



Research Council of Finland's funding terms and conditions

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Document revised on 13 November 2024 with regard to section 3.2.5.3 and on 13 June 2025 with regard to guidelines concerning projects funded under Profi 9 call.

Numbering of crossreferences within the text corrected on 17 December 2025. The correction is based on Sections 51 and 52 of the Administrative Procedure Act (434/2006) (correcting an obvious typographical or arithmetical error or other clear error comparable to these in its decision).



Research Council of Finland

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1 Scope of application

1.1 Scope of application

This document contains terms, conditions and guidelines for the use of funding granted by the Research Council of Finland (RCF). The funding terms and conditions apply to RCF funding decisions made under calls opened between 1 November 2024 and 31 October 2025. Information on closed calls and their deadlines is available on the RCF website under [Closed calls](#). If any questions arise concerning the accuracy of the information presented in this translated text, please refer to the official Finnish version.

The Finnish Act on Discretionary Government Grants, the funding terms and conditions appended to the funding decision and any special conditions must be followed in the use, payment and control of funds granted by the RCF. Research programmes funded by the Strategic Research Council (SRC) are also subject to their own specific funding principles. These funding terms and conditions apply to all RCF grantees.

The site of research is the applicant's background organisation (e.g. university, research institute or research organisation). The site of research is a Finnish organisation, that is, the recipient of the government grant or a government organisation via which the funding is paid. The principal investigator (PI) of the funded project must have a close affiliation with the site of research and a close connection with Finland to support the implementation of a multi-year project.

The RCF funding terms and conditions apply to both the PI and the site of research (government grant recipient or government organisation). The implementation of the project in accordance with the funding decision is primarily the responsibility of the PI. This applies to both funding targeted at individual researchers and funding targeted at organisations. In the case of organisation-oriented funding, the PI acts as the competent representative of the site of research.

The RCF does not grant funding to support 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.

The RCF 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 RCF must be notified as soon as possible if the annual capacity exceeds 20%.

To contact the RCF about a funding decision, please use [the helpdesk](#).

1.2 Accepting funding, committing to funding terms and conditions

After having been granted funding, the PI

- shall check and, if necessary, update the public project description; it is important that the description is understandable to the general public
- shall attach a data management plan to the application, if the plan was not required at the application stage and if the decision did not concern continued funding for the project
- shall confirm receipt of funding.

Once the PI has confirmed receipt of funding, the site of research must do the same. **This must be done via the RCF online services within eight weeks of the decision date, unless otherwise stated in the special conditions of the decision notice.** By accepting funding, you agree to use the funding for the purpose for which it was granted and to comply with the RCF's funding terms and conditions.

If the funding is implemented as co-funding, the sites of research commit to the co-funded activity with their own funding contribution. 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 limits of the terms and conditions for the use of funding, the site of research can finance its own contribution with, for instance, government aid for operating expenditure, returns from business activity, donations or other external funds.

The RCF 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 a discretionary government grant, the site of research must commit to act as the recipient of the grant on behalf of the applicant and will accordingly assume all related obligations.

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.

As a rule, no confirmation of receipt is needed for international researcher mobility grants.

The RCF will accept payment requests only after the above steps have been taken. The site of research of the PI will administer the funding granted by the RCF.

2 Accountability in RCF-funded research projects

2.1 Research ethics

Compliance with the principles of research integrity and good scientific practice is not only the responsibility of each individual researcher and research team but also of the director of the research unit and the management of the research-performing organisations.

The RCF requires that the Finnish Advisory Board on Research Integrity's "[Finnish Code of Conduct for Research Integrity \(PDF\)](#)" be followed in all RCF-funded research. We also require that researchers follow ALLEA's (All European Academies) [European Code of Conduct for Research Integrity \(PDF\)](#) when engaging in international collaboration. In addition, we recommend following UniPID's (Finnish University Partnership for International Development) ethical guidelines for international research cooperation and the ethical guidelines for research on Sámi people, Sámi society and Sámi communities.

Besides complying with good scientific practice, the research community and individual researchers must also consider the legislation in force. Ethics committee statements and permits needed to conduct the research must be obtained before the start of the project.

The site of research is obliged to submit to the RCF Registrar's Office the final report of any investigations concerning violation of research integrity by the PI or a researcher of an RCF-funded project.

We 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 violation 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, we will process the applicant's new applications following normal procedures.

2.2 Scientific publishing, data and open science

The RCF has signed the national Declaration for Open Science and Research 2020-2025. We apply the principles and objectives of the Declaration and its open science guidelines to support research and publishing activities of funded research projects.

All results produced with RCF funding must be made public.

We require that funded projects commit to open access publishing. We also require 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.

We are also a member of cOAlition S, a consortium of research funders that promotes open access to publications. We require that researchers and research projects we have funded make peer-reviewed articles wholly or partially produced with our funding available to the public immediately after publication. We also urge researchers to publish scientific books and monographs with open access.

Scientific publications and research data produced with RCF funding must always indicate that the research has been conducted with funding from the Research Council of Finland. The number of the 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 established within the Research Council of Finland. If the publication or data are electronic, the acknowledgement must be included in the metadata.

When communicating about projects funded by the RCF, it is recommended to clearly indicate (for example, by using the RCF logo) that the project has received funding from the Research Council of Finland.

2.2.1 Open access to peer-reviewed scientific articles

We require that RCF-funded researchers and research projects make research outputs wholly or partially produced with our 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, open-access scientific journal

- 2) storing a parallel copy of the article (Version of Record) or a pre-print, author's accepted manuscript in a publication archive or database that is in compliance with Plan S If the publisher, despite requests to do so, refuses immediate parallel storage, the article can be made open access through self-archiving 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 within an agreement between the organisation or FinELib consortium and the publisher, allowing immediate open access (transformative agreement, Read & Publish agreement).

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

- 1) article processing charges required by open-access journals
- 2) maintenance and development costs for self-archiving service maintained by site of research
- 3) costs according to transformative agreements; For these agreements, both the costs incurred by the organisation as a result of its participation in the FinELib consortium and the costs of agreements between the organisation and scientific publishers can be taken into account.

Peer-reviewed scientific articles shall be published or self-archived 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 RCF requires the use of Creative Commons Attribution (CC BY) 4.0, but also permits the use of licences CC BY-SA 4.0, CC0 and 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.

It is not necessary to ask permission from the RCF for the use of permitted licences. **This policy is applied retroactively to RCF funding decisions made after 2 November 2020.**

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 RCF may

require that a peer-reviewed article published behind a paywall be made available.

2.2.2 Open access to research data

Research data and material produced with RCF 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 RCF-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). If the research data and material cannot be made openly available, the metadata must be stored in a national or international data finder.

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

2.3 Considering sustainability

The RCF has made a commitment to Society's Commitment to Sustainable Development for 2022-2025. We require that projects we have funded take into account sustainable development.

2.4 Sanction regulations

Due to actions undermining or threatening the territorial integrity, sovereignty and independence of Ukraine, the European Union and/or the United Nations have imposed and may in the future impose sanctions in their legislation and/or by decisions of their institutions. The funding recipient must comply with the restrictive measures imposed on Russia and Belarus by the EU or the UN concerning the economy and financing, which are in force in the EU.

In accordance with the sanctions referred to above, the RCF seeks to ensure that no funds granted by it are used directly or indirectly to support individuals or entities designated by the UN or the EU as being subject to sanctions against Russia and Belarus. The recipient must therefore take appropriate steps to ensure that funds granted by the RCF are not used to provide financial assistance or support to persons or entities listed on the Consolidated United Nations Security Council Sanctions List or EU sanctions regulations (as amended from time to time). The EU regulation is binding and directly applicable in all EU member states without any separate decision. In addition, the decisions of the Council of the European Union on sanctions bind the contracting entities referred to in the Finnish Act on Public Procurement and Concession Contracts and apply as such. Each contracting entity is responsible for examining the effects of EU sanctions in its own procurement. When assessing the effects of sanctions, the company's ownership and controlling interests must be identified. The funding recipient must notify the RCF immediately if funding has been used for said purposes.

2.5 Export of dual-use goods

Dual-use goods are goods that are suitable for both civilian use and military purposes. The export of dual-use goods outside the European Union requires an authorisation. This is based on an EU regulation on the control of exports, transfer, brokering and transit of dual-use items. In some cases, the need for authorisation may also apply to internal deliveries in the EU. The need for authorisation may also be related to the export of knowledge or expertise, including the publication of an article. The exporter is also required to notify the Finnish Ministry for Foreign Affairs in certain other cases, for example if they in the case of the export of an otherwise uncontrolled item to a particular entity suspect either military use in an arms embargo country or use related to weapons of mass destruction. The Ministry decides whether such exports are subject to control.

For more information, see [Export control](#) on the Ministry's website. When contacting the Ministry, you must include your own account of and opinion as to whether the exported item, information or knowledge is subject to control or to which items subject to control the information or knowledge relates.

If the implementation of the research plan requires an export authorisation, the exporter, i.e. the researcher or research organisation, is responsible for obtaining the authorisation. The need for authorisation must be checked at the earliest possible stage. Consult the administration or research services at your own organisation.

2.6 Guilty of illegal employment

A state aid authority may continue to pay the government grant and refrain from recovering the paid grant or a part thereof only for compelling reasons

- if the recipient of the government grant or a representative referred to in chapter 47, section 8(1)(2) of the Criminal Code of Finland has been sentenced by a final judgment to a penalty for an offence referred to in section 6a of the Criminal Code or an offence referred to in section 186 of the Aliens Act
- if a financial sanction referred to in Chapter 11a, section 3 of the Employment Contracts Act has been imposed on the recipient of the government grant.

The site of research undertakes to notify the RCF without undue delay of said judgments or financial sanctions.

3 Use of funding

3.1 Cost monitoring

The funding recipient must organise its accounts in such a way that the costs incurred for the project can be identified and their link to the accounts and cost breakdown can be verified. The costs are shown on the line of the cost breakdown to which they belong based on the recipient's accounts.

3.2 Eligible costs

3.2.1 General principles

RCF funding is granted for a fixed term. As a rule, **the full cost model** is applied to all drafting, issuing and executing of RCF funding decisions. However, the full cost model does not apply to grants for research at IIASA or EUI, to JSPS Fellowships or to international researcher mobility based on bilateral agreements (mobility invitation and mobility cooperation).

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.

Research funding granted by the RCF may only be used for the purpose specified in the funding decision. Any conditions set in the funding decision must be adhered to. The amount of funding granted by the RCF may not be exceeded. The funding can be used only for costs that have incurred during the funding period. On an annual basis, the funding should be used in accordance with the cost

estimate in the decision. Significant deviations in the use of funding should be recorded in the project's additional information in the online services. If the RCF 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 RCF has the right not to accept costs presented in the cost breakdown if the costs cannot be clearly demonstrated to be linked to the project. Only costs included in the funding recipient's accounts can be allocated to the project. 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 chapter 8).

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 a research organisation or research infrastructure funded by the RCF 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 RCF must be notified as soon as possible if the annual capacity of the economic (i.e. ancillary) activity exceeds 20%.

With regard to the projects of the Academy Programme for Development Research, the practices agreed jointly between the RCF and the Ministry for Foreign Affairs concerning cooperation between the Finnish and foreign sites of research may also be applied.

For all procurements and purchased services, the funding recipient must ensure that the bidder or its beneficiaries are not subject to sanctions or asset freezes imposed by the European Union, the United Nations (UN) or Finnish authorities. If the acquisition or purchase of services is made in breach of these conditions for taking account of sanctions, the cost of the acquisition is not an eligible cost for the project.

3.2.2 Competitive funding to strengthen university research profiles (Profi 9), guidelines for projects

This section describes the points where the guidelines and conditions for projects funded under the Profi 9 call (competitive funding to strengthen university research profiles) differ from other Profi-funded projects. In other respects, the guidelines and terms and conditions for Profi funding described in this document also apply to Profi 9 projects.

In projects funded under the Profi 9 call, the funding is granted the expenses of projects led by experts recruited with funding from the

call and named at the second call stage. The recruited expert may be granted other RCF funding during the Profi 9 funding period.

The recruited researcher must work full-time at the applicant university for the duration of the funding period and be placed at [career stage 3 or 4](#) in the university's profiling area (described in previous Profi call). The recruited researcher's and any research team's place of work will be a Finnish university, and they will work mainly in Finland. The funding period will not begin until the researcher starts working in Finland. However, if the cost estimate includes expenses incurred by the recruited researcher or their family moving to Finland, the funding period may be made to begin to cover the date of the move or the date on which the related expenses were incurred.

The annual instalment restriction (annual instalments may not deviate by more than 15% from cost estimate specified in the decision) that applies to Profi-funded projects in general does not apply to Profi 9 projects. In Profi 9 projects, the sites of research report significant deviations in the RCF online services under 'My applications' > 'Decisions' > 'Additional information'.

Under certain conditions, changes that are not possible in other Profi projects may be applied for in Profi 9 projects (e.g. extension of funding period).

If the recruited researcher is unable to work on the project they are managing for the entire funding period, a change of use must be applied for or the research grant must be declined. Detailed instructions and limitations concerning changes to funding decisions are available in Appendix 1.

3.2.3 Costs eligible to be covered with RCF funding

RCF funding can cover both direct costs and indirect costs of a research project, up to the percentage specified in the funding decision.

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

Indirect costs are allocated to the project with dedicated coefficients for indirect employee costs and overheads (see 3.2.7).

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. Instructions on the salary funding in research posts, bilateral mobility funding and grants for research at EUI and IIASA are given below.

The funding granted by the RCF can be used to cover the following project costs, for instance:

- salaries, fees and indirect employee costs (see section 3.2.6)
- overheads (see section 3.2.7.3)
- costs of materials and supplies (see section 3.2.8)
- acquisition of individual material, instruments, software, etc. that are essential to the project; the acquisition must not be part of a larger research infrastructure
- purchase of services (see section 3.2.10)
- travel expenses (see section 3.2.11)
- auditing costs
- justified layout and editing costs of publishing activity
- costs related to promoting the utilisation of research, if they are not incurred in economic activities
- implementing the interaction plan (projects funded by the Strategic Research Council)
- research collaboration meetings
- collaboration in Finland and abroad, for instance:
 - mobility by researchers working on the project (see section 3.2.12)
 - foreign scientists' research visits to or research in Finland (see section 3.2.12)
 - preparation of international projects.

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 RCF research funding. The costs of ensuring immediate open access to peer-reviewed articles are included in the overheads of the site of research.

3.2.4 VAT costs

The costs of a research project are eligible VAT included when they relate to activities exempt from VAT, and the VAT payable remains as a final cost to the funding recipient. If the VAT does not remain as a final cost for the funding recipient, it cannot be included in the costs of a project funded by the RCF. If agencies and institutions operating under the state budget record the VAT contributions corresponding to the funder's funding contribution to the direct costs of the project in the VAT items of the annual state budget, they cannot be included in the project's payment application.

3.2.5 Procurement

Project costs may only include procurement and purchases that are necessary for the implementation of the research plan. Any procurement in the project comes under the Finnish Act on Public Procurement and Concession Contracts (1397/2016) and must

comply with the procurement instructions of the site of research. The site of research and the PI shall ensure, where appropriate, that the procurement is put out to competitive tender in accordance with the procedures laid down in the Public Procurement Act, where competitive tendering is required by law or by the site's procurement instructions.

The funding recipient is always responsible for the legality of the procurement procedure. A report on the procurement must be submitted to the RCF on request. If the purchase has been made in breach of the procurement regulations, the purchase cost is not an eligible cost for the project.

3.2.6 Salaries

As a rule, staff hired with RCF research grants must be in an employment relationship to the site of research. We recommend that they be hired for at least the duration of the funding period, unless a shorter contract is necessary for special reasons dictated by the implementation of the research project. We also recommend that sites of research enter the reason for a shorter contract in the employment contract.

Short-term research, studies or other assignments (up to 6 months) may also be carried out in the form of outsourced services. Outsourcing of longer-term work is only allowed for research activities related to clinical research or with a jointly owned biobank performed in collaboration with a university and a university hospital (wellbeing services county). In this case, outsourcing the work for the entire duration of the project's funding period is accepted.

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

EU-based researchers (EU citizens) who carry out research work must be paid salary from the funding granted by the RCF. EU-based researchers (EU citizens) may only be paid grants (scholarships) in the case of mobility funding based on bilateral agreements (see section 3.5).

3.2.6.1 Allocation of working hours

Each person working for the project must keep a record of the hours worked for the project during the funding period. The hours worked must be allocated each month to the days on which the work was performed. A time sheet provided after the person-specific

breakdown submitted with the application for payment will not be accepted.

The hours worked must be verified at least once a month by the project PI or the employee's supervisor. The PI cannot verify their own working hours. The verification must be verifiable ex post. The RCF reserves the right to reject part or all of the salary costs if the monitoring of working hours is not organised in accordance with these conditions or if it cannot be considered reliable.

3.2.6.2 Teaching by hired staff

We recommend that RCF-funded researchers with a doctoral degree 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. This recommendation does not apply to Academy Professors or Academy Research Fellows (see sections 3.2.6.3 and 3.2.6.4).

If doctoral candidates whom we have funded 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.

3.2.6.3 Academy Professorship

The cost calculation for the salary and research costs of an Academy Professor follows the full cost model. The salary is determined based on the pay system of the site of research. Funding may have been granted for the Academy Professor's own salary and other costs associated with the implementation of the research plan. Section 3.2.3 provides more detailed information on the costs for which research grants awarded by the RCF may be used. Sites of research must also follow their internal regulations, provisions and instructions, if these are not in contradiction with the conditions issued by the RCF. The site of research undertakes to see to that the Academy Professor can commit to carrying out the research. The site also undertakes to offer the Academy Professor a full-time employment relationship throughout the funding period.

Academy Professors conduct research according to their research plan. An Academy Professor must not be paid salary from another RCF-funded research project, including projects funded by the Strategic Research Council (SRC) and projects funded under the university profiling (Profi) scheme (incl. Profi 9).

The Academy Professor's site of research is a research organisation based in Finland through which the funding is paid. During the

funding period, the Academy Professor may work abroad for periods of varying durations, for example at foreign universities. The Academy Professor must have a close connection to Finland throughout the funding period. The Academy Professor will lead and supervise research according to the research plan also while working abroad.

If there are changes in the employment relationship of the Academy Professor or the salary source, notify the changes in the online services (My applications > Decisions > Additional information).

If a person who has been granted Academy Professor funding takes family leave, they must immediately notify us, 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 childcare leave, they must submit the application via the online services under My applications > Decided > Make an appeal. Read more in Appendix 1.

If a person who has been granted a research post as Academy Professor will not continue in the post, they must immediately notify us and give up the funding. The appeal is submitted in the online services under My applications > Decided > Make an appeal. Read more in Appendix 1.

The PI cannot be changed in this funding opportunity.

3.2.6.4 Academy Research Fellowship

Academy Research Fellows conduct research according to their research plan. The site of research shall commit to seeing to that the recipient of the funding will be able to fully commit to the research and to non-research tasks that are important for the researcher's professional research career (see below). The site of research shall hire the Academy Research Fellow full-time for the duration of the funding period.

If the Academy Research Fellow is or will be employed at two or more organisations, they shall still carry out full-time research in accordance with the proposed research plan. The aggregate proportions of different organisations shall constitute a full-time employment relationship. During the funding period, the Academy Research Fellow may work abroad for periods of varying durations, for example at foreign universities. The Academy Research Fellow must have a close connection to Finland throughout the funding period. The Academy Research Fellow will lead and supervise research according to the research plan also while working abroad.

The cost calculation for the salary and research costs of the Academy Research Fellow follows the full cost model. The salary is determined based on the pay system of the site of research. Funding may have

been granted for the Academy Research Fellow's own salary and other costs associated with the implementation of the research plan. Section 3.2.3 provides more detailed information on the costs for which research grants awarded by the RCF may be used. Sites of research must also follow their internal regulations, provisions and instructions, if these are not in contradiction with the conditions issued by the RCF.

The total costs of an Academy Research Fellowship may include the researcher's own salary for a maximum period of 46 months. During the four-year funding period, the duties of the Academy Research Fellow will include four months in roles and tasks other than actual research yet relevant to the professional research career. These may include teaching and supervision, administrative duties, interaction or advocacy, or other tasks related to the organisation's core functions. The salary for a total of four months of work is implemented in such a way that a maximum of two months of the work can be included in the total cost estimate of the Academy Research Fellow.

In addition, an Academy Research Fellow cannot be paid salary from another RCF-funded research project or a project funded by the Strategic Research Council. The same applies to projects funded under the Profi scheme (funding to strengthen university research profiles), including Profi 9.

If there are changes in the employment relationship of the Academy Research Fellow or the salary source, notify the changes in the online services (My applications > Decisions > Additional information).

If the Academy Research Fellow takes family leave, the RCF must be notified immediately. The notification is made in the online services under the additional information of the funding decision. If the Academy Research Fellow applies for an extension to the funding period based on maternity, paternity, family or childcare leave, they must submit the application via the online services. Read more in Appendix 1.

The Academy Research Fellow shall refrain from the funding if they are unable to continue the research work in accordance with the proposed research plan. If you give up the Academy Research Fellow funding, submit an appeal in the online services. Read more in Appendix 1.

The PI cannot be changed in this funding opportunity.

3.2.6.5 Salary of principal investigator

The PI's salary costs can be included in the project costs to be funded when the salary is intended for project management. In the case of Academy Projects, funding for salary costs may also be granted for supervision of dissertations. The PI's salary costs must not be

significant in relation to the project's total costs, unless the funding decision states otherwise.

For example, in a four-year Academy Project, the PI can be granted up to six months (effective working hours) of funding for salary costs to manage the project. In addition, the Academy Project PI can be granted up to two months (effective working hours) of funding for salary costs to supervise doctoral dissertations.

Other than as described above, funding will not be granted for the salary of the PI. This rule does not apply to Academy Professorships (see 3.2.6.3) and Academy Research Fellowships (see 3.2.6.4).

Funding granted by the Strategic Research Council (SRC) can be used to cover the salary of consortium PIs and coordinators for the duration of the funding period. However, the salary funding must not overlap with salary paid from funding by the Research Council of Finland.

However, we 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. These reasons may include working abroad, returning to Finland or transferring to another research organisation or a company in Finland.

3.2.6.6 Funding for clinical researcher

The funding for clinical researchers 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 provided for the clinical researcher's salary costs for part-time research work (20-50% of working hours). The researcher and the site of research must agree the salary in accordance with the pay system at the site of research. The working time arrangements must have been agreed when applying for funding, regardless of whether the research and clinical work are carried out at the same site or at different sites.

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

3.2.7 Indirect costs and cost coefficients

The division of project costs into direct and indirect costs must follow the principles normally applied by the organisation. Indirect costs are allocated to the project with dedicated coefficients for indirect employee costs and overheads.

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, that is, **the confirmed coefficient must be used in each payment application**.

The coefficients in the funding decision can only be changed if the site of research changes and only by applying for the change (see Appendix 1). An overheads percentage of 12.5% is applied to funding decisions made under the additional cost model.

The site of research must update the audited coefficients in force in the RCF's online services each year after the closure of the accounts.

In the online services, the calculated coefficients are: effective working hours (%), indirect employee costs (%) and overheads (%). If necessary, we may request the site of research to provide a report on how the percentages have been calculated.

Instructions on how to maintain the coefficients are available in the how-to guides for the online services.

3.2.7.1 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.

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

Costs that are covered with this coefficient include: salaries, holiday bonuses and social security contributions arising from paid absences, pension contributions, accident and unemployment contributions and other similar employer contributions and returns on these. The coefficient for indirect employee costs may also cover other personnel costs (e.g. occupational healthcare) that have not been included in the overheads.

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.

3.2.7.2 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 RCF'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.

3.2.7.3 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.

If the funding recipient is unable to reliably calculate or otherwise provide a coefficient derived from accounting, we 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.

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.

3.2.8 Cost of materials and supplies

Materials and supplies necessary for the implementation of the project are accepted as direct costs of the project. Costs of purchases from outside the research organisation will be accepted in accordance with the invoice. Internal purchases of materials and supplies must be at cost price and, where appropriate, must be accompanied by a price list established within the organisation. The costs of materials and supplies may not include items that are indirect costs in the funding recipient's cost accounting. Such costs are covered with the overheads percentage.

Any materials, supplies and literature acquired with RCF funding will remain in the ownership and possession of the site of research.

3.2.9 Purchase of machinery and equipment

The RCF may accept as a direct cost of the project the cost of research equipment purchased for the project when the equipment is in use during its economic lifetime. Research equipment means, among other things, equipment or software used in the research that is necessary for carrying out the research.

Any equipment acquired with RCF funding will remain in the ownership and possession of the site of research. The equipment shall be used for the purpose set out in the funding decision at least until the financed acquisition has been completely written off from the accounts or for a maximum period of ten years. The ownership or possession right of any assets acquired with RCF funding must not be handed over to anyone else during the time they are used, unless this is provided for in the government grant decision or a separate amendment decision. Therefore, if the funding recipient finds themselves in a situation where they wish to transfer the ownership and control of the purchased equipment to a party other than the one indicated in the application, they must apply to the RCF for a change in the terms of the decision. The RCF may approve a change for a justified reason.

The purchase of personal computers, mobile phones and similar equipment cannot be included in the project costs. Such costs are indirect in nature and are included in the costs covered by the overheads percentage.

Funding granted by the Finnish Research Infrastructure Committee for major procurements can be treated as an investment aid if requested by the applicant in the application for funding. Intangible and tangible acquisitions with a value of 10,000 euros or more are considered major. Funding granted by the RCF cannot be used to finance leasing agreements.

In the case of significant joint procurement between multiple site of research, the parties must agree in writing on the use, ownership and location of the equipment during and after the funding period.

The RCF requires that the general guidelines concerning depreciations according to plan (16 Oct 2007) issued by the Finnish Accounting Board be applied to depreciations. The site of research enters an aid received for acquisition of fixed assets 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 aid received. The whole acquisition cost of the fixed assets in question and the amount covered by the investment aid are entered in the notes to the balance sheet's passive side and following the materiality principle.

3.2.10 Purchases of services

Purchased services necessary for the implementation of the project are accepted as direct costs of the project. The costs of purchased services may only include the costs of a procurement from which the results will be used by the funding recipient and which is a prerequisite for the achievement of the results of the recipient's research. Such services include testing and analysis services and studies. The services to be purchased must not include the transfer of

funds to a third party. Services produced internally must be at cost price and, where appropriate, must be accompanied by a price list established within the organisation.

Joint projects may not be set up in such a way that the contribution of a participant in the joint project is presented in the funding recipient's budget as a purchased service. A purchased service from another funding recipient participating in the same joint project may be accepted as an eligible cost only if the purchased service provided is a normal business activity for the service provider and not an own research or R&D activity invoiced by the provider to the funder.

3.2.11 Travel expenses

The RCF may accept reasonable costs for travel necessary for the implementation of the project, for the acquisition of knowledge and know-how for the project or for the dissemination of the results obtained in a manner appropriate to the objectives and results of the project. The maximum eligible cost amount must correspond to what is the normal level at the site of research.

Travel expenses included in 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.

3.2.12 Mobility costs of project's researchers (mobility not based on bilateral agreements)

Mobility aid may be granted by a decision of the RCF and will be mentioned in the 'Funding for the project' section of the decision under the heading 'Travel expenses'.

As a rule, mobility aid can be paid to non-EU researchers for a maximum of one year's research spell in Finland. Non-EU researchers are defined as those who are not EU nationals or who have not lived in an EU country for at least five consecutive years. It is recommended that the funding amount be determined in line with standard practice at the site of research. Short-term visits may also be carried out following the state travel regulations.

We grant mobility aid to cover a researcher's costs of working abroad. The mobility aid is paid in keeping with the practices of the site of research. The HR and financial services of the site can provide more information on the policy.

Before making a grant decision, the site of research must consult the tax administration concerning any tax consequences possibly arising from the payment of the grant. The RCF 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) of the grant. Grant recipients are also obliged to take out statutory insurance.

3.2.13 Other expenses

Other expenses may include direct project costs that cannot be allocated to any other cost item.

3.3 Ineligible costs

The funding granted may not be used for, for example:

- direct expenditure such as donations, prizes, gift vouchers or other similar financial contributions
- grants to EU citizens (excl. grants based on bilateral agreements, see 3.5) or thesis grants
- costs of economic activities, representation, advertising or marketing.

Negotiation costs that are necessary and reasonable for the implementation of the project do not count as representation costs. These may include catering for the project's stakeholder meetings. The catering must comply with the funding recipient's own rules on the level of catering at meetings. The RCF will only approve catering to the extent that the costs are deemed reasonable.

Representation expenses are defined in the Tax Administration's harmonisation guidelines and their interpretation of the boundary between representation expenses and negotiation expenses (see Tax Administration's guidelines on representation expenses).

Ineligible costs cannot be included in the project's direct or indirect costs.

3.4 Income from projects

The PI and the site of research must immediately inform the RCF if the project generates income. If the income exceeds the amount presented in the cost estimate of the submitted application, we may require the site of research to return the proportion of RCF funding equivalent to the amount exceeding the estimate.

3.5 Funding for international researcher mobility based on bilateral agreements (incl. IIASA and EUI)

RCF mobility grants, mobility invitation funding and mobility cooperation funding are based on the RCF's bilateral agreements. They can be used to fund work abroad, researcher training and the work of foreign researchers in Finland. The full cost model does not apply to RCF mobility funding. The funding may only be used for the purpose set out in the decision, that is, to cover direct travel and living expenses arising from the mobility. The costs of organising seminars are allowed, provided that they are specifically mentioned in the decision. Mobility invitation funding and mobility cooperation funding are paid to the site of research based on the site's payment requests submitted to the RCF.

The mobility grants refer to grants for research at the IIASA and the EUI and the RCF's share of JSPS Postdoctoral Fellowship funding. The grants for research at the IIASA and the EUI and the JSPS Postdoctoral Fellowship funding include a personal monthly grant paid to the researcher. The funding may also cover travel expenses. The travel expenses of accompanying family members may be included in the EUI and JSPS funding, provided that such expenses have been applied for and the researcher and the family stay abroad for at least six months. The funding does not cover relocation expenses.

The mobility grantee shall request payment of the grant in writing, with the payment request form that is available on our website under [How to use funding](#).

The signed request form must be mailed to the RCF Registrar's Office no later than one month before the first payment date. The RCF 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).

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

3.6 Payment of funding

Before the RCF can pay the funding, the PI and the site of research must confirm receipt of funding. The RCF payment procedure is based on invoicing and applies to all sites of research that receive RCF funding. Requests for payment of funding and requests for payment of advances can be sent as e-invoices or made via the RCF's online

services. The site of research is responsible for payment requests and requests for advances. The financial management of the funding recipient must comply with good governance.

3.6.1 Advance payments

In accordance with section 12 of the Finnish Act on Discretionary Government Grants, an advance may be paid if this is justified by the use of the grant 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 government grant decision, requires that the recipient receives funding from a government grant authority.

Finnish universities and universities of applied sciences may apply for advance payments. Advances can also be paid from RCF research infrastructure funding. This can also be applied to previous and still valid decisions on infrastructure funding made by the RCF. Advances can be applied for on a project-by-project basis for justified reasons, and the justifications must be provided in writing. Based on the payment application, the RCF can justifiably pay an advance to Finnish universities and universities of applied sciences on the decision-specific funding it has granted, in accordance with the National Audit Office of Finland's and the Ministry of Education, Science and Culture's guidelines on liquidity and self-sufficiency (Audit Office's compliance audit report, state funding for universities 10/2018). This can be applied retroactively to previous RCF funding decisions.

As a rule, the one-off advance accounts for 10% of the RCF funding contribution. The minimum amount for advances paid by the Academy is 10 000 euros.

We do not pay advances to business companies or government accounting entities such as government research institutes. Advances are not paid on personal grants or funding to strengthen university research profiles (incl. Profi 9 funding).

Advances 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 period indicated in the application for advance payment shall be 1 April–31 December.

Advances for projects nearing completion must be returned to the RCF by delivering the advance refund invoice one year before the end of the funding period. If the advance has not been repaid one year

before the end of the funding period, payment is suspended until the advance is repaid.

The period of the advance refund must be the same as the period of the application for advance payment. If the refund invoice is completed in the RCF's online services, select 'advance refund invoice' as the invoice type.

3.6.2 Payment applications

Research projects submit payment applications to the RCF in four-month periods: January–April, May–August and September–December. The applications are submitted no later than 20 May, 20 September and 20 January or the next workday. If the payment schedule for decisions in a specific call differs from the above, the RCF will provide the sites of research with separate instructions. The differing schedule may also have been mentioned in the special conditions of an individual funding decision. Payment applications are submitted via the RCF's online services. Universities submit the payment applications from their own systems.

The final payment application must be submitted without delay, no later than two months after the end of the project.

The RCF 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 our funding contribution. The percentage indicating the funding contribution in the decision is used as a calculation ground for the funding contribution. The RCF funding contribution (percentage) will be the same in each application for payment through the entire funding period. Reporting on hours worked forms part of the payment application.

The basis for the reporting done in connection with payment applications is derived from work time monitoring and project accounting based on business accounting. In addition, the calculated overheads to be recorded for the projects are derived from the cost calculation of the site of research in question.

3.6.2.1 Submitting payment applications in the online services

The guidelines in this section are intended for Finnish organisations. Submitting payment applications 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 projects funded by the RCF.

The RCF online services can also be used to draft a single payment application with a cost breakdown and a specification of full-time

equivalents. Log in to the online services at www.aka.fi/onlineservices (log in and go to 'Payments').

You will need invoicer rights in the online services, and in the case of large organisations administrator rights. The RCF can grant these rights, and the Registrar's Office can grant the necessary invoicing right to the site of research upon request. If the site of research has not previously received RCF funding, we recommend that the site contact the RCF financial administration via the helpdesk. More information is available in [the how-to guides for the online services](#) ("Ohjeet suorituspaikan edustajille", in Finnish).

4 Changes

4.1 Changes to funding decisions

In the cases listed below, you can apply to have the funding decision changed. You cannot apply for changes in a funding decision after the funding period has ended. Only one type of change can be applied for with one application. Only one change application per funding decision can be pending at any one time.

Changes that require our approval include the following:

- 1) extending funding period
- 2) changing sites of research
- 3) changing principal investigators
- 4) declining research grant in full (when funds have not been used)
- 5) declining research grant midstream (when some funds have been used)
- 6) changing decision conditions or purpose of use, substantially changing the research plan
- 7) changing funding proportions of consortium subprojects (see section 4.4).

The application to change the funding decision is submitted by the PI in the online services under 'My applications' > 'Decided' > 'Make an appeal'. The application must include sufficient justifications and all information needed to handle the case. See the detailed instructions in Appendix 1.

4.2 Deviating from the funding plan

If the funding granted by the RCF is less than what was applied for, it means that we have scaled down both our own funding contribution and the contribution of the site of research proportionally.

The types of expenditure (e.g. salaries, other costs) specified in the cost estimate included in the decision are indicative and non-binding. 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 significant deviations, please contact us. Enter information on significant deviations in funding use under My applications > Decisions > Additional information in the online services.

4.3 Changing annual instalments

On an annual basis, the funding should be used in accordance with the cost estimate in the decision. If the annual instalments deviate significantly from the decision's cost estimate during the funding period, the PI must notify this deviation without delay in the RCF's online services under My applications > Decided > Additional information. **This applies retroactively to previous RCF funding decisions.**

An exception to the above principle is the funding to strengthen university research profiles, where 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.**

The limitation concerning changing annual instalments does not apply to projects funded under the Profi 9 call (Competitive funding to strengthen university research profiles). In Profi 9 projects, the sites of research report significant deviations in the RCF online services under 'My applications' > 'Decisions' > 'Additional information'.

4.4 Changing funding proportions of consortium subprojects

In certain funding opportunities (Academy Programme funding, Centres of Excellence, Finnish Flagships, 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 RCF for the project, that is, the consortium's total funding must not change. See Appendix 1 for more detailed instructions.

5 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 RCF must agree on the rights of ownership and use concerning the project's research outputs. The agreements must be made in writing. 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. If the project involves cooperation with business companies, see section 5.1.

At sites of research in which the Finnish Act on the Right in Inventions made at Higher Education Institutions apply, research funded by the RCF 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.

5.1 Cooperation with companies

If an RCF-funded project involves cooperation with 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 RCF-funded project is carried out and co-funded with 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.

6 Reporting

It is a condition of Research Council of Finland funding that reports be submitted on RCF-funded projects. The principal investigator of the project is responsible for submitting interim and final reports. The site of research (the government grant recipient) is responsible for the financial reporting.

[See the detailed reporting instructions on our website.](#) Some funding schemes have their own specific guidelines for reporting.

The RCF has separate guidelines for reporting on Centre of Excellence funding, Flagship Programme funding, strategic research funding, research infrastructure funding and funding to strengthen university research profiles (incl. Profi 9). For these funding schemes, the reporting cycles and reporting during the funding period may differ from those described below.

6.1 Monitoring report

Projects may be asked to submit a monitoring report during the project. The method and deadline for submitting the report and the contents of the report will be specified separately.

6.2 Progress report

During the funding period, you can apply for funding from other RCF funding schemes within the restrictions specified in the call texts. If you are applying for funding and have ongoing RCF funding or completed RCF-funded projects for which a final report has not yet been submitted, you must append a progress report to your application. A progress report must be completed on each project that has not yet submitted a final report. This progress report does not substitute the final report.

6.3 Final report

The PI must submit the project's final report to the RCF no later than three months after 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. The PI's obligation to submit a final report remains, even if the PI has moved to another employer or retired.

In the case of funding related to RCF funding for researcher mobility (mobility grants, mobility invitation funding, mobility cooperation funding) based on bilateral agreements, the PI must submit the project's final report as soon as possible after the end of the (last) visit. The PI must prepare and submit the final report on the project.

As a rule, final reports are public documents. This means that under the Act on the Openness of Government Activities, anyone has the right to submit a request for information to the RCF, and we are obliged to provide the public information to the person requesting it. This also applies, under certain conditions and without prejudice to data protection, to public personal data contained in the documents (e.g. collaborators and people who worked on the project).

Guidelines concerning reporting on peer-reviewed scientific articles are available in section 2.2.1.

A funding application submitted to the RCF will only be processed if the applicant has submitted final reports on their completed, RCF-funded projects or progress reports on their ongoing RCF-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.

6.4 Auditor's report

An audit is always required for the following RCF funding decisions:

- research infrastructure funding
- funding for strategic research
- funding for Centres of Excellence in Research
- Finnish Flagship funding
- funding to strengthen university research profiles (incl. Profi 9).

In addition, an audit is required if the funding stated in the funding decision for the RCF-funded project, i.e. the RCF's contribution to the total costs, totals 1,000,000 euros or more (individual decision or consortium together).

The site of research shall submit to the RCF the auditor's report on the use of research funding in the project. If the funding has been granted

to a consortium, each funded consortium party shall submit an auditor's report on the funding it has received. The auditor's report must be submitted to the RCF Registrar's Office within three months of the end of the funding period. This expenditure must be included in the final application for payment.

The audit obligation is stated in the RCF funding terms and conditions or in the special conditions of the funding decision. The auditor's report can also be requested separately, if necessary. In addition, we may commission a sample-based project audit in accordance with our own annual audit plan.

7 Financial control and auditing

The Research Council of Finland has the right to monitor and control the use of funds it has granted. The RCF 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 compliance with the conditions set in the funding decision. We may issue a decision granting another authority or an outside auditor the authority to carry out the auditing.

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

The right of inspection is valid for ten years from the adoption of the final report of the project. Project documents and other material necessary for controls and audits of the project must be kept for at least the same period.

7.1 Suspension of payment and repayment and recovery of funding

Provisions on the repayment and recovery of discretionary government grants have been laid down in section 5 of the Act on Discretionary Government Grants. The RCF may suspend or stop payment of funding or recover all or part of the funding if, for example, there are reasonable grounds to suspect that the PI or the site of research has:

- used the funding for a purpose essentially different from that for which it was granted
- provided false or misleading information that may have influenced the awarding, amount or terms of the funding

- otherwise violated the regulations on the use of funds or the conditions set in the funding decision.

Funding granted by the Strategic Research Council may be discontinued if the project in question fails to achieve the objectives set for it.

The PI and the site of research must without delay notify the Research Council of Finland of any changes affecting the use of funds, such as other funding or income received for the implementation of the research plan.

If the RCF'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%.

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. If the RCF cancels the funding decision, the funding recipient is obliged, at our request, to repay all or part of the funding received based on the funding decision. The funding recipient must contact the RCF's financial administration ([via the helpdesk](#)) before the funding is repaid. The RCF decision number must be indicated in the repayment.

7.1.1 **Interest on grants to be returned and recovered**

In accordance with section 24 of the Act on Discretionary Government Grants, the recipient of discretionary government grants must pay annual interest as from the due date according to the Interest Act section 3, paragraph 2, increased by three percentage points, on the amount to be returned or recovered. If the grant to be recovered has not been repaid by the date set by the RCF, 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](#).

8 **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 Grants
- 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
- act to amend the Copyright Act (3 March 2023).

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

9 Order of interpretation

In the event of a conflict between the Research Council of Finland's funding decision and its appendices, the order of interpretation is as follows:

1. The funding decision and any special conditions attached to it
2. The RCF funding terms and conditions (appended to the funding decision)
3. The call text and its appendices.

Appendix 1: How to apply for changes to funding decisions

Below are guidelines on the most common changes that can be applied for in funding decisions made by the Research Council of Finland. Please contact us if you cannot find the particular guidelines you are looking for below.

1. 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, unless the special condition of the decision or the nature of the appropriation imposes restrictions. The funding period 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 RCF'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.

The Strategic Research Council (SRC) grants funding within SRC programmes. The funding period of SRC funding may be extended for justified reasons, which are mentioned in the funding terms. However, the extension of the funding period does affect the duration of the programme and the consortium concerned nor the timing of the final reporting and evaluation. In the extension application, the subproject PI shall justify the extension by describing how the absent person contributes to the achievement of the project's objectives for research and interaction during the extension. During the extension, the subproject may invoice only the salary and other expenses of the person concerned.

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 page 'New cost estimate'. Remember to update the costs according to the new funding period. For past years, update the cost estimate to reflect actual costs, if the difference between actual and planned costs is significant (in the order of €100,000). Contact the financial administration of your site of research before submitting the request for amendment to obtain correct data on the costs. The proposed change must not exceed the RCF'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. In the case of sick leave and long-term illness, a certificate of incapacity for work issued by the employer is sufficient. **This can be applied retroactively to previous RCF funding decisions.** You do not need to append a medical certificate or more detailed information on the reason for the incapacity for work. The document must indicate the start and end dates of the absence.

In which types of funding is this change possible? The chance is possible in all funding decisions, unless the special condition of the decision or the nature of the appropriation imposes restrictions. However, the funding period cannot be extended in the case of funding to strengthen university research profiles. An exception are projects funded under the Profi 9 call (competitive funding to strengthen university research profiles), where projects may apply to have the funding period extended.

When can I apply for the change? The extension shall be applied for during the funding period and no later than two months before the end of the funding period. A subsequent appeal will be considered only if it is possible in terms of the application processing and decision-making process. As a rule, applications for changes received after the end of the funding period will not be considered.

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 RCF funding decisions. 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 RCF 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).

2. 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 RCF'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 RCF'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 are lower than in the decision, and they have not been altered, the site still has to submit the payment applications to the RCF 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. If the site is not in favour of the transfer, the site will be consulted before a decision is taken.
- 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 conditions for the use of funds.

In which types of funding is this change possible? You can apply for this change in all funding opportunities except for organisation-oriented funding such as the Flagship Programme and the funding to strengthen university research profiles (incl. Profi 9).

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. As a rule, applications for changes received after the end of the funding period will not be considered.

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 our Registrar's Office. We will update the information in 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 applications to the RCF 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 RCF will not execute the decision to change the site of research in the online services until the last payment application for the original site of research for the funding decision has been submitted to the RCF and paid. Advance payments are not regarded as using funds, since advances for projects nearing completion will be returned to the RCF.

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.

3. 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 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? Before the start of the funding period and during the same calendar year in which the decision was made.

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.

4. 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 RCF funding for a research post cannot continue in the post (e.g. because of a transfer to another task), they must immediately notify us and decline the funding. The application for the change is submitted by the project PI in the RCF'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. Contact the financial administration of your site of research before submitting the request for amendment to obtain correct data on the costs.

Appendices required: An account of costs incurred and an estimate of unrealised costs that have not yet been invoiced from the RCF. The account of costs incurred can be obtained from the financial administration of the site of research.

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.

5. 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 RCF'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. Such a reason could be the death of the PI or the fact that the PI is unreachable. Submit the application to change the funding decision (with justifications) to our Registrar's Office.

In funding schemes targeted at research organisations, an appointed representative of the organisation will give the new PI administrator access to the RCF online services.

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

Appendices required:

- 1) Justifications signed by both the previous (if reachable) 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? In all funding opportunities except Academy Professorships and Academy Research Fellowships, Clinical Researcher funding and 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 online services. 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 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. In this case, an appeal is not required, but the PI must include in the online services (My applications > Decided > Additional information) a document on the person designated as the substitute and on the arrangements for the management of the project.

6. 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 RCF'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. As a rule, applications for changes received after the end of the funding period will not be considered.

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. 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 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 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 RCF's contribution) 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.

For past years, update the cost estimate to reflect actual costs, if the difference between actual and planned costs is significant (in the order of €100,000). Contact the financial administration of your site of research before submitting the request for amendment to obtain correct data on the costs.

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 conditions for the use of funds.

In which types of funding is this change possible? You can apply for this change in funding decisions concerning Academy Programmes, Centres of Excellence, Finnish Flagship funding, research infrastructure funding and funding granted by the Strategic Research Council.

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. As a rule, applications for changes received after the end of the funding period will not be considered.

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 application for the ongoing payment period by the original site of research concerning the funding decision has been submitted to the RCF 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.

Information about the funding terms and conditions

These terms and conditions are based on a document approved by the Board of the Research Council of Finland presenting the criteria for research funding decisions, last adopted on 15 August 2024. The funding terms and conditions apply to RCF funding decisions made under calls opened between 1 November 2024 and 31 October 2025.

Floora Ruokonen, Executive Director of Impact and Science Policy, approved this document on 22 October 2024.

The document was revised on 13 November 2024 with regard to the section concerning Academy Professors (section 3.2.5.3).

The document was revised on 13 June 2025 with regard to the guidelines concerning projects funded under the Profi 9 call (Competitive funding to strengthen university research profiles). Susan Linko, Deputy Executive Director of Impact and Science Policy, approved the revised document.

A technical correction was made to the numbering of the crossreferences within the text on 17 December 2025. The correction is based on Sections 51 and 52 of the Administrative Procedure Act (434/2006) (correcting an obvious typographical or arithmetical error or other clear error comparable to these in its decision).

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