

General terms and conditions for SHOK research programme funding

Table of contents

1	Scope of application and publicity of the funding decision	3
2	Implementation of the research programme	3
2.1	Project steering group - composition, tasks and decision-making.....	3
2.2	Accountable programme leader and project manager	3
2.3	Acceptance notification	3
3	Monitoring of costs.....	4
4	Eligible costs.....	4
4.1	Principles.....	4
4.2	Procurement procedures.....	4
4.3	Wages and salaries.....	5
a)	Working time monitoring	5
b)	Declared wages and salaries.....	5
4.4	Indirect personnel costs	6
4.5	Indirect costs (overheads).....	6
4.6	Travel expenses.....	6
4.7	Material and supplies costs	7
4.8	Machinery/equipment costs.....	7
4.9	Machinery/equipment depreciation/rental costs	7
4.10	Purchased services.....	7
4.11	Other costs declared by research organisations	9
4.12	Inkind contributions	9
4.13	Ineligible costs.....	10
5	Consideration of income	10
6	Other public funding to the research programme.....	10
7	Reporting	10
7.1	Reporting obligation	10
7.2	Interim report.....	11
7.3	Periodic report.....	11
7.4	Final report	11
7.5	Auditor's report.....	11
7.6	Follow-up reporting	11
8	Payment of funding.....	12
9	Participation of foreign companies and research organisations.....	12
10	International researcher mobility.....	12
11	Results material and ownership of the results	12
12	Transfer of ownership and title and transfers to parties other than those participating the programme	13
13	User rights to results.....	13
14	Sublicensing of access rights.....	13
15	Background material.....	13
16	Publicity of results and rights to project results	14
16.1	General principles	14
16.2	Special clause for the wide publicity model.....	14
16.3	Special clause for the limited publicity model	14
16.4	Coordinator's obligation to disseminate information.....	14
17	Changes to research programme implementation	14
17.1	Changes to the schedule	14
17.2	Other changes.....	14
17.3	Processing the changes.....	15
18	Measures requiring Tekes approval.....	15
19	Leaving the research programme	15
20	Monitoring by the authorities.....	15
21	Discontinuation of payment	16
22	Discontinuing funding for a research programme	16
23	Repayment of funding.....	16
24	Claw-back of funding	16
24.1	Statutory claw-back.....	16
24.2	Discretionary claw-back	16
24.3	Interest	17
24.4	Penalty interest	17
24.5	Moderation of grant claw-back	17
24.6	Claw-back time limitation.....	17
25	Tekes' right of offsetting.....	17
26	Misuse	17
27	Relationship with legislation and order of application of Tekes decisions and instructions.....	17

Definitions

Administration fee	An administration fee means the compensation for programme coordination work which the programme participants pay to the SHOK company on the basis of invoicing.
Associated company	Companies are considered each other's associated companies if at least 20 per cent of the other company's share capital or corresponding equity is directly or indirectly owned or controlled by the other company. Tekes may also consider companies as associated companies if the other company has a controlling interest in the other company or can in other ways influence where the other company makes its purchases. Such a situation may arise when the companies have a common Board member, an accountable person, a family member, an employee and/or a funding body.
Coordinator	The organisation responsible for overall implementation of the research programme (SHOK company)
Participant	Funding recipient and organisation, which only participates in the research programme with its own contribution; a party to the research programme
Programme manager	See "Accountable programme leader" (Section 2.2)
Project	The work of an individual participant in the research programme
Project Manager	The participant's contact person who is responsible for the project
SHOK company	Coordinator of the research programme
Research programme	The research entity by means of which the SHOK company implements the strategic research plan
Research organisation	<p>A research organisation means an organisation conducting research and disseminating knowledge (such as higher education institutions, research institutions, technology-transfer bodies, innovation intermediaries, research-oriented physical or virtual cooperation entities), irrespective of its legal status (organised under public or private law) or way of financing, whose primary goal is to conduct independent fundamental research, industrial research or experimental development and to disseminate its results by means of teaching, publication or technology transfer. When such an entity is also engaged in economic activities, separate accounts must be kept of the funding and costs of and the revenue generated by such economic activities. The enterprises exercising a controlling interest in such an entity (as shareholders, members, etc.) may not enjoy any preferential access to the results generated by the entity.</p> <p>It is also required that the profits generated by the activities carried out in accordance with the primary goal are reinvested in these activities.</p>
Accountable programme leader	The accountable programme leader is the person appointed by the SHOK company serving as the coordinator to handle operative tasks associated with the research programme.
Foreign company	A company that is not registered in Finland and does not have operations in Finland
Indirect cost	An overhead or indirect cost; indirect costs (overheads) refer to project costs that are indirectly allocated to the project on the agreed basis of division that is in accordance with the principle of cost causation. In the case of these costs, direct allocation is not possible or practical.
Direct cost	A cost than can be directly allocated to the project

1 Scope of application and publicity of the funding decision

These general terms and conditions apply to research programmes in Strategic Centres for Science, Technology and Innovation (SHOK) funded by Tekes. The general terms and conditions apply to funding granted from the state budget item 32.20.40 (*Grants for research, development and innovation activities*). The purpose of the funding is specified in the justification of the item.

A participant in a Tekes-funded SHOK research programme must primarily comply with these terms and conditions, even if there is more detailed agreement regarding the project between the funding recipient and other funding and implementing parties. Without specific reference, all sections of the terms and conditions will apply to companies and research organisations.

The SHOK company, the name, duration and general description of the research programme and the total value of funding granted to the research programme can be made public immediately.

The name, Business ID, size, sector, region, funding type, day of granting and the amount of funding granted and paid for each recipient and the accountable leader of the research programme acting as the contact person are public information after the approval of the funding decision.

When the recipient and the coordinator disseminate information about the research programme, a project or their results, they must disclose that Tekes has provided funding for the project as part of SHOK research programme funding.

2 Implementation of the research programme

2.1 Project steering group - composition, tasks and decision-making

The research programme participants and the SHOK company will jointly select a steering group, which steers and monitors the implementation of the programme. The steering group will monitor the progress of the research programme, support the realisation of the project objectives with its expertise and facilitate the transfer of knowledge created to those utilising and exploiting it.

The steering group must agree on its meeting practices and decision-making procedure at its first meeting. The decisions made by the steering group at its first meeting and any significant changes to the project must be subjected to the approval of all of the funding bodies. More detailed instructions concerning the change process are presented below.

Tekes is entitled to have a representative present at steering group meetings. The notice of meeting must be sent to Tekes at the same time as it is delivered to the steering group members. The contents of the notice must be identical to those sent to steering group members.

2.2 Accountable programme leader and project manager

The SHOK company will assign an accountable programme leader to the research programme. This person will be responsible for leading and monitoring operative implementation of the research programme specified in the research funding decision. The accountable programme leader must ensure that the research programme is appropriately managed and that the various parties, financiers and steering group members are informed without delay of the research funding decision, including the applicable terms and conditions, and of the progress of the project and in the manner agreed. The accountable programme leader is responsible for research programme reporting and for ensuring that change management is organised in the manner required by Tekes.

The partners of the research programme must always communicate with Tekes through the accountable programme leader with regard to issues within the scope of his/her responsibility. The accountable programme leader is not entitled to act on behalf of the recipients or sign any commitments binding to the recipients without a separate authorisation provided by the recipients. Delegation of operative tasks to a programme manager or similar person may not affect the responsibility of the person appointed as accountable programme leader towards Tekes.

Each recipient must appoint a person for managing its own project ("project manager") and notify Tekes of the appointment. The project manager is employed by the recipient and works on behalf of the recipient as authorised but does not represent the research programme.

2.3 Acceptance notification

The recipient must provide the accountable programme leader with an acceptance notification of the funding decision. The acceptance notification and the appendices to it referred to in the research programme funding decision will only be provided after the reception of the funding decision concerning the first funding phase of each partner. The acceptance notification must be signed by a person who is entitled to sign the acceptance notification on behalf of the recipient or otherwise authorised to do so.

The notification must be submitted on the templates available on Tekes website. Companies must use the template intended for companies (Y1) and research organisations the template intended for research organisations (T1). Signature of the acceptance notification constitutes a commitment by the participant to adhere to the funding decision and the terms and conditions related thereto.

The responsible leader must collect the acceptance notifications from all participants and deliver them to Tekes within two months of the date of the decision. The minutes of the first meeting of the steering

group must be enclosed with the notification. The minutes must specify the following as confirmed by the steering group:

- research plan
- cost estimate
- funding plan
- composition of the steering group.

The documents must be appended to the minutes if there have been changes to them after they have been submitted to Tekes as part of the application. The changes must be clearly indicated.

3 Monitoring of costs

The recipient must arrange its accounting so that the costs arising from the project can be itemised and their relevance to the accounting and cost statements can be verified.

Monitoring of the working time allocated to the project must be as laid out in section 4.3.

4 Eligible costs

4.1 Principles

The following costs are considered eligible costs: research, development and innovation expenditure that

- has arisen from the project during the duration of the project
- has been entered in the accounts of the recipient
- is in net amount and VAT-exempt.

The costs of the recipients of discretionary government transfers may include VAT if the recipient is not liable to pay VAT. The costs on which VAT is payable, may also be declared if they are connected with VAT-exempt operations and the VAT will be payable by the recipient.

On-budget entities must enter the VAT corresponding to the Tekes funding contribution and related to direct costs on VAT item 32.01.29 of the administrative branch of the Ministry of Employment and the Economy.

Expenditure allocated to the project relating to an order placed before the commencement of the project phase is eligible only when the order can be cancelled if the project does not begin.

All expenditure incurred by a *company* participating in the research programme must be paid before it is declared to Tekes. The expenditure must be based on the corresponding expenditure payment records. This does not apply to calculatory costs allocated to the project.

A *research organisation* participating in the programme may declare costs arising from the programme during its duration according to the accrual method.

The recipient must, on request, provide the information and documents required as part of the project cost monitoring. These may include copies of receipts, invoice itemisations and the selection criteria for purchased services.

The cost-category-specific amounts laid out in the cost estimate appended to the funding decision determine the maximum amount of individual eligible cost categories. Tekes has the right not to accept costs presented in a statement if their relevance to the project is not clearly substantiated or they are too large in view of the project results.

Tekes may, at its discretion, accept certain cost statement items according to an accounting practice that is based on unit costs calculated using the recipient's own expenditure records. For *companies*, these are eligible costs only in exceptional cases and the procedure must be agreed on a project-specific basis.

Tekes or a party authorised by Tekes has the right to audit the reliability of the accounting system. Tekes may also require that an independent auditor (APA, CA, CPFA) issues a statement on the reliability of the accounting systems.

4.2 Procurement procedures

Companies

When the funding by Tekes or other provider of public funding covers more than 50 per cent of the cost of a purchase, the recipient must observe the provisions of the Act on Public Contracts (348/2007). A competitive bidding process for public procurement must be carried out if the total value of the purchase (excluding VAT) is at least EUR 30,000.

The recipient must prove that competitive bidding has taken place by attaching a copy of the contract notice published in HILMA (hankintailmoitukset.fi) to the declaration, or by stating why the direct award procedure has been applied.

Research organisations

Only purchases the results of which are intended for the recipient's own use and that are a prerequisite for achieving results in the recipient's own research project may be included in project costs.

Project procurement must be in accordance with the provisions on public contracts and the relevant instructions provided by the recipient's administration. If requested, a report must be provided on the procurement method (competitive bidding or direct award). The recipient of the discretionary government transfer must provide an auditor's report prepared by an independent auditor (APA, CA, CPFA) in conjunction with the final report, in which the auditor issues an opinion on adherence to the procurement provisions.

If procurement provisions have not been observed, the purchase price cannot be presented as an eligible cost.

4.3 Wages and salaries**a) Working time monitoring**

Each person working for the research programme must record the time he/she allocates to a project on an hourly basis.

- Persons that do not come under the Working Hours Act or that do not have specific working hours, must, in addition to the time allocated to the project, also keep records of their total working hours.
- Research organisations must provide reliable details of the hours allocated by each person to each project reporting period so that the proportion of the wage and salary costs allocated to the project can be verified.
- The project-related working hours must be allocated afterwards to the days on which the work has been done.
- The hours worked must be approved at least on a monthly basis by the project manager, the employee's supervisor or other person who, under the rules of procedure, is responsible for the task. The approval must be entered in the monitoring system.

Tekes has the right not to accept the wages and salaries in whole or in part if the monitoring of the working time has not been in accordance with the above terms and conditions.

The material related to working time monitoring, hourly monitoring reports and verified monthly summaries must be kept for a period of five years after the payment of the last project funding instalment.

b) Declared wages and salaries

The recipient may only declare the proportion of a person's wages/salary paid for total working hours that is allocated to the research programme and that is based on the monitoring of the working time.

Wages and salaries subject to withholding tax and paid for effective working hours (maximum of 11 months/year/person) of persons, who have contributed to the research programme, are deemed eligible costs (Wage and salary specification template Y4/T4)

Effective working hours do not include absences on full pay, such as annual holidays, or the time spent on sick leave or maternity, parental or paternity leave.

The amount of wages and salaries declared to Tekes

- may not differ from what has been paid to the person in question for corresponding work before the project
- must correspond to the compensation paid to the person by the recipient for other work during the project.

In company projects, Tekes may, at its discretion, accept the payment of a reasonable salary to a person working for a project who has not been paid any salary for any work before the project.

Tekes will not accept any salary components that are paid to a person on the condition that funding for the pay component is received from Tekes or other funding bodies.

The recipient must notify Tekes if performance-related and/or other exceptional salary components are included in the salaries declared to Tekes. Tekes may, at its discretion, approve them if they are an established and important part of the recipient's wage/salary payment regime. The recipient must always submit the details of the total amount of the exceptional components, the payment criteria and the period for which the components are paid so that the proportion allocated to the project can be determined.

If the remuneration paid is classified as trade income and not as wages or salary, the recipient must declare it under "Purchased services" in the cost statement.

Managerial and administrative personnel salaries are mostly classified as indirect costs. Such salaries may, on a case-by-case basis, be recognised as direct costs, if the work carried out is directly allocated to the research programme.

The company must report on a wage/salary specification template any wages and salaries paid to persons coming to Finland or working outside Finland that are declared as project costs.

4.4 Indirect personnel costs

A percentage of the wages and salaries paid for effective working hours and approved for the project that is laid out in the project cost estimate (max. 50%) can be recognised as indirect personnel costs.

For research organisations, Tekes can accept the indirect personnel cost rate presented by the recipient if it has been calculated on the basis of the recipient's accounting information in a manner that meets the requirements of good accounting practice. Use of the rate must be agreed with Tekes in advance.

Indirect personnel costs include

- holiday pay, sick pay and holiday bonus
- social security costs
- other employment costs, such as recruitment costs, personnel training, fringe benefits, workwear and protective clothing. A research organisation may include these costs in the indirect personnel costs to the extent that they have not been considered in the calculation of the overhead cost rate.

Tekes has the right to verify all indirect personnel costs and pay funding on the basis of actual indirect personnel costs when these remain under the level approved in the cost estimate. The indirect personnel costs must be calculated using the indirect personnel cost instrument available on Tekes website.

Tekes has the right to intervene in the budgeted indirect personnel costs arising from employment relationships that are not subject to the same indirect personnel costs as conventional employment relationships. Such employment relationships may apply to persons who do not come under the Working Hours Act (shareholders in leading positions), persons coming to Finland or persons working outside Finland. For persons that do not receive any holiday pay, a total of 30 per cent of all declared wages and salaries are approved as indirect personnel costs.

4.5 Indirect costs (overheads)

The breakdown of project costs to direct and indirect costs must be in accordance with the principles generally applied by the recipient. Costs allocated to indirect costs are not eligible in other accounting cost items.

Eligible costs include a percentage of the total salary and indirect personnel costs for the project in accordance with the cost estimate for the research programme. Overheads must be allocated to the research programme using the overhead cost rate.

Tekes has the right to verify the indirect cost percentage and in such cases the funding will be made available on the basis of verifiable indirect costs if they remain below the level set out in the cost estimate. When requested, the companies' overhead cost rate must be calculated using the overhead cost rate calculation available on Tekes website.

Indirect costs include the acquisition costs of personal computers, mobile phones or other similar work equipment in common use and information technology, office and premises costs and the depreciation related to them and (for companies) annual fees arising from intellectual property rights. Tekes will accept the indirect costs accumulated by research organisations upon separate agreement with the research organisation in question.

4.6 Travel expenses

The travel expenses included in the project plan can be approved in accordance with the following regulations of the Finnish Tax Administration:

- Decision of the Finnish Tax Administration on the tax-exempt compensation of travel costs
- Instruction of the Finnish Tax Administration concerning compensation for commuting expenses

In the cost statements of research organisations, Tekes can accept travel expenses in accordance with other provisions and administrative regulations pertaining to the recipient when there are provisions regarding the compensation of travel expenses that differ from the decisions and instructions of the Finnish Tax Administration.

Costs arising from trips that are connected with the identification of international partners or with the preparation of international follow-up projects are accepted as project costs if the preparation of the international project is included in the project plan.

4.7 Material and supplies costs

Costs of material and supplies purchased from outside the research organisation that are essential for implementing the project can be accepted as direct project costs as specified in the invoices. Internal material and supplies costs must be declared at cost price.

4.8 Machinery/equipment costs

Companies

Tekes may accept the cost arising from the acquisition of an instrument purchased for a project as a direct project cost if the instrument is mainly used in the project and its useful life is a maximum of three years.

If the instrument is also used for other purposes, the acquisition cost is accepted to the extent that the instrument is used in the project. If the useful life of the instrument is longer than the duration of the project, the proportion of the acquisition cost corresponding to the depreciation accumulated during the duration of the project will be eligible as project cost.

What is stated of an instrument above also applies to the software required in the project.

Fixed assets acquired by means of a hire-purchase contract made with a financing company that is in accordance with the Hire Purchase Act or by means of a similar arrangement can be accepted as an instrument purchase when the amount of the instalments paid is at least equivalent to the percentage of the Tekes funding of the fixed assets in question. In such instances the fixed asset must be in the possession of the recipient.

The acquisition cost of personal computers, mobile phones and other equipment included in overheads are not accepted as equipment purchases.

Research organisations

Tekes may accept the cost arising from the acquisition of a research instrument purchased for a project as a direct project cost if the instrument is mainly used in the project. If the instrument is also used for other purposes, the acquisition cost is accepted to the extent that the instrument is used in the project. If the useful life of the instrument is longer than the duration of the project, the proportion of the acquisition cost corresponding to the depreciation accumulated during the duration of the project will be eligible as project cost.

A research instrument means an instrument that is essential for implementing the project.

What is stated of an instrument above also applies to the software required in the project.

The acquisition cost of personal computers, mobile phones and other extensively used equipment may not be included in equipment purchases or other direct cost categories. Costs of this type are indirect research costs that are included in the costs reported using the overhead cost rate.

Tekes will accept the costs arising from the use of existing research and other equipment in the manner indicated in the sections "Overheads" or "Other costs".

4.9 Machinery/equipment depreciation/rental costs

Depreciation and rental costs of machinery and equipment are eligible in so far as they are used in a project.

Depreciation of machinery and equipment is eligible when it is based on planned depreciations, provided that no national or European Union aid has been received for purchasing the relevant assets.

The costs of rental equivalent to the cost of fixed assets that have arisen during the duration of the project are eligible up to the value of equivalent purchase costs. Other rental costs, such as administration, financing, insurance, repair and other equivalent costs, are not eligible costs. If the above costs cannot be itemised, a maximum of 50 per cent of the total rental cost to the research programme are eligible as programme costs.

The terms and conditions concerning equipment depreciation and rental costs also apply to R&D facilities costs where the acquisition of these is essential to the research programme.

Depreciation/rental costs in the research organisation costs may not be presented as a separate cost category but must be included in indirect costs.

4.10 Purchased services

Planning and research work purchased for a project and reports can be accepted as laid out in the research plan and invoicing.

In SHOK research programmes, the terms and conditions concerning publicity of results and extensive access rights may not in any way be prevented or limited through subcontracting. When subcontracting is purchased from a party outside the research programme, the programme participants must ensure that all ownership rights to the results of the subcontracting are transferred to the commissioning party.

A company in the research programme may not order R&D&I work that, according to the research plan, lies within the scope of responsibility of another participant from a company taking part in the research programme. The research organisation may not commission research subcontracting from another research organisation participating in the programme.

Despite the above conditions, purchased services and other work acquired for the participant's own R&D&I project are eligible costs but only in cases involving work that is otherwise part of the seller's normal business. This is also permitted when both the seller and the purchaser are participants in the research programme. The seller's own R&D&I activities may never be included in purchased services of the purchaser.

The following costs can be included in the project's purchased services

- audit of the project costs
- data acquisition
- license purchases
- application for intellectual property rights.

However, the costs related to the intellectual property rights of large companies are not accepted as purchased services¹. The funding may only cover a maximum of 50 per cent of the costs arising from the acquisition, protection and implementation of intellectual property rights generated in the projects of SMEs.

Administrative fees to a SHOK company

The coordination work carried out by SHOK companies is an essential part of the administration, implementation and, consequently, the cost of the research programmes. The SHOK company may charge programme participants an administrative fee. The administrative fee can be specific to a SHOK, research programme or a participant.

Tekes will accept as project administrative fees an amount that is no higher than the accepted amount declared to Tekes, which is a maximum of six per cent of the actual total costs before the administrative fees are added and inclusive of VAT.

Expenses paid as administrative fees are not eligible costs and they may not be declared under other cost categories. The accountable programme leader must check the percentage and euro amount of the administrative fee entered in the cost statements before they are submitted to Tekes.

The administrative fees of the research programme cover

- the costs arising from the administration of the research programme and
- the dissemination of the results and
- a reasonable profit.

Companies must declare the service purchases in their cost statements as follows:

Services purchased from domestic SMEs

For these purposes, a small and medium-sized enterprise (SME) is defined as a Finnish company with less than 250 employees.

Services purchased from domestic research organisations

In a research programme, a company may order research work from a research organisation.

Services purchased from other domestic companies/entities

This cost category includes services purchased from organisations other than those specified above.

Purchases from other companies in the same group and associated companies

General principles

Group companies and associated companies must also observe these general terms and conditions. The recipient must ensure that the group companies and associated companies arrange project accounting and working time monitoring in a manner that is in accordance with these terms and conditions.

The group companies and associated companies must provide the recipient with an invoice for the services purchased for a project. Tekes may accept costs that the recipient has paid and that the seller has incurred by providing the service. Group-internal administrative costs and items paid as administrative fees are not eligible project costs.

¹ A large company means a company that is not considered an SME under Article 2 of Annex I of the General Block Exemption Regulation (Commission Regulation (EU) No 651/2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty; Official Journal of the European Union, 26 June 2014, L 187/1).

Tekes will accept the paid purchased services without profit. In order to demonstrate the non-profit nature of the services, the group companies and associated companies must provide Tekes with a separate cost statement of the costs arising from a project.

The costs must be declared on the cost statement template Y3, wage/salary specification template Y4 and the accountable project leader declaration Y5. The accountable programme leader declaration must be signed by the persons authorised to sign for the group company and the associated company. The templates can be found on Tekes website.

The recipient must submit the cost statements of the group companies and associated companies and, as part of the final report, an auditor's report detailing the costs of the group company. The auditor's report must be on a template provided by Tekes. The auditor's report must be prepared by an independent auditor (APA, CA, CPFA). The report template is available on Tekes website. Tekes may in exceptional cases accept purchased services without a separate cost statement even if there is a shared interest.

In addition to direct project costs, indirect personnel costs and overheads connected with wages and salaries are also eligible costs. Indirect personnel costs are accepted as laid out in section 4.4. Overheads are declared using the rate based on the number of personnel in the group and associated company.

- 1 - 19 persons: 20%
- 20 - 49 persons: 30%
- 50 persons or more: 50%.

Purchases from foreign group companies, foreign associated companies and costs arising in an overseas office

Tekes may also accept as project costs purchases from foreign companies in the same group and foreign associated companies and costs to the recipient arising in an overseas office. This must be specified in the special terms and conditions to the funding decision. Only direct project costs are accepted as eligible costs. Indirect personnel costs and overheads are not accepted. Exchange rates on the date of payment are applied to invoices submitted in a foreign currency.

Foreign group companies and foreign associated companies must provide the cost statements and auditor's reports prepared by independent auditors. The auditor's report, which must be on a template provided by Tekes may be in Finnish, Swedish or English. The templates are available on Tekes website.

Services purchased from the European internal market

Services purchased from the European internal market are entered here. The European internal market means the area comprising the European Economic Area and the Swiss Confederation.

Services purchased from outside the European internal market

Services purchased from outside the European internal market are entered here.

4.11 Other costs declared by research organisations

Research organisations must declare under "*Other costs*" direct costs arising from the research programme that cannot be included in any other cost category. A breakdown of other costs must always be provided in the cost statement.

Costs arising from the use of previously existing, expensive equipment or facilities are often allocated directly to each user of the equipment or facility. The allocation must be based on an hourly charge or similar usage criteria. Such costs arising from the use of equipment or facilities can be accepted as direct research programme costs under "*Other costs*" or under some other cost line item that better corresponds to the recipient's accounting instructions.

Other costs may also include cost items to the extent that they are not presented in other cost categories. These may include the cost arising from information acquisition and intangible publication of research programme results or the acquisition of intangible rights.

4.12 Inkind contributions

An Inkind contribution (payment in kind) is a contribution required for programme implementation that is provided by another participant at no cost, and which can, for example, be work, facilities, systems, machinery or equipment. Inkind contributions can be accepted when they are important in terms of achieving the research programme targets and their value can be reliably determined.

Inkind contributions are not eligible costs to which Tekes funding is allocated. However, the Inkind contributions from companies can be taken into consideration in the overall costs of research programme implementation and when determining the maximum amount of public funding. The total amount of Inkind contributions eligible for the research programme can be a maximum of 20 per cent of total programme costs.

The calculation principles and purpose of Inkind contributions must be included in the research plan. The accountable programme leader must report on the realisation of Inkind contributions in accordance with the plan in the content report.

The value of Inkind contributions must be based on information obtained from the company's accounting system and derived from bookkeeping, such as unit cost prices. With regard to machinery and equipment, the principle must be the proportion of the acquisition expenditure that has not been depreciated in the balance sheet. Working hours must be recorded.

4.13 Ineligible costs

Ineligible costs are, for example,

- entertainment expenses, donations, stipends or grants
- costs related to production, advertising, marketing or sales, such as travel, brochures, advertising expenses or professional fairs
- financing costs from companies
- costs pertaining to intellectual property rights of large companies
- the recipient's funding share for a project implemented in a research organisation
- costs to which public that may not be combined with other types of public funding is allocated

The research programmes may not include Inkind contributions of research organisations.

5 Consideration of income

Companies

If during the course of a research programme or immediately after it the recipient company receives income from the sale of a prototype produced in the programme, a demonstration project or the results of experimental production, it must immediately and no later than in conjunction with the final report inform Tekes of them. If the income is substantial, Tekes has the right not to accept the costs allocated to commercial operations.

Research organisations

Income refers to assets earned when the recipient provides the payer with some direct compensation, such as goods or services. Eligible project costs are not intended to produce income during the duration of the project.

Project funding may not be used for economic activities. If, during the project, income is generated as a result of the activities connected with the implementation of the project, the income and the cost generated with the purpose of producing the income must be kept separated from the project costs and funding.

If separating the costs produced with the purpose of generating income is not a straightforward process, project-related income must be reported to Tekes. The income generated during the duration of the project must be deducted from eligible project costs.

The right of first refusal to the project results which is offered to the co-funder according to Tekes' terms and conditions for funding does not constitute direct compensation. Gratuitous financial contribution (co-funding) obtained elsewhere to cover project costs is project funding and not income as referred to in this section.

6 Other public funding to the research programme

Research programme participants must detail all other public funding for the project in the cost statement (funding from the state, municipalities and other public organisations or foundations). Funding granted by the European Union must also be reported. If a foreign company or research organisation participates in the research programme, it must upon request present the funding plan for its own contribution and declare the amount of public funding included in the plan.

The funding total received by the research programme from Tekes, internal contribution from research organisations and other public funding may not exceed the maximum amount of public aid permitted for the research programme. Public funding is a maximum of 60 per cent in the limited publicity model and a maximum of 75 per cent in the wide publicity model for the entire research programme. If necessary, Tekes will reduce its own contribution to ensure that the maximum amount of public funding is not exceeded.

7 Reporting

7.1 Reporting obligation

Tekes will monitor the progress made in the research programme and evaluate the results achieved as well as their potential for exploitation and utilisation. For the purposes of monitoring, each recipient must report to Tekes in accordance with the funding decision and these terms and conditions. All participants in the research programmes must comply with the same reporting times agreed upon for the programme in question. Each programme participant must arrange monitoring of project costs and reporting for its part.

Payment of funding is subject to the research programme participant providing correct and sufficient information in accordance with the funding decision and these terms and conditions. The participants must provide Tekes with all requested project-related information and also ensure that, if requested, Tekes has access to the latest financial statements and auditing reports. The participant's project manager must sign the accountable programme leader declaration (Y5) in conjunction with the cost statements.

The accountable programme leader must report on overall financial progress of the research programme and the manner in which the research plan has been adhered to. The accountable programme leader must also write a summary of the costs of all research programme participants itemised for companies and research organisations. Each recipient must deliver its cost statements to the accountable programme leader of the research programme, who will deliver the statements to Tekes without delay and at the same time.

The accountable programme leader is responsible for submitting the interim, periodic and final reports, cost statements collected from the participants and the Inkind contribution calculations and the appendices to them to Tekes in accordance with the reporting timetable laid out in the funding decision.

7.2 Interim report

The interim report must include a research programme-specific content report, cost statements for each participant and the accounting for any Inkind contributions.

The cost statement must indicate the costs for the current accounting period and the cumulative costs from the beginning of the project itemised by cost categories. Actual costs must be reported at full value. Costs that have been preliminarily approved on the basis of the interim report must be processed again as part of the final reporting.

7.3 Periodic report

The periodic report must include a research programme-specific content report, cost statements for each participant and the accounting for any Inkind contributions. The periodic report and the appendices to it will simultaneously serve as the funding application for the next phase.

The cost statement must indicate the costs for the current accounting period and the cumulative costs from the beginning of the project itemised by cost categories. Actual costs must be reported at full value.

If the amount of public funding exceeds the maximum permitted amount of public aid in the accounting conducted in conjunction with the periodic report, the accountable programme leader must present measures to correct the situation in an appendix to the periodic report. A new phase decision is subject to a credible correction plan. The measures laid out in the correction plan must be carried out by the time of the submission of the next periodic report. If the measures laid out in the plan are not implemented, Tekes will take the necessary measures, such as interruption of payment, claw-back of funding or cancellation of the funding decision.

7.4 Final report

The final report must include a research programme-specific content report, cost statements for each participant and the accounting for any Inkind contributions.

A participant leaving the research programme must provide a cost statement (final statement) and accounting for any Inkind contributions within four months of the termination of its share of the project. The accountable programme leader must ensure that parties leaving the programme deliver the required documents by the deadline. No additional costs can be presented after the approval of the final statement.

7.5 Auditor's report

Off-budget entities must append an auditor's report prepared by an independent auditor (APA, CA, CPFA) to the cost statement to every second periodic report and in each final report. The report template is available on Tekes website.

The auditor's report on Inkind contributions must be given on a template prepared by Tekes.

The auditor must give special consideration to ensuring that project accounting, the monitoring of working time and the integrity of the traceability chain are in accordance with these terms and conditions.

The costs arising from the auditor's report produced by the project auditor can be accepted as direct project costs. The recipient must provide Tekes with a copy of the auditing invoice and payment receipt/copy of the bank statement as part of the final report.

Tekes has the right to deliver the auditor's statement to other authorities for the purposes of funding supervision.

7.6 Follow-up reporting

Tekes will also assess the effectiveness of the funding provided after completion of the research programme. Tekes will send the research programme participants a follow-up reporting template three

years after the end of the programme. Follow-up reporting is a part of the research programme reporting that the recipients must undertake to complete.

When requested, the accountable programme leader must submit realisation information for all plans and forecasts presented in the research plan concerning the utilisation and exploitation methods for research programme results

8 Payment of funding

Tekes will provide the funding on the basis of approved reports and cost statements. The funding will be paid directly to the participants.

Companies

The funding will be deposited into the bank account indicated by the recipient in the acceptance notification. The person signing the notification must have the right to sign for the organisation.

Research organisations

The funding will be deposited into the bank account given by the recipient to Tekes registry office. Notification to Tekes must be submitted by the financial director or other person who is authorised to make the notification under the organisation's rules of procedure.

Tekes has the right, without hearing the recipient, provide the research programme coordinator and the accountable programme leader with information about the funding paid to participants.

Tekes has the right to notify the accountable programme leader if one or more of the research programme participants fails to comply with the terms and conditions laid out in the funding decision or the appendices thereto. The accountable programme leader is responsible for informing other programme participants of such matters.

The recipient must apply for the final funding instalment from Tekes when it submits the final project report and the final cost statement. Any funding that the recipient applies for after that will not be granted.

9 Participation of foreign companies and research organisations

A *foreign company* may take part in a wide publicity or a limited publicity model research programme and it may participate in the work of the programme steering group. However it is not entitled to receive funding from Tekes. Upon request, the company must present its own part of the funding plan and provide an explanation of the amount of public funding included in the plan. A foreign company may also participate in the programme by funding the research programme. Private funding of its share must be included in the amount of private funding for the entire programme.

A *foreign research organisation* may take part in a wide publicity or limited publicity model research programme and it may participate in the work of the programme steering group. However, it is not entitled to receive funding from Tekes. The foreign research organisation must, upon request, present its own share of the funding plan and declare the amount of public funding included in the plan.

A foreign research organisation will receive access rights to programme results for research purposes. All Finnish participants in the research programme will receive access rights for research purposes to the results achieved by a foreign research organisation in the programme.

10 International researcher mobility

Tekes will only provide funding for researcher mobility for the results of which the recipient will receive at least access and utilisation rights for research and education purposes free of charge and globally pertaining to its research activities related to the research programme. When engaged in researcher mobility, the recipient must ensure that there are no uncontrolled leaks of information and that the competence generated by the researcher mobility can be utilised in the research programme.

Tekes does not provide funding for researcher mobility when the prime purpose is to increase the competence of a single researcher, including, as a rule, the preparation of a doctoral or other thesis in a foreign university.

11 Results material and ownership of the results

The owner of the results material is the participant that has generated the result or several participants if the result was generated together. The parties involved in generating the results may agree that one of the project participants will become the owner of a single, complete research result. The research organisation will own the results in a situation where the results have been generated as subcontracting work for companies in a research programme in accordance with the wide publicity model when both parties are research programme participants.

If parties other than SHOK company shareholders take part in the research programme, these parties will also have ownership and title in the results when they have been involved in generating the results. The owner has the right to decide upon protection and transfer of the results. The owner is responsible for covering any costs arising from acquiring protection, unless otherwise agreed between the parties.

A participant in the research programme must ensure that ownership, title and user rights in the results generated by its researchers and employees in the projects are transferred to the participant under a separate agreement on transfer or in accordance with the law. In individual cases relating to international researcher mobility, the recipient may, after having heard the steering group, accept an agreement related to researcher mobility according to which the ownership and title in the results, including intellectual property rights, will not be transferred to the recipient. The hearing must be carried out prior to implementing the researcher mobility.

In conjunction with further assignment of ownership and title in the results generated in the research programme, all of the obligations concerning the transfer of ownership and user rights and publicity in accordance with these terms and conditions must also be transferred.

12 Transfer of ownership and title and transfers to parties other than those participating the programme

The same regulations apply when transferring ownership and title to research programme participants and to third parties. Furthermore, these regulations are applied when transferring user rights to parties not taking part in the research programme. The various transfers and arrangements requiring consent from Tekes are listed in section 18.

The recipient must ensure that the agreements concerning transfer of ownership and title are not in conflict with the European Union's State aid legislation, including articles 107-109 of the Treaty on the Functioning of the European Union (2008/C 115/01) and the Community framework for State aid for research and development and innovation (2014/C 198/01).

Unless otherwise stated in section 13, the research organisation must, when transferring ownership and access rights in the results, receive compensation equivalent to market price from the companies for the industrial rights and copyrights.

13 User rights to results

All research programme participants will, without separate compensation, be granted the same parallel and global user rights that are valid until further notice to the results and results material generated in the research programme.

The user rights granted to companies regarding the research programme under this condition will be available to all companies in the same group under the same conditions as companies in a group that participated in the research programme.

An international company participating in a limited publicity model research programme is not entitled to parallel and global user rights that are valid until further notice to the results or results material owned by the research organisations and protected by intellectual property rights without separate compensation.

14 Sublicensing of access rights

A research programme participant is not entitled to sublicense results or results material which are in its possession under section 13 but were generated and are owned by another participant in the same research programme. The user rights in question are not the assignable property of another research programme participant and may not be sublicensed to the purchaser in a corporate acquisition or corporate arrangement situation except in legal proceedings between companies belonging to the same concern or in the merger of research organisations.

As an exception to the above, research organisations taking part in the research programme are entitled to sublicense results and results material generated and owned by another participant in the same programme and which are in its possession under section 13. The right to this transfer granted to research organisations only applies to wide public research programmes and only when the transfer takes place for the research purposes of the research organisation.

15 Background material

Research programme cooperation will not affect the ownership and title to background material.

Research programme participants must grant user rights to background material brought to the research programme to all participants in the same programme that require the background material during the research programme and for the purposes of performing their work in the programme.

Research programme participants must, at no cost or subject to separately agreed fair, reasonable and non-discriminatory terms (FRAND), grant participants in the same research programme access rights to background material that is essential for utilisation or exploitation of the results of the research programme.

When a research programme participant requires background material owned by another participant for purposes other than utilisation or exploitation of the results of a joint research programme and when transfer of the background material is being negotiated with non-participants in the research programme, the owner of the background material and the party requiring the material have freedom of negotiation concerning transfer of the background material.

16 Publicity of results and rights to project results

16.1 General principles

The results of the research programme will be public upon completion of the programme. The results must be published immediately upon completion of the research programme; however, so that publication does not violate the direct, legitimate benefits of the owner of the results. Publication may be delayed for a reasonable period of time to allow for protection of the results by means of industrial rights. The research results must be available for the widest possible dissemination and publication activities must be extensive and active.

The results generated in the research programme will be public to the extent described in sections 16.2 and 16.3 below, unless otherwise provided by law or otherwise decided for extremely pressing reasons by the research programme Steering Group, the highest decision-making body of the SHOK and Tekes on a case-by-case basis and after objective examination. Unless separately agreed on a case-by-case basis, publication of the results will not apply to results material generation in research. Results material can be considered to be, for example, source codes for computer programmes, individual measurement results, laboratory logs and confidential personal data.

In accordance with the funding decision, the research programme must, with regard to publicity, comply with either the wide publicity or the limited publicity model. When a research programme changes from the limited publicity model to the wide publicity model while in progress, publication rules in accordance with the wide publicity model must be applied throughout the duration of the research programme.

16.2 Special clause for the wide publicity model

When the wide publicity model is observed, both the research organisations and companies must comply with the same wide publicity model for results. This means that, regardless of their nature or content, all results must be published immediately upon completion of the research programme.

16.3 Special clause for the limited publicity model

When the limited publicity model is observed, the research organisations must comply with the provisions set out in section 16.2 with regard to results generated and owned by them. Public information for results generated by companies must include at least the name of the research programme, amount of public funding, funding intensity and the general description of the research substance and results generated compiled by the company in question.

16.4 Coordinator's obligation to disseminate information

The coordinator must on its website keep a list of the research programme results for five years from the end of the programme.

17 Changes to research programme implementation

17.1 Changes to the schedule

The duration of the research programme is specified in the acceptance notification.

In the event of a delay, the accountable programme leader may, on behalf of and based on a decision made by the participants in the research programme, apply for an extension. The extension is requested by submitting a free-form application at the end of the research programme prior to the final reporting deadline.

The research programme entity is funded by means of phase funding. If the funding recipient wants to change the end and start dates between the phases, the accountable programme leader must submit a schedule change request to Tekes. A change in the date of a periodic report must be requested prior to the end of the phase.

The change in the phase schedule is processed as a change in the reporting schedule and for overall programme duration the matter is processed during the final phase. Tekes approval is not required when the schedules for individual work packages is changed inside a funding period.

17.2 Other changes

Tekes decides on the approval of new participants in the research programme and prior Tekes approval is also required for changes in the research plan and the cost estimate. The changes must be approved by the steering group.

A new participant may only start declaring costs to Tekes from the date on which its application has arrived at Tekes, and only on the condition that the funding application has been approved and the acceptance notification delivered to Tekes.

Tekes may approve changes in cost distribution between the parties and cost category changes made by the participants.

If it is proposed that the amount of funding that Tekes has granted to the research programme should be increased or reduced, Tekes will make a separate decision on the matter. Tekes' approval is also required when the change concerns a funding period.

17.3 Processing the changes

As a rule, changes to the research programme are addressed in conjunction with phase decisions so that the accountable programme leader collects the changes that require processing during the period into a single change request.

Send the application via the following secure connection: <https://asiointi.tekes.fi/suojaposti>.

18 Measures requiring Tekes approval

A research programme participant may only transfer the funding decision to a third party with written approval of Tekes. The prerequisite for consent is a report indicating the approval of the research programme participants provided by the accountable programme leader. Prior to the transfer, the original recipient must report and declare its share of the research programme. The auditor must submit an auditor's report on the declared costs.

The recipient must notify Tekes in advance if, during the project and within five years of payment of the final funding instalment, it

1. sells, gives as security or otherwise assigns business or any part thereof generated in the project
2. sells, gives as security or otherwise assigns intellectual property rights or other rights generated in the project
3. moves its business activities abroad, or
4. undertakes other significant business changes or reorganisation (such as merger, division, significant changes in ownership, and significant personnel cutbacks that affect the operations funded by Tekes).

Tekes must give approval to the measures referred to in this section that are carried out outside the European internal market that may undermine the realisation of the targeted project impacts. No approval is needed if licensing is an integral part of the business originally targeted as part of the project.

Tekes may give its approval if the targeted project impacts can, for the most part, be achieved in spite of the changes.

Tekes has the right to claw back the funding under section 24 of these general terms and conditions if the recipient violates against the provisions laid down in this section.

19 Leaving the research programme

If a research programme participant leaves the research programme prior to its completion, the participant's obligations concerning the transfer and publicity of background material and results material and the disclosure of the results will remain in force in accordance with these terms and conditions. A participant leaving the research programme will lose its rights of utilisation and exploitation with regard to all results material, generated and owned by other research programme participants the programme. The departing party will also lose its right to request more favourable treatment than third parties with regard to the user rights to background material.

The fact that a participant's planned and agreed participation in a research programme is shorter than the total duration of the research programme will not constitute resignation from the research programme.

The provisions set out in this section will also be applied when Tekes, after hearing the parties to the matter, dismisses a research programme participant.

20 Monitoring by the authorities

The recipient must provide Tekes with correct and adequate information so that Tekes can monitor adherence to the terms and conditions of the funding decision and the implementation of the project.

Tekes, the National Audit Office, the European Commission and the European Court of Auditors have the right to audit the finances and operations of the recipient as required by the payment of the funding and supervision of its use.

The audits can be performed by other authorities or auditors authorised by Tekes to carry out the task. An external auditor may, at Tekes' request, assist in the performance of the audit.

The right to audit will remain in force for five years from the payment of the last project instalment. All project documentation and other material necessary for the supervision and audit must be kept for the same minimum period.

The recipient must assist in the audit and provide the auditor with the necessary information free of charge.

The auditor has the right to seize any material subject to audit, if auditing so requires. A written record must be drawn up of any seizure of materials during an audit. The record must state the purpose of seizing the material and what has been seized. The seized material must be returned immediately when it is no longer needed for the audit.

The party performing the audit has, to the extent required by the audit, the right to enter the premises managed or used by the recipient. This applies to the business, storage and other similar premises used for practicing a profession or a business and other areas that are relevant to the granting of the funding and the supervision of its use. Audits may not be carried out in premises covered by domestic peace.

Supervision by the authorities as presented in this section will also be observed as applicable for Government agencies and institutes.

21 Discontinuation of payment

Tekes may order the interruption of the payment of the funding on following grounds:

1. Tekes has reasons to suspect that the recipient does not provide Tekes with correct or adequate information or the information that has been requested or uses the funding in a manner that is in violation of the funding decision.
2. The grounds on which the funding was granted have essentially changed. Such a change is deemed to take place when
 - a) the recipient deviates from the research plan without a written authorisation granted by Tekes
 - b) there is a substantial deterioration in the recipient's financial position in relation to the anticipated trend
 - c) the company loses its own capital
 - d) the company seeks corporate reorganisation
 - e) the company accumulates tax debts
 - f) the company has failed to adhere to the repayment obligations concerning the loans granted by Tekes
3. payment of the funding must be interrupted under European Union legislation.

If the grounds for the interruption are not corrected within the time specified in the decision to interrupt funding, Tekes has the right to discontinue the funding and to claw-back the funding already paid in whole or in part.

22 Discontinuing funding for a research programme

Tekes has the right to discontinue research programme funding if there have been such changes in the objective, progress or circumstances of the programme that the funding of the programme can no longer be considered appropriate.

When discontinuing the funding, Tekes will approve the planned research programme costs that have arisen by the time of the discontinuation as eligible costs.

23 Repayment of funding

The recipient must repay the funding or the part paid erroneously, in excess or manifestly without cause. Amounts of less than ten euros need not be repaid.

24 Claw-back of funding

24.1 Statutory claw-back

Tekes will issue a decision ordering the discontinuation of the payment of funding and the claw-back of funding already paid if the recipient has

1. failed to repay funding or part thereof which under section 24 of these general terms and conditions must be repaid
2. used the funding for a purpose essentially different from that for which it was granted
3. provided false or misleading information about a matter that has been essential to the granting of the funding, its amount or terms and conditions
4. otherwise essentially violated against provisions concerning the use of the funding in a manner comparable to paragraphs 1-3.

24.2 Discretionary claw-back

Tekes may order the discontinuation of funding and the claw-back of funding or part thereof already paid if:

1. false or misleading information has been provided for the purpose of payment or supervision of the funding, information has been concealed, the provision of the required information has been refused or the information requested by Tekes has not been provided by a specific date
2. the funding has not been used in compliance with the funding decision
3. the recipient has refused to assist with the project audit
4. the recipient has terminated the project for which the funding was granted, reduced or altered it substantially or transferred it to another party
5. the recipient has been subjected to recovery proceedings, placed into liquidation or bankruptcy, or made subject to reorganisation proceedings

6. the requirement laid down in section 12 of the Government decree (1444/2014) concerning the increasing of the funding intensity is not met during the duration of the project
7. the claw-back of funding is required under European Union legislation
8. the recipient otherwise acts in a manner comparable to the matters in this section.

24.3 Interest

The recipient must pay interest on the amount to be repaid or clawed back.

The interest is applied from the date of payment. It is calculated as an annual interest to which three percentage points are added. The annual interest is determined in accordance with section 3(2) of the Interest Act (633/1982).

24.4 Penalty interest

If the recipient has not paid the amount to be repaid by the due date set by Tekes, an annual penalty interest must be paid on the amount.

For the period after the due date, the penalty interest is in accordance with the interest rate referred to in section 4(1) of the Interest Act (633/1982).

24.5 Moderation of grant claw-back

Tekes may decide that a part of the sum to be repaid or clawed back, and any interest or penalty interest on it, will not be clawed back if the claw-back in full is unreasonable in light of the financial standing and circumstances of the recipient or in relation to the type of property acquired with the grant or in relation to the procedure on which the claw-back is based or because of a change in circumstances.

On extremely weighty grounds, Tekes may decide not to collect the sum to be repaid or clawed back and the interest or penalty interest on it at all.

24.6 Claw-back time limitation

The funding and interest or penalty interest on it will not be clawed back if ten years have elapsed from the payment of the final instalment of funding for the project.

25 Tekes' right of offsetting

The grant to be repaid or clawed back and the interest on it may be deducted from the other grants paid to the recipient.

26 Misuse

If, during the course of the research programme, there is reason to suspect that the recipient or a person acting on the recipient's behalf has committed a criminal offence under the Criminal Code (19 December 1889), with Tekes as the injured party, Tekes will take the required action in the matter.

27 Relationship with legislation and order of application of Tekes decisions and instructions

The Act of Discretionary Government Transfers (688/2001) does not apply to government agencies. Government agencies must in their use of funding observe the laws, decrees, provisions and instruction concerning government finances as well as good administrative practices and financial management.

In the event of a conflict between the funding decision and the appendices to it the following order of application will apply:

- 1) the funding decision and any special terms and conditions thereof
- 2) these general terms and conditions
- 3) cost estimate
- 4) research plan for the research programme
- 5) funding application and the appendices to it
- 6) any other documents relevant to the funding decision.

Disclaimer

This English translation of these general terms and conditions is provided for guidance only. Tekes shall not guarantee the accuracy of the translated text. For interpretation purposes, the Finnish-language version shall apply.

Appendices

The general terms and conditions for funding include the appendices listed below. Appendices Y1 and T1 are appended to the terms and conditions; other appendices can be viewed on Tekes website.

Appendix Y1	Funding decision acceptance notification, companies
Appendix T1	Funding decision acceptance notification, research organisations
Appendix S2v, S2l	Reporting templates for SHOK research programme
Appendix Y3	Cost statement (business R&D funding)
Appendix T3	Cost statement (research funding)
Appendix Y4	Wage/salary specification (companies)
Appendix T4	Wage/salary specification (research organisations)
Appendix Y5	Accountable programme leader declaration