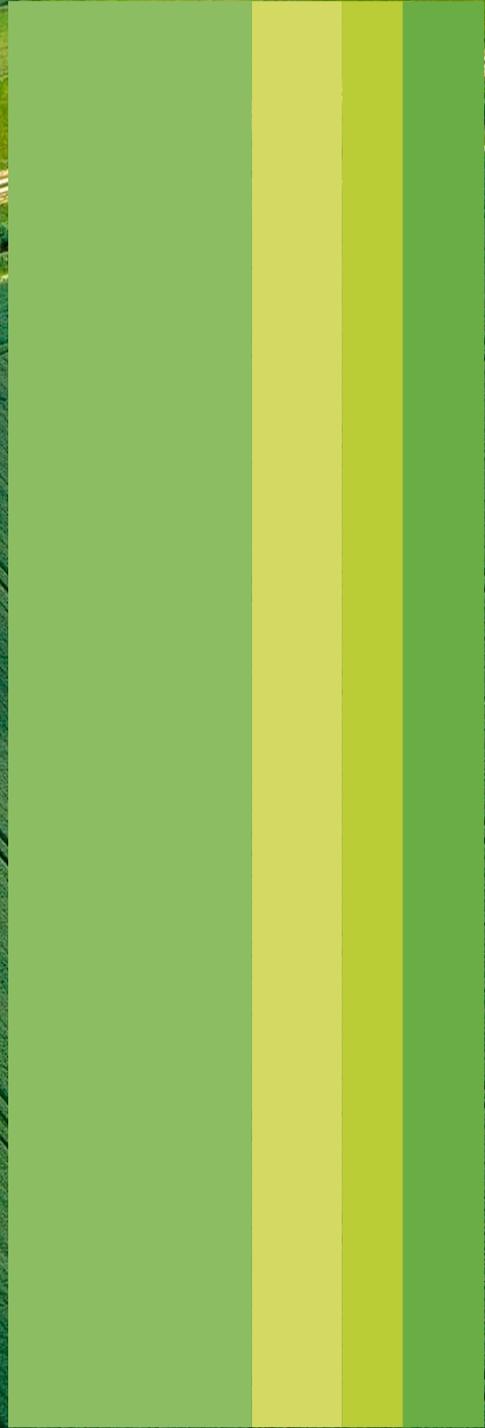




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# Information session for RRF- funded projects on RRF reporting and auditing

15 January 2026



# Agenda and practical information

## Agenda

Introduction - Anna Kalliomäki

RRF-reporting - Mari Leino

Financial audits of the RRF-funded projects - Anna Kalliomäki

Payment requests and information about beneficial owners - Jari Leppänen

Q&A

## Practical information



Keep your microphone and camera off

Ask questions by writing in chat window or raising hand

Slides will be shared on the RRF website.

Information session will be recorded and link sent via email.

## RRF Team

**Anna Kalliomäki**, senior science adviser

**Mari Leino**, science adviser

**Jari Leppänen**, coordinator

### RRF service addresses:

- [rrf@aka.fi](mailto:rrf@aka.fi)
- [maksatusrrf@aka.fi](mailto:maksatusrrf@aka.fi) (payment requests)

## **BACKGROUND: RRF Regulatory Framework**

The Recovery and Resilience Facility (RRF) is based on the European Union regulations that set specific terms and conditions, which all EU member states are required to follow when implementing the RRF.

The European Commission closely monitors the implementation of the RRF and has provided member countries with guidelines and rules on how to verify compliance with the regulation. Verification is a condition for countries to receive RRF funding from the Commission.

RRF reporting and audits focus on meeting these requirements and the national RRF Act, and data collection is also necessary for the Commission's reporting.

# RCF's special conditions for RRF-funded projects

- **The call texts:** "After the completion of the funded projects, the achievement and results of the funding objectives will be assessed, taking into account the requirements of the EU."
- **The RRF special conditions** include the following sections:
  - "The projects **must also prepare for further detailed implementation** and reporting requirements of the EU Recovery and Resilience Facility. Failure to report may lead to the recovery of funding."
  - "The Academy of Finland **requires audits of the projects**. The auditor's report must be submitted to the Academy 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."
- In 2023, the Research Council refined the reporting process under the special conditions.
- The current reporting guidelines were published on 5 December 2024, and have been slightly updated in February and September 2025, however the updates did not introduce any significant changes.

# To summarise: reasons for reporting

- All research projects funded by the Research Council of Finland (RCF) must complete reporting (Act on Discretionary Government Transfers)

## In addition:

- RCF has to monitor the use of RRF funds and report to the State Treasury about the use of RRF funds and achievement of goals
- RCF reports to the European Commission on the achievement of the objectives of Finland's Sustainable Growth Programme
  - RRF reports are part of the documentary evidence provided to the Commission!
- Data from the reports is used to produce a summary report on the results and achievements of the RRF programme
- Reports provide valuable input for the impact and dissemination activities in Finland and in EU (e.g. summaries, publications, other needs for information etc.).

# RRF scientific reporting consists of four parts

## 1) Reporting form in the Research Council of Finland's online service (SARA)

- Report is submitted in consortium leader's funding decision in SARA
- Use the **final report template**, not the interim report template
- You can leave certain fields in SARA empty (see the reporting guidelines), answers are included in the webropol form

## 2) Webropol form on the outcomes and impact

- Separate webropol forms for each funding type
- Submit the answer in webropol, save the pdf summary of your responses and include it in SARA in consortium leader's funding decision's additional information section (My applications > Decided > Additional information)

## 3) Impact story

- Submit at least one impact story
- Include the impact story in SARA in consortium leader's funding decision's additional information section (My applications > Decided > Additional information)

## 4) Do No Significant Harm (DNSH) self-assessment

- Include the DNSH self-assessment in SARA in consortium leader's funding decision's additional information section (My applications > Decided > Additional information)

## + Audit report

# RRF reporting

- Instructions and guidelines for each part of the reporting are available on the RRF website [In Finnish](#) and [in English](#)
- The consortium completes one report, which must summarise the activities from all subprojects.
  - Consortium leader completes the SARA report , submits the reply to the webropol survey and uploads the impact story / stories and DNSH self-assessment.
- The RRF report replaces the interim and final reports mentioned in the RRF-specific funding conditions attached to the project's funding decision.
  - If they wish to, the PI is also allowed to submit the reports mentioned in the funding conditions.
- Contact us at [rrf@aka.fi](mailto:rrf@aka.fi) if you have any questions

# DEADLINES

## **RRF report**

28 February 2026

## **Audit report**

31 March 2026

# Financial audits of the RRF-funded projects

- The RRF projects funded by the Research Council of Finland must comply with special conditions specific for RRF projects. According to these, 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 final approval of the costs will be given only after the project's audit report has been submitted to the Research Council.
- The audit proceeds based on the [RRF audit report template](#).
- The [instructions on financial audits](#) of the RRF-funded projects as well as the RRF audit report template can be found at the [RCF website](#).

# Financial audits of the RRF-funded projects

- The audit is a way to ensure that the reported cost accrual corresponds to the total costs of the project and to assess whether the recipient has acted in accordance with the terms and conditions for funding, and the RRF-specific conditions.
- The costs must have been incurred during the funding period mentioned in the funding decision, taking into account any extensions granted.
  - 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.
  - Exception: The only costs partly incurred after the funding period that are accepted are the costs of the auditor's report. The audit costs must be included in the final payment request.

# How to submit the audit report?

Audit report must be submitted in SARA in the additional information section (My applications > Decision made > Additional information)

- Not as an attachment to RCF Registrar's office!
- Each subproject's PI is responsible for attaching their project's audit report to the additional information of their respective decision

Deadline for submitting the audit report: 31 March 2026

# Summary: by whom, by when and how?

Report	Submitted by	Deadline	Submitted via
Usual RCF SARA final report (applicable parts, see the guidelines <a href="#">here</a> )	Consortium leader	28 Feb 2026	Final report template in <a href="#">the RCF online services (SARA)</a> , technical instructions <a href="#">here</a>
Webropol form on the outcomes and impact of the project	Consortium leader	28 Feb 2026	1) Submission via Webropol <b>AND</b> 2) PDF of responses to the RCF online services (SARA) under My applications > Decision made > Give additional information.
Impact story / stories	Consortium leader	28 Feb 2026	RCF online services (SARA) under My applications > Decision made > Give additional information.
Do No Significant Harm (DNSH) self-assessment	Consortium leader	28 Feb 2026	
Audit report	Each sub-project PI	31 March 2026	

# Summary report on RRF programme outcomes

- Preliminary summary report on the results and achievements of the RRF programme was published in autumn 2025, and a final summary report will be published in 2026.
- The objectives:
  - to assess the results and outcomes of research and research infrastructure projects funded by the RRF
  - to assess the potential for longer-term effectiveness in relation to the goals of the NextGenerationEU recovery and resilience facility (RRF) and the national recovery and resilience plan (RRP)
  - to make the impacts and effectiveness of RRF-funded research visible.
- Material provided, e.g. RRF reports (incl. SARA report, data collected via Webropol form, impact stories, DNSH self-assessment)

# Payment requests and information about beneficial owners

- If payment request includes procurements, following documents need to be reported to [maksatusrrf@aka.fi](mailto:maksatusrrf@aka.fi):
  - accounting extract of purchases and acquisitions from the payment period
  - documents related to public procurements exceeding threshold values
    - If not public procurement, a copy of the purchase receipt/invoice will suffice
  - If procurement is essential to project's core activities: information on contractor's beneficial owners and subcontractor's by filling out the spreadsheet provided separately for each payment period (most recent sent on 30th of October)
    - For domestic contractors procurement number and VAT number is sufficient
- Detailed instructions on Research Council's [RRF website](#)
- **Please note:** The project's final payment request will be approved only after the Research Council has verified that all the required information from project's lifetime has been reported.



# Thank you!

# Time for questions