

THE TERMS AND CONDITIONS APPLIED TO PROJECTS FUNDED BY THE NUCLEAR WASTE MANAGEMENT FUND (VYR)

1. Funding decision

The funding decision is based on the research plan attached to the funding application. The research plan also includes the funding plan and estimation of costs by cost type as well as the principles for the calculation of wages and salary costs and rewards.

The funding share of VYR mentioned in the funding decision is the maximum amount. It is not possible to deviate from the terms and conditions of the funding decision (including the terms and conditions presented in this document) without authorisation from VYR. Minor changes can be agreed between the organisation performing the project (hereinafter referred to as the Performing Party) and the contact person named in the funding decision.

The possible application of the de minimis rule has been recorded in funding decisions but the Performing Party must verify that, over a period of three years, it has not received funding in excess of 200,000 euros in projects that receive funding according to the de minimis rule (applies to companies only).

2. Subcontracting

If in addition to the Performing Party in question, subcontractors take part in implementing the project in the research programme, the Performing Party must make an agreement with them on the use of the funding, monitoring how it is used and the terms and conditions. Subcontractors must observe the funding terms and conditions of the project provided in this document.

3. Maintaining contact and monitoring

VYR will monitor the implementation and results of the project primarily through the contact person named in the funding decision.

The Performing Party must monitor the costs incurred either by using an internal accounting system or a record so that costs presented to VYR can be verified from the original accounting receipts if necessary. Subcontracting must be specified in accounting and invoicing.

VYR has the right to receive information about and to check the documents on which the invoicing by the Performing Party is based.

4. Invoicing principles

Direct and indirect costs can be accepted as costs arising from research projects. The share of indirect costs (overhead costs) must be specified in the funding application.

Wages and salaries of persons that have in accordance with the research plan participated in carrying out the assignment as well as other general personnel costs and overhead costs as well as material, supplies, equipment and ITC costs, costs of project-related trips and external services as well as costs of publication of the results, translation of the reports and communications procedures will be acceptable as direct costs.

The wages and salaries for the actual hours worked by persons who have directly participated in carrying out the work will be acceptable as wages and salaries for working hours. It must be possible to verify the hours worked from the internal cost accounting reports or from payroll accounting. Wages and salaries payments in general administration can not be invoiced. These costs will be taken into consideration through the overhead costs factor provided in the funding application.

The purchasing costs for machines, equipment and software necessary in implementing the project can only be accepted to the extent the equipment is used in the project in question. A proposal for including these costs in projects funded by VYR must be included in the funding applications. Regarding costs

considered minor, the Performing Party can agree this with the contact person named in the funding application without a separate notification to VYR.

The regulations regarding public procurement and the government travel compensation rules must be observed in the project.

5. Invoicing

5.1 General

When a work phase defined in the research or implementation plan has been completed, the costs incurred during the period in question can be invoiced for excluding VAT (funding of projects in the VYR project portfolio is similar to state aid, the Act on Discretionary Government Transfers, 688/2001). The following periods for interim invoicing will be observed in the project:

- 1st instalment: Once VYR has made the funding decision, a maximum of 50% of the total funding can be invoiced. The costs incurred will be reported and will be specified in the invoice according to sections 4. and 5.2. The first invoice will be similar to a preliminary invoice. The invoice must state the unused amount of funding.
- 2nd instalment: Costs incurred by 30 October, at the maximum 80% of the total annual funding, the 1st instalment deducted. The incurred costs will be reported and specified according to sections 4. and 5.2. The invoice must state the unused amount of funding.
- the final invoice, for which special regulations are presented in section 5.3, covers the costs incurred during 1 January - 31 December that have not yet been invoiced for (or costs incurred by some other date mentioned in the funding decision).

VYR may discontinue the payments if the work has not progressed as required in the assignment. The person presenting the invoice will be notified of this by VYR or the contact person named in the funding decision.

VYR will pay the invoices regarding interim instalments within 30 days if the progress of the project corresponds to the invoice (notification from the support group to the VYR contact person). In principle, interim instalments will be invoiced for on the basis of the identification details and allocation by cost type mentioned later, and the actual detailed accounting and report will be made when sending the invoice for the final instalment.

All correspondence and invoicing regarding the funding must be provided with the following project identification details:

- name and number of the research project;
- date of the VYR funding decision;
- name of the contact person named in the funding decision; as well as
- the amount of euros in the funding decision.

Invoices regarding the project must be addressed to VYR and sent to the following address: The Nuclear Waste Management Fund, c/o Marianne Tarvainen, Ministry of Employment and the Economy, P.O. Box 32, FI-00023 Government. A copy of the specified costs must be enclosed.

5.2 Invoicing interim payments

The interim invoices must include the following information:

- identification details;
- the amount charged previously;
- the amount charged now by cost type according to section 4 and the currently unused funding;
- a short summary of the research conducted during the invoicing period; as well as
- the funding shares of other funding parties and actual invoicing.

Invoicing must be based on actual costs incurred.

5.3 Invoicing for the final instalment

The final instalment (at least 20 percent of the costs) can be invoiced for when the final report of the research project or other result mentioned in the funding decision has been delivered to VYR. The payment term of the final invoice will be 60 days, in which time VYR will have sufficient time to take into consideration the possible comments made by the contact person named in the funding decision regarding the annual report or other outcome before the invoice date.

The final invoice and the report on research results (annual report) must be delivered to VYR by 28 February. The administration project of the research programme will be notified of the invoice and reports in question at the same time or earlier.

The final invoice will present:

- a copy of the original cost and funding plan,
- a report of the actual costs incurred specifying them as outlined in the application,
- an assurance from the auditor, that the cost specification is based on the accountable person's bookkeeping and cost accounting, and that the settlement of accounts has been prepared according to these instructions and that costs have not been included in the cost specification if they are not acceptable according to them, as well as that the proposed total cost of the project is correct and the shares of the funding parties are as presented. An assurance from the auditor is not required from central government agencies, institutes or universities.
- the signature by the person with the official right to sign for the Performing Party and the name in block capitals.

6. Right of ownership to results and equipment

The instruments, machines, software and results obtained or developed in connection with the research programme are the property of the Performing Party, unless otherwise agreed.

Decisions concerning the publication of research results will be made between the contact person named in the funding agreement and the Performing Party. As a general rule, research results have to be publishable (Nuclear Energy Act, Section 53 d).

If the express aim of a project has been to develop new software either entirely or mostly with VYR funding, the authorities operating in nuclear safety have the right to use the named software according to specified terms. Charges for use of the software will be agreed on a case-by-case basis.

7. Discontinuation and recovery of funding

7.1 Discontinuation of funding

VYR has the right to discontinue funding the project if:

- (1) the Performing Party is essentially neglecting the implementation of the project according to the project plan that the funding decision was based on;
- (2) the Performing Party has presented erroneous information or has concealed issues which might have affected making the order or agreement or setting the terms for such an agreement;
- (3) the Performing Party is essentially neglecting the terms and conditions in the funding decision (including the terms and conditions presented here); or
- (4) changes significantly affecting the project implementation incurred by the Performing Party would obviously endanger the implementation of the project.

7.2 Recovery of funding

If the funding is discontinued due to a reason mentioned in subsections 1, 2 or 3 of section 7.1, VYR is has got the right to recover the amount it has paid to the Performing Party as well as the annual interest on the recovered amount from the day it was withdrawn as laid down in the Act on Discretionary Government Transfers (688/2001).

8. Disputes

An attempt will be made to conciliate disputes regarding projects funded by VYR by negotiations between VYR and the Performing Party. If the conciliation procedure does not lead to a result, the disputes will be solved in the Helsinki District Court.