of the project as soon as possible after the funding decision has been made. At the launch of the project, the partners should also agree on the rights of ownership and use of the material and data to be used by the project.

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

12 MATERIALS MANAGEMENT AND PUBLISHING

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

The Academy advises that

- Academy-funded researchers publish their research articles in open-access online scientific journals in cases where there are online journals available that meet at least the same quality standards as traditional subscription journals
- articles that are not published in open-access online publications be saved in open-access electronic archives
- parallel copies of all published research articles be saved in Finnish open-access electronic publication archives.

Any language materials created within Academy-funded projects be made available for other researchers through the FIN-CLARIN system. Academy-funded social science data be delivered to the Finnish Social Science Data Archive (FSD), based at the University of Tampere (see www.fsd.uta.fi/en). Delivery should take place as soon as possible after Academy funding has ceased.

13 RESEARCH ETHICS

The Academy requires that the guidelines of the Finnish Advisory Board of Research Integrity

[\(Responsible conduct of research and procedures for handling allegations of misconduct in Finland\)](#) be followed in Academy-funded research.

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

14 REPORTING RESPONSIBILITY OF SITE OF RESEARCH

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

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

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

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

The Academy requests the total outturn data from the start of projects funded in accordance with 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 accordance with the decision is used as calculation grounds for the Academy's funding contribution. The amount and percentage of Academy funding are specified in the funding decision.

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

15 REPORTING RESPONSIBILITY OF PRINCIPAL INVESTIGATOR

15.1 Research report

The PI of a research project must submit a research report to the Academy no later than 1 June following the end of the project's funding period. In the case of an Academy-funded research

project within development research, the PI submits upon termination of the funding period a copy of publications produced within the project to the Ministry for Foreign Affairs. For guidelines on reporting, see www.aka.fi/eng > Decisions & Impacts > [Reporting](#).

Centres of Excellence report on their activities to the Academy once a year, see www.aka.fi/eng > Funding & guidance > [Reporting](#).

15.2 Auditors' report

If the total funding indicated in the funding decision for a *research programme project* or a *Centre of Excellence* exceeds 1 million euros, the PI submits to the Academy an auditors' report on the use of the research funds within the project. The report is filed with the Academy after the funding for the research programme has ended or after the third year and the sixth year of Centre of Excellence funding.

If the total funding indicated in the funding decision for a research infrastructure exceeds 1 million euros, the site of research and the PI together submit an auditors' report on the use of the research funds within the project. The report is filed with the Academy after the research infrastructure funding has ceased.

The auditors' report is submitted no later than 31 January of the next calendar year. The site of research or the PI is responsible for submitting the auditors' report to the Academy's Registrar's Office.

The Academy may also request the auditors' report separately, if necessary.

16 CERTAIN PROVISIONS ON RESEARCH FUNDING

The use, payment and control of research grants follow among others the following provisions:

- Finnish Act on Discretionary Government Transfers
- State Budget Act and Decree
- Finnish Act and Decree on Public Contracts
- State Budget and its regulations regarding its application
- other general provisions and regulations regarding the use of state funds.

The site of research shall also comply with its internal regulations, provisions and instructions, if these are not in contradiction with the conditions issued by the Academy of Finland.