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MINISTRY OF DEVELOPMENT AND INVESTMENTS

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MANAGEMENT-IMPLEMENTATION GUIDE FOR PROJECTS
UNDER THE
3RD CALL FOR ACTION “SCIENCE AND SOCIETY”
“RESEARCH, INNOVATION AND DISSEMINATION HUBS”

Version 1.0

(Decision under Ref. No. 36936/28.05.2021 of the Chairman of the Scientific Council
acting also as Director of the Hellenic Foundation for Research and Innovation,

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Contents

GENERAL.....	4
1. CONTACTING H.F.R.I.....	5
2. ISSUING THE FUNDING AWARD DECISION.....	5
2.1 Supporting documents and information for issuing the Funding Award Decision.....	6
3. FUNDING REIMBURSEMENT – REQUIRED DOCUMENTS.....	6
3.1 General.....	6
3.2 Funding Reimbursement.....	7
3.2.1 Advance payment.....	7
3.2.2 Final balance payment.....	7
4. IMPLEMENTATION PROCESS - PROJECT MONITORING.....	7
4.1 Project Reports regarding Progress and Completion.....	7
4.2 Audit - Verification Process.....	8
4.3 Approval of verification results - PI/HI Objections	9
4.4 Exceptional Progress Check.....	10
5. FINANCIAL MANAGEMENT OF PROJECTS	10
5.1 Eligible costs	10
5.2 Eligible cost categories	11
5.2.1 Staff remuneration.....	11
5.2.2 Costs for consumables.....	13
5.2.3 Mobility costs.....	14
5.2.4 Dissemination costs	14
5.2.5 Costs for the use of or access to equipment, infrastructure or other resources.....	15
5.2.6 Costs for equipment procurement.....	15
5.2.7 Costs for provision of services.....	15
5.2.8 Other Costs.....	15
5.2.9 Indirect Costs	16
5.3 Accounting monitoring	16
5.4 Value Added Tax.....	17
5.5 Audit Certificate by a Certified Public Accountant.....	17
5.6 Loss of evidence	17
5.7 Non-eligible costs.....	17
6. PI and HI RESPONSIBILITIES.....	18
6.1 PI and HI responsibilities	18
6.2 Obligations following project completion.....	19

7. PUBLICITY OBLIGATIONS	20
8. AMENDMENTS	21
8.1 General	21
8.2 Amendment cases	22
8.3 Amendments regarding beneficiary information	23
8.4 Alterations not constituting amendments	23
8.5 Discontinuation of research project	24
9. REVOCATION OF FUNDING	24
10. COMPLETION OF PROJECTS	25
ANNEX I	26
ANNEX II	27
ANNEX III	30

GENERAL

This **Management - Implementation Guide** (hereinafter “MIG”) sets out the terms and conditions regarding the procedures for auditing and certifying expenditure and awarding funding for projects (hereinafter “project”/“projects”), positively evaluated and included in the list of research projects to be funded under the **3rd Call for Action “Science and Society” “Research, innovation and dissemination hubs”** (Ref. No. 17504/14.10.2019, as in force, hereinafter the “Call”), ultimately aiming at vulgarizing science and in particular disseminating scientific knowledge to the wider society as well as at developing a wider research culture.

The Call shall include the following 3 Thematic Areas:

Thematic Area 1: Research & Innovation Hubs in Education

Thematic Area 2: Research Dissemination Hubs

Thematic Area 3: Circular & Social Economy Hubs

The Call is part of H.F.R.I.’s Action Plan in accordance with the Decision of the Alternate Minister of Education, Research and Religious Affairs on: “Annual planning of actions and resource allocation of the Hellenic Foundation for Research and Innovation (H.F.R.I.) for 2018” (B’ 1907/29.05.2018), as in force.

The Action is implemented in line with the following institutional framework:

- Law 4429/2016 (A’ 199) on the “Hellenic Foundation for Research and Innovation and other provisions”, as in force, and especially articles 2 par. 1, 5 par. 2 to 9, 8 par. 9 and 10 and 9 par. 7 thereof,
- Decision No. 195245/15.11.2018 issued by the Ministers of Education, Research and Religious Affairs, as well as Finance and Administrative Reconstruction on the “Internal Rules of Procedure of the Hellenic Foundation for Research and Innovation (H.F.R.I.)” (B’ 5252), as in force,
- Decision No. 69615/03.05.2018 issued by the Alternate Minister of Education, Research and Religious Affairs on the “Annual planning of actions and resource allocation of the Hellenic Foundation for Research and Innovation (H.F.R.I.) for 2018” (B’ 1907), as in force,
- Law 4485/2017 on the “Organization and operation of higher education, regulations on research and other provisions” (A’ 114), as in force,
- Law 4310/2014 (A’ 258) on “Research, technological development and innovation and other provisions”, as in force,
- Law 3187/2003 on “Higher Military Educational Institutions (ASEI)” (A’ 233), as in force,
- The Agreement dated July 15th 2016 between the Hellenic Republic and the European Investment Bank,
- Decision No. 35627/24.3.2021 issued by the Deputy Minister of Development and Investments on the establishment of H.F.R.I.’s Scientific Council (Issue for Specially Positioned Employees and Administrative Bodies of Public or Broader Public Sector Entities No. 246),
- Decision under Ref. No. 35869/15.04.2021 adopted by H.F.R.I.’s SC at its 102nd Meeting on the election of Professor Xenia Chryssochoou as Chairman of H.F.R.I.’s SC (IUN: E4ZI46M77Γ-273),
- Decision under Ref. No. 35870/19.04.2021 adopted by H.F.R.I.’s SC at its 102nd Meeting on the assignment of duties of H.F.R.I.’s Director to the SC’s Chairman, Professor Xenia Chryssochoou (IUN EKΨ246M77Γ-6Y2),

- Decision under Ref. No. 17369/08.10.2019 adopted by H.F.R.I.'s SC at its 65th Meeting on the Approval of the 3rd Call for Action "Science and Society" titled "Research, innovation and dissemination hubs" and the authorization of the Director for the publication of this Action (IUN: 6YEA46M77Γ-HYΠ),
- Decision under Ref. No. 17972/24.10.2019 adopted by H.F.R.I.'s SC at its 66th Meeting on the Approval of the 1st Amendment of the 3rd Call for Action "Science and Society" titled "Research, innovation and dissemination hubs" (IUN: 956N46M77Γ-510),
- Decision under Ref. No. 19318/21.11.2019 adopted by H.F.R.I.'s SC at its 68th Meeting on the Approval of the 2nd Amendment of the 3rd Call for Action "Science and Society" titled "Research, innovation and dissemination hubs" (IUN: 6O3O46M77Γ-ΦΘX),
- Bearing Ref. No. Φ/48460/ΓΔ4/27.04.2021 "Call for the submission of requests regarding the approval of educational programs, accompanying educational material and student competitions - School year 2021-2022".

1. CONTACTING H.F.R.I.

The H.F.R.I. Department of Research Projects establishes a contact point for each project, through which the PI and Host Institution (HI) are to communicate with the Foundation.

Any communication (by phone, digital or printed) regarding the application of the MIG shall be carried out exclusively between the designated H.F.R.I. contact point and the PI and/or the HI of the research project.

All correspondence documents (digital and printed) must bear the project identification number (H.F.R.I.) and title, and must be sent exclusively to the designated H.F.R.I. contact point.

A document shall be considered as having been received, on the date it obtains a reference number from H.F.R.I.

All documents are submitted exclusively in electronic form to H.F.R.I.'s Information System (hereinafter I.S.).

2. ISSUING THE FUNDING AWARD DECISION

Following the evaluation of proposals, the H.F.R.I. Director issues the funding decision with the list of projects to be funded, in line with the available budget.

Once the list of projects to be funded is published, beneficiary PIs receive a letter of approval, whereby they are invited to submit the necessary supporting documents to H.F.R.I. for issuing the Funding Award Decision.

A necessary condition for the Funding Award Decision to be issued and the project to be funded is that the project which is to be funded will not have been funded and is not being funded by any means from any other institution for its scope, in whole or in part.

The Project Technical Bulletin (PTB) can be found attached to the Funding Award Decision, which includes the proposal information, as it has been formulated following its evaluation by the competent Thematic evaluation committee, including the updated project budget (see below par. 2.1 no. 4).

The HI is obliged to conclude the process of including the project in its budget within thirty (30) calendar days from the Funding Award Decision being communicated.

The project duration is mentioned in the Funding Award Decision. The project start date is determined by the HI upon the project's inclusion in the HI's budget and may not extend beyond 30 calendar days from the inclusion date.

The change of HI is possible upon a relevant reasoned request of the PI accompanied by the Project acceptance certificate from the new HI.

2.1 Supporting documents and information for issuing the Funding Award Decision

After publishing the list of projects to be funded, beneficiary PIs receive a letter of approval, also communicated to the HI, by which they are invited to submit the following necessary documents **within twenty (20) calendar days** to H.F.R.I.'s I.S. for the Funding Award Decision to be issued:

1. A Project acceptance certificate by the HI, signed by their legal representative.
2. A certificate of implementation approval of the project's educational actions by the Institute of Educational Policy (IEP) (if applicable).
3. A solemn declaration of Law 1599/1986 signed by the HI's legal representative, whereby it is declared that:
 - All listed information in the project under no. "..." and title "....." is true and accurate.
 - The project numbered "....." and titled ".....", which is to be funded, has not been funded, nor will be funded by other institutions for its scope, in whole or in part.
 - They accept that messages received from H.F.R.I. via email in the email address(es) to be specified are considered notices and mark the initiation of all legal processes and deadlines, for both the HI and PI.
4. Submission of approved project information (work packages, deliverables, milestones) and updated budget in related I.S. fields.

Following the submission and review of all aforementioned documents, the Funding Award Decision is issued by the H.F.R.I. Director, an integral part of which is the Project Technical Bulletin (PTB) featuring project details, as they have been formulated after the proposal evaluation by the competent Thematic evaluation committee, including the updated project budget (see above par. 2.1 no. 5).

3. FUNDING REIMBURSEMENT – REQUIRED DOCUMENTS

3.1 General

Funding for each approved project may reach, to a maximum, the amount noted in the Funding Award Decision.

The funding amount is paid in stages (tranches) during project implementation. Each tranche corresponds to a specific percentage of the total budget approved for the project. The second tranche (final balance payment) is deposited after the project has been concluded and received in final and its amount depends on the total final certified project costs and on the tranche already deposited.

H.F.R.I. settles each tranche by depositing the corresponding amount in the bank account that the HI has specified to H.F.R.I., following the submission of supporting documents to H.F.R.I.'s Financial Services. (Annex I).

3.2 Funding Reimbursement

3.2.1 Advance payment

Once the Funding Award Decision has been issued and supporting documents defined in Annex I have been submitted, an advance payment amounting to 80% of the approved project budget is remunerated. The advance payment is offset by the final balance payment of the project.

3.2.2 Final balance payment

The final tranche (final balance payment) is deposited following an audit – verification of project completion as to its physical and financial scope, its final reception and the issuance of a Project Completion Certificate. In this stage, the final cost of the project eligible for funding is finalized, in combination with the Funding Award Decision requirements being met or not.

4. IMPLEMENTATION PROCESS - PROJECT MONITORING

H.F.R.I. is responsible for monitoring the implementation of projects under this Action regarding their approved physical and financial scope, in line with the conditions set out in detail in the following Paragraphs.

More specifically, H.F.R.I. monitors project evolvement, their financial progress and target achievement, through deliverables and milestones for each project, taking the necessary measures for uninterrupted cash flow towards projects, while taking also corrective measures if deemed necessary.

Project audit – verification includes both its physical and financial scope, and may be carried out with the assistance of dedicated experts.

H.F.R.I. reserves the right, whenever deemed necessary, to audit the course of project implementation in terms of its physical and financial scope, with onsite inspection at the seat of the HI and/or COs or by conducting an administrative verification of information submitted by beneficiaries. In any case, the PI and HI shall be timely notified by H.F.R.I. of the time and place that H.F.R.I. has found most suitable for conducting the audit.

The PI and HI are fully liable to H.F.R.I. for implementing the project and securing its progress, appropriately adhering to time schedules, other conditions and restrictions, as well as completing the physical and financial scope, based on the evaluated proposal and the Funding Award Decision.

4.1 Project Reports regarding Progress and Completion

The submission to the Department of Research Projects of H.F.R.I. is mandatory for each project. Interim Progress Report of the project (in the middle of the project's duration) and Final Progress

Report (upon completion of the project). The project progress report is submitted to H.F.R.I.'s I.S. within an exclusive deadline of thirty (30) calendar days from audit period conclusion.

The Interim Progress Report of the project in terms of its physical scope includes:

1. A report regarding the total implemented physical scope of the project (project dissemination and publicity actions included).
2. Deliverables completed within the reporting period.
3. Milestones accomplished within the reporting period.
4. A detailed description and documentation of any amendments and other changes in the physical and financial scope.

The Final Progress Report of the project should in particular mention the following:

1. A report regarding the total implemented physical scope of the project (project dissemination and publicity actions included).
2. The total of deliverables.
3. The total of accomplished milestones.
4. A report with regard to the project's financial scope, as implemented in whole, with the submission of necessary information and evidence of expenditure, so as to certify the eligibility of project costs.
5. An extended abstract of the Final Report (in Greek and English) for uploading/posting on H.F.R.I.'s website or wherever deemed necessary by H.F.R.I. This abstract should also include the objectives and conclusions that arose during project implementation.
6. A detailed description and documentation of any amendments and other changes in the physical and financial scope.

In case the project concerns a "physical hub", the Final Report should also include a detailed plan for the viability of the hub for at least 3 years after the completion of the project.

The certification of the physical and financial scope of the project shall be carried out based on information included in the Final Report, where it will be decided whether or not final balance payment is to be made, as well as its exact amount or, should reason occur, the recovery of any unduly paid funding.

If due to specific scientific, research or academic reasons, the project cannot lead to the results outlined in the PTB, a documented scientific report shall be drawn up by the PI and submitted to H.F.R.I.'s I.S., also communicated to the HI. H.F.R.I. shall evaluate the effort in whole as well as interim deliverables, proceeding with the review of costs already incurred and their approval/certification or not.

4.2 Audit - Verification Process

Project verifications (audits) in this action are divided into administrative and onsite. An administrative verification is carried out remotely, based on the information and documents submitted to H.F.R.I.'s I.S. by the PI and the HI of the project, while an onsite verification is conducted by the verifying agent at the venue of project implementation.

In order for the PI and HI/CO to be prepared accordingly for the onsite verification, H.F.R.I. sends a notice listing the exact time and date thirty (30) calendar days prior to the scheduled verification. The

notice includes the estimated duration and method, as well as any information or personnel that should be available to the verifying agent. On their part, the beneficiary must facilitate the verifying agent and follow their instructions, also observing any deadline for sending additional information on pending matters identified. A key condition for the unhindered conduct of the verification is that all competent officers of the beneficiary shall be present during the onsite verification.

Shortcomings that may have been identified during a verification may be covered within a deadline of fifteen (15) calendar days from the date the beneficiary was notified (by mail or email).

After the verification is carried out and any identified shortcomings are covered or there is a failure doing so within these 15 days, the verification is concluded with the preparation of a pertinent report. The verification report includes the items to be verified (control points), relevant findings and any recommendations or corrections. If the onsite verification is carried out via sampling, H.F.R.I. shall record the pertinent sample-selection methodology. Once the verification report is finalized, the beneficiary is informed about the results in writing, so as to file any objections if found in disagreement, or receive scheduled funding, since the verification does not ascertain any irregularities or the beneficiary accepts the verification report findings.

4.3 Approval of verification results - PI/HI Objections

Upon verification process conclusion (onsite or administrative) and in order for funding to be reimbursed to beneficiaries, the verifying agent shall draft the Final verification report, entering it to the I.S. and notifying the PI and HI.

The beneficiary is notified of verification results in writing, so as:

- i. to submit any objections, should they disagree with its findings, or
- ii. to receive remaining funding, provided that the verification has not identified any irregularities or the beneficiary accepts the verification report findings.

Once the results of the cost audit – verification report are communicated, the PI is entitled to submit documented objections to H.F.R.I. The time-frame in which this right may be exercised, the time-frame in which the permissive or dismissive decision must be issued, as well as any pertaining procedures are specified in H.F.R.I.'s Internal Rules of Procedure, as posted on H.F.R.I.'s website. Should the deadline for lodging objections expire with failure to do so, it is considered that verification results have been accepted by the beneficiary.

H.F.R.I. is responsible for sending the objection review results to the PI and HI.

Following objection review or deadline expiration without lodged objections, the report is finalized. In case where the final report does not recommend any financial correction and recovery, it is approved by the H.F.R.I. Director, entered into the I.S. and communicated to the beneficiary. In case where the verification report contains a recommendation for corrective actions, it is approved by the H.F.R.I. Director, the corrections log along with the financially corrected amount are entered into the I.S., and the project funding amount that may have already been entered is reduced accordingly. The final verification report and the decision of revocation and recovery (see below par. 9) are communicated to the beneficiary.

The audit/verification request, the approved verification report, as well as any filed objections and all relevant documents are then kept in the project file within H.F.R.I.'s I.S.

4.4 Exceptional Progress Check

An Exceptional Progress Check is performed when H.F.R.I. holds estimate that the progress required in implementing the physical and/or financial scope of a project has not been achieved, or Funding Award Decision terms and conditions and the legislation in force are not being respected.

The Exceptional Progress Check is conducted as per case by one or more experts or a Committee, appointed by the H.F.R.I. Director’s decision. The Exceptional Progress Check report assesses the implementation progress and the possibility of successful project completion.

As for the remaining matters, the process referred to in Paragraphs 4.2 and 4.3 above shall apply.

5. FINANCIAL MANAGEMENT OF PROJECTS

Cost eligibility begins on the project start-date while it is terminated at the end of its duration, as specified in the Funding Award Decision.

Cost eligibility is assessed according to legislative and regulatory provisions, when applicable and in force.

5.1 Eligible costs

Eligible costs are project costs that have actually been settled by the HI and fulfill all the following criteria:

1. They are incurred within the approved project eligibility period, as specified in the Funding Award Decision and are included in the total project budget, thus being in compliance with the MIG.
2. They pertain to the physical scope of the Funding Award Decision and are linked to project deliverables and milestones.
3. They are proportionate and necessary to project implementation and are incurred based on the principles of economy, effectiveness, efficiency and sound management.
4. They are recognizable and verifiable, especially as they are recorded in the HI’s accounts, in line with the accounting standards in force and the accounting principles generally accepted in the country.
5. They comply with the applicable fiscal and social insurance legislation requirements.
6. Cost evidence has been accounted for until the project completion date and paid up to thirty (30) calendar days after. The employment cost evidence of the certified public accountants which is eligible up to three (3) months from the end of each project is an exception to this.

The following cost evidence must be submitted to the I.S. for **auditing-verifying project costs**, as per beneficiary and cost category:

1. Invoices or accounting documents of equal probative value, in accordance with the national legislation in force.
2. Proof of payment (attached to each submitted invoice).

3. Accounting entries of supporting documents, in the form of a subledger of the separate project account (signed by the accountant in charge and bearing the stamp of the institution).
4. A Solemn declaration by the beneficiary, duly signed, where it is mentioned that:

"Submitted documents are true copies of the original supporting documents. Original documents are always available to H.F.R.I. Supporting documents do not correspond to costs funded by another program. Project costs are monitored through a separate account and the undersigned is aware that any costs not recorded in said account shall be found non-eligible".

In case where the beneficiary uses the services of a Certified Public Accountant, their certificate is also attached.

5.2 Eligible cost categories

Eligible costs for all projects are:

- Staff remuneration
- Costs for consumables
- Mobility costs
- Dissemination costs
- Costs for the use of or access to equipment, infrastructure or other resources
- Costs for equipment procurement
- Costs for provision of services
- Other Costs
- Indirect Costs

To be eligible, each cost must fall within the provisions in this section and be included in the Funding Award Decision, as in force.

5.2.1 Staff remuneration

Includes the remuneration of the PI, the Project Coordinator and the other members of the Project Team.

The eligible cost in the "Staff remuneration" Category shall equal the total employer's cost, as this results from the gross remuneration, increased in case of a project lease contract by a) employer's contributions and b) the corresponding VAT.

The remunerated members of the project (Principal Investigator, Project Coordinator, other members of the Project Team of any category) who are civil servants or employees under an open-term private law employment contract in the Public or in the broader Public Sector (article 14 par. 1 case a of Law 4270/2014) or in the private sector, under a full-time employment, may receive a maximum remuneration of up to €400.00 per month based on the terms and conditions of the current legislation.

The remunerated RT members who have not been named when submitting the proposed Project shall be selected by the HI, following a call for expression of interest in filling the corresponding positions, according to the legislation in force.

All remunerated members of the Project Team are required to comply with time sheets regardless of the type of contract with the HI.

RT members belonging to the staff of foreign Collaborating Organizations shall be non-remunerated.

Non-remunerated members of the Project Team may receive daily and travel allowance for travels directly linked to the project’s physical scope and other proposed Project needs.

More specifically, the following applies:

5.2.1a Principal Investigator’s (PI) remuneration

The total remuneration of the PI who is a Faculty member/Scientific Staff in AEI, ASEI or a Researcher cannot exceed €400.00 per month and per project and in addition is subject to the maximum salary and additional remuneration provided in article 2 of Law 3833/2010, as amended and in force by virtue of the provisions of Law 4472/2017 (art. 130-135, 156) and Law 4354/2015 (art. 13 and 28). Especially for professors Emeriti and/or retired professors/researchers, this remuneration is provided in accordance with the provisions in force (art. 20 of Law 4387/2016).

The certification of remuneration requires compliance with time sheets.

5.2.1b Project Coordinator’s (PC) remuneration

1. In case of a fixed-term private law employment contract, gross monthly remuneration of the PC is equal to gross monthly remuneration for full employment defined in the provisions of Chapter B of Law 4354/2015, as in force.
2. In case of a project lease contract, gross monthly remuneration of the PC is equal to gross monthly remuneration the PC would have received based on a fixed-term private law employment contract, in line with the above stated provisions (under point 1) (plus the corresponding VAT).
3. The PC’s remuneration, in case it is identical with that of the PI, follows the restrictions of Section 5.2.1a.

5.2.1c RT members’ remuneration

For **Faculty members of AEI, ASEI, Researchers of RC-I** the additional remuneration cannot exceed €400.00 per month and is subject to the maximum salary and additional remuneration provided in article 2 of Law 3833/2010, as amended and in force with the provisions of Law 4472/2017 (art. 130-135, 156) and Law 4354/2015 (art. 13 and 28).

The gross monthly remuneration of the other members of the Project Team is configured as follows:

For **Postdoctoral Researchers** participating in the project, gross monthly remuneration for full-time employment is calculated as follows:

1. In case of a fixed-term private law employment contract, gross monthly remuneration is configured according to the provisions of Chapter B of Law 4354/2015, as in force¹ and is to a minimum equal to the thresholds set in article 18 par. 12 case a) of Law 4310/2014.
2. In case of a project lease contract, gross monthly remuneration is equal to gross monthly remuneration the PR would have received based on a fixed-term private law employment contract, in line with the above stated provisions (under point 1) (plus the corresponding VAT).

For **PhD Candidates** and **Postgraduate Students**, gross monthly remuneration for full-time employment is calculated as follows:

1. In case of a fixed-term private law employment contract, gross monthly remuneration is equal to gross remuneration for full-time employment defined in the provisions of Chapter B of Law 4354/2015, as in force.
2. In case of a project lease contract, gross monthly remuneration is equal to gross monthly remuneration the PhD Candidate or Postgraduate Student would have received based on a fixed-term private law employment contract, in line with the above stated provisions (under point 1) (plus the corresponding VAT).

For the **other members** (other scientific, technical, support staff), gross monthly remuneration for full-time employment is calculated as follows:

1. In case of a fixed-term private law employment contract, gross monthly remuneration is equal to gross remuneration for full-time employment defined in the provisions of Chapter B of Law 4354/2015, as in force.
2. In case of a project lease contract, gross monthly remuneration is equal to gross monthly remuneration that this Project Team member would have received based on a fixed-term private law employment contract, in line with the above stated provisions (under point 1) (plus the corresponding VAT).
3. The other members who belong to the regular staff of the HI employed in the project can be remunerated with an additional remuneration of up to €400.00 per month for additional work, beyond their working hours, according to the current legislation.

5.2.2 Costs for consumables

Costs for consumables are eligible when pertaining exclusively to the implementation of the project and are recorded separately. Indicatively, they involve the purchase of direct consumption materials (e.g. lab consumables, reagents, etc.) that are necessary for project implementation.

This category does not include costs for general office supplies, such as forms, stationery, computer consumables, etc., as they are usually included in the general operating costs of the project. The costs for the above may be eligible as costs for consumables only when the characteristics of the research project require relevant costs of an unusual extent for its implementation. In this case, sufficient relevant documentation is required.

For the procurement of consumables the HIs must apply the provisions of Law 4412/2016 on "Public Contracts for Projects, Procurement and Services (adaptation to Directives 2014/24/EU and

¹ According to the document under Ref. No. 240-48/27.09.2020 of the Legal Advisor of the State to the General Secretariat for Research and Technology (GSRT)

2014/25/EU)” (A’ 147), as in force, when considered contracting authorities within the meaning of said law.

The supporting documents listed in Annex III are necessary for approving the eligibility of costs for consumables.

5.2.3 Mobility costs

They concern travel (i.e. travel, overnight and daily allowance) of the PI/PC and the members of the Project Team in Greece or abroad in the context of activities directly related to the implementation of the project. In case of research cooperation, a necessary condition for the eligibility of costs is the submission of the relevant certificate of cooperation by the Collaborating Organization.

This category also includes as eligible the expenses to cover the travel and hosting costs of the members by Collaborating Organizations abroad or in Greece participating in the Project Team as non-remunerated members. This category is included in research cooperation and a necessary condition for cost eligibility is the submission of the relevant certificate of cooperation by the Collaborating Organization.

Costs in this category are incurred in line with the provisions of Subparagraph D “Costs for Travelling in and out of State” of Law 4336/2015 (A’ 94), as in force.

The supporting documents listed in Annex III herein are necessary for approving the eligibility of costs in this category.

It is noted that in case of cancellation or postponement of conferences or meetings for reasons of force majeure, the costs resulting from the cancellation of tickets, participation, accommodation and/or organization of relevant events may be considered eligible and burden the project budget, provided that they were incurred at a time when the beneficiary could not have foreseen the cancellation. Furthermore, it must be ensured that costs or part of them are not refunded from other sources. Any amounts refunded (e.g. by insurance coverage, air carrier, accommodation, etc.) must be deducted from eligible costs.

5.2.4 Dissemination costs

These include publication costs by Research Team members in scientific journals, registration and participation costs in conferences relating to speech/communication or poster, costs for organizing and conducting seminars and/or conferences, costs for publishing monographs and books, costs for producing audiovisual material, for website development and promotion in social media. Additionally, this category includes costs for patent submission to the Hellenic Industrial Property Organization and/or other corresponding institutions abroad, as well as different cost types for securing research findings, etc.

For all of the above to be considered eligible, they have to be related to the results of the research project, while all publicity rules described in Chapter 7 herein must be followed.

It is noted that, provided that website development has been provisioned in the approved Project Technical Bulletin, said website must remain online for at least five (5) years following project completion.

The supporting documents listed in Annex III herein are necessary for approving the eligibility of costs in this category.

5.2.5 Costs for the use of or access to equipment, infrastructure or other resources

This category includes costs that must be paid in order to use or access research laboratory equipment, research infrastructure or other resources that are necessary for research project implementation. Apart from the equipment, infrastructure or resources of other Institutions in Greece or abroad, this category may also include equipment/infrastructure/resources belonging to the HI.

Indicatively, other than costs that must be paid in order to use or access research laboratory equipment or infrastructure, this category may include eligible costs for accessing resources that are necessary for research project implementation, such as: access to databases, subscriptions to libraries, files and collections of domestic and foreign Institutions, procurement of specialized research purpose software, costs for software updates in the HI, digitization of printed and audiovisual archives and their further utilization, costs for acquiring satellite data, etc.

The supporting documents listed in Annex III are necessary for approving the eligibility of costs in this category.

5.2.6 Costs for equipment procurement

This category of costs includes the procurement of equipment that is necessary for the implementation of the research project. For this cost to be considered eligible, documentation as to the usefulness of this equipment for project implementation is required within the submitted proposal, while it is also required that its purchase has taken place in the first half of the duration of project implementation.

For the procurement of equipment the HIs must apply the provisions of Law 4412/2016 on “Public Contracts for Projects, Procurement and Services (adaptation to Directives 2014/24/EU and 2014/25/EU)” (A’ 147), as in force, when considered contracting authorities within the meaning of said law.

The supporting documents listed in Annex III herein are necessary for approving the eligibility of costs in this category.

5.2.7 Costs for provision of services

This category includes costs required to be paid for the provision of services, provided that the services are directly related to the physical scope of the project, whereas for the award of the relevant contract the procedure for concluding a public contract has been observed, as specified in applicable legislation [Law 4412/2016 on “Public Contracts for Projects, Procurement and Services (adaptation to Directives 2014/24/EU and 2014/25/EU)” (A’ 147), as in force, and pertinent legislation], if the HI/CO is considered a contracting authority within the meaning of said law.

The supporting documents listed in Annex III herein are necessary for approving the eligibility of costs in this category.

5.2.8 Other Costs

This category includes costs that cannot be included in remaining cost categories, as well as any fees for a certified public accountant registered in the Auditor Register of the Hellenic Accounting and Auditing Standards Oversight Board (HAASOB [ELTE]) to certify the financial scope of the project.

Indicative costs included in this category are: special telecommunications costs (such as the use of satellite communication), repair costs for high-value equipment, etc.

Costs are eligible provided that they are listed in the PTB or in its imminent amendment during project implementation, in line with the procedure described in Paragraph 9 herein.

Especially with regard to research equipment repair costs other than the above, the request must be documented by a simple cost-benefit analysis and pertain to equipment which is important for implementing the research project. Costs for necessary accessories and spare parts, labor costs and any shipping costs pertaining to above equipment are considered eligible.

For the purposes of incurring the costs of this Paragraph, HIs are obliged to apply the provisions of Law. 4412/2016 on “Public Contracts for Projects, Procurement and Services (adaptation to Directives 2014/24/EU and 2014/25/EU)” (A’ 147), as in force, and the pertinent legislation, when considered contracting authorities within the meaning of said law.

The supporting documents listed in Annex III herein are necessary for approving the eligibility of costs in this category.

5.2.9 Indirect Costs

Project management and HI operating costs may amount up to 8% of the total project budget and are reimbursed to the Special Account for Research Grants (SARG) or the relevant HI department. These costs include costs for supporting the financial management, office supply costs (stationery, PC consumables, etc.) and main utilities (telecommunications, electricity, internet access, etc.). The amount is calculated against the total cost of all other categories and is included in the Research Project budget.

It is noted that indirect costs are eligible without submitting the relevant documents; however, they should be recorded in HI’s accounting entries.

5.3 Accounting monitoring

In order to manage the progress of Project implementation in terms of its physical and financial scope, as described in Paragraphs 4 and 5 herein, the HI must keep a separate account in the accounts for Project costs and revenue, in line with the Greek Accounting Standards (GAS).

Cost supporting documents must be accompanied by paid invoices or accounting documents of equivalent probative value, in accordance with the national legislation and the information listed in Annexes II and III.

In order to be considered eligible, cost evidence for each project must have been issued until the project end-date (physical scope) and must have been paid within 30 calendar days after that, at the latest.

With regard to the accounting entries for evidence, required supporting documents in case of double-entry book-keeping are:

- Copies of Subledgers (cards) of the accounts depicting project costs.
- Copies of accounting entries for project costs and their settlement.

- Copies of accounting entries for any pre-funding or interim payments (during the final certification of the project at the latest).

5.4 Value Added Tax

The Value Added Tax (VAT) is an eligible cost only when the HI is not VAT-exempt, in accordance with VAT code provisions, as in force and when applicable, and as proven by a pertinent certificate issued by the competent Tax Office. VAT that may be recovered or offset in any way cannot be considered an eligible cost, even if it is not recovered by the institution.

5.5 Audit Certificate by a Certified Public Accountant

It is possible to have project costs certified by certified public accountants, registered in the Auditor Register of HAASOB. Among others, certified public accountant tasks include submitting an audit report regarding the legitimacy and regularity of costs incurred and paid and proper accounting entries, in line with the legislation in force and the Funding Award Decision. Moreover, certified public accountants audit and certify whether sufficient supporting documents exist, whether costs were incurred within the eligible period and their relation to the specific project, as well as compliance with the conditions of the Funding Award Decision. Certified public accountants are selected by the beneficiary and the cost for their services is eligible, provided that their work is performed up to three (3) months from the end of the project. If, during the audit of the project’s physical scope, a part or percentage of deliverables is accepted, in terms of quantity or quality, as well as in cases of ascertaining findings during the financial audit (e.g. non permissible budget excesses, non-eligible costs), H.F.R.I. reserves the right to limit the cost certified by said accountants by a corresponding amount or percentage.

5.6 Loss of evidence

In case of loss of an original evidence of cost, the beneficiary shall be obliged to provide:

1. A copy of the lost evidence bearing clearly the supplier’s stamp on it and the wording “true copy of the original” from the supplier and
2. A Solemn declaration of Law 1599/1986 certifying the authenticity of the signature of the legal representative of the beneficiary stating that:

“The evidence (listing the number, issue date, supplier and cost description) has been lost and a true photocopy of the original from the supplier is submitted. Cost pertaining to that evidence has not been supported (subsidized) nor will it be used in the future for a subsidy from any national, EU or other funding program”.

5.7 Non-eligible costs

The following costs are not considered eligible:

1. Debit interests, debt service expenses and interests on late payments.
2. Financial transaction commissions and other net financial costs, excluding costs pertaining to the opening of accounts required by H.F.R.I. or the applicable law, and the cost of financial services imposed by the funding award decision.
3. Provision for losses or contingent future liabilities.
4. Foreign exchange losses.
5. Recoverable VAT. By exception, VAT is eligible in cases where taxable income is not generated during project implementation or after its completion, or when income is generated nonetheless and it relates to a non-taxable activity. Confirmation that the activity in question is non-taxable is provided by competent tax authorities.
6. Amounts withheld in favor of the institution or on its behalf, or retentions refunded to it by any means. Amounts withheld by institutions on behalf of third parties are an eligible cost, provided that they are paid to third parties in line with the provisions in force.
7. Costs incurred for which the provisions of Law 4412/2016 on "Public Contracts for Projects, Procurement and Services (adaptation to Directives 2014/24/EU and 2014/25/EU)" (A' 147), as in force, were not applied, when the HI is considered a contracting authority within the meaning of said law.
8. Any excessive or unreasonable costs.
9. Any fines, penalties and costs before courts.

6. PI and HI RESPONSIBILITIES

The PI represents the Research Team in all communications with H.F.R.I., takes all necessary measures for the effective supervision of project implementation, from a scientific aspect, guiding the Research Team throughout all project implementation phases. They are responsible for notifying H.F.R.I. on time of any incident or change in circumstances that may affect project progress, for achieving objectives, for keeping in line with the agreed timetable and for producing deliverables. They are also responsible for submitting all relevant amendment requests.

6.1 PI and HI responsibilities

The PI is primarily responsible for the Project being properly implemented, assisted by the HI. Both the PI and HI must fulfill the following obligations:

1. To observe the conditions of the Call, this Guide and the Funding Award Decision.
2. To observe EU and National Legislation when implementing the project, and especially with regard to the law on public contracts, state subsidies, sustainable development, gender equality, non-discrimination of and accessibility for People with Disabilities (EU 1303/2013/17.12.2013, Article 7).
3. To keep a separate account for the project or have adequate accounting codification from which the entry of all costs fully corresponding to declared costs can be tracked.
4. To keep a separate bank account for the specific action.
5. To take all necessary actions for updating H.F.R.I. and/or the I.S. with data and documents of the project they are implementing, thus ensuring the accuracy, quality and completeness of submitted information.

6. Not to receive any subsidies from another national or EU program for the implementation of the project or part thereof and/or part of eligible costs, in violation of restrictions in terms of accumulation of state subsidies.
7. Not to transfer or replace fixed assets acquired under the project without H.F.R.I.’s approval.
8. To place posters with information about the action and funding from H.F.R.I. to the HI and/or COs (in case the physical hub is installed in the CO).
9. To affix a stamp featuring the funding information (Action Title, Project No.) on each tax item for each cost related to the funded project.
10. To use H.F.R.I.’s logo on every document used during project implementation or generated under the project (printed or digital).
11. To make reference to the project funded by H.F.R.I. through this Action, using appropriate wording as well as relevant logos, as described in detail in Chapter 7, in all types of publicity activities regarding the project (e.g. announcements in print and electronic media, presentations in workshops and conferences, scientific papers in national and international journals, events), as well as by posting on their website.
12. To accept their inclusion in the List of projects/beneficiaries under H.F.R.I.’s Actions published on H.F.R.I.’s website or where deemed appropriate by the Foundation.
13. To communicate immediately and necessarily to the competent department of H.F.R.I.: (a) any information that becomes necessary regarding the project implemented in the form of references or reporting of specific data, (b) any amendment to the physical or financial scope of the project that lays down the need to amend the Project Technical Bulletin and (c) any possible inability of the PI or HI to implement the project.

Additionally, the PI and HI shall be responsible for:

1. Collecting all required information, supporting documents and other documents.
2. Filling out forms and sending them to H.F.R.I.’s I.S. on time, as well as
3. Cooperating with H.F.R.I. during audits – verifications.

More specifically, the HI must keep a separate account for the Project and keep all financial management supporting documents of the project, throughout its duration and for five (5) years after its completion, as described in Paragraph 5 herein.

Finally, the PI and HI are responsible for collecting all required information, supporting documents and other documents, filling out forms and sending them on time to the relevant department of H.F.R.I. as well as for cooperating with H.F.R.I. during the conduct of audits – verifications.

Any violation of the Funding Award Decision conditions entails corrective measures, pursuant to the provisions specified in the H.F.R.I. Internal Rules of Procedure and other applicable legislation.

6.2 Obligations following project completion

The obligations of HIs are:

1. The HI and/or PI cannot be subsidized by another Organization/Program for the implementation of the same project or part thereof.

2. The HI must return interest accumulated in the bank account kept to make project payments and which arose due to project pre-funding. It is noted that any generated income and interest are offset against the last tranche of funding, while any bank charges associated with the movement of the account may be deducted from interest.
3. The HI is obligated to keep and make available to competent H.F.R.I. officers, throughout the implementation of the project and for five (5) years following its completion, all documents, supporting documents and information pertaining to it, in any way provided, either in printed or electronic form via the I.S., so that it is possible to monitor whether progress and project completion in terms of its physical and financial scope are in line with the timetable, the implementation conditions, the institutional framework in force and the provisions specified in the Call, the MIG and the Funding Award Decision. This obligation shall apply irrespective of whether retaining the supporting documents and evidence related to project implementation is not required by other legislation provisions. These supporting documents and information are retained either as originals or as certified copies of the originals, or in commonly accepted data carriers, including electronic versions of original documents or documents which exist only in electronic form.

In case of “physical hubs”, it should be ensured that they remain at the disposal of the Institutions where they have been installed.

In particular, the PI and HI are required for up to 3 years after the completion of the project to do the following:

1. Not to close or relocate the “Hub”.
2. Not to make any substantial change affecting the nature, objectives or application of conditions that could undermine the project’s original goals.
3. To ensure the effective operation of “Hubs”. In case the “Hub” closes before the end of that period, a total or proportionate financial correction and recovery shall be required in accordance with the provisions laid down.

7. PUBLICITY OBLIGATIONS

Beneficiaries of this action’s projects must inform the public of the funding received from H.F.R.I. for the specific project, as part of the specific action.

More specifically, during any dissemination and publicity action in the context of the funded project, it should be clearly stated that the project has received funding from H.F.R.I. with clear reference to the specific action plan and promotion of H.F.R.I.’s logo and website.

Dissemination actions may be carried out, inter alia, in the form of:

- Communication and/or publication in scientific or non-scientific journals (either by individual Research Team members or the entire team).
- Promotion in websites and social media.
- Printing of forms (e.g. flyers).
- Participation in conferences, seminars, workshops, etc.
- Production of audiovisual material.

With regard to publications in scientific and non-scientific journals, it is noted that this obligation is independent of research project completion, depending only on whether the published research was conducted under the funded project (this also applies to publications made following project completion).

The PI is responsible for fulfilling this obligation, which is underlined as a necessary minimum condition for the eligibility of costs in question and/or the eligibility of related mobility costs (if any).

Below there is an indicative text that should accompany each dissemination/publicity action related to the project being funded, as a minimum condition for the eligibility of corresponding budget costs:



Το έργο υποστηρίχτηκε από το Ελληνικό Ίδρυμα Έρευνας και Καινοτομίας (ΕΛ.ΙΔ.Ε.Κ.) στο πλαίσιο της 3ης Προκήρυξης της Δράσης «Επιστήμη και Κοινωνία» με τίτλο «Κόμβοι Έρευνας, Καινοτομίας και Διάχυσης» (Αριθμός Έργου:.....)



The project was supported by the Hellenic Foundation for Research and Innovation (H.F.R.I.) under the "3rd Call for Action "Science and Society" "Research, Innovation and Dissemination Hubs"" (Project Number:).

With regard to audiovisual material, the opening and closing credits must include a clear and legible reference to H.F.R.I.'s funding, by using the appropriate wording in Greek and/or English.

H.F.R.I. will (or shall be able to) use non-confidential information relating to the project (e.g. the project title and synopsis, the project start-date and end-date, the total eligible cost), as well as the personal details of the PI and the details of the HI for reasons of transparency, publicity and dissemination of project and action findings, including posting this information on H.F.R.I.'s web portal www.elidek.gr

Failure to comply with the publicity obligations laid down in this Paragraph may result in a flat-rate correction to the total cost of the project.

8. AMENDMENTS

8.1 General

The conditions for implementing the project, as specified in the Call and the Funding Award Decision, are binding and essential, and any unilateral change by the beneficiary without prior approval from the H.F.R.I. Director constitutes reason to cease project funding.

Following a request by the beneficiary, it is possible to amend the Funding Award Decision and the approved PTB by decision of the H.F.R.I. Director. The request shall document the necessity to amend project details, which may pertain to its physical and/or financial scope, and/or its duration, as well as the corresponding conditions of the Funding Award Decision. The request is submitted through H.F.R.I.'s I.S. within a reasonable time prior to the implementation of the requested amendment and is accompanied by all supporting documents justifying the amendment need. **A necessary condition for accepting the amendment request is that the changes proposed do not affect the original objectives of the approved proposal, the total approved project budget and do not alter**

evaluation results. An amendment request submitted less than thirty (30) calendar days from the project end-date shall not be reviewed.

Amendment requests shall not be reviewed until all necessary accompanying information and supporting documents provisioned below or in the Funding Award Decision have been submitted. Provided that these have been submitted, requests are reviewed on a case per case basis, with/without the assistance of an external expert and/or a competent committee appointed by H.F.R.I.

In the event that the amendment request is accepted, individual information of the project and the Funding Award Decision accordingly are amended by decision of the H.F.R.I. Director. The beneficiary is informed by notification of the relevant decision and the relevant documents are registered in H.F.R.I.'s project file. If the amendment request is not accepted, the H.F.R.I. Director issues a justified decision rejecting the request. The decision is communicated to the beneficiary, who from then onwards commits to implement the project in line with the initial Funding Award Decision.

8.2 Amendment cases

1. Extension of project implementation duration. An extension may be granted only once (1) (except if it is granted for reasons of force majeure), provided that the successful completion of the project is ensured.
2. Replacement of a member/members of the Research Team. In case of a Research Team member replacement, the new member must have similar qualifications to the member being replaced, and be selected following a related call issued by the HI, whose content shall be specified by the PI. The PI is obliged to inform H.F.R.I. on the matter. These calls shall be issued in line with the provisions of Laws 4310/2014, 4386/2016, 4485/2017 and 4589/2019, as in force.
3. Withdrawal of RT members (without them being replaced) or addition of new Research Team members.
4. Addition/Change of Collaborating Organization.
5. Replacement of Principal Investigator and/or Coordinator is permitted only in cases of force majeure.
The PI submits a relevant documented request suggesting a new Principal Investigator (and/or Coordinator) with at least equal qualifications.
In case of an objective inability of the PI to designate a new PI (e.g. due to illness or death) then, upon the recommendation of the Research Team, the HI shall suggest a new PI, having similar qualifications to the previous PI.
6. Amendment to information that significantly affects the extent and implementation method of the physical scope (e.g. use of techniques/methodology to conduct research of smaller technological weighting, restriction of provisioned deliverables, equipment change/modification, etc.).
7. Transfer of amounts between project cost categories that results in an increase or decrease **greater than 25%** of the initially approved budget in said cost categories (i.e. in the cost category being reduced and the cost category/ies being increased, respectively), provided that all terms and conditions of the Funding Award Decision are met.
8. Transfer of an amount to a non-approved but eligible cost category/ies, which leads to a decrease **greater than 10%** of the initially approved category budget, from which the amount is transferred, provided that all terms and conditions of the Funding Award Decision are met.

9. Change of HI is permitted only following a fully justified documentation of the necessity for change and provided that there is adequate assurance that research project objectives will not be affected by the change. The change of HI is specifically allowed, in case where the PI has been appointed as a Faculty member or researcher in an institution different than the HI.
10. Replacement of approved equipment by equipment with similar technical characteristics and functionality, provided that the new equipment has the capability of leading to the same or improved result compared to the approved equipment.

Any other issue or amendment not falling under any of the aforementioned cases of change of project information is placed under the consideration of H.F.R.I., is reviewed by the Department of Research Projects and, as per case, is approved or rejected by the H.F.R.I. Director.

Each amendment request is submitted to H.F.R.I. at least thirty (30) calendar days prior to the project end-date, as arising from the Funding Award Decision, including any approved extensions. The request clearly reflects requested changes in relation to corresponding conditions in the Funding Award Decision, and all necessary information or supporting documents per case that justify said necessity are attached.

The amendment is approved (in whole or in part) or rejected by decision of the H.F.R.I. Director, based on a pertinent recommendation by the Department of Research Projects, with/without the assistance of external experts. The decision is registered in the I.S. and communicated to the PI and HI.

8.3 Amendments regarding beneficiary information

In case of changes being made to beneficiary details, the beneficiary must notify H.F.R.I. by sending the new information and/or filling out the relevant fields of the I.S., such as:

- change in the trade name and/or legal form,
- change of Legal Representative,
- change of seat and/or relocation of the subsidized activity.

Above changes are reviewed by the Department of Research Projects and, if necessary, the Funding Award Decision is amended and the beneficiary is notified accordingly.

8.4 Alterations not constituting amendments

The following changes, not constituting amendments within the meaning of paragraphs 8.1 - 8.3 above, are permitted under project implementation without restriction as to their number:

1. Change of member category: In case where any postgraduate students of the Research Team finish their postgraduate studies and register as a PhD Candidate within the project duration, their inclusion in the category of PhD Candidates with the respective raise in the reimbursement amount is possible, provided that there is a pertinent provision in the project's budget. The same also applies to PhD Candidates obtaining their doctorate diploma and wishing to continue being Research Team members as Postdoctoral Researchers. The PI is

obliged to inform H.F.R.I. on the matter. The same also applies in the case of a postdoctoral researcher being appointed as a Faculty member or researcher.

2. Transfer of amounts between project cost categories, which alters (increase/decrease) the total amount of the initially approved budget for said categories (i.e. the cost category being reduced and the one being increased after the transfer, respectively) totally/cumulatively up to **25%**, provided that all terms and conditions of the Funding Award Decision are met.
3. Transfer of amounts to a non-approved but eligible cost category/ies, which alter (decrease) the total amount of cost categories from which the transfer takes place, totally/cumulatively up to **10%**, provided that all terms and conditions of the Funding Award Decision are met.
4. Transfer of amounts between specialized sub-category costs within the same cost category (e.g. staff remuneration), without limitations. Furthermore, the addition of new sub-categories within the same cost category is allowed.
5. Transfer of man-effort between project staff categories, provided that all terms and conditions of the Funding Award Decision are met.
6. Changes to the duration of work packages and the deadlines for deliverables and milestones, within the approved total project timetable.

Above changes may be carried out under the responsibility of the PI and/or the HI throughout the duration of the project, without prior approval. These are attached to the pertinent verification/certification request towards H.F.R.I., where they are clearly reflected upon comparison to the Funding Award Decision articles in effect. Their acceptance is subject to the approval of the verification agent, who determines whether the change falls under permissible cases listed above, complying with remaining conditions of the Call and the Funding Award Decision.

8.5 Discontinuation of research project

The PI submits an Exceptional Progress Report, as well as deliverables produced until the time of discontinuation. After these have been evaluated, funding is limited to the costs that have already been incurred and approved/certified under the aforementioned evaluation. In case where the PI or the HI has already received an amount higher than the one finally approved up to the time of discontinuation, the excess amount shall be returned to H.F.R.I.

9. REVOCATION OF FUNDING

The Funding Award Decision may be revoked by decision of the H.F.R.I. Director in the following cases:

1. Provided that before the approved implementation timetable has been concluded, the beneficiary submits a written resignation to H.F.R.I. and/or via the I.S., stating inability to implement the project.
2. As a sanction, following failure to comply with the conditions of the Funding Award Decision, as arising from relevant certifications. Indicatively, the process is activated upon determination of:
 - i. expiry of proposal implementation deadline,
 - ii. inability to verify the physical scope of the project,
 - iii. inability to certify the financial scope and its eligibility based on the original invoices and other supporting documents and information arising from the verification procedures,

- iv. inability to confirm the existence of an adequate verification trail,
- v. failure of the beneficiary to comply with H.F.R.I.’s verification recommendations, administrative or onsite.

The occurrence of aforementioned events is confirmed by the Department of Research Projects, and a documented Funding Revocation Decision is issued by the H.F.R.I. Director, which is then communicated to the beneficiary. Relevant documents are registered in the pertinent file of the project kept in the I.S.

In case of searching unduly or illegally paid sums, provisions in Articles 51 and 52 of H.F.R.I.’s Internal Rules of Procedure apply.

10. COMPLETION OF PROJECTS

Based on verification report results and overall information of the approved proposal, the H.F.R.I. Director drafts and publishes the Project Completion Certificate through the I.S.

Necessary conditions for project completion are:

- Certification of the physical scope being completed, through the implementation of specified deliverables and key project objectives achieved, or designation of distinct deliverables completed in whole or in part.
- PI and HI compliance with obligations described in the Funding Award Decision.
- PI and HI compliance with any recommendations from previous verifications/inspections/audits conducted for the project.

The Project Completion Certificate:

- Certifies that the physical scope (project deliverables and objectives) has been completed.
- Certifies that the financial scope has been completed and that the final result of verifying costs incurred throughout the project is reflected.
- Specifies the final funding amount to be paid, reflecting amounts that may have already been paid, as well as the amount remaining to be paid.
- Specifies the final funding scheme.
- Establishes whether the PI and HI obligations have been met, as specified in the Funding Award Decision, including any obligations relating to publicity.
- Establishes the PI’s and HI’s compliance with any recommendations from previous verifications/inspections/audits conducted for the project.
- Specifies the exact date that the beneficiary assumes each Long-term Obligation, as it has been predetermined in the Funding Award Decision.

H.F.R.I. communicates the Project Completion Certificate to the beneficiary. All relevant documents and documentation are archived in the project file.

ANNEX I**SUPPORTING DOCUMENTS FOR FUNDING REIMBURSEMENT**

The following supporting documents are to be submitted (where required) to reimburse funding:

1. Decision to include project funding in the budget of the Host Institution.
2. Tax clearance certificate for the collection of funds from entities other than Central Administration or Proof of Awareness about debts to the State.
3. Social insurance certificate for collecting receivables of a fixed amount from the State or Certificate of withheld (settled) social insurance contributions.
4. Bank account number.

Upon payment of each tranche, the corresponding payment voucher must be issued and sent to H.F.R.I.

ANNEX II

ACCEPTABLE WAYS OF COST PAYMENT

More specifically, for costs to be considered eligible, they must be paid (in whole or in part) as follows, so that an adequate audit trail is ensured and that they may constitute deductible costs in relevance to Articles 22 & 23 of the Income Tax Code (Law N.4172/2013, Ministerial Decision 1216/01.10.2014 and Ministerial Decision 1079/6.4.2015):

- Any cost regarding the purchase of goods or reception of services over five hundred (500) euro (VAT excluded) must be settled in whole or in part using a bank payment instrument.
- Any cost regarding the purchase of goods or reception of services under five hundred (500) euro (VAT excluded) may be settled without using a bank payment instrument, i.e. in cash.

A bank payment instrument, for the purposes of implementing the above, is:

- A cheque issued from the HI's account to the supplier, which must have been paid by the bank at a time prior to the cost certification date. The following are required to certify the payment: (a) the HI's business account statements relating to the issued cheque (extrait), (b) a copy of the cheque, (c) a payment receipt issued by the supplier and (d) the supplier ledger (account 50).
- Deposit of cash by the HI in the supplier's bank account. Payment certification requires the following: (a) a copy of the bank deposit slip with the supplier of the goods or services to the funding recipient/beneficiary appearing as the account holder, as well as the name of the depositor/investor and the invoice the payment pertains to, (b) the treasury ledger (account 38) and/or business account statement (extrait) depicting cash withdrawal, (c) a payment receipt issued by the supplier and (d) the supplier ledger (account 50).
- Transfer from the HI's account to the supplier's business account. Payment certification requires the following: (a) a copy of the bank cash transfer slip containing all account details, (b) a payment receipt issued by the supplier and (c) the supplier ledger (account 50).
- A Bank Cheque issued by the HI payable to the supplier from a bank legally operating in Greece, through a corresponding cash deposit in the bank by the subsidized institution. Payment certification, apart from other documents (e.g. deposit slip), requires the bank documents pertaining to the cheque issued to the supplier, a copy and photocopy of the relevant cheque.
- Online transaction (web banking or web payment from and to a certified payment account kept at a Payment service provider). Payment certification requires the following: (a) a copy of the business account statement (extrait) kept at the beneficiary's bank or Payment service provider for at least one month after payment is made, (b) a copy of the online transaction containing the payment recipient, i.e. the supplier of goods and services and the payer/depositor, i.e. the funding beneficiary, and (c) the subledger of the supplier (account 50).
- Card payment (debit, credit, prepaid). A condition for the payment being certified is that the card has been issued in the name of the HI or is necessarily linked to a payment account kept at

a Payment service provider in the name of the HI. In any case, there must be an adequate audit trail, i.e. the purchase of the corresponding goods/services and the charging of the beneficiary's card must be proven (irrespective of whether this transaction is made by instalments or by one-off payment). Certification requires: (a) a copy of the card statement or the payment account statement of the beneficiary kept at a Payment service provider which depicts card transactions, along with one instalment or the one-off payment of the transaction and (b) the subledger of the supplier (account 50).

- A postal cheque - quick payment issued at the Hellenic Post by cash deposit from the beneficiary to settle the supplier payment, at a time prior to the certification date of the cost. Payment certification requires the following: (a) documents proving the issue and collection of the postal cheque, listing the details of both the beneficiary and supplier and (b) the subledger of the supplier (account 50).

In case where advance payments are made against the value of the goods or services to be purchased, or when partial payments are made against an invoice with a net value of over five hundred euro (€500), a bank payment instrument is required, irrespective of the particular payment amount, partial or advance.

In cases where the details of the two counterparties are not made clear following the aforementioned information and supporting documents on settlements concluded by a bank payment instrument, or on payments pertaining to special types of costs, beneficiaries will also be required to submit a payment receipt or a document of equivalent probative value, e.g. confirmation by the supplier regarding settlement of the transaction.

In case where an invoice is paid in cash (with a net value of up to €500), the required supporting document for such transactions (apart from the invoice for the purchase of goods or provision of services) is a payment receipt by the supplier or a document of equivalent probative value, e.g. confirmation by the supplier regarding settlement of the transaction.

All transactions above must be accompanied by the corresponding accounting entries, based on Greek Accounting Standards (Law 4308/2014).

It is noted that:

- All costs must have been paid before submitting the request for the final verification/certification report.
- The beneficiary may receive and issue electronic invoices. An electronic invoice is an invoice containing the information required by Greek Accounting Standards (Law 4308/2014) which has been issued and received in electronic form. For the purposes of certifying investment costs, electronic invoices must be printed in any case.
- The beneficiary is obliged to keep a separate account for the project, where all relevant project costs are recorded.
- Project costs are considered eligible provided that they comply with applicable tax and labor legislation requirements.

- All companies/suppliers of Action beneficiaries should have a business bank account for project costs.
- Payment of costs using third-party cheques is not acceptable.
- Dividing (fragmenting) a cost for the purpose of avoiding the obligation of using acceptable payment methods is not permitted (i.e. issuing invoices in parts, with the aim of falling into a lower category and paying for these costs in cash).

ANNEX III

ELIGIBILITY RULES

& SUPPORTING DOCUMENTS TO VERIFY COSTS

Eligible costs for projects funded under this Action are calculated based on the actual cost, i.e. they have been incurred by the HI, are justified by the conditions and objectives of approved activities, are provisioned in the Funding Award Decision and are documented by receipt copies, as outlined below. The original receipts must be available for auditing by the competent H.F.R.I. officer.

Remuneration Costs

- Regular staff

- HI's management decision by which the staff to be involved in the project is determined, along with their duties in terms of the physical scope of the activity, the duration of their employment and the way they are to be employed in practice.
- Monthly global timesheets reflecting, in terms of natural persons, actual employment hours per day on the project and any other project or activity, at the beneficiary and/or other institutions, signed by the employee and the HI's managing director.
- Beneficiary payrolls for the time period the audit is being conducted, depicting gross monthly income, with any allowances clearly recorded, corresponding social insurance contributions and any allowances specified in the beneficiary's institutional framework for the last financial year. Payrolls must also clearly depict any staff payments concerning overtime or additional employment.
- Reports by the Principal Investigator for the work produced by each employee for the corresponding period.
- Employee payment slips.
- Social insurance contribution payment receipts for each employee working on the project during the audited period and proof of statement submission (detailed periodic statement) (where required).
- Proof of income tax statement and payment.
- Accounting entries of supporting documents, in the form of a subledger of the separate project account (signed by the accountant in charge and bearing the HI's stamp).

- Temporary staff

✓ *Under a fixed-term employment contract (full or part-time employment)*

- Fixed-term employment contract outlining the scope in relation to the physical scope of the project and clear reference to the specific funded project (project code), the duration, the place of employment for the counterparty, the method of receiving the project, the price and any provision for off-site travel and participation in conferences, workshops (relevant to the project), etc. Apart from cases where natural persons have been evaluated during project selection, in line with provisions in Article 64(3) of Law 4485/2017, an open procedure describing all the information above is required.

- Monthly global timesheets reflecting, in terms of natural persons, actual employment hours per day on the project and any other project, per activity at the HI and/or other institutions, signed by the employee and the HI's managing director.
- Reports by the Principal Investigator for the work produced by each employee for the corresponding period.
- Beneficiary payrolls for the time period the audit is being conducted, depicting gross monthly income, with any allowances specified in the beneficiary's institutional framework clearly recorded. Payrolls must also clearly depict any payments concerning overtime or additional employment.
- Employee payment slips (in accordance with the specifications in Annex II herein).
- Social insurance contribution payment receipts for each employee working on the project during the audited period and proof of statement submission (detailed periodic statement).
- Proof of income tax statement and payment.
- Accounting entries of supporting documents, in the form of a subledger of the separate project account (signed by the accountant in charge and bearing the HI's stamp).

✓ ***Under a project lease contract***

- Project lease contract. An open procedure is required, apart from cases where natural persons have been evaluated during activity selection, in line with the provisions in Article 64(3) of Law 4485/2017, outlining the scope of the contract in relation to the physical scope of the project and clear reference to the specific funded project (project code), the duration, the place of employment for the counterparty, the method of receiving the project, the price and any provision for off-site travel and participation in conferences, workshops (relevant to the project), etc.
- Reports by the Principal Investigator for the work produced by each employee for the corresponding period.
- Monthly global timesheets reflecting, in terms of natural persons, actual employment hours per day on the project and any other project, per activity at the HI and/or other institutions, signed by the employee and the HI's managing director.
- Authorization from the competent officer for staffing circumstances, as per case, concerning public or broader public sector employees, actually involved in the activity.
- Invoice for services provided or proof of expenditure (former receipt for professional expenses), when the counterparty is not a professional under any cause, exercises a temporary profession and their remuneration is within the limits specified by provisions in force, when applied.
- Employee payment slips (in accordance with the specifications in Annex II herein).
- In cases of VAT exemption, a certificate from the competent Tax Office.
- Receipts of social insurance contributions to the Single Social Security Entity (EFKA), e.g. detailed periodic statement, and of payment, in the event that the employee falls under Article 39(9) of Law 4387/2016.
- Tax statement and proof of tax payment, as well as the payment in question.
- Accounting entries of supporting documents, in the form of a subledger of the separate project account (signed by the accountant in charge and bearing the HI's stamp).

It is noted that: In the event where social insurance contributions are not paid due to debt settlement inclusion, the pertinent social insurance fund document regarding inclusion in a debt settlement scheme must be submitted, outlining the settlement duration, total amount, instalment amount and number of instalments. Compatibility between the time period stated in the document and the audited period is reviewed, as well as whether instalments are being paid on time until the date of audit. The cost is certified when these two conditions are met, provided that paid contributions cover the amount corresponding to the social insurance contributions for the audited period. In the event of income tax settlement, the provisions outlined in the social insurance contribution settlement shall apply.

Costs for consumables

1. Documents constituting compliance with public contract rules for projects, procurement and services under Law 4412/2016, as in force.
2. Document justifying procurement necessity in serving project activities and its connection to the physical scope of the project, in case where the type of consumables is not described upon proposal submission.
3. Receipt document issued by the competent committee.
4. Invoice copies or equivalent accounting documents. (For certifying invoices from abroad, apart from the invoice itself, all relevant documents, such as: pro forma invoice describing the payment method [advance, instalments, bank payment], accompanying shipping documents, e.g. Consignment Notes, Packing List, invoice or receipt issued by international carrier, imported equipment insurance policy, customs documents if imported from a country outside the EU).
5. Payment slips (in accordance with the specifications in Annex II herein).
6. Accounting entries of supporting documents, in the form of a subledger of the separate project account (signed by the accountant in charge and bearing the institution's stamp).

Costs for the use of or access to equipment, infrastructure or other resources

1. Documents constituting compliance with public contract rules for projects, procurement and services under Law 4412/2016, as in force.
2. Document justifying procurement necessity in serving project activities and its connection to the physical scope of the project, in case where this type is not described upon proposal submission.
3. Receipt document issued by the competent committee.
4. Invoice copies or equivalent accounting documents.
5. Payment slips (in accordance with the specifications in Annex II herein).
6. Accounting entries of supporting documents, in the form of a subledger of the separate project account (signed by the accountant in charge and bearing the institution's stamp).

Costs for equipment procurement

1. Documents constituting compliance with public contract rules for projects, procurement and services under Law 4412/2016, as in force.
2. Document justifying procurement necessity in serving project activities and its connection to the physical scope of the project, in case where the type of consumables is not described upon proposal submission.
3. Receipt document issued by the competent committee.
4. Certificate from the supplier confirming that equipment is new and unused.
5. Invoice copies or equivalent accounting documents. (For certifying invoices from abroad, apart from the invoice itself, all relevant documents, such as: pro forma invoice describing the payment method [advance, instalments, bank payment], accompanying shipping documents, e.g. Consignment Notes, Packing List, invoice or receipt issued by international carrier, imported equipment insurance policy, customs documents if imported from a country outside the EU).
6. Payment slips (in accordance with the specifications in Annex II herein).
7. Accounting entries of supporting documents, in the form of a subledger of the separate project account (signed by the accountant in charge and bearing the institution's stamp).

Mobility costs

1. Decision or relevant administrative document approving travel, also stating among others:
 - the destination
 - the departure and return dates
 - the means of transport
 - the reason for travel (summarized)
 - the project it pertains to
2. Expenses sheet/Travel document listing the name of the person travelling, the reason, the destination, the departure and return dates and travel costs (in detail)²:

²Travel costs under this action fall within the provisions of subparagraph D.9 of Law 4336/2015 (Official Government Gazette A' 94) and are incurred in accordance with the provisions therein.

- Transport costs and public transport ticket fees in particular (or other transportation means).
 - Cost of kilometric allowance $(0.15/\text{km})^3$ for using a privately owned or leased vehicle, where permitted, toll costs, cost of transferring the vehicle by ship – as in force per case.
 - Car rental or costs for using public-use passenger cars (taxis), when their use is permitted.
 - Overnight stay expenses for the recognized amount for each type of hotel or rented accommodation in accordance with the limits set by Law 4336/2015, as in force per case (e.g. Category I traveler, up to €80 per night; Category II traveler, up to €60 per night; specified amounts are increased by 20% for stay within the boundaries of the Municipalities of Athens and Thessaloniki).
 - Daily allowance in line with the limits set by Law 4336/2015 - as in force per case.
 - Cost of participating in conferences, workshops, etc.
 - Report on the activities or documentation material in terms of travel relevant to the project (excerpt from papers, brochures, agenda, minutes, posters, etc.) – compliance with publicity rules (where necessary).
 - Receipts for costs included in the relevant Travel document/Expenses sheet (e.g. tickets, hotel invoice, etc.).
 - Payment slips (in accordance with the specifications in Annex II herein).
 - Compliance with maximum limits, in accordance with the provisions of sub-paragraph D9 of Article 2(D) of Law 4336/2015 (Official Government Gazette A' 94).
 - In case of travel for natural persons under a lease contract, provided that the relevant contract justifies travel and it has been compensated in accordance with legal documents (invoice for services provided, invoice for services received).
3. Payment slips (in accordance with the specifications in Annex II herein).
 4. Accounting entries of supporting documents, in the form of a subledger of the separate project account (signed by the accountant in charge and bearing the institution's stamp).

Costs on publicity and dissemination of research results

1. Documents constituting compliance with public contract rules for projects, procurement and services under Law 4412/2016.
2. Document justifying procurement necessity in serving project activities and its connection to the physical scope of the project, in case where the type of consumables is not described upon proposal submission.
3. Invoice copies or equivalent accounting documents. (For certifying invoices from abroad, apart from the invoice itself, all relevant documents, such as: pro forma invoice describing the payment method [advance, instalments, bank payment], accompanying shipping documents, e.g. Consignment Notes, Packing List, invoice or receipt issued by international carrier,

³The Interactive Calculation Tool for Kilometric Distance is taken into account to calculate the kilometric allowances, in accordance with the circular issued by the Ministry of Infrastructure and Transport (Ref. No. ΔΝΣγ/οικ.41648/φ.ΕΓΚΥΚΛ.-07.06.2017 <https://kmd.ggde.gr/>)

imported equipment insurance policy, customs documents if imported from a country outside the EU).

4. Compliance with promotional references and/or publicity obligations, as explained in detail in Chapter 7 herein.
5. Payment slips (in accordance with the specifications in Annex II herein).
6. Accounting entries of supporting documents, in the form of a subledger of the separate project account (signed by the accountant in charge and bearing the institution's stamp).

Costs for provision of services

1. Documents constituting compliance with public contract rules for projects, procurement and services under Law 4412/2016, as in force.
2. A contract for service provision expressly indicating the funded project and (in case of a contract for service provision) clearly defining the physical scope to be implemented under the contract as well as the deliverables.
3. Document justifying the necessity to conclude a contract in order to serve project activities and its connection to the physical scope of the project, in case where services are not described in the project's PTB.
4. Receipt document issued by the competent committee.
5. Invoice copies or equivalent accounting documents.
6. Payment slips (in accordance with the specifications in Annex II herein).
7. Accounting entries of supporting documents, in the form of a subledger of the separate project account (signed by the accountant in charge and bearing the institution's stamp).

Other Costs

1. Documents constituting compliance with public contract rules for projects, procurement and services under Law 4412/2016, as in force.
2. Document justifying procurement necessity in serving project activities and its connection to the physical scope of the project, in case where the type of consumables is not described upon proposal submission.
3. Receipt document issued by the competent committee.
4. Invoice copies or equivalent accounting documents. (For certifying invoices from abroad, apart from the invoice itself, all relevant documents, such as: pro forma invoice describing the payment method [advance, instalments, bank payment], accompanying shipping documents, e.g. Consignment Notes, Packing List, invoice or receipt issued by international carrier, imported equipment insurance policy, customs documents if imported from a country outside the EU).
5. Payment slips (in accordance with the specifications in Annex II herein).
6. Accounting entries of supporting documents, in the form of a subledger of the separate project account (signed by the accountant in charge and bearing the institution's stamp).

Aforementioned cost categories require that a solemn declaration be submitted by the beneficiary, duly signed, stating that:

- Submitted copies are true copies of the original supporting documents.
- Originals are available to the Auditing body.
- Supporting documents do not correspond to costs funded by another program.
- Project costs are monitored through a separate account and the undersigned is fully aware that any costs not recorded in said account shall be deemed non-eligible.

For the submission of a cost verification request through the I.S., documents listed above must be digitized and attached thereof. In case where the beneficiary uses the services of a Certified Public Accountant, their certificate is also attached.