

Conditions and guidelines for funding decisions by the Academy of Finland 2010–2011

(Academy Projects/previously general research grants, research posts as and research grants for Academy Professor and Academy Research Fellow, research programme projects, research grants for development research, FiDiPro, Centre of Excellence programmes)

1. Scope of application
2. Application of full cost model in Academy research funding
3. Remittance of funds
4. Use of funds
5. Hiring staff
6. Acquisitions with Academy funding
7. Reporting responsibility of site of research
8. Reporting responsibility of principal investigator
9. Deviations from the funding plan
10. Appealing against a funding decision
11. Granting additional research grants
12. Control, discontinuation and claw-back of funds
13. Intellectual property rights
14. Delivery of social science research data
15. Scientific publications
16. Research ethics
17. Certain provisions on research funding

1 Scope of application

These general conditions for funding decisions by the Academy of Finland (hereafter the Academy) apply to decisions whose funding period starts 20 April 2010 at the earliest. The conditions are applied to the following Academy funding schemes:

- **Academy Projects (previously general research grants)**
- **Research posts as and research grants for Academy Research Fellow and Academy Professor**
- **Research programme projects**
- **Research grants for development research**
- **FiDiPro**
- **Centre of Excellence programmes**

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

Besides these conditions, the Finnish Act on Discretionary Government Transfers (688/2001) shall also be adhered to in the use, payment and control of Academy funds.

2 Application of full cost model in Academy research funding

As a rule, the full cost model applies to the drafting, issuing and implementation of Academy research funding decisions. Academy research funding is by nature a joint venture in which the funds to finance the costs of each project always come from at least two sources. When applying for Academy funding, universities, research institutes and other research organisations commit to contributing a certain percentage of the project costs.

2.1 Funding percentage

The Academy's funding contribution for a project is specified in the funding decision and comes to a maximum of 80 per cent. This funding percentage is equally applicable to all project costs, that is, to both direct and indirect costs. Indirect costs include indirect employee costs and overheads.

2.2 Exceptions

The full cost model does not apply to the cost calculation of salaries of Academy Professors and Academy Research Fellows. In this case, an overheads percentage of 12.5 per cent is applied.

The full cost model does not apply to personal grants, such as for researcher training and research abroad, doctoral studies of employed people and researcher mobility in working life. Likewise, the full cost model does not apply to funding decisions based on Centre of Excellence calls implemented before 1 January 2009, or to any decisions on additional funding regarding such calls.

3 Remittance of funds

Before Academy funds can be paid, the PI and the site of research must confirm that they will receive the funding, unless otherwise stated in the special condition of the decision notification. The confirmation must be done via the Academy's online services under "My applications" within six weeks from the decision date. By confirming that they will receive the funds, the PI and the site of research accept the content of the funding decision as a whole and commit themselves to complying with the conditions set by the Academy for the use of the funds. No such confirmation is needed for funding decisions concerning the FiDiPro funding programme and Centre of Excellence programmes.

The Academy applies the payment request procedure to all organisations that receive research funding from the Academy. The site of research is responsible for advances and for submitting payment requests.

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

3.1 Advances

Universities and polytechnics can request advances from the Academy annually by 21 February. As an advance, the Academy can pay one-third of its funding contribution for the project's first full calendar year. The advance is paid during the first quarter. If relevant, the Academy can send a detailed schedule for the payment of advances to the financial administration of the sites of research. Advances can be paid on funding decisions where the site of research is a university or polytechnic. Advances are settled upon completion of a project. Advances are not paid on grants.

The minimum amount of advances paid by the Academy is 7,500 euros.

3.2 Payment requests

Payment requests shall be submitted to the Academy in four-month periods: January-April, May-August and September-December. E-invoices addressed to the Academy regarding payment requests by research projects shall be submitted by 20 May, 20 September and 20 January or by the next workday, respectively.

4 Use of funds

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

The salary of the PI of an Academy Project (previously general research grant project) can be paid out of the Academy's research grant only if the special condition of the decision notification includes a mention of this.

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

4.1 Basic facilities of a project

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

4.2 Costs covered with Academy funding

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

Research grants awarded by the Academy can be used for the following purposes associated with the research plan: salaries and fees, indirect employee costs, grants normally paid for work or studies abroad, and shorter than 12-month research visits by foreign researchers to Finland, travel costs, equipment costs, costs for arranging seminars or for inviting a foreign researcher, and for other direct costs resulting from the implementation of the project research plan. If the Academy requires an auditors' report on the project, the auditing costs may be accepted from the project costs.

Value added tax is paid out of the Academy's research grants, provided that it remains to be paid by the funding recipient. If, for some reason, the VAT remains as a final cost for the research organisation, it is not justified to include the VAT costs in the costs of an Academy-funded project. The funding recipient must not be overcompensated by paying costs that will not remain as final costs for the recipient.

4.2.1 Grants

A funding decision by the Academy may include personal grants that are usually paid only for work or studies abroad, or for shorter than 12-month research visits by foreign researchers to Finland. If the decision includes no mention of a grant, the researcher's site of research may decide to pay the grant for the above purposes. In this case, the PI shall submit a proposal with justifications for a personal grant to be paid to a researcher on his/her project. The proposal shall be submitted to the competent party (e.g. personnel, financial or general administration) of the organisation of the PI. If a personal grant is awarded, the site of research may pay the grant from the overall research grant. The Academy recommends that the Academy's grant amounts be followed.

The Academy is not responsible for any tax consequences possibly arising from the payment of a grant. The Academy recommends that the site of research – before the grant decision is made – consult the tax administration concerning any tax consequences in connection with the grant payment.

Both the grant recipient and the granting organisation are obliged to notify the Farmers' Social Insurance Institution Mela (www.mela.fi) of the grant. In addition, the grant recipient is obliged to take out statutory insurance cover.

5 Hiring staff

Staff hired with Academy research grants shall be in an employment relationship. They shall be hired for a period of employment no shorter than the funding period, unless a shorter contract is necessary for special reasons dictated by the implementation of the project's research plan.

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

A maximum of 12-month funding can be granted towards the salary of the PI of a research project funded with an Academy research grant. Funding is granted for the salary of a Senior Scientist, for

work abroad, in connection with return to Finland, and for transfer to another organisation, or for other well-substantiated reasons in terms of research.

5.1 Research posts as Academy Professor and Academy Research Fellow

The funding granted by the Academy for research posts as Academy Professor or Academy Research Fellow shall be used by the site of research towards the salary of an Academy Professor or Academy Research Fellow and to hire the Academy Professor or Academy Research Fellow at least for the funding period. The pay-rise margin, which is based on general pay-rise effects, has been taken into account in the indirect employee costs of a salary grant. The Academy will not be liable for any expenditure arising from arrangements in excess of the above and specific to the employer, which the employer and the employee possibly agree. The employer shall, however, see to that the salary does not fall behind the general salary development at the site of research.

Research posts as Academy Professor and Academy Research Fellow are intended for full-time research work and related tasks. The duties include teaching and supervision of theses and dissertations in the researchers' own field to the equivalent of 5 per cent of the annual working hours, without separate remuneration. In all, no more than 10 per cent of the annual working hours may be spent on teaching and other work not immediately connected with the researchers' own research. The above conditions concerning the use of working hours shall be adhered to in compliance with the established practices of the Academy.

The full cost model does not apply to research grants awarded towards the salary of an Academy Research Fellow and Academy Professor.

5.2 Amount of teaching by hired staff

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

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

6 Acquisitions with Academy funding

The funding recipient is liable to clarify whether the Finnish Act on Public Contracts is applied to acquisitions made by the Academy-funded research project and, when needed, to see to that the acquisition is in compliance with the practices stipulated in the Act.

6.1 Administration of fixed assets

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

If the funding is granted for a specific purpose defined in the decision on discretionary government transfers, for acquisition of assets or for basic improvements, the property must not be used permanently for other purposes than for those defined in that decision. Neither can the ownership or possession right of the property be handed over to anyone else during the time the property is used, as specified in the decision.

6.2 Acquisition costs covered by discretionary government transfers

The Academy requires that depreciations are made following the general guidelines issued by the Finnish Accounting Board. The Board's guidelines on depreciations according to plan (16 Oct 2007) provide advice on how a book entry shall be made on investment transfers. In accordance with established accounting practices, an investment transfer received for purposes of acquisition of fixed assets shall be entered in the form of an expense transfer as a deduction of the acquisition cost. In the depreciation calculation, the depreciation base consists of the amount of the acquisition cost deducted with the transfer received. The whole acquisition cost of the fixed assets in question and the amount covered by the investment transfer are entered in the notes to the balance sheet's passive side and following the materiality principle.

7 Reporting responsibility of site of research

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

The overheads percentage approved in the funding decision shall be applied during the entire funding period. The 12.5 per cent overheads percentage is applied to funding decisions made before 2009.

The total outturn data from the start of the project and the outturn data for the period in question are requested for each type of expenditure. The corresponding information shall be given on the Academy's funding contribution. The percentage indicating the Academy's funding contribution in accordance with the decision is used as calculation grounds for the Academy's funding contribution. The amount and percentage of Academy funding are specified in the funding decision.

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

8 Reporting responsibility of principal investigator

The PI of a research project shall draft and submit a research report to the Academy within five months after the end of the funding period. The deadline for submitting reports is 1 June. Also, in the case of a research project in development research, the PI shall, upon end of the funding

period, submit a copy of publications produced within the Academy-funded project to the Ministry for Foreign Affairs. For separate guidelines, see [Reporting](#).

In 2011, exceptionally, the deadline for submitting reports is 31 August 2011.

If the total amount of funding indicated in the funding decision exceeds 1 million euros, Centres of Excellence and the PI of a research programme shall submit to the Academy the auditors' report on the use of funds within the project. The report shall be submitted upon end of research programme funding. Centres of Excellence shall submit their report after the third and the sixth year of funding. If needed, the Academy may request the auditors' report separately. The auditors' report shall be submitted no later than 31 January of the next calendar year. This does not apply to funding granted for research infrastructures. The site of research or the PI is responsible for submitting the auditors' report to the Academy.

9 Deviations from the funding plan

In addition to the total amount of funding, the Academy's decision may also indicate a project's annual instalments and types of expenditure. For guidelines regarding changes in the cost estimate, see sections 9.1 and 9.2.

9.1 The research grant deviates from the one applied for

If the funding granted by the Academy deviates 10 per cent or more from the amount applied for, and the PI and the site of research cannot accept the calculation grounds of the decision due to this deviation, it is possible to apply for a new cost estimate for the project. In this case, the PI shall submit an appeal for the new cost estimate via the Academy's online services under My applications > Decisions > Appeals. The appeal shall include justifications and a new cost estimate following the cost specification of the original application. A cost estimate appeal shall be submitted within six weeks of the decision date, unless otherwise stated in the special condition of the decision notification.

9.2 Changes in annual instalments

Each year, it is possible to deviate from the indicated annual instalments by a maximum of 15 per cent. The types of expenditure specified in the decision are normative and deviating from them is allowed only if it supports the implementation of the set research plan. In the case of major deviations, applicants are advised to contact the presenting official of the decision.

If the PI of a research project cannot commit to the proposed annual instalments of the Academy's funding decision (taking into account the 15 per cent deviation), he/she shall make a proposal to the Academy for new annual instalments. No further measures are needed if the Academy's decision seems feasible. The proposal must be submitted within six weeks from the decision date via the Academy's online services under My applications > Decisions > Appeals > Type of appeal > Other appeal. For decisions made before 31 March 2011, select "Other appeal" in the drop-down menu. The appeal proposal must not exceed the total amount granted for the project. No appeal can be made for the new decision on annual instalments.

This condition does not apply to funding granted for development research or research grants to Academy Professors and Academy Research Fellows.

10 Appealing against a funding decision

All major changes in the content of Academy funding decisions or in issues relating to the use of the funds require advance approval by the Academy and a change in the funding decision.

An appeal against a funding decision can be made by the site of research and the PI of a project, who must submit the appeal to the Academy. The appeal shall include sufficient justifications and all necessary appendices needed for processing the issue.

Appeals against funding issues can only be made while the funding is still active, however, no later than two months before the end of the funding period.

Major changes that require advance approval by the Academy include:

- Making substantial changes in the research plan, e.g. change of research topic
- Extending the funding period
- Changing the PI
- Changing the site of research.

The funding period may be extended only on application and for a special reason: maternity, paternity, parental or childcare leave, military or non-military service, or a chronic disease of a researcher working on the project with Academy funding. The maximum extension on the basis of childcare leave is 12 months. The appeal (with all relevant certificates) shall be filed with the Academy without delay and no later than two months before the end of the funding period.

The site of research cannot be changed in the middle of the payment period, that is, the change is only possible starting from May, September and January, on the condition that the last payment request by the original site of research concerning the funding decision has been submitted to the Academy and paid.

The appeal for changing the site of research shall be filed by the PI of the project. The consent of the original site of research and the commitment of the new site of research, as well as a report by the financial administration on the use of the funds at the time of the transfer shall be appended to the application.

The PI shall submit the appeal in the Academy's online services under My applications > Decisions > Appeals.

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

11 Granting additional research grants

In funding decisions made in accordance with the full cost model, the possibility for additional funding is included in the indirect employee costs. Consequently, additional funding is no longer granted separately.

If the full cost model is not applied to the cost calculation of a project, the project may be granted additional funding on the basis of maternity leave or a chronic disease of a researcher working on the project. The maximum extension on the basis of childcare leave is 12 months.

If additional funding is granted, the Academy will apply the principles that were valid when the original funding decision for the project was made. An application for an additional research grant shall be filed with the Academy by the site of research or the PI.

12 Control, discontinuation and claw-back of funds

The Academy has the right to monitor and control the use of funds it has granted. The Academy is entitled to carry out any inspections of the finances and operations of the funding recipient that may be necessary for the payment and control of the use of the funds. The Academy also has the right to control the implementation of the research, the accounting and the observance of the conditions set for the funding decision. The site of research and the PI of the research project are obliged to submit to the Academy any necessary accounts and other documents and data, and to assist in the inspection. Both the site of research and the PI shall also otherwise, on request, submit to the Academy information on the research and the use of the funds.

The PI and the site of research must without delay notify the Academy of any changes affecting the use of funds, such as other funding or income received for the implementation of the set research plan. If this other funding or income exceeds the amount presented in the cost estimate included in the application submitted to the Academy, the Academy may require the site of research to return the portion of Academy funding that corresponds to the amount exceeding the cost estimate.

The Academy may interrupt or order the payment of funds to be terminated, or recover the funds in full or partly, if there is justified reason to suspect that the PI or the site of research has used funds for some other purpose than for which they were granted, or has presented erroneous or misleading information regarding a fact that may have affected the granting, the amount or the conditions of funding or otherwise violated the regulations on the use of funds or the conditions incorporated into the funding decision.

The recipient of government discretionary transfers shall without delay repay into the Academy of Finland's bank account 166030-112337 (SWIFT Nordea Bank Finland Plc, Helsinki, NDEAFIHH; IBAN FI5616603000112337) any funds, or any portion of funds, received erroneously, in excess or evidently without grounds. The amount need not be returned if it does not exceed 10 euros.

Provisions on the repayment and claw-back of discretionary government transfers have been laid down in Chapter 5 of the Act on Discretionary Government Transfers.

13 Intellectual property rights

The Academy advises that those engaged in research, as soon as possible after the funding decision has been made, agree in writing with each other and with the site of research on the rights of ownership and use of the research results of the project to be funded.

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

14 Delivery of social-science research data

The Academy recommends that Academy-funded social-science research data be delivered to the Finnish Social Science Data Archive (FSD), based at the University of Tampere (see www.fsd.uta.fi/english). Delivery shall take place as soon as possible after Academy funding has ceased.

15 Scientific publications

Scientific publications produced by Academy-funded research projects shall always indicate that the research has been conducted with funding from the Academy of Finland. The Academy recommends that Academy-funded researchers publish their articles in open-access electronic scientific journals in cases where there are electronic journals available that meet at least the same quality standards as traditional subscription-based journals. Likewise, the Academy recommends that parallel copies of all published research articles be saved in Finnish open-access electronic publication archives.

16 Research ethics

The Academy requires that the guidelines of the National Advisory Board on Research Ethics, 'Good scientific practice and procedures for handling misconduct and fraud in science', and the complementary research-ethical guidelines of the Academy of Finland be observed in all Academy-funded research (see [Ethical guidelines](#)). The site of research undertakes to notify the Academy Registrar's Office if an investigation is started concerning violation of good scientific practice by the PI or a researcher who has received Academy funding.

17 Certain provisions on research funding

The use, payment and control of grants shall follow the Finnish Act on Discretionary Government Transfers, the State Budget Act and Decree, the Finnish Act and Decree on Public Contracts, the State Budget and its regulations regarding its application and other general provisions and regulations regarding the use of State funds. The site of research shall also comply with its internal regulations, provisions and instructions, if these are not in contradiction with the conditions issued by the Academy.



Conditions and guidelines for funding decisions by the Academy of Finland 2010–2011

(Senior Scientist, Postdoctoral Researcher's project)

1. Scope of application
2. Application of full cost model in Academy research funding
3. Remittance of funds
4. Use of funds
5. Hiring staff
6. Acquisitions with Academy funding
7. Reporting responsibility of site of research
8. Reporting responsibility of principal investigator
9. Deviations from the funding plan
10. Appealing against a funding decision
11. Granting additional research grants
12. Control, discontinuation and claw-back of funds
13. Intellectual property rights
14. Delivery of social science research data
15. Scientific publications
16. Research ethics
17. Certain provisions on research funding

1 Scope of application

These general conditions for funding decisions by the Academy of Finland (hereafter the Academy) apply to decisions whose funding period starts 20 April 2010 at the earliest. The conditions are applied to the following Academy funding schemes:

- **Senior Scientist**
- **Postdoctoral Researcher's project**

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

2 Application of full cost model in Academy research funding

As a rule, the full cost model applies to the drafting, issuing and implementation of Academy research funding decisions. Academy research funding is by nature a joint venture in which the funds to finance the costs of each project always come from at least two sources. When applying for Academy funding, universities, research institutes and other research organisations commit to contributing a certain percentage of the project costs.

2.1 Funding percentage

The Academy's funding contribution for a project is specified in the funding decision and comes to a maximum of 80 per cent. This funding percentage is equally applicable to all project costs, that is, to both direct and indirect costs. Indirect costs include indirect employee costs and overheads.

3 Remittance of funds

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

The Academy applies the payment request procedure to all organisations that receive research funding from the Academy. The site of research is responsible for advances and for submitting payment requests.

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

3.1 Advances

Universities and polytechnics can request advances from the Academy annually by 21 February. As an advance, the Academy can pay one-third of its funding contribution for the project's first full calendar year. The advance is paid during the first quarter. If relevant, the Academy can send a detailed schedule for the payment of advances to the financial administration of the sites of research. Advances can be paid on funding decisions where the site of research is a university or polytechnic. Advances are settled upon completion of a project. Advances are not paid on grants.

The minimum amount of advances paid by the Academy is 7,500 euros.

3.2 Payment requests

Payment requests shall be submitted to the Academy in four-month periods: January-April, May-August and September-December. E-invoices addressed to the Academy regarding payment requests by research projects shall be submitted by 20 May, 20 September and 20 January or by the next workday, respectively.

4 Use of funds

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

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

4.1 Basic facilities of a project

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

4.2 Costs covered with Academy funding

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

Research grants awarded by the Academy can be used for the following purposes associated with the research plan: salaries and fees, indirect employee costs, grants normally paid for work or studies abroad, and shorter than 12-month research visits by foreign researchers to Finland, travel costs, equipment costs, costs for arranging seminars or for inviting a foreign researcher, and for other direct costs resulting from the implementation of the project research plan. If the Academy requires an auditors' report on the project, the auditing costs may be accepted from the project costs.

Value added tax is paid out of the Academy's research grants, provided that it remains to be paid by the funding recipient. If, for some reason, the VAT remains as a final cost for the research organisation, it is not justified to include the VAT costs in the costs of an Academy-funded project. The funding recipient must not be overcompensated by paying costs that will not remain as final costs for the recipient.

4.2.1 Grants

A funding decision by the Academy may include personal grants that are usually paid only for work or studies abroad, or for shorter than 12-month research visits by foreign researchers to Finland. If the decision includes no mention of a grant, the researcher's site of research may decide to pay the grant for the above purposes. In this case, the PI shall submit a proposal with justifications for a personal grant to be paid to a researcher on his/her project. The proposal shall be submitted to the competent party (e.g. personnel, financial or general administration) of the organisation of the PI. If a personal grant is awarded, the site of research may pay the grant from the overall research grant. The Academy recommends that the Academy's grant amounts be followed.

The Academy is not responsible for any tax consequences possibly arising from the payment of a grant. The Academy recommends that the site of research – before the grant decision is made –

consult the tax administration concerning any tax consequences in connection with the grant payment.

Both the grant recipient and the granting organisation are obliged to notify the Farmers' Social Insurance Institution Mela (www.mela.fi) of the grant. In addition, the grant recipient is obliged to take out statutory insurance cover.

5 Hiring staff

The research grants for Senior Scientists are intended towards the applicants' salary costs and other research costs, if specified in the decision. Senior Scientists shall be in a full-time employment relationship with their site of research. They must not have any other full-time employment during the funding period. If the salary for the task of a Senior Scientist paid in accordance with the salary system of the site of research exceeds the amount allocated by the Academy, the site of research shall pay the exceeding amount.

The research grants for Postdoctoral Researcher's projects are intended towards the applicants' salary costs that are determined in accordance with the pay system of the site of research, and for other research costs, if specified in the decision. In other words, the research grant is intended for the Postdoctoral Researcher's 36-month salary and for direct research costs. With the consent of the site of research, a grant may be paid out of the research grant awarded for a Postdoctoral Researcher's project for purposes of fixed-term work abroad. The Postdoctoral Researcher's project is intended for full-time research, and Postdoctoral Researchers are in an employment relationship with their site of research during the funding period.

The duties of Postdoctoral Researchers include research according to a set research plan. The Academy also recommends that they assist in supervising theses and dissertations within their own field and provide teaching related to their specific field of expertise.

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

5.1 Amount of teaching by hired staff

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

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

6 Acquisitions with Academy funding

The funding recipient is liable to clarify whether the Finnish Act on Public Contracts is applied to acquisitions made by the Academy-funded research project, and when needed, to see to that the acquisition is in compliance with the practices stipulated in the Act.

6.1 Administration of fixed assets

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

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

6.2 Acquisition costs covered by discretionary government transfers

The Academy requires that depreciations are made following the general guidelines issued by the Finnish Accounting Board. The Board's general guidelines on depreciations according to plan (16 Oct 2007) provide advice on how a book entry shall be made on investment transfers. In accordance with established accounting practices, an investment transfer received for purposes of acquisition of fixed assets shall be entered in the form of an expense transfer as a deduction of the acquisition cost. In the depreciation calculation, the depreciation base consists of the amount of the acquisition cost deducted with the transfer received. The whole acquisition cost of the fixed assets in question and the amount covered by the investment transfer are entered in the notes to the balance sheet's passive side and following the materiality principle.

7 Reporting responsibility of site of research

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

The overheads percentage approved in the funding decision shall be applied during the entire funding period. The 12.5 per cent overheads percentage is applied to funding decisions made before 2009.

The total outturn data from the start of the project and the outturn data for the period in question are requested for each type of expenditure. The corresponding information shall be given on the Academy's funding contribution. The percentage indicating the Academy's funding contribution in accordance with the decision is used as calculation grounds for the Academy's funding contribution. The amount and percentage of Academy funding are specified in the funding decision.

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

8 Reporting responsibility of principal investigator

The PI of a research project shall draft and submit a research report to the Academy within five months after the end of the funding period. The deadline for submitting reports is 1 June. For separate guidelines, see [Reporting](#).

In 2011, exceptionally, the deadline for submitting reports is 31 August 2011.

9 Deviations from the funding plan

In addition to the total amount of funding, the Academy's decision may also indicate a project's annual instalments and types of expenditure. For guidelines regarding changes in the cost estimate, see sections 9.1 and 9.2.

9.1 The research grant deviates from the one applied for

If the funding granted by the Academy deviates 10 per cent or more from the amount applied for, and the PI and the site of research cannot accept the calculation grounds of the decision due to this deviation, it is possible to apply for a new cost estimate for the project. In this case, the PI shall submit an appeal for the new cost estimate via the Academy's online services under My applications > Decisions > Appeals. The appeal shall include justifications and a new cost estimate following the cost specification of the original application. A cost estimate appeal shall be submitted within six weeks of the decision date, unless otherwise stated in the special condition of the decision notification.

9.2 Changes in annual instalments

Each year, it is possible to deviate from the indicated annual instalments by a maximum of 15 per cent. The types of expenditure specified in the decision are normative and deviating from them is allowed only if it supports the implementation of the set research plan.

If the PI of a research project cannot commit to the proposed annual instalments of the Academy's funding decision (taking into account the 15 per cent deviation), he/she shall make a proposal to the Academy for new annual instalments. No further measures are needed if the Academy's decision seems feasible. The proposal must be submitted within six weeks from the decision date via the Academy's online services under My applications > Decisions > Appeals > Type of appeal > Other appeal. For decisions made before 31 March 2011, select "Other appeal" in the drop-down menu. The appeal proposal must not exceed the total amount granted for the project. No appeal can be made for the new decision on annual instalments.

In the case of major deviations, applicants are advised to contact the presenting official of the decision

10 Appealing against a funding decision

All major changes in the content of Academy funding decisions or in issues relating to the use of the funds require advance approval by the Academy and a change in the funding decision.

An appeal against a funding decision can be made by the site of research and the PI of a project, who must submit the appeal to the Academy. The appeal shall include sufficient justifications and all necessary appendices needed for processing the issue.

Appeals against funding issues can only be made while the funding is still active, however, no later than two months before the end of the funding period.

Major changes that require advance approval by the Academy include:

- Making substantial changes in the research plan, e.g. change of research topic
- Extending the funding period
- Changing the site of research.

The funding period may be extended only on application and for a special reason: maternity, paternity, parental or childcare leave, military or non-military service, or a chronic disease of a researcher working on the project with Academy funding. The maximum extension on the basis of childcare leave is 12 months. The appeal (with all relevant certificates) shall be filed with the Academy without delay and no later than two months before the end of the funding period.

The site of research cannot be changed in the middle of the payment period, that is, the change is only possible starting from May, September and January, on the condition that the last payment request by the original site of research concerning the funding decision has been submitted to the Academy and paid.

The appeal for changing the site of research shall be filed by the PI of the project. The consent of the original site of research and the commitment of the new site of research, as well as a report by the financial administration on the use of the funds at the time of the transfer, shall be appended to the application.

The PI shall submit the appeal in the Academy's online services under My applications > Decisions > Appeals.

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

11 Granting additional research grants

This does not apply to funding granted for the funding opportunities mentioned above.

12 Control, discontinuation and claw-back of funds

The Academy has the right to monitor and control the use of funds it has granted. The Academy is entitled to carry out any inspections of the finances and operations of the funding recipient that may be necessary for the payment and control of the use of the funds. The Academy also has the

right to control the implementation of the research, the accounting and the observance of the conditions set for the funding decision. The site of research and the PI of the research project are obliged to submit to the Academy any necessary accounts and other documents and data, and to assist in the inspection. Both the site of research and the PI shall also otherwise, on request, submit to the Academy information on the research and the use of the funds.

The PI and the site of research must without delay notify the Academy of any changes affecting the use of funds, such as other funding or income received for the implementation of the set research plan. If this other funding or income exceeds the amount presented in the cost estimate included in the application submitted to the Academy, the Academy may require the site of research to return the portion of Academy funding that corresponds to the amount exceeding the cost estimate.

The Academy may interrupt or order the payment of funds to be terminated, or recover the funds in full or partly, if there is justified reason to suspect that the PI or the site of research has used funds for some other purpose than for which they were granted, or has presented erroneous or misleading information regarding a fact that may have affected the granting, the amount or the conditions of funding or otherwise violated the regulations on the use of funds or the conditions incorporated into the funding decision.

The recipient of government discretionary transfers shall without delay repay into the Academy of Finland's bank account 166030-112337 (SWIFT Nordea Bank Finland Plc, Helsinki, NDEAFIHH; IBAN FI5616603000112337) any funds, or any portion of funds, received erroneously, in excess or evidently without grounds. The amount need not be returned if it does not exceed 10 euros.

Provisions on the repayment and claw-back of discretionary government transfers have been laid down in Chapter 5 of the Act on Discretionary Government Transfers.

13 Intellectual property rights

The Academy advises that those engaged in research, as soon as possible after the funding decision has been made, agree in writing with each other and with the site of research on the rights of ownership and use of the research results of the project to be funded.

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

14 Delivery of social-science research data

The Academy recommends that Academy-funded social-science research data be delivered to the Finnish Social Science Data Archive (FSD), based at the University of Tampere (see www.fsd.uta.fi/english). Delivery shall take place as soon as possible after Academy funding has ceased.

15 Scientific publications

Scientific publications produced by Academy-funded research projects shall always indicate that the research has been conducted with funding from the Academy of Finland. The Academy recommends that Academy-funded researchers publish their articles in open-access electronic scientific journals in cases where there are electronic journals available that meet at least the same quality standards as traditional subscription-based journals. Likewise, the Academy recommends that parallel copies of all published research articles be saved in Finnish open-access electronic publication archives.

16 Research ethics

The Academy requires that the guidelines of the National Advisory Board on Research Ethics, 'Good scientific practice and procedures for handling misconduct and fraud in science', and the complementary research-ethical guidelines of the Academy of Finland be observed in all Academy-funded research (see [Ethical guidelines](#)). The site of research undertakes to notify the Academy Registrar's Office if an investigation is started concerning violation of good scientific practice by the PI or a researcher who has received Academy funding.

17 Certain provisions on research funding

The use, payment and control of grants shall follow the Finnish Act on Discretionary Government Transfers, the State Budget Act and Decree, the Finnish Act and Decree on Public Contracts, the State Budget and its regulations regarding its application and other general provisions and regulations regarding the use of State funds. The site of research shall also comply with its internal regulations, provisions and instructions, if these are not in contradiction with the conditions issued by the Academy.