

Finance Administration Unit

8 December 2010

Dnro

REQUESTS FOR PAYMENT FROM RESEARCH PROJECTS TO THE ACADEMY OF FINLAND IN 2010

As of the beginning of 2010, the Academy of Finland has adopted a payment request procedure that will apply to all Academy research funding. Under the new procedure, research funding will be transferred to the sites of research upon requests for payment (for more information on the reform, please see www.aka.fi/eng > Use of funding > How to start using the funding).

The Academy will only be able to receive requests for payment in electronic form. The Academy will receive the requests for payment concerning funding decisions for 2010 as e-invoices. Requests for payment can also be made through the Academy's online services. A request for payment consists of the identification data for the recipient of the discretionary Government transfer and the accounting report and specification of hours worked as described below. The information in the various sections of the request for payment must match each other.

The first new-form requests for payment were submitted to the Academy on **17 May 2010**, covering the actual costs of the first four months of 2010.

E-invoices concerning requests for payment addressed to the Academy shall be submitted to:

ACADEMY OF FINLAND

EDI identifier:	003702458939313
Business ID:	FI0245893-9
E-invoice operator:	Itella Information Logistics Oy
Itella's intermediary ID:	003710948874
Contact at Itella:	Tel. (09) 4785 5660, helpdesk@itella.net

The reporting in connection with a request for payment will be based on project accounting, which in turn will be based on commercial accounting. The project accounting shall cover all direct costs approved by the Academy. In addition to this, the computational overheads and indirect employee costs allocated to the projects shall be derived from the cost calculations of the institution concerned. A separate report on all computational cost items shall be submitted to the Academy's Registrar's Office annually.

The overheads percentage approved in the funding decision shall be applied throughout the funding period. The 12.5% overheads percentage included in all Academy funding decisions made prior to 2009 will continue to be applied to those decisions. The percentage for indirect employee costs may, however, change annually if there are changes to the statutory contributions involved.

8 December 2010

Actual totals for the various cost categories involved shall be provided separately for the full duration of the project and for the period that the payment request concerns. In addition, the corresponding data shall also be given for the funding percentage provided by the Academy of Finland. The amount of Academy funding and the percentage of Academy funding are indicated in the funding decision.

The accounting report to be included in the request for payment is drawn up in compliance with the guidelines set down in the Ministry of Finance's report (9/2007) on the calculation of the full costs of co-funded projects and recommendations for reporting of such costs, which corresponds with the classification given below. This accounting report model applies to all valid funding decisions.

Model for the accounting report:

- 110 Salaries
- 120 Indirect employee costs
- 130 Overheads
- 140 Material
- 150 Machinery and equipment
- 160 Acquisition of services
- 170 Travel costs
- 180 Other costs
- 190 Value-added tax (if eligible)
- 200 Project revenues

In requests for payment, the reporting of hours worked for 2010 data has changed as follows:

- 1) Instead of the degree code applied by Statistics Finland, a competence classification code applied by the Academy/Ministry of Education, Science and Culture will be introduced. The relevant codes within the new system are:

- 1 Doctoral candidate
- 2 Postdoctoral Researcher
- 3 Researcher
- 4 Professor
- 5 Other

- 2) The hours worked shall be given as working hours instead of person-years.
- 3) Under the new system, information on the salary corresponding to the hours worked is required.

If necessary, the Academy will also accept data on hours worked in the form of files that include all required information.

For more information on the reform, please contact Finance Manager Sirpa Nummila, tel. 09 7748 8441, or Finance Officer Tuula Tenhunen, tel. 09 7748 8242, email firstname.lastname@aka.fi.