

The financial audits of the Research Council of Finland's EU Recovery and Resilience Facility (RRF) projects

Document versions:

Version	Date	Change
1.1	12.1.2026	Link to RRF website "Instructions and forms" has been updated.
1.0	24.1.2024	Finished guidelines

In addition to [the funding terms and conditions](#) attached to the funding decision notification, the RRF projects funded by the Research Council of Finland must comply with RRF-specific conditions. According to these specific conditions, the Research Council of Finland requires audits of the RRF projects.

The auditor's report must be submitted to the Research Council within three months of the end of the funding period. The deadline is non-negotiable. Failure to submit the auditor's report by the deadline may lead to the recovery of funding.

The Research Council of Finland may also commission a sample-based/a risk-based audit in accordance with our own annual RRF audit plan.

The project implementation and the compliance with the terms and conditions are examined in line with the funding terms and conditions of the Research Council of Finland and the RRF-specific conditions taking into account also the Regulation of the European Parliament and of the Council establishing the Recovery and Resilience Facility (EU 2021/241) and the instructions issued by the State Treasury.

The audit proceeds based on [the RRF audit report template](#). The template for the audit report can be found on the Research Council of Finland's EU Recovery and Resilience Facility (RRF) page under the section [Instructions and forms - Research Council of Finland \(aka.fi\)](#). It serves as the basis of the audit regardless of when the RRF funding decision was made.

Make sure to contact the auditor in good time before the end of the funding period. The final approval of the costs will be given only after the project's audit report has been submitted to the Research Council.

The audit is a way to ensure that the reported cost accrual corresponds to the total costs of the project. The costs must have been incurred during the funding period mentioned in the funding decision, taking into account any extensions granted. The only costs partly incurred after the funding period that are accepted are the costs of the auditor's report. As the audit costs must be included in the final payment request, it is important that the audit invoice is delivered promptly.

Costs incurred before the start of the project will not be accepted, regardless of when they were paid. Similarly, costs incurred after project completion will not be accepted. However, the invoice may be dated after the funding period, provided that the cost has accrued on an accruals basis during the project. For example, invoices for outsourced services may arrive and may be paid only after the end of the validity of the funding decision. The invoice is acceptable as project costs if the work on which the invoice is based was carried out while the decision was active.

In the project's books, the project costs must be identifiable and their connection with the accounting and reporting must be visible. For example, the costs may be identifiable by decision number or cost pool.

As a rule, the Research Council's funding terms and conditions always require that the hours worked on the project are tracked. If the work-time tracking has not been set up as required, the salaries of the person in question might not be accepted as project costs. The person's supervisor or the project PI shall confirm the hours worked in such a way that they are recorded in the tracking system.

The auditor's report must be submitted via the Research Council's online services (SARA) under My applications > Decision made > Give additional information.

Instructions on the RRF page

- [Instructions and forms - Research Council of Finland \(aka.fi\)](#)
- [RRF audit report template](#)

Additional information

- rrf@aka.fi