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MINISTRY OF DEVELOPMENT
GENERAL SECRETARIAT FOR RESEARCH AND INNOVATION

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

Version 1.1

(1st Amendment)

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OVERVIEW

This **Management-Implementation Guide** (hereinafter “MIG”) stipulates the terms and conditions regarding the process of monitoring and verifying the costs and the funding of the studies (hereinafter “Project”/“projects”) that have been positively evaluated and included in the list of projects to be funded under the **3rd Call for Action “Science and Society” - “Research, Innovation and Dissemination Hubs”** (Decision No. 17504/14.10.2019, as in force, hereinafter referred to as “Call”), focusing on the popularisation of science and in particular the dissemination of scientific knowledge to the wider society and the cultivation of a wider research culture.

The Call includes 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 the H.F.R.I. Action Plan, according to 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” (1907/B/29.05.2018), as in force.

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

- Law 4429/2016 on the “Hellenic Foundation for Research and Innovation and other provisions” (A’ 199), and in particular Articles 2 par. 1, 5 par. 2-9, 8 par. 9-10, 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 Operation 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 “Annual planning of actions and resource allocation of the Hellenic Foundation for Research and Innovation (H.F.R.I.) for 2018” (1907, B’), as in force;
- Law 4485/2017 on “Organisation and operation of Higher Education, regulations on research and other provisions” (114, A’), as in force;
- Law 4310/2014 (OGG A’ 258) on “Research, technological development and innovation and other provisions”, as in force;
- Law 3187/2003 on “Higher Military Educational Institutions (H.M.E.I.)” (A’ 233), as in force;
- The Agreement dated on the 15th of July 2016 between the Hellenic Republic and the European Investment Bank;
- Decision No. 35627/24.03.2021 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 No. 35869/15.04.2021 adopted by the H.F.R.I.’s SC at its 102nd Meeting on the election of Professor Xení Chrysochoou as President of the H.F.R.I.’s SC (IUN: E4ZI46M77Γ-273);
- Decision No. 35870/15.04.2021 adopted by the H.F.R.I.’s SC at its 102nd Meeting on the assignment of duties of the H.F.R.I.’s Director to the Foundation’s Chair, Professor Xení Chrysochoou (IUN: EKΨ246M77Γ-6Y2);
- Decision No. 17369/08.10.2019 reached by the H.F.R.I. S.C. in its 65th Meeting regarding the approval of the 3rd Call for Action “Science and Society” entitled “Hubs of Research, Innovation and

Dissemination" and the authorization of the Director in issuing said Action (IUN: 6ΥΞΑ46Μ77Γ-ΗΥΠ);

- Decision No. 17972/24.10.2019 of the 66th Meeting of the S.C. of the H.F.R.I. on the Approval of the 1st Amendment of the 3rd Call for Action "Science and Society" entitled "Research, Innovation and Dissemination Hubs" (IUN: 956N46M77Γ-510);
 - Decision No. 19318/21.11.2019 of the 68th Meeting of the S.C. of the H.F.R.I. on the Approval of the 2nd Amendment of the 3rd Call for Action "Science and Society" entitled "Research, Innovation and Dissemination Hubs" (IUN: 603046M77Γ-ΦΘΧ);
- Decision No. Φ/48460/ΓΔ4/27.04.2021 "Call for applications for the approval of educational programmes, accompanying educational material and student competitions - Academic year 2021-2022".

1. CONTACTING THE 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 or digital) 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 HI of the Project.

All correspondence documents (digital and printed) should feature the Project identification number (H.F.R.I.) and title and be sent exclusively to the designated H.F.R.I. contact point.

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

All documents are submitted exclusively in electronic form and/or to the H.F.R.I.'s Information System (hereinafter "IS").

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

A necessary condition for the Funding Award Decision to be issued and the Project to be funded is that the research Project to be funded has not been funded and is not being funded by any means by any other institution for its scope, in whole or in part.

The Project Technical Bulletin (PTB) shall be attached to the Funding Award Decision. The PTB includes the proposal information, as it has been formulated following its evaluation by the competent Evaluation Committee, including an updated Project budget (see par. 2.1 no. 4 below).

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

The Project duration is mentioned in the Funding Award Decision. The start date of the Project is determined upon its inclusion in the HI's budget and may be up to thirty (30) calendar days after inclusion.

It is possible to change the HI based on a justified request by 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 issuing the list of projects to be funded, beneficiary PIs receive a letter of approval, also communicated to the HI, whereby they are invited to submit the following necessary supporting documents to H.F.R.I.'s IS within twenty (20) calendar days for the Funding Award Decision to be issued.

1. A Project acceptance certificate by the HI, signed by their legal representative.
2. Certificate of approval of the implementation of the educational actions of the Project 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 attested that:
 - All listed information regarding the research Project numbered "....." and titled "....." is true and accurate.
 - The Project numbered "....." and titled ".....", which is to be funded, has not been funded, nor will it be funded by other institutions for its scope, in full or in part.
 - They accept that messages received by 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 the PI.
4. Information submission regarding the approved Project (work packages, deliverables, milestones) and updated budget in related IS 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 PTB featuring Project details, as it has been formulated after its evaluation by the competent Thematic Evaluation Committee, including the updated Project Budget (see par. 2.1 no. 5 above).

3. FUNDING REIMBURSEMENT – REQUIRED SUPPORTING DOCUMENTS

3.1 Overview

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

The amount of funding is paid in stages (instalments) over the course of the Project. Each instalment corresponds to a specific percentage of the total approved Project budget. The second instalment (final balance payment) is deposited after the completion and final delivery of the Project and its amount depends on the final total certified costs of the Project and the instalments already paid.

The H.F.R.I. settles each instalment by depositing the corresponding amount in the bank account specified by the HI to the H.F.R.I., following the submission of supporting documents, as they shall be designated by the 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 of 60% of the approved Project budget is granted. The Advance Payment is offset against the Final balance payment of the Project.

3.2.2 Interim Payment

It is paid upon PI's request for an interim payment and cannot exceed 20% of the total budget. The request shall be accompanied by an Interim progress report. The interim payment shall be made if, following an audit of the physical and financial scope, carried out by the competent body of the H.F.R.I., in accordance with the provisions of paragraph 4 herein, costs amounting to at least fifty per cent (50%) of the total approved budget of the Project are confirmed.

3.2.3 Final balance payment

The final instalment (final balance payment) is paid after verification of the completion of the Project, both in terms of its physical and financial scope, its final acceptance and the issuance of the Project Completion Certificate. At this stage, the final eligible costs of the Project are finalised, along with whether the requirements of the Funding Award Decision have been met.

4. IMPLEMENTATION PROCESS - PROJECT MONITORING

The H.F.R.I. is responsible for monitoring the implementation of the approved physical and financial scope of the projects under this Action in accordance with the terms presented in detail in the following paragraphs.

In particular, the H.F.R.I. monitors the projects' advancement, their financial progress, whether the objectives have been achieved through the deliverables and milestones of each Project and takes the appropriate measures to ensure the uninterrupted flow of funds to the projects, and if necessary, takes corrective measures.

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

The H.F.R.I. reserves the right to monitor, whenever necessary, the progress of the implementation of the Project's physical and financial scope by visiting the headquarters of the HI and/or the CO or by administrative verification of the data submitted by the beneficiaries. In any event, the H.F.R.I. will inform the PI and the HI in advance of the time and place that the H.F.R.I. deems appropriate to conduct the audit.

The PI and the HI are fully liable to the H.F.R.I. for the implementation of their Project and ensuring its progress, the correct observance of the time schedules and other conditions and restrictions, as well as

the completion of the physical and financial scope based on the evaluated Proposal and the Funding Award Decision.

4.1 Progress Report and Project Completion Report

For each Project it is mandatory to submit to the Research projects Department of the H.F.R.I. an Interim Progress Report of the Project as well as a Final Progress Report (upon completion of the Project). Project Progress Reports must be submitted to the IS of the H.F.R.I. within a maximum of thirty (30) calendar days from the end of the reporting period.

The Interim progress report of the physical scope of the Project includes:

1. A reference to the Project's physical scope in its entirety, implemented during the reporting period (including dissemination and publicity actions).
2. The completed deliverables for the reporting period.
3. The milestones reached for the reporting period.
4. A description of the Project's financial scope implemented during the reporting period (only if it is submitted with a request for an Interim Payment).
5. Cost receipt copies for the reporting period (only if it is submitted with a request for an Interim Payment).
6. Detailed description of any amendments and/or other alterations to the physical and financial scope.

The Final Progress Report should include the following:

1. A reference to the Project's physical scope that has been implemented (including dissemination and publicity actions).
2. The total of deliverables.
3. The total of accomplished milestones
4. A report on the financial scope of the Project implemented by providing the necessary information and supporting documents in order to verify the Project's cost eligibility.
5. A detailed synopsis (abstract) of the final progress report (both in Greek and English) for posting/publication on the H.F.R.I. website or where deemed appropriate by the H.F.R.I. This synopsis will include, among other things, the objectives and conclusions derived during the Project implementation.
6. Detailed description of any amendments and/or other alterations to the physical and financial scope.

In case the Project is a "natural hub" the Final Report should include a detailed sustainability plan for the hub for at least 3 years after the completion of the Project.

Based on the data of the Final Report, the verification of the physical and financial scope of the Project will be carried out and it will be decided whether the final balance payment should be made, as well as its exact amount or, if necessary, the recovery of any undue funding.

In case the Project cannot, due to specified scientific, research or academic reasons, lead to the results foreseen in the PTB, the PI shall prepare a documented scientific report, which shall be submitted to the H.F.R.I. and communicated to the HI. The H.F.R.I. will evaluate the overall research effort and the intermediate deliverables and will review and approve/verify or not the costs already incurred.

4.2 Audit - Verification Process

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

In order for the PI and the HI/CO to be properly prepared for the onsite audit, the H.F.R.I. shall notify them of the exact time and date thirty (30) calendar days prior to the scheduled audit. The notice includes the estimated audit duration and method, as well as any information or personnel that should be made available to the auditor. On their part, the beneficiary should facilitate the verification body and comply with their instructions, as well as the dates for sending additional information on any outstanding issues identified. The presence of the competent staff of the beneficiary during the onsite audit is a prerequisite for the unhindered conclusion of the process.

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 in case of 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, the H.F.R.I. shall record the pertinent sample-selection methodology. Once the verification report is finalized, the beneficiary is notified about the results in writing so as to file any objections if found in disagreement or to receive the scheduled funding in case 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 conclusion of the verification process (onsite or administrative) and in order for funding to be reimbursed to the beneficiaries, the verifying agent shall draft the verification report, submit it to the IS and notify the PI and the HI and/or is entered into the IS.

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

- i. to submit any objections, should they disagree with its findings, or ñ
- ii. to receive the 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 the H.F.R.I. The time frame in which this right may be exercised, the deadline in which a decision in favour or against is to be issued, as well as any other relevant procedures are specified in the H.F.R.I.'s Internal Rules of Operation, as posted on the H.F.R.I.'s website and as in force from time to time. Should the deadline for lodging objections lapses with failure to do so, it is considered that the beneficiary has accepted the verification results.

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

After the objections have been reviewed or the deadline for objections has elapsed without any action having been taken, the report is finalised. When the final report does not propose any financial correction and recovery, it is approved by the Director of the H.F.R.I., registered in the IS and communicated to the beneficiary. In case the verification report contains a recommendation for corrective action, it is approved by the Director of the H.F.R.I., the correction registration form and the amount of the financial correction are registered in the IS, and the amount of the financial correction and the amount of the Project funding already registered, if any, is reduced accordingly. The final verification report and the decision of revocation and recovery (see par. 9 below) are communicated to the beneficiary.

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

4.4 Exceptional Progress Check

An Exceptional Progress Check is performed when the H.F.R.I. estimates that the progress required in implementing the physical and/or financial scope of a Project has not been achieved, or the Funding Award Decision terms and conditions, as well as 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 decision of the Director of the H.F.R.I. 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. 4. FINANCIAL MANAGEMENT OF PROJECTS

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

Cost eligibility is assessed according to the applicable legislative and regulatory provisions as in force.

5.1 Eligible Costs

The Eligible Costs of projects are the costs already paid by the HI and which meet all of the following criteria:

1. They are carried out during the Project's eligibility period in accordance with the Funding Award Decision, are included in the total Project budget and are in accordance with the MIG.
2. They concern the physical scope of the Funding Award Decision and relate to the deliverables and milestones of the Project.
3. They are proportionate and necessary for the Project implementation and are carried out in a manner consistent with the principles of economy, efficiency, effectiveness and sound management.
4. They are identified and verified, in particular by their entry into the HI accounts, in accordance with the national accounting standards in force and in accordance with the generally accepted accounting principles.

5. Comply with the requirements of the applicable tax and insurance legislation.
6. The cost invoices have been accounted for by the Project completion date and paid up to thirty (30) calendar days thereafter. Exceptions include invoices for the employment of certified public accountants, which are eligible up to three (3) months after the end of each Project.

The following cost evidence must be submitted to the IS to complete **the Project costs auditing - verification procedures**, as per beneficiary and cost category:

1. Invoices or accounting documents of equal substantiating value in accordance with the national legislation in force.
2. Proof of payment (attached to each submitted invoice).
3. Accounting receipt entries in the form of a detailed sub-ledger 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:

"The submitted documents are true copies of the original receipts. The original receipts are always available to the H.F.R.I. The receipts 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 are deemed non-eligible".

In case the beneficiary uses the services of a Certified Public Accountant, their certificate shall be attached thereto.

5.2 Eligible cost categories

Eligible costs for all projects are:

- Personnel costs
- Consumables
- Travel costs
- Dissemination costs
- Costs incurred for the use of or access to equipment, infrastructure or other resources
- Costs for the purchase of equipment
- Costs for the provision of services
- Other costs
- Indirect costs

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

5.2.1 Personnel costs

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

Eligible costs under the category "Personnel costs" are the total of the employer's costs, as derived from the gross remuneration, plus a) employer's contributions and b) the applicable Value Added Tax (VAT), in the case of a lease contract.

The remunerated Project members (Principal Investigator, Project Coordinator, other members of the Project Team of any category) who are civil servants or employees with an open-term private law employment contract in the Public or the Public Sector (Article 14 par.1, point a of Law 4270/2014) or in the private sector, full-time, may receive a maximum monthly salary of up to €400.00 based on the terms and conditions of the applicable legislation.

The remunerated members of the PT who have not been nominated at the time of submission of the proposed Project will be selected by the HI following the publication of a call for expression of interest for the respective positions and in accordance with the applicable legislation.

All Remunerated members of the Project Team are required to keep time sheets regardless of the type of contract they have with the HI.

PT members belonging to the staff of Collaborating Organisations abroad are not remunerated.

The non-remunerated members of the Project Team may receive, for the needs of the proposed Project, a daily allowance and travel costs for travel directly related to the physical scope of the Project.

In particular, the following shall apply:

5.2.1a Remuneration of Principal Investigator (PI)

The total remuneration of the PI who is a faculty member/researcher at H.E.I., HMEI or a Researcher may not exceed €400.00 per month per Project and it is also subject to the remuneration threshold and additional remuneration provided for in article 2 of Law 3833/2010, as amended and in force with the provisions of Law 4472/2017 (articles 130-135, 156) and Law 4354/2015 (articles 13 and 28). Especially for Emeritus and/or Retired Professors/Researchers, this remuneration is provided in accordance with the provisions of the applicable provisions (Article 20 of Law 4387/2016).

The verification of remuneration requires maintaining time sheets.

5.2.1b Remuneration of Project Coordinator (PC)

1. In the case of a private fixed-term employment contract, the gross monthly remuneration of the PC is equal to the gross remuneration for full-time employment as defined in the provisions of Chapter B of Law 4354/2015, as in force.
2. In the case of a lease contract, the Gross monthly remuneration of the PC is equal to the gross monthly remuneration that the PC would have received under a private fixed-term employment contract as defined above (under 1) (plus the applicable VAT).
3. Where the PI is the same as the PC, the remuneration of the PC is subject to the restrictions set out in Section 5.2.1a

5.2.1c Remuneration of Research Team Members

For the **Faculty Members of H.E.I., HMEI, SC I** Researchers the additional remuneration cannot exceed €400.00 per month and is subject to the maximum salary and additional remuneration provided for in

article 2 of Law 3833/2010, as amended and in force with the provisions of Law 4472/2017 (Articles 130-135, 156) and Law 4354/2015 (Articles 13 and 28).

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

For the **Postdoctoral Researchers (PD)** participating in the Project the Gross monthly remuneration for full-time employment is calculated as follows:

1. In the case of a private fixed-term employment contract, the gross monthly remuneration of the PC is equal to the gross remuneration for full-time employment as defined in the provisions of Chapter B of Law 4354/2015 as in force¹ and are at least equal to the thresholds set out in Article 18 par. 12, point a) of Law 4310/2014.
2. In the case of a lease contract, the gross monthly remuneration is equal to the gross monthly remuneration that the PD would have received under a private fixed-term employment contract as defined above (under 1) (plus the applicable VAT).

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

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

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

1. In the case of a private fixed-term employment contract, the gross monthly remuneration is equal to the gross remuneration for full-time employment as defined in the provisions of Chapter B of Law 4354/2015 as in force.
2. In the case of a lease contract, the gross monthly remuneration is equal to the gross monthly remuneration that the Project Team member would have received under a private fixed-term employment contract as defined above (under 1) (plus the applicable VAT).
3. The other members of the HI regular staff employed on the Project may be paid an additional fee of up to €400.00 per month for additional work, in addition to their working hours, in accordance with the legislation in force.

5.2.2 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 the Project implementation.

This category does not include costs for general office supplies, such as forms, stationery, computer consumables, etc., as they are normally included in the general operating costs of the Project and may

¹ According to the Ref.No. 240-48 / 27.09.2020 document of the Legal Adviser of the State to the G.S.R.T.

be eligible as consumables only where the characteristics of the research Project require an unusual amount of related costs for its implementation. In this case, sufficient documentation is required.

For the procurement of consumables, the HI are required 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, if they constitute contracting authorities within the meaning of that law.

The supporting documents listed in Annex III are necessary for the costs of consumables in this category to be considered eligible.

5.2.3 Travel costs

It concerns travelling (i.e. travel expenses, accommodation, and daily allowance) of the PI/PC and Project team members within the country or abroad in the context of activities directly related to the Project implementation. In the case of research collaboration, a prerequisite for the eligibility of costs is the submission of the relevant confirmation of collaboration from the Collaborating organisation.

This category also includes as eligible costs to cover the travel and accommodation costs of members from Collaborating Organisations from abroad or from Greece who participate in the Project team as non-remunerated members. This category is included in the research cooperation and the necessary condition for the costs to be eligible is the submission of the relevant confirmation of cooperation from the Collaborating organisation.

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 should be noted that in the event of cancellation or postponement of conferences or meetings for reasons of force majeure, the costs resulting from the cancellation of tickets, participation in accommodation and/or organisation of the events concerned may be considered eligible and charged to the budget of the projects concerned, provided that they were incurred at a time when the beneficiary could not have foreseen the cancellation. In addition, it should be ensured that the costs or part of them are not reimbursed from other sources. Any amounts reimbursed (e.g. from insurance coverage, air carrier, accommodation, etc.) must be deducted from the Eligible Costs.

5.2.4 Dissemination costs

Dissemination costs include costs for publications in scientific journals, costs for registration in conferences with a speech/announcement or poster, costs for the organisation and hosting of workshops and/or conferences, costs for the publication of monographs and books, costs for the production of audiovisual material, for the development of websites and promotion on social media by the Research Team. In addition, this category includes costs for the submission of patents to the Hellenic Industrial Property Organisation and/or to equivalent foreign bodies, as well as other types of costs for the registration of research results, etc.

For these costs to be eligible, they must relate to the results of the research Project and adhere to all the publicity rules described in paragraph 7 herein.

It should be noted that if the approved Project Technical Documentation provides for the development of a website, the website should be up and maintained online for at least five (5) years after the completion of the Project.

To qualify as eligible costs under this category, the supporting documents listed in Annex III must be presented.

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

This category includes the costs required to be paid for the use of or access to research laboratory equipment, research infrastructure or other resources necessary for the implementation of the research Project. The necessity must be sufficiently documented in the submitted proposal. In addition to equipment, infrastructure, or resources of domestic or foreign institutions, this category may include equipment/infrastructure/resources owned by the HI.

Indicatively, eligible costs in this category may include, in addition to the costs for the use of or access to research laboratory equipment or infrastructure, costs for access to resources necessary for the implementation of the research Project, such as access to databases, subscriptions to libraries, archives and collections of national and international institutions, procurement of software programs for specific research purposes, software updates in the HI, conversion of printed and audiovisual files into digital files and their utilization, costs for the acquisition of satellite data, etc.

The supporting documents listed in Annex III are necessary for the costs in this category to be considered eligible.

5.2.6 Costs for the purchase of equipment

This cost category includes the procurement of equipment necessary for the implementation of the research Project. In order to be considered eligible, the equipment must be documented in the submitted Proposal as being essential for the Project implementation and must be purchased no later than the first half of the Project implementation period.

For the procurement of consumables, the HI are required 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, if they constitute contracting authorities within the meaning of that 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 the provision of services

This category includes costs incurred for the provision of services, provided that the services are directly related to the physical scope of the Project and that the procurement procedure specified in the applicable legislation has been followed for the procurement of a public contract [Law. 4412/2016 "Public Contracts for projects, Procurement and Services (adaptation to Directives 2014/24/EU and 2014/25/EU)" (A' 147), as in force as well as the relevant legislation], if the HI/CO constitutes contracting authority within the meaning of that 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 the remaining cost categories, as well as any fees for procuring the services of certified accountants registered in the Auditor Register of the Hellenic Accounting and Auditing Standards Oversight Board (H.A.A.S.O.B.) 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 important equipment, etc.

Costs are eligible provided they are listed in the PTB or its imminent amendment during Project implementation, in line with the process described in paragraph 9 herein.

In the case of costs for repair and overhaul of research equipment other than those mentioned above, the request must be supported by a simple cost-benefit analysis and must concern equipment essential for the implementation of the research Project. Eligible costs are those incurred for the necessary parts and spare parts, as well as the cost of labour and possible transportation costs related to the aforementioned equipment.

For the purposes of incurring the costs referred to in this paragraph, the HI are required 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 as well as the relevant legislation, if they constitute contracting authorities within the meaning of that 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

The Project management and operating costs of the HI may amount to up to 8% of the total Project budget and shall be paid to the Special Account for Research Funds or the corresponding HI department. These costs include support for financial management, office supplies (stationery, computer consumables, etc.) and basic services (telecommunications, electricity, internet access, etc.). The amount is calculated on the total costs of all other categories and included in the research Project budget.

It should be noted that indirect costs are eligible without the need to provide the corresponding supporting documents but should be recorded in the HI accounting records.

5.3 4.4 Accounting records

In order to be able to manage the progress of the implementation of the physical and financial scope of the Project, as described in Paragraphs 4 and 5 herein, it is necessary to maintain a separate account from HI in the accounting books for the Project's costs and revenue, in accordance with Greek Accounting Standards (GAS).

The supporting documents for the costs incurred should be accompanied by paid invoices or accounting documents of equivalent probative value in accordance with national legislation and as referred to in Annexes II and III.

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

Regarding the accounting entries for invoices, required supporting documents in the case of double-entry book-keeping are:

- Copies of Subsidiary Ledgers (cards) of the accounts depicting Project costs.
- Copies of accounting entries for Project costs and their settlement.
- Copies of the accounting entries recording the receipt of any advance or interim payment (at the latest at the time of final verification of the Project).

5.4 Value-added Tax

Value-added Tax (VAT) is considered an eligible cost only if the HI is not entitled to a VAT deduction under the provisions of the VAT Code as in force at the time and as evidenced by a certificate from the relevant Tax Office. VAT that can be recovered or offset in any way cannot be considered an eligible cost, even if it is not recovered by the organisation.

5.5 Audit Certificate from a Certified Public Accountant

It is possible to have the Project's costs certified by certified public accountants registered in the Register of Auditors of the H.A.A.S.O.B. The work of the certified public accountant includes, inter alia, the submission of a report concerning the verification of the legality and regularity of the execution and settlement of the costs and the correct accounting entry in accordance with the legislation in force and the Funding Award Decision. In addition, the certified public accountants check and certify that all the necessary supporting documents are in order, that the costs have been incurred within the eligible period, that they are relevant to the specific Project, as well as that they comply with the terms of the Funding Award Decision. The beneficiary selects the certified public accountants, and the cost of their employment is eligible as long as it is incurred up to three (3) months after the end of each Project. In the event that during the audit of the physical scope of the Project, a part or percentage of the deliverables is accepted, either in terms of quantity or quality, as well as in the event that findings are found during the financial audit (e.g. unauthorized budget overruns, non-eligible costs), the H.F.R.I. reserves the right to reduce the amount of costs certified by the certified public accountants by a corresponding amount or percentage.

5.6 Invoice misplacement

In the event that the original cost supporting documents are misplaced, the beneficiary is obliged to produce:

1. A copy of the misplaced document with the supplier's stamp and notation "exact photocopy of the original document" and
2. A solemn declaration of Law 1599/1986 signed by the beneficiary's legal representative, whereby it is attested that:

"The document (description of the document number/issuance date/supplier/cost description) has been misplaced, and the supplier has provided an exact photocopy of the original. This cost pertaining to this document has not been or will not be used in the future for a subsidy from a national, Community, or other programme".

5.7 Non-eligible Costs

The following costs are not considered eligible:

1. Debit interest, debt servicing costs and default interest.
2. Foreign exchange charges and debit differences, as well as other net financial costs, excluding costs related to the opening of accounts required by the H.F.R.I. or applicable law and the cost of financial services imposed by the Funding Award Decision.
3. Provisions for future losses or contingent liabilities.
4. Foreign exchange losses.
5. Recoverable VAT. As an exception, VAT is eligible in cases where no taxable income is generated during the Project implementation or after its completion or where, although income is generated, it pertains to a non-taxable activity. The competent tax authorities are responsible for verifying that such activity is not taxable.
6. Amounts withheld in favour of the organisation or on its behalf, or withholdings returned to the organisation by any means. Amounts withheld by institutions on behalf of third parties are considered eligible costs, provided they are paid to the third parties in accordance 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, if the HI constitutes a contracting authority within the meaning of that law, were not applied.
8. Any excessive or unreasonable costs.
9. Any fines, penalties and legal fees.

6. PI AND HI OBLIGATIONS

The PI shall represent the Research Team in its communication with the H.F.R.I., take all necessary measures for the effective supervision of the Project from a scientific point of view and guide the Research Team in all phases of the implementation of the research Project. They shall be responsible for informing the H.F.R.I. in a timely manner of any event or change of circumstances likely to affect the progress of the Project, the realisation of its objectives, the adherence to the approved timetable and the production of deliverables. They are responsible for submitting relevant requests for modifications.

6.1 PI and HI Obligations

The PI, with the assistance of the HI, is solely responsible for the proper implementation of the Project. Both the PI and the HI should:

1. Adhere to the terms of the Call, the Management-Implementation Guide and the Funding Award Decision.
2. Adhere to EU and National Legislation when implementing the Project, especially regarding the law on public contracts, state subsidies, sustainable development, gender equality, non-discrimination and accessibility for People with Disabilities (EU 1303/2013/17.12.2013, Article 7).

3. Keep a separate accounting section for the Project or have adequate accounting coding showing that all cost records correspond fully with the declared costs.
4. Keep a separate bank account that will be used exclusively for the purposes of this action.
5. Take all necessary actions to update H.F.R.I. and/or the IS with information and documents on the Project, thus ensuring the accuracy, quality, and admissibility of the submitted information.
6. Not receive aid from another national or EU programme for the implementation of the Project or part of it and/or part of the eligible costs in breach of the restrictions on the cumulation of State subsidies.
7. Not transfer or replace fixed assets acquired under the Project without the H.F.R.I.'s approval.
8. Place posters at the HI-PI and/or at the CO (if the physical hub is installed in the CO) with information about the Action and funding from the H.F.R.I.
9. Place a stamp on each tax document for each cost related to the funded Project containing all funding information (Title of Action - Project No.).
10. Use the H.F.R.I. logo on any document (printed or electronic) related to the Project.
11. Refer to the Project being funded by the H.F.R.I. through this action using the appropriate wording and relevant logos, as detailed in Chapter 7, in any kind of publicity activity related to the Project (e.g. announcements in the printed and electronic press, conference and workshop presentations, scientific papers in national and international journals, events), as well as by posting on their website.
12. Accept their inclusion in the List of projects/beneficiaries under the H.F.R.I. Actions published on the H.F.R.I. website or where deemed appropriate by the H.F.R.I.
13. Immediately and obligatorily communicate to the competent H.F.R.I. department: a) any information that becomes necessary regarding the Project, in the form of reports or by providing specific data, b) any modification that occurs in the physical or financial scope of the Project that establishes the need to modify the Project Technical Documentation, and c) possible inability of the PI or the HI to implement the Project.

In addition, the PI and HI are responsible for:

1. Gathering all required information, supporting documents and documentation;
2. Completing the forms and sending them in time to the IS of the H.F.R.I.;
3. Cooperating with the H.F.R.I. when carrying out audits - verification checks.

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

Finally, the PI and the HI are responsible for gathering all required information, supporting documents, filling in all required forms and sending them in time to the competent H.F.R.I. department, as well as the cooperation with the H.F.R.I. when carrying out audits - verifications.

Any violation of the terms of the Funding Award Decision shall entail the adoption of corrective measures in accordance with the specific provisions of the Internal Regulation of the H.F.R.I. and other legislation in force.

6.2 Obligations following the Project completion

Host institution's obligations:

1. The HI and PI cannot be subsidised by another Organisation/Programme for the implementation of the same Project or part thereof.
2. The HI has to return the interest generated in the bank account maintained for the Project payments and accrued due to the advance funding of the Project. It should be noted that any income and interest generated will be offset against the final instalment of the funding, and any bank charges associated with the movement of the account may be deducted from the interest.
3. The HI is obliged to keep and make available to the competent bodies of H.F.R.I., throughout the duration of the Project and for five (5) years after its completion, all documents, supporting documents and data of the approved proposal, in any way foreseen, either in paper or electronic form through the IS, in order to be able to verify that the progress and completion of the implementation of the physical and financial scope of the Project is in accordance with the timetable, the implementation conditions, the applicable institutional framework as well as the specific provisions of the Call, the MIG and the Funding Award Decision. This obligation applies irrespective of whether other provisions of the legislation in force do not require them to keep the supporting documents and documents for the implementation of the Project. The above information and supporting documents shall be kept either in the form of originals or certified copies of the originals or on commonly accepted data carriers, including electronic versions of the originals or documents available only in electronic form.

In the case of "natural hubs", it should be ensured that they remain at the disposal of the organisations in which they have been installed.

In particular, the PI and HI are obliged until 3 years after the Project completion to the following:

1. Not to suspend the operation of the Hub or relocate it.
2. Not to make any substantial change affecting the nature, objectives or implementation of the conditions that could undermine the original objectives of the Project.
3. Ensure the effective operation of the Hubs. In the event that the Hub ceases to operate before the end of the period mentioned above, a total or proportional budgetary correction and recovery shall be imposed in accordance with the applicable legislation.

7. PUBLICITY OBLIGATIONS

The beneficiaries of projects under this action are obliged to inform the general public about their Project being funded by the H.F.R.I. under this action.

In particular, each dissemination and publicity action in the context of the funded Project should clearly state that the Project has received funding from the H.F.R.I. by clearly referring to the specific action programme and displaying the H.F.R.I. logo and website.

The dissemination actions may include:

- Communication and/or publication in scientific or non-scientific journals (either by individual members of the Research Team or by the Research Team as a whole).
- Promotion on websites and social media.
- Printing of brochures (ex., flyers).
- Participation in conferences, seminars, workshops, etc.
- Creation of audiovisual material.

Regarding publications in scientific or non-scientific journals, it should be noted that this obligation is irrespective of the completion of the Project and depends only on whether the research published has been carried out within the framework of the funded Project (also applicable to publications after the completion of the Project).

The PI is responsible for complying with this obligation, which is noted to be a necessary minimum condition for eligibility for the specific costs and/or the costs of associated transportation (if any).

Below is the text that should accompany each dissemination/publicity action related to the Project as a minimum requirement for the eligibility of the 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:).

Regarding audiovisual material, the opening and closing titles must include an explicit and legible reference to the H.F.R.I. funding using the appropriate wording in Greek and/or English.

The H.F.R.I. shall (or may) use non-confidential information related to the Project (e.g. the title and summary of the Project, the start and completion date of the Project, the total eligible costs), as well as personal data of the PI and data of the HI for the purposes of transparency, publicity and dissemination of the results of the Project and the action, including the posting of these data on the H.F.R.I. portal (www.elidek.gr).

Failure to implement the information and communication measures defined in this Paragraph may result in a flat-rate correction of the total Project costs.

8. AMENDMENTS

8.1 Overview

The terms for implementing the Project, as specified in the Call and the Funding Award Decision, are binding and essential. Any unilateral change by the beneficiary without prior approval from the Director of the H.F.R.I. constitutes a reason to withdraw the Project’s funding.

At the request of the beneficiary, it is possible, by the decision of the Director of the H.F.R.I., to modify the Funding Award Decision and the approved P.T.D. The request shall document the necessity of the proposed change in the Project's aspects in order to achieve its objectives, which may relate to its physical or financial scope, as well as the corresponding terms of the Funding Award Decision. The request shall be submitted through the H.F.R.I.'s I.S. within a reasonable time before the required implementation of the modification and shall be accompanied by all documents and information supporting the need for the modification. **In order for the amendment request to be accepted, the proposed changes must not affect the original objectives of the approved Proposal and the**

overall budget and must not alter the evaluation results. An amendment request submitted less than thirty (30) calendar days from the Project completion 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 all the required documents and information 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 the H.F.R.I.

In case the request for modification is accepted, individual elements of the Project shall be modified, and accordingly, the Funding Award Decision shall be modified by the decision of the Director of the H.F.R.I. The beneficiary shall be notified of the decision, and the relevant documents shall be registered in the Project file kept by the H.F.R.I. If the amendment request is not accepted, the Director of the H.F.R.I. shall issue a substantiated decision rejecting the request. The decision is communicated to the beneficiary, who hereinafter commits to implementing the Project in accordance with the original Funding Award Decision.

8.2 Amendment cases

1. An extension to the Project implementation period may be granted for one (1) time only (except for reasons of force majeure), provided that it is necessary for the successful completion of the Project.
2. Replacement of Research Team member(s). In case of replacement of a member of the Research Team, the new member must have equivalent qualifications to the member being replaced and will be selected following a call for applications by the HI, the content of which will be defined by the PI. For these calls, the relevant provisions of Laws 4310/2014, 4386/2016, 4485/2017 and 4589/2019, as in force, shall apply.
3. Departure of RT members (without being replaced) or addition of new members to the Research Team.
4. Adding/changing a Collaborating Organisation.
5. The replacement of the Principal Investigator and/or Coordinator is only allowed in cases of force majeure. The PI shall submit a documented request proposing a new Principal Investigator (and/or Coordinator) with at least equivalent qualifications. In case of objective inability of the PI to nominate a new PI (e.g. due to illness or death), the PI, on the recommendation of the Research Team, will propose a new PI with equivalent qualifications to those of the PI.
6. Amendment of information that significantly affects the extent and implementation method of the Project's physical scope (ex., use of techniques/methodology to conduct research of lesser technical weighting, restriction of provisioned deliverables, change/modification of equipment, etc.).
7. Transfer of amounts between Project cost categories which results in an increase or decrease in the current approved budget of the cost categories concerned (i.e., the cost category that is decreased and the cost category that is increased, respectively) of more than 25%, provided that the terms and conditions of the Funding Award Decision are met.
8. Transfer of an amount to a non-approved but eligible cost category/ies that results in a reduction of more than 10% of the initially approved budget of the category from which the

amount is being transferred, provided that the terms and conditions of the Funding Award Decision are met.

9. A change of the HI is allowed only in special cases with complete and justified documentation on the necessity of the change and provided that adequate safeguards are provided that this change shall not affect reaching the Research Project's objectives. In particular, a change of HI is allowed in the case of appointment of the PI as a faculty member or researcher in an institution other than the HI.
10. Replacement of approved equipment by equipment with equivalent technical characteristics and functionality, if it is documented that the new equipment will have the potential to lead to the same or improved results compared to the approved equipment.

Any other issue or Amendment that does not fall under any of the above cases of change of Project components shall be brought to the attention of the H.F.R.I., reviewed by the Research projects Department and, as appropriate, approved or rejected by the Director of the H.F.R.I.

Any modification request shall be submitted to H.F.R.I. at least thirty (30) calendar days prior to the Project completion date as determined by the Funding Award Decision, including any extensions that have been approved. The request shall clearly reflect the requested changes in relation to the applicable terms of the Funding Award Decision and shall be accompanied by all documents or supporting documentation necessary to substantiate the necessity of the changes.

The modification is approved (in whole or in part) or rejected by the decision of the Director of the H.F.R.I., based on a recommendation of the Research projects Department, with/without the assistance of external experts. The decision is entered in the Project file and/or in the IS under the responsibility of the Research projects Department and communicated to the PI and the HI.

8.3 Amendments to beneficiary's information

The beneficiary is obliged to inform the H.F.R.I. in every case of change of its information by sending the new information and/or entering it in the respective fields of the IS, as indicatively:

- change in the trade name and/or legal form,
- change of legal representative,
- change of registered office and/or relocation of the funded activity.

The above changes are reviewed by the Department of Research Project of the H.F.R.I. and, if necessary, the Funding Award Decision is amended, and the beneficiary is informed accordingly.

8.4 Changes that do not constitute amendments

In the context of the Project implementation, the following changes are allowed without the need to submit an amendment request, which do not constitute an amendment in the sense of par. 8.1-8.3 above:

1. Change of member category: In case a postgraduate student of the Research Team completes his/her postgraduate studies and registers as a PhD candidate during the Project implementation, it is possible to join the category of PhD candidate with a corresponding

increase in the amount of remuneration, if there is a relevant provision in the Project budget. The same applies to PhD Candidates who receive the PhD degree and wish to continue as members of the Research Team as Postdoctoral researchers. The PI is obliged to inform the H.F.R.I. on this matter. The same applies in the case where a postdoctoral researcher is appointed as a faculty member or researcher.

2. Transfer of amounts between cost categories of the Project which changes (increases/decreases) the existing approved budget of the Organisation-Beneficiary in these cost categories (i.e., the cost category that decreases and the one that increases respectively after the transfer) in total/aggregate up to 25%, provided that the terms and conditions of the Funding Award Decision are met.
3. Transfers of amounts to a non-approved but eligible cost category/ies that change (reduce) the total amount of the cost categories from which the transfer is made up to a total/aggregate of **10%**, provided that the terms and conditions of the Funding Award Decision are met.
4. Transfer of amounts between more specific cost subcategories within the same cost category (ex., personnel cost) without any limitation. Furthermore, adding new subcategories within the same cost category is allowed.
5. Transfer of human effort between Project staff categories, provided that the conditions of the Funding Award Decision are met.
6. Changes in the duration of the work modules and the time to reach the deliverables and milestones within the approved overall Project schedule.

The above changes may be implemented under the responsibility of the PI and/or the HI over the duration of the Project without prior approval. They shall accompany the corresponding verification request and be submitted to the H.F.R.I., where they shall be clearly reflected in relation to the applicable Funding Award Decision information. Their acceptance shall be subject to the approval of the verification entity, which shall examine the inclusion of the change in the above cases of permitted changes and its compliance with the other terms of the Call and the Funding Award Decision.

8.5 Discontinuation of the Research Project

The PI submits an Extraordinary Progress Report, including the deliverables that have been completed up to the point of discontinuation. Once these have been evaluated, funding is limited to the costs already incurred and approved/certified in the framework of the above evaluation. If an amount greater than the final approved amount has been paid to the PI or the HI by the time of discontinuation, the excess amount will be returned to the H.F.R.I.

9. FUNDING REVOCATION

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

1. In case the beneficiary submits a written resignation to the H.F.R.I. and/or through the IS before the approved implementation schedule is terminated, stating that the Project cannot be implemented.
2. As a sanction for non-compliance with the Funding Award Decision conditions, as evidenced by the relevant certifications. Indicatively, the process is initiated when it is established:

- i. expiry of the Project implementation deadline,
- ii. inability to verify the physical scope of the Project,
- iii. inability to certify the financial scope and eligibility of Project costs based on the original supporting documents and other supporting documents and documentation resulting from the verification process,
- iv. inability to confirm the existence of an adequate verification trail,
- v. in case the beneficiary does not comply with the recommendations for administrative or onsite verification by the H.F.R.I.

The occurrence of the aforementioned events is confirmed by the Research projects Department, and the Director of the H.F.R.I. issues a documented Funding Revocation Decision. Director, which is then communicated to the beneficiary. Relevant documents are placed in the pertinent Project file kept in the IS.

In the event of a search for unduly or illegally paid amounts, the provisions of Articles 51 and 52 of the H.F.R.I. Internal Regulation shall apply.

10. PROJECT COMPLETION

Based on the results of the verification report and the overall elements of the approved Proposal, the Director of the H.F.R.I. prepares and publishes the Project Completion Certificate through IS.

The necessary conditions for Project completion are:

- The verification of the completion of the physical scope through the completion of the planned deliverables, milestones and the achievement of the key Project objectives or the identification of the individual deliverables and milestones that have been fully or partially realised.
- Compliance by the PI and the HI with the obligations described in the Funding Award Decision.
- The compliance of the PI and the HI with any recommendations of prior verifications/inspections/audits carried out on the Project.

The Project Completion Certificate:

- Certifies that the implementation of the physical scope (Project deliverables and objectives) has been completed.
- Certifies the completion of the financial scope of the Project and reflects the final result of the cost verification carried out on the whole Project.
- Specifies the final funding amount to be paid, reflecting amounts that have already been paid, as well as the amount remaining to be paid.
- Specifies the final funding scheme.
- Establishes whether the PI and the HI obligations have been met, as specified in the Funding Award Decision, including any publicity-related obligations.
- Ascertain the compliance of the PI and the HI with any recommendations of previous verifications/inspections/audits carried out on the Project.
- Determines the exact date of incurrence of each Long-Term Obligation by the beneficiary as stipulated in the Funding Award Decision.

The H.F.R.I. shall notify the beneficiary of the Project Completion Certificate. All relevant documents and supporting documentation shall be archived in the Project file.

ANNEX I**SUPPORTING DOCUMENTS FOR FUNDING REIMBURSEMENT**

To reimburse the funding, the following supporting documents shall be submitted (where required):

1. The decision to include the Project funding in the budget of the Host Institution.
2. Tax clearance note for collecting money from entities other than the Central Administration or clearance note for debts towards the State.
3. Social insurance clearance certificate for collecting cleared receivables of a fixed amount from the State or a Certificate for withheld (settled) social insurance contributions (where required).
4. Bank account number (IBAN).

The corresponding bill of collection should be issued upon payment of each instalment and sent to the H.F.R.I.

ANNEX II

ACCEPTABLE WAYS OF COST SETTLEMENT

In order for the costs to be considered eligible, they should be settled (in part or in full) as follows to ensure an adequate audit trail, as well as being deductible costs in accordance with Sections 22 & 23 of the Income Tax Code (Law 4172/2013, Circ. No. 1216/1.10.2014 and Circ. No. 1079/6.4.2015):

- For any type of costs related to the purchase of goods or services amounting to over five hundred (500) euros (excluding VAT), partial or total payment must be made using a bank payment method.
- Any costs related to the purchase of goods or services amounting to up to five hundred (500) euros or less (excluding VAT) can be settled without the use of a bank payment method, i.e., in cash.

For the purposes of implementing the above, as a bank payment method is understood:

- A cheque issued from the HI account to the supplier must have been cleared by the bank before the cost verification date. For the verification of the payment, the following are required: (a) the relevant transaction forms of the HI's business bank accounts (extrait) related to the issued cheque, (b) a photocopy of the cheque, (c) a payment receipt issued by the supplier, and (d) the supplier ledger (account 50).
- A cash deposit from the HI to the supplier's bank account. For the verification of the payment, it is required: (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 corporate account. For the verification of the payment, it is required: (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 the corresponding cash deposit in the bank of the funded organisation. For the payment verification, in addition to other evidence (e.g. deposit slip), the bank documents for the issuance of the cheque to the supplier, a copy and a photocopy of the body of the respective cheque serve as proof of payment.
- Online transaction (web-banking transaction or web transfer transaction from and to an identified payment account held with a Payment Service Provider). For the verification of the payment, the following are required: (a) a copy of the corporate account transaction (extrait) held at a bank or a Payment Service Provider of the beneficiary for a period of at least one month after the payment has been made, (b) a copy of the electronic transaction showing the recipient of the payment amount, i.e. the supplier of goods and services and the payer/depositor, i.e. the beneficiary of the funding and (c) the supplier's subsidiary ledger (account 50).
- Card payment (debit, credit, or prepaid card). In order for the payment to be verified, the card must be issued in the name of the HI or be linked to a payment account held with a Payment Service Provider in the name of the HI beneficiary. In any case, there must be a sufficient audit

trail, i.e. evidence of the purchase of the relevant goods/services and the charges to the beneficiary's card (regardless of whether this transaction is made by instalments or by a lump sum payment). For the verification of the payment, the following are required: (a) a copy of the beneficiary's card transaction or payment account held with a Payment Service Provider, showing the card transactions and showing an instalment or a lump sum payment for the transaction and (b) the supplier's subsidiary ledger (account 50).

- A postal cheque - quick payment issued at the Hellenic Post by cash deposit from the beneficiary to settle supplier payment at a time prior to the verification date of the cost. For the verification of the payment, the following are required: (a) documents proving the issuance and collection of the postal cheque, listing the details of both the beneficiary and supplier and (b) the supplier's subsidiary ledger (account 50).

In the case of advance payments against the value of the goods or services to be obtained or when partial payments are made for invoices with a net value of more than €500, it is required to use a banking method, regardless of the amount of each partial payment or advanced payment.

In cases where, from the information and supporting documents described above for payments using a bank payment method, the details of the contracting parties are not clearly identified or for special types of cost payments, the beneficiaries will be asked to provide proof of receipt or a document of equivalent probative value, e.g. a supplier's confirmation of settlement of the transaction.

In case of cash payment of an invoice (net value up to €500), the required supporting document for these transactions is (apart from the invoice for the purchase of goods or services) the supplier's receipt or a document of equivalent probative value, e.g. a supplier's confirmation of payment of the transaction.

The appropriate accounting entries must accompany all of the above transactions according to the Greek Accounting Standards (Law 4308/2014).

It should be noted that:

- All costs must have been settled prior to the submission of the request for the final verification/certification report.
- The beneficiary is allowed to receive and issue electronic invoices. An e-invoice is any invoice containing the information required by the Greek Accounting Standards (Law 4308/2014) and which has been issued and received in electronic form. For the purpose of verification of the investment costs, electronic invoices should always be printed.
- The beneficiary is required to keep a separate accounting section for the Project, in which all relevant Project costs will be entered.
- Project costs are eligible if they comply with the requirements of the applicable tax and labour legislation.
- All companies/suppliers of the beneficiaries of the Action will be required to maintain a corporate bank account for Project costs.
- Payment of costs using third-party cheques shall not be accepted.

- No cost fragmentation (segmentation) is allowed, leading to avoidance of obligations for the acceptable methods of payment (i.e. no partial invoice issue is allowed, with the purpose of moving to a smaller category for the purpose of paying these costs in cash).

ANNEX III

ELIGIBILITY RULES & SUPPORTING DOCUMENTS FOR COST VERIFICATION

Eligible Costs for projects funded under this Action are determined on the basis of actual costs, i.e. incurred by the HI, justified by the terms and objectives of the approved actions, provided for in the Funding Award Decision and evidenced by photocopies of supporting documents as indicated below. The original supporting documents must be available for verification by the competent body of the H.F.R.I.

Personnel Costs

– Regular staff

- A decision by the HI management specifying the staff to be employed on the Project, their duties in relation to the physical scope of the Project, the duration of their employment and their mode of employment in the Project.
- Monthly global timesheets, which will reflect the actual hours of employment of the employee per day in the Project and any other Project or activity in the beneficiary and/or in other organisations, signed by the employee and the HI manager.
- Pay slips of the beneficiary for the period covered by the audit, showing the gross annual monthly remuneration, with any allowances, the corresponding social security contributions and any allowances provided for by the beneficiary's institutional framework for the last financial year of use, if any. The pay slips should also show separately any allowances for overtime and additional work by staff.
- Reports by the Principal Investigator on the work performed by each employee during the reference period.
- Proof of payment of wages to employees.
- Social insurance contribution payment receipts for each employee working on the Project during the audited period and statement submission proof (detailed periodic statement) (where required).
- Proof of tax statement and income tax return.
- Accounting records of the supporting documents, preferably in the form of an itemised summary of the separate Project account (signed by the accountant in charge and stamped by the HI).

– Temporary staff

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

- Fixed-term employment contract which will specify the scope defined in relation to the physical scope of the Project and clear reference to the specific Project funded (Project code), the duration, the place of employment of the contractual party, the method of acceptance of the Project, the remuneration and any provision for off-site travel and participation in conferences, workshops (in relation to the Project), etc. In the case that natural persons have been evaluated during the selection of the Project, in accordance with the provisions of paragraph 3 of article 64 of Law 4485/2017, an open process is required in which all the above elements will be described.

- Monthly global timesheets, which will reflect the actual hours of employment of the employee per day in the Project and any other Project or activity in the HI or other institutions, signed by the employee and the HI manager.
- Reports by the Principal Investigator on the work performed by each employee during the reference period.
- Pay slips of the beneficiary for the period covered by the audit, showing the gross annual monthly remuneration, with any allowances, the corresponding social security contributions and any allowances provided for by the beneficiary's institutional framework. The pay slips should also show separately any allowances for overtime and additional work by staff.
- Proof of payment of wages to employees (as indicated in Annex II hereof).
- Social insurance contribution payment receipts for each employee working on the Project during the audited period and statement submission proof (detailed periodic statement).
- Proof of tax statement and income tax return.
- Accounting records of the supporting documents, preferably in the form of an itemised summary of the separate Project account (signed by the accountant in charge and stamped by the HI).

✓ ***Under a lease contract***

- Lease contract. An open process is required - except in cases where natural persons have been evaluated during the selection of the Project, in accordance with the provisions of paragraph 3 of article 64 of Law No. 4485/2017 - which will indicate the scope of the contract specified in relation to the physical scope of the Project and a clear reference to the specific funded Project (Project code), the duration, the place of employment of the contractor, the method of acceptance of the Project, the remuneration and any provision for off-site travel and participation in conferences, workshops (related to the Project), etc.
- Reports by the Principal Investigator on the work performed by each employee during the reference period.
- Monthly global timesheets, which will reflect the actual hours of employment of the employee per day in the Project and any other Project or activity in the HI or other institutions, signed by the employee and the HI manager.
- Authorisation of the competent body in cases involving staff from the public and wider public sector employed in the Project.
- An invoice for services or a bill of sale (formerly a receipt for professional expenses) when the contracting party is not a trader for any reason, has a casual profession, and his/her remuneration is within the limits provided for by the applicable provisions.
- Proof of payment of wages to employees (as indicated in Annex II hereof).
- In cases of VAT exemption, a statement from the competent Tax Office
- Receipts of social insurance contributions to the Single Social Security Entity (EFKA), e.g. detailed periodic statement and of settlement, in case the employee falls under the provisions of Law 4387/2016, Article 39, par. 9.
- Tax statement and proof of tax return, as well as the relevant payment.
- Accounting records of the supporting documents, preferably in the form of an itemised summary of the separate Project account (signed by the accountant in charge and stamped by the HI).

It should be noted that: In the event that social insurance contributions are not billed 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, the total amount, the instalment amount and the number of instalments. The compatibility between the period of time indicated in the document and the period under audit is reviewed, as well as whether the instalments are paid regularly up to the date of the 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 case of income tax settlement, the provisions outlined in the social insurance contribution regulation shall apply.

Consumables

1. Documents evidencing compliance with the rules of Public Contracts for projects, Procurement and Services of Law 4412/2016, as in force.
2. A document substantiating the necessity of the procurement to serve the Project activities and its link to the physical scope of the Project in case the type of consumables is not described in the Proposal submission.
3. Record of receipt by the competent committee.
4. Photocopies of invoices or accounting documents of equivalent standing. (For the verification of an invoice from a foreign country, in addition to the invoice, all relevant documents should be included, such as: a pro forma invoice describing the method of payment (advance payment, instalments, payment bank), accompanying shipping documents, etc., e.g. shipping documents, packing list, invoice or receipt from an international transport company, insurance policy of the imported product, customs clearance documents in case of import from a country outside the EU).
5. Proof of payment (as indicated in Annex II hereof).
6. Accounting records of the documents, preferably in the form of an itemised subsidiary ledger of the separate Project account (signed by the accountant in charge and bearing the organisation's stamp).

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

1. Documents evidencing compliance with the rules of Public Contracts for projects, Procurement and Services of Law 4412/2016, as in force.
2. A document substantiating the necessity of the procurement to serve the Project activities and its link to the physical scope of the Project in case the type of consumables is not described in the Proposal submission.
3. Record of receipt by the competent committee.
4. Photocopies of invoices or accounting documents of equivalent standing.
5. Proof of payment (as indicated in Annex II hereof).
6. Accounting records of the documents, preferably in the form of an itemised subsidiary ledger of the separate Project account (signed by the accountant in charge and bearing the organisation's stamp).

Costs for the purchase of equipment

1. Documents evidencing compliance with the rules of Public Contracts for projects, Procurement and Services of Law 4412/2016, as in force.
2. A document substantiating the necessity of the procurement to serve the Project activities and its link to the physical scope of the Project in case the type of consumables is not described in the Proposal submission.
3. Record of receipt by the competent committee.
4. Supplier's certification that the equipment is new and unused.
5. Photocopies of invoices or accounting documents of equivalent standing. (For the verification of an invoice from a foreign country, in addition to the invoice, all relevant documents should be included, such as: a pro forma invoice describing the method of payment (advance payment, instalments, payment bank), accompanying shipping documents, etc., e.g. shipping documents, packing list, invoice or receipt from an international transport company, insurance policy of the imported product, customs clearance documents in case of import from a country outside the EU).
6. Proof of payment (as indicated in Annex II hereof).
7. Accounting records of the documents, preferably in the form of an itemised subsidiary ledger of the separate Project account (signed by the accountant in charge and bearing the organisation's stamp).

Travel costs

1. A decision or relevant administrative document authorising the travel, including, but not limited to:
 - the destination
 - departure and return dates
 - the means of transport
 - reasons for travel (summary)
 - the Project concerned
2. Cost log/Travel Form showing the name of the person travelling, the purpose, the destination, the departure and return dates and the costs (in detail)² of the journey:
 - Transport costs and, in particular, the cost of public transport (or public transport tickets).
 - Cost of mileage allowance (0.15/km)³ due to the use of privately owned or hired means of transport in cases where its use is allowed, tolls, vehicle fare for travel by sea - as applicable.
 - Vehicle hire or costs arising from the use of a public passenger car (taxi) in cases where it is allowed.

² The travel costs under this action fall under the provisions of subsection D.9 of Law 4336/2015 (Government Gazette A' 94) and are incurred in accordance with the provisions thereof.

³ For the calculation of kilometric mileage allowances, the "Interactive Mileage Calculation Tool (ICMT)" is taken into account in accordance with the circular of the Ministry of Infrastructure and Transport (Ref. No. ΔΝΣγ/οικ.41648/φ.ΕΓΚΥΚΛ.-07.06.2017 <https://kmd.ggde.gr/>)

- Overnight expenses for the amount recognized for each type of hotel unit or rental accommodation according to the limits set by Law 4336/2015, as applicable (e.g. Category I, up to 80 euros per night – Category II, up to 60 euros per night - The amounts mentioned are increased by twenty per cent (20%) for accommodation within the boundaries of the municipalities of Athens and Thessaloniki).
 - Daily allowance according to the limits set by Law 4336/2015, as in force at the time.
 - Participation fees for participation in conferences, workshops, etc.
 - Report on activities or documentation of travel related to the Project (extracts of work, brochures, agendas, minutes, posters, etc.) - compliance with publicity rules (where applicable).
 - Supporting documents for the costs included in the relevant Travel/Costs Form (e.g. tickets, hotel invoice, etc.).
 - Proof of payment (as indicated in Annex II hereof).
 - Adherence to thresholds in accordance with the provisions of sub-paragraph D9 of par. D of article 2 of Law 4336/2015 (Government Gazette 94).
 - In the case of travel for natural persons under a lease contract, provided the relevant contract justifies travel and they have been compensated in accordance with legal documents (invoice for services rendered, invoice for services received).
3. Proof of payment (as indicated in Annex II hereof).
 4. Accounting records of the documents, preferably in the form of an itemised subsidiary ledger of the separate Project account (signed by the accountant in charge and bearing the organisation's stamp).

Publicity and dissemination costs of research results

1. Documents evidencing compliance with the rules of Public Contracts for projects, Procurement and Services of Law 4412/2016.
2. A document substantiating the necessity of the procurement to serve the Project activities and its link to the physical scope of the Project in case the type of consumables is not described in the Proposal submission.
3. Photocopies of invoices or accounting documents of equivalent standing. (For invoice verification from a foreign country, in addition to the invoice, all relevant documents such as: pro forma invoice describing the method of payment (advance payment, instalments, bank of payment), accompanying shipping documents, etc. e.g. shipping documents, packing list, invoice or receipt from an international transport company, insurance policy of the imported equipment, customs clearance documents in case of import from a country outside the EU).
4. Compliance with markings and/or publicity obligations as detailed in Chapter 7 herein.
5. Proof of payment (as indicated in Annex II hereof).
6. Accounting records of the documents, preferably in the form of an itemised subsidiary ledger of the separate Project account (signed by the accountant in charge and bearing the organisation's stamp).

Costs for the provision of services

1. Documents evidencing compliance with the rules of Public Contracts for projects, Procurement and Services of Law 4412/2016, as in force.
2. A service contract which explicitly states the Project to be funded and (in the case of a service contract) clearly defines the physical object to be implemented under the contract as well as its deliverables.
3. A document justifying the necessity of concluding the contract to serve the Project activities and the link between the scope of the contract and the physical scope of the Project in case the services are not described in the Project's PTB.
4. Record of receipt by the competent committee.
5. Photocopies of invoices or accounting documents of equivalent standing.
6. Proof of payment (as indicated in Annex II hereof).
7. Accounting records of the documents, preferably in the form of an itemised subsidiary ledger of the separate Project account (signed by the accountant in charge and bearing the organisation's stamp).

Other Costs

1. Documents evidencing compliance with the rules of Public Contracts for projects, Procurement and Services of Law 4412/2016, as in force.
2. A document substantiating the necessity of the procurement to serve the Project activities and its link to the physical scope of the Project in case the type of consumables is not described in the Proposal submission.
3. Record of receipt by the competent committee.
4. Photocopies of invoices or accounting documents of equivalent standing. (For invoice verification from a foreign country, in addition to the invoice, all relevant documents such as: pro forma invoice describing the method of payment (advance payment, instalments, bank of payment), accompanying shipping documents, etc. e.g. shipping documents, packing list, invoice or receipt from an international transport company, insurance policy of the imported equipment, customs clearance documents in case of import from a country outside the EU).
5. Proof of payment (as indicated in Annex II hereof).
6. Accounting records of the documents, preferably in the form of an itemised subsidiary ledger of the separate Project account (signed by the accountant in charge and bearing the organisation's stamp).

For the above cost categories, it is necessary to provide a Solemn Declaration by the beneficiary, duly signed, where it is mentioned that:

- The copies submitted are exact copies of the original documents.
- The originals are at the disposal of the Audit Entity.
- The supporting documents do not relate to costs funded by another programme.
- Project costs are accounted for in a separate account, and it is the knowledge of the undersigned signatory that any cost not entered into this account will be considered non-eligible.

For submitting a request for cost verification via IS, the above are expected to be digitised and attached. In case the beneficiary uses the services of a Certified Public Accountant, their certificate shall be attached thereto.