



RESEARCH COUNCIL OF FINLAND

Budgeting and financial issues

3.10.2025



Budgeting, Academy Project

- **Funding period for Academy project 1.9.2026 – 31.8.2030**
- **Maximum funding 600.000 euros per project (total budget max. 857.000 euros)**
 - For consortium project maximum funding 1.000.000 euros and 500.000 euros for consortium subproject
- **Full cost model**
 - Salaries, travel, materials, services
 - PI's salary 1,5 months/year can be used flexibly during funding period for project management, thesis supervision and research work, included in "Salaries" on the tab "Funding for the project" and justified on the tab "Salary of principal investigator"
 - Personnel side costs 46 %, indirect costs 72 % (of salaries and personnel side costs)



Budgeting, Academy Project

- **Full cost model**
 - Costs for international research mobility budgeted under "Travel expenses"
 - No specific budgeting guidelines from Research Council of Finland, budgeting according to usual practices of the organization, UniOulu guidelines for working abroad, please check from Patio Working abroad
 - In exceptional cases research equipment
 - For internal invoicing, only invoices of Laboratory Animal Centre and Centre for Material Analysis are accepted
 - All other internal invoicing costs are included in overhead 72%, not to be budgeted to direct costs
- **VAT in paid invoices is a final cost for the project and is to be included in the budget**
- **Costs of data management plan or open access to articles are not included in the budget**
 - Costs of translation and proof-reading can be included in the budget
- **General costs are not included in the budget (premises, laptops, phones)**



Budgeting, Clinical Researcher

- No open call for funding at this stage**
- “Clinical research” call planned to open in spring 2026**



Budgeting, Academy Research Fellowship

- **Funding period 1.9.2026 – 31.8.2030**
- **New for this call: fixed maximum amount for funding 700.000 euros per project (total budget max. 1.000.000 euros)**
- **Fellow´s own salary, salary costs of research team and other research costs**
- **Full cost model, personnel side costs 46 %, indirect costs 72 %**
 - Salaries, travel, materials, services
 - No fixed funding amount for Academy Researcher´s own salary, salary according to university´s normal salary system - budgeted salary is not a promised salary level
 - At start of the fellowship, requirement level same as current with 30 % performance level, discuss with your supervisor
 - From second year, possible requirement level raise from 05->06 / 06->07, discuss with your supervisor
 - Possible yearly performance level raises 3-8 %, discuss with your supervisor
 - Own salary 0-48 months, flexible to combine with for example ERC
 - No specific limitations to amounts of months for salary



Budgeting, Academy Research Fellowship

– Full cost model

- No mobility requirement, but mobility is highly valued, costs of mobility are budgeted under "Travel expenses"
 - No specific budgeting guidelines from RCF, budgeting according to usual practices of the organization, UniOulu guidelines for working abroad, please check from Patio [Working abroad](#)
- For internal invoicing, only invoices of Laboratory Animal Centre and Centre for Material Analysis are accepted
 - All other internal invoicing costs are included in overhead 72%, not to be budgeted to direct costs
- **VAT included in paid invoices is a final cost for the project and is to be included in the budget**
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Funding, Research Council of Finland

- **Academy projects are budgeted with full cost model, RCF funds 70% of costs**
 - Also for Academy Research Fellowship
- **Own contribution 30% of costs**
 - Discuss with head of research unit
 - Own contribution is charged monthly to research unit implementing the project (Cost Center in SAP accounting system)
- **As "Other funding sources", declare other possible funding for this research plan**
- **In Research Plan, description of other research projects and their funding can be included**



Budgeting Summary, Research Council of Finland

- In electronic application form of RCF Online service
 - Rate for personnel side costs (or Indirect employee costs) 46 %
 - Overhead rate 72 %
 - Coefficient for effective working time 88 %
 - VAT (Value Added Tax) **is** a final cost for the project (fill in "Yes" in application form)
 - In application form, budget total months. Application form automatically calculates cost of effective working time
 - Head of research unit gives commitment of the site of research, commitment to applications in Fhumm and FEP by dean of faculty
- **Instructions and budgeting template from Patio Budgeting Research Council of Finland. In budgeting template, fill in total months, template calculates effective working time (same principle as in RCF online service)**
- **Own contribution of 30 % is filled in as euros**

For support on budgeting issues, please contact projektibudjetointi@oulu.fi

- Please send project budget for review by November 3rd !



Reporting for funded projects, Research Council of Finland

- To be eligible, reported costs must be budgeted and included in the research plan
- In case the annual instalments deviate significantly from the estimated annual instalments, the PI must notify this in the RCF's online services
 - For example significantly delayed recruiting and/or change from personnel costs to external services
- **Financial reporting**
 - Reported and invoiced 3x year by Financial services of Univ.Oulu
 - Actual costs of the project cannot exceed the budget!
 - For funding (Programme funding or Centre of Excellence) over 1 milj. euros (individual decision or consortium in total), audit certificate is needed, strategic research funding, FIRI and Profi regardless of the amount
 - Audit certificate within 3 months after the end of the funding period
- **Scientific reporting**
 - By Principal Investigator of a research project
 - Within 3 months after the end of the funding period



Full cost model and usual practises

- An organisation has one percentage for personnel side costs and one percentage for indirect costs
- New percentages are calculated yearly
 - Same percentages are used for the whole funding period
- All the hours worked for the project are allocated to the project
 - Permanent personnel as well as the personnel hired for the project
 - Work contracts shorter than project period should be justified in the research plan
- In Academy Projects, Research Council of Finland has limited the salary of principal investigator to 1,5 months of effective working hours per year
 - For project management, thesis supervision and research work
 - Additionally, in special cases Academy may grant funding for salary for one year period
 - Tasks must be clearly specified under the tab "Salary of principal investigator"
- For researchers with a doctoral degree, teaching and supervision tasks are recommended to be between 5-10% of the working hours in the project, for doctoral candidates no more than 5 % (according to RCF Funding terms and conditions 2024-2025)



Personnel side costs of University of Oulu

Rate for personnel side costs is 46 %

Obligatory social charges (including social security, pension contribution, statutory accident insurance)

Annual holidays

Holiday bonus

Sick leave and other absencies

=> Rate of personnel side costs is an avarage of all the personnel costs



Overhead rate of University of Oulu

Overhead rate (indirect costs) for research is 72 %, including:

Premises

Supporting personnel (including research unit's and service's supporting personnel)

Indirect costs of department (for example office supplies, telecommunication costs), indirect costs of services

Libraries

Costs of access to peer-reviewed articles

Minor equipment (ia. PC:s, telephones, mobile phones, laptops)

Depreciation of fixed assets

General personnel training

Occupational healthcare

=> Overhead rate is the same for each faculty



- **For support on budgeting issues, please contact projektibudjetointi@oulu.fi**
- **Remember to fill in your application to UniOulu Project application database!**

TATU-budgeting system

- **Electronic budgeting system TATU will be replaced with Jedox 1/2026**
- **University's total budget consists of basic funding and projects funded by other financiers**
 - All projects have to be budgeted
- **Principal Investigator is responsible for filling in the information to the budgeting system**
 - Additional info and support for TATU-system: project finance coordinators / specialists, for technical issues also: tatu@oulu.fi



Working time allocation

- **Full cost model**

- Effective working hours are recorded to the project in CATS-system
 - Acceptance of allocated time!
- Holidays and other absences are allocated to research unit (Cost Center) in CATS-system

- **Additional cost model**

- Full hours are recorded to the project in CATS-system
 - Incl. Holidays and other absences