



Euroopan unionin  
rahoittama  
NextGenerationEU

# Information session for RRF- funded projects: RRF reporting, programme evaluation, and supporting research impact



## RRF Team

Erika Lilja, senior science advisor

Mari Leino, science advisor

Jari Leppänen, coordinator

Martti von Wright, coordinator

## RRF service addresses:

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

## **BACKGROUND**

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

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

**RRF reporting and audits focus on meeting these requirements and the national RRF Act, and data collection is also necessary for the Commission's reporting. Additionally, the national framework for evaluating the impact of Finland's Sustainable Growth Programme (RRP) has somewhat influenced the reporting.**

# RCF's special conditions for RRF-funded projects

- The call texts: "After the completion of the funded projects, the achievement and results of the funding objectives will be assessed, taking into account the requirements of the EU."
- The special conditions included Section 3: "The projects must also prepare for further detailed implementation and reporting requirements of the EU Recovery and Resilience Facility. Failure to report may lead to the recovery of funding."
- Section 4 of the special conditions stated: "The Academy of Finland requires audits of the projects. The auditor's report must be submitted to the Academy within three months of the end of the funding period. The deadline is non-negotiable. Failure to submit the auditor's report by the deadline may lead to the recovery of funding."
- In 2023, the Research Council refined the reporting process under Section 3 of the special terms. The clarifying guidelines issued on January 15, 2024, have been sent to the principal investigators of all projects, and an information session on the reporting requirements has been arranged for January 17, 2024.
- The updated guidelines published on December 9, 2024, did not introduce any significant changes to the previously mentioned requirements.

# Reasons for reporting

- All research projects funded by the Research Council of Finland (RCF) must complete reporting

## **In addition:**

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

# RRF reporting consists of four parts

- 1) Reporting form in the Research Council of Finland's online service (SARA)
  - Use the **final report template** in Research Council of Finland's online service (SARA), not the interim report template
  - You can leave certain fields in SARA empty, these are included in the webropol form (see the reporting guidelines)
- 2) Webropol form on the outcomes and impact
  - Example of the webropol form: National research infrastructure projects (FIRI call 2021):  
<https://link.webropol.com/s/RRF-National-RI>
- 3) Impact story
  - Submit at least one impact story
- 4) Do No Significant Harm (DNSH) self-assessment

Instructions and guidelines for reporting are available on the RRF website

[In Finnish](#) and [in English](#)

# RRF reporting

- The consortium completes one report, which must summarise the activities from all subprojects.
- The RRF report replaces the interim and final reports mentioned in the RRF-specific funding conditions attached to the project's funding decision.
  - If they wish to, the PI is also allowed to submit the reports mentioned in the funding conditions.
- The justification for the RRF reporting being different as in the funding conditions is based on the specific conditions for implementing RRF-funded projects.
  - "The projects must also prepare for further detailed RRF implementation and reporting requirements (incl. those related to the monitoring and follow-up of the implementation of the DNSH principle)."

# Financial audits of the RRF-funded projects

- The RRF projects funded by the Research Council of Finland must comply with RRF-specific conditions. According to these specific conditions, the Research Council of Finland requires audits of the RRF projects.
- The auditor's report must be submitted to the Research Council within three months of the end of the funding period. The deadline is non-negotiable. Failure to submit the auditor's report by the deadline may lead to the recovery of funding.
- [Instructions on financial audits of the RRF-funded projects](#)
- [RRF audit report template](#)



# Financial audits of the RRF-funded projects

- The audit proceeds based on [the RRF audit report template](#). The template for the audit report can be found on the Research Council of Finland's EU Recovery and Resilience Facility (RRF) page under the section [Instructions and forms - Research Council of Finland \(aka.fi\)](#). It serves as the basis of the audit regardless of when the RRF funding decision was made.
- **Make sure to contact the auditor in good time before the end of the funding period.** The final approval of the costs will be given only after the project's audit report has been submitted to the Research Council.
- The audit is a way to ensure that the reported cost accrual corresponds to the total costs of the project. The costs must have been incurred during the funding period mentioned in the funding decision, taking into account any extensions granted.
- Costs incurred before the start of the project will not be accepted, regardless of when they were paid. Similarly, costs incurred after project completion will not be accepted. However, **the invoice may be dated after the funding period, provided that the cost has accrued during the project. The invoice is acceptable if the work on which the invoice is based was carried out while the decision was active.**

# RCF Financial audits of the RRF-funded projects

- In 2024, the audits for RRF-funded projects focused on 7 organisations and 25 projects. In the audits, the use of EU Recovery and Resilience Facility (RRF) funding by the beneficiaries and the related processes was examined. The audit was carried out through a collaboration between BDO Auditor Oy and the RCF's RRF team officials.
  - The management of RRF-funded projects is generally functioning well
  - Pay attention to the specific conditions and guidelines of the RRF funding, procurement guidelines, available services, instructions and processes of recording work hours, and the general obligation for all EU funding recipients to disclose the origin of the funding and ensure the visibility of EU funding
- The RCF will conduct a similar audit of RRF fund usage in 2025. The audit targets will be notified in advance during the spring of 2025. Interviews and audit visits are scheduled to begin in August-September 2025.

# RRF programme evaluation

- RRF programme evaluations carried out in spring 2025 and spring 2026
- The objectives:
  - to assess the results and impacts (ex-post evaluation) of research and research infrastructure projects funded by the RRF
  - to assess the potential for longer-term effectiveness (ex-ante evaluation) in relation to the goals of the NextGenerationEU recovery and resilience facility (RRF) and the national recovery and resilience plan (RRP)
  - to make the impacts and effectiveness of RRF-funded research visible.
- Includes external panel evaluations and stakeholder surveys, also interviews?
- Material provided, e.g. RRF reports (incl. SARA report, data collected via Webropol form, impact stories, DNSH self-assessment)
- Two reports, in 2025 and 2026. A summary with an overview and synthesis in 2026.

# Future activities

**1) Training related to identifying, making visible, and communicating the impact of RRF funding.**

**2) Events related to disseminating, making visible, and communicating the results of RRF projects**

- **Event on the results and impact of Sustainable Growth Programme in Finland**, organised on the **26<sup>th</sup> of March 2025**
- **Seminars** in the spring of 2025 and 2026 for **EU officials and decision-makers**, possibly in collaboration with other EU countries
- Possible **roundtable discussions** carried out with the Research Council's different funding instruments on key national themes (sustainable growth, energy ect.), involving ministry officials and decision-makers
- **RRF 2025 closing seminar** for RRF-funded projects and local research infrastructures concluding in 2025

**3) Other stakeholder collaboration and science communication activities**

# Payment requests and information about beneficial owners

- If payment request includes procurements, following documents need to be reported to [maksatusrrf@aka.fi](mailto:maksatusrrf@aka.fi):
  - accounting extract of purchases and acquisitions from the payment period
  - documents related to public procurements exceeding threshold values
    - If not public procurement, a copy of the purchase receipt/invoice will suffice
  - If procurement is essential to project's core activities: information on contractor's beneficial owners and subcontractor's by filling out the spreadsheet provided separately for each payment period (most recent sent on 1st of October, next towards the end of January)
    - For domestic contractors procurement number and VAT number is sufficient
- Detailed instructions on Research Council's [RRF website](#)
- **Please note:** The project's final payment request will be approved only after the Research Council has verified that all the required information from project's lifetime has been reported.



# Thank you!