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MANAGEMENT AND IMPLEMENTATION GUIDE
of the 1st Call for Action
“Science and Society”
“200 Years from the Greek Revolution”

Edition 1.0

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GENERAL

This **Management & Implementation Guide** (hereinafter “MIG”) sets out the terms and conditions regarding the procedure for granting, auditing and certifying, and awarding funding for the public exposure of research projects or actions of high scientific or/and artistic quality (hereinafter “project”/“projects”), which have received a positive evaluation and are included in the list of proposals to be funded under the 1st Call for Action “**Science and Society**” “**200 Years from the Greek Revolution**” (1564/27.04.2018, as in force, hereinafter the “Call”), with the ultimate goal of research projects or actions related to the 1821 Greek Revolution gaining public exposure.

This Call forms part of the H.F.R.I. Plan of actions, according the Decision with Ref. No. 245/23.03.2017 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 2017” (B1066), as in force.

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

- Law 4429/2016 on “Hellenic Foundation for Research and Innovation and other provisions” (Is. A’ 199), as amended and in force, and especially Articles 2, 4(3), 5(3-9) and 9(7) thereof,
- Decision with Ref. No. 245/23.03.2017 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 2017” (1066/B), as in force after its amendment by Decision no. 223400/19.12.2017 issued by the Alternate Minister of Education, Research and Religious Affairs on “Amendment of Decision no. 245/2017 on Annual planning of actions and resource allocation of the Hellenic Foundation for Research and Innovation (H.F.R.I.) for 2017” (4726/B),
- Law 4485/2017 on “Organisation and operation of higher education, regulations on research and other provisions” (114/A), as in force,
- Law 4310/2014 on “Research, technological development and innovation and other provisions”, as in force,
- The Agreement dated 15 July 2016 between the Hellenic Republic and the European Investment Bank,
- Decision with Ref. No. 301/04.08.2017 issued by the Scientific Council of the H.F.R.I. (436/YODD) on “Appointment of Director of the Hellenic Foundation for Research and Innovation”,
- Decision with Ref. No. 12015/23.04.2019 issued by the H.F.R.I. Scientific Council, assigning duties to the H.F.R.I. Director (Internet Uploading Number.: 995046M77Γ-8ΙΦ).
- Decision with Ref. No. 1564/27.04.2018 issued by the H.F.R.I. Director Dr. Nektarios Nasikas regarding the “1st Call for Action Science & Society” – “200 Years from the Greek Revolution” (Internet Uploading Number: 6Z6746M77Γ-ΕΤΔ), as amended and in force by the Ref. No. 9231/07.02.2019 (1st Amendment IPN: Ψ6EH46M77Γ-N52), Ref. No. 15091/19.07.2019 (2nd Amendment IUN: ΨΡ0K46M77Γ-ΙΥΞ) and Ref. No. 15659/09.08.2019 (3rd Amendment IUN: 60K046M77Γ-Ψ40) similar decisions.
- Decision with Ref. No. 15224/24-07-2019 reached in the 59th Meeting of the H.F.R.I., Scientific Council on 24/07/2019, Subject 12: Long-term Commitment Decisions (IUN: 6AZΣ46M77Γ-XYΘ).
- Ref. No. 15599/06.08.2019 Decision of undertaking commitment in regard to sum designation for Action “1st Call Science and Society 1821” (IUN: ΩH6H46M77Γ-TBY).

1. CONTACTING H.F.R.I.

The H.F.R.I. Department of Research Projects establishes a contact point through which the Project Coordinator (PC) and HI are to communicate with the Foundation.

Any communication (oral, digital, written) regarding the implementation of this Guide shall be carried out exclusively between the designated H.F.R.I. contact point and the PC or/and the HI of the project.

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

Mail shall be considered as having been received, on the date it obtains a reference no. from H.F.R.I.

All documents must be submitted to H.F.R.I. in printed and digital form (in .pdf files saved in CD or USB).

2. ISSUING THE FUNDING AWARD DECISION

Following project evaluation, the H.F.R.I. Director issues the funding decision listing all projects to be funded, in line with the available Action budget.

Once the funding decision is released, beneficiary PIs receive a letter of approval by email, whereby they are invited to submit the necessary supporting documents to H.F.R.I. **within fifteen (15) calendar days**, for issuing the Funding Award Decision.

Attached to the Funding Award Decision is the Project Technical Bulletin (PTB), which includes proposal information, as it has been formulated following its evaluation by the competent Topic specific evaluation committee, the project detailed budget included (par. 2.1, point no. 4 below).

The project duration is mentioned in the Funding Award Decision. Considered as project start-date, is the date that the project is included in the HI budget.

2.1 Supporting documents and information for Funding Award Decision issuance

The documents required to issue the Funding Award Decision are the following:

1. A Project Commitment Certificate by the HI, signed by their legal representative.
2. A Cooperation Certificate issued by the Cooperating Organizations (COs) provisioned in the proposal, domestic or foreign, signed by the legal representative of each CO, which shall effectively describe the type of cooperation, the staff involved, the equipment, the infrastructure or the special resources to be used, as well as the estimated duration of the cooperation.
3. A Solemn Declaration of Law 1599/1986 signed by the HI's legal representative, whereby it is declared that:
 - All listed information regarding the research project entitled "....." is true and accurate.
 - The research project to be funded entitled "....." has not been funded, nor will be funded by other institutions, insofar as part of or its entire scope.

- Messages received from H.F.R.I. via email in the email address(es) to be specified are considered formal notices and signal the initiation of all legal processes and deadlines, for both the HI and PC.

4. Submission of Technical Bulletin with the project detailed budget.

Following the submission of all aforementioned supporting documents, the Funding Award Decision is issued by the H.F.R.I. Director, of which the Technical Bulletin is an integral part and includes proposal details, as it has been formulated following its evaluation by the competent Topic specific evaluation committee, the project detailed budget included (par. 2.1, point no. 4 below).

3. FUNDING REIMBURSEMENT – REQUIRED DOCUMENTS

3.1 In General

By maximum, funding for each approved project may amount to the figure recorded in the Funding Award Decision.

Within twenty (20) calendar days from being notified of the Funding Award Decision, the HI is obligated to conclude the necessary procedure for including the project in its budget, notifying H.F.R.I. of its inclusion decision. The start-date for cost eligibility, shall be the date the project is included in the HI budget.

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

H.F.R.I. settles each instalment 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, as they shall be specified by H.F.R.I. Financial Services. (Annex I).

It is noted, that the monetary amount requested by the PCs whose Proposals were qualified for Phase B' of the evaluation, exclusively pertaining to the screening sample of the presentation/exhibition, submitted at a time and place dictated by H.F.R.I. and according to the type of public exhibition proposed, will be reimbursed to the PC from the corresponding SARG of Proposal HIs, following the participation of PCs in the aforementioned presentation/exhibition and the submission of the relevant participation certification from H.F.R.I.

Funding Reimbursement

3.2.1 Pre-financing payment

Once the Funding Award Decision has been issued and supporting documents defined in Annex I have been submitted, a 60% pre-financing payment, over the total approved project budget is remunerated.

3.2.2 Final balance payment

The final balance payment of the remaining 40% is remunerated following an audit – verification of project completion as to its physical and financial scope, its final acceptance and the issuing 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 terms and conditions set out in detail in the following paragraphs.

In specific, the Department of Research Projects 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 recommending corrective actions when deemed necessary.

Project audit – verification includes both its physical and financial scope, and may be carried out with the assistance of dedicated external 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 inspections at the venue where the project is being implemented or at HI head offices, or/and conduct an administrative verification of beneficiary submitted information. In any case, the PC and HI shall be timely notified by the H.F.R.I. Department of Research Projects, of the time and place that H.F.R.I. has found most suitable for conducting the audit.

The PC and HI are fully liable to H.F.R.I. for implementing the project and securing its progress, properly 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 of an Interim Progress Report (approximately at the mid-term of project duration) and a Final Progress Report (upon project completion) to the H.F.R.I. Department of Research Projects is obligatory. Project progress reports must be submitted to H.F.R.I. or/and the H.F.R.I. IT system (H.F.R.I. portal), by an exclusive deadline of thirty (30) calendar-days from audit period conclusion, and shall include:

1. Reference to the physical scope of the project that has been implemented within the reporting period (including any project dissemination and promotion activities).
2. Deliverables completed within the reporting period.
3. Milestones accomplished within the reporting period.
4. Report in regard to the project's financial scope, as implemented within the reporting period.

5. Cost receipt copies for the corresponding period.
6. Detailed description of any amendments or/and other alterations to the physical and financial scope.

The Final Progress Report in particular, should bear mention of 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 in regard to the project's financial scope, as implemented, with the submission of necessary information and receipts, so as to certify the eligibility of project costs.
5. An extended synopsis of the Final Report (in Greek and English) in a form suitable for posting/uploading on the H.F.R.I. website, or wherever deemed suitable by H.F.R.I. This synopsis should also include the objectives and conclusions that arose during project implementation.

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

Based on information in the Final Report, a final certification of the physical and financial scope of the project shall be carried out and, should reason occur, the recovery of unduly paid funding shall be decided.

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 by the PC and the HI, while an onsite audit is conducted by the verifying instrument at the venue of project implementation.

In order for the PC and HI to have prepared accordingly for the onsite audit, H.F.R.I. sends notice by post or email with the exact time and date, thirty (30) calendar days prior to the scheduled audit. The notice includes estimated audit duration and method, as well as any information or personnel that should be available to auditor discretion. On their part, the beneficiary must facilitate the verifying instrument and follow their instructions, also observing any deadline of sending additional information for pending matters identified. A key condition for the unhindered conclusion of the onsite audit, is that all competent officers of the beneficiary shall be present.

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

After the audit is carried out and any identified shortcomings are amended or the fortnight deadline expires, the audit is concluded with the preparation of a pertinent report. The report includes the audited items (inspected items), the relevant findings and any recommendations or corrections. If the onsite audit is carried out via sampling, H.F.R.I. shall record the pertinent sample-selection methodology. Once the report is finalized, the beneficiary is informed of outcomes in writing; so as to

file any objections if found in disagreement, or receive scheduled funding, when the audit does not ascertain any irregularities, or the beneficiary accepts report findings.

4.3 Approval of verification results – PC/HI Objections

Upon auditing process conclusion (onsite or administrative) and in order for funding to be reimbursed to beneficiaries, the verifying instrument shall draft the (interim or final) audit report, notifying the PC and HI in direct or entering it to the IT system.

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

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

Once the results of cost audit – verification are released, the PC is entitled to submit documented objections to H.F.R.I. The time-frame which this right may be exercised in, the time-frame which the permissive or dismissive decision must be issued in, as well as any pertaining procedures, are itemized in the H.F.R.I. Internal Rule of Regulations; when applicable and in force, as posted on the H.F.R.I. website. Should the deadline for lodging objections expire without any having been filed, it is considered that audit results have been accepted by the beneficiary.

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

Following objection review or deadline expiration without lodged objections, the report is finalized. In case where the final report does not recommend fiscal correction and recovery, it is approved by the H.F.R.I. Director, entered into the IT system and forwarded to the beneficiary. The final verification report and the decision of rescission and recovery (see paragraph 9 below), are forwarded to the beneficiary. Verification reports containing a recommendation for corrective action are approved by the H.F.R.I. Director. After the final report has been approved by the H.F.R.I. Director, a corrections log is entered into the IT system, along with the financially corrected amount; reduced accordingly by any amount of project funding that may already have been deposited. The audit/verification request, approved verification report, as well as any and all materials relating to filed objections, are then kept in the project file.

4.4 Irregular Progress Audit

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

The Irregular Progress Audit is conducted as per case, by one or more experts or a Committee, appointed by Director decision. The Irregular Progress Audit report assesses implementation progress and the possibility of successful project completion.

The report, by proposal of the Research Projects Department, is forwarded to the H.F.R.I. Director.

Depending on audit findings, the decision will determine whether the project will be continued or the Funding Award Decision be revoked or amended.

5. FINANCIAL MANAGEMENT OF PROJECTS

Cost eligibility begins on the date the project is included in the HI budget and the pertinent cost appropriated, while it is terminated at the end of project duration, as is 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

Considered eligible, are project costs that have actually been settled by the HI and fulfil the following criteria:

1. They have been incurred within the approved project eligibility period, as specified in the Funding Award Decision, and have been included in the total project budget.
2. They pertain to the physical scope of the Funding Decision and are linked to project deliverables and milestones.
3. They are proportionate and necessary to project implementation and have been incurred based on the principles of economy, effectiveness and efficiency.
4. They are recognizable and verifiable, especially as they are recorded in HI ledgers, in line with the accounting standards in force and the accounting principles generally accepted in the country.
5. They comply with tax and social insurance requirements of the legislation in force.

Photocopies of the following cost supporting documents must be submitted for **auditing / verifying project costs**, as per beneficiary and cost category:

1. Documents ascertaining compliance with rules of public contracts, supplies and services under Law 4412/2016
2. Invoices or accounting documents of equal substantiating value, in accordance with the applicable national legislation.
3. Proof of payment (attached to each submitted invoice).
4. Accounting entries of supporting documents in the form of a detailed ledger of the separate project account (signed by the head accountant and bearing the Host Institution seal).
5. A Solemn declaration by the beneficiary, duly signed, where it is mentioned that:

“Submitted documents are true copies of the original supporting documents. The originals always remain at the disposal of H.F.R.I. The supporting documents do not correspond to costs funded by another programme. 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 obtains the services of a Registered Accountant, their certificate is also attached.

5.2 Eligible cost categories

Research Proposal direct costs include the cost categories listed below:

- i. Personnel costs,
- ii. Consumables,
- iii. Use of or access to equipment, infrastructure or other resources,
- iv. Travel and mobility costs,
- v. Publicity and exposure costs,
- vi. Costs for entering contracts regarding the provision of products and services,
- vii. Other costs (e.g. property leasing, concession of intellectual property etc.),
- viii. Management costs & Overhead (Indirect costs).

5.2.1 Personnel costs

This category includes salary costs for Research Team (RT) members, the PC included, employed in the framework of Proposal implementation. Salary costs pertaining to:

- a) HI regular staff employed on the Project and linked to the HI, through a dependent employment relationship (permanent staff, open-ended contract of full or part-time employment) and
- b) temporary staff required for Project implementation, who are either employed through a fixed-term employment contract (full or part-time) or a project lease contract.

Costs for HI regular staff pertain to the provision of additional fees through additional work, according to the legislation in force.

Salary costs for RT members must comply with the legislation in force as per case. Especially in the case of fixed-term private-law employment contracts, salary cost shall be in line with the provisions of Law 4354/2015, as in force, while in the case of project lease contracts, the amount shall be in line with that specified in Law 4354/2015, in regard to private law fixed-term employment contracts.

The salary cost/payroll of RT members working abroad under any employment relationship, is not an eligible cost.

All remunerated and non-remunerated RT members may receive mobility costs (e.g. commuting costs, overnight lodging and daily allowance) for transit in the context of project needs.

Staff not nominated upon proposal submission, shall be selected following a call for the expression of interest by the HI, in accordance with the provisions of Law 4386/2016 and Law 4485/2017 and based on the qualifications specified in the Funding Award Decision.

The total eligible salary cost per employee is determined based on the actual time they are employed by applying labor in direct to project implementation.

Costs regarding additional fees for additional work of HI personnel employed under a dependent employment contract (under public law, or of fixed-term under private law, or of open-term under private law) are commonly calculated based on the actual total employment time of personnel on the project and the gross hourly cost of employment of said staff for the HI. The gross hourly cost of

employment is calculated as the quotient of the last documented annual gross cost of employment, as specified in the legislation in force and recorded in the HI's accounting system, and the number of 1720 productive hours for people employed full-time or a proportion of the 1720 hours for people employed part-time. In case where the last annual gross employment cost for personnel is not available for the beneficiary (12 consecutive months), the annual gross employment cost may be calculated using the available documented employment cost provisioned in the employee's pertinent employment contract with the beneficiary, appropriately adjusted for a period of 12 months.

The annual gross employment cost also includes a proportionate amount from any benefits/bonuses provisioned in the HI's institutional framework or the employment contract, which are reimbursed on a regular basis and are not linked to employee performance. Extra fees not specified in the beneficiary's institutional framework or the employment contract or/and reimbursed ad hoc, are not eligible or taken into account when determining the gross annual employment cost.

Costs linked to overtime or any additional work included in the last documented annual gross cost of employment, in line with the HI's accounting system, are excluded from the calculation of gross hourly employment cost.

Social insurance contributions are an eligible cost provided that they actually burden the HI for employing personnel in the project.

HI personnel may not be employed based on a contract for the provision of services (sub-contractor) or a project lease contract.

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

5.2.2 Consumables

Costs for consumables are eligible when pertaining exclusively to Project implementation and are recorded separately. Indicatively, they involve the purchase of direct consumption materials (e.g. lab consumables, etc.) that are necessary for Project implementation. This category does not include general office supply costs, such as paper, stationery, PC consumables, etc., as these are included in the overhead and may be eligible only when Project particularities require an unusual amount of relevant costs for its implementation. In this case, sufficient relevant substantiation is required in the Project budget.

Especially for the procurement of consumables, HIs are obligated to implement the provisions of Law 4412/2016 on "Public Contracts for Projects, Procurement and Services (adaptation to Directives 2014/24/EU and 2014/25/EU)" (147/A), as in force, when considered contracting authorities in principle under said law.

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

5.2.3 Use of or access to equipment, infrastructure or other resources.

This category includes the purchase of new or used micro-equipment, considered necessary for Project implementation. For this cost to be considered eligible, documentation as to the usefulness of this equipment for Project implementation is required.

For the procurement of equipment, HIs are obligated to implement the provisions of Law 4412/2016 on "Public Contracts for Projects, Procurement and Services (adaptation to Directives 2014/24/EU and 2014/25/EU)" (147/A), as in force, when considered contracting authorities in principle under said law.

Other than purchase costs, this category also includes costs that must be reimbursed in order to access equipment, infrastructure or other resources that are necessary for research project implementation. The need in question must have been sufficiently documented in the submitted proposal. Apart from the equipment, infrastructure or resources of other Institutions in Greece or abroad, this category may include corresponding resources belonging to the HI.

Indicatively, this category may include eligible costs for accessing resources that are necessary for Project implementation, such as: access to databases, subscriptions to libraries, files and collections or any type of domestic and foreign Institutions, procurement of specialized purpose software, digitization of printed and audio-visual archives and their further capitalization etc.

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

5.2.4. Travel and mobility costs

These involve travelling in Greece or abroad for the PC and RT members, for participating in activities directly related to project implementation. It is noted that non-remunerated RT members may also receive mobility costs.

Costs in this category are carried-out in line with provisions of Sub-paragraph D' "Travel Costs for Travelling In and Out of State" of Law 4336/2015 (A' 94), as in force.

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

5.2.5. Publicity and exposure costs

Indicatively, this category may include costs for publishing books, monographs and publications in scientific journals, costs for organizing and conducting conferences, seminars and exhibitions, costs for producing audiovisual material, costs for publications in scientific journals, registration costs for participating in conferences with speech / communication or poster, costs for website development and publicity in social networking media. Additionally, this category includes costs for patent submission in domestic institutions or other corresponding institutions abroad, as well as different cost types for registering research findings, etc.

For all of the above to be considered eligible, they have to be the result of the research project, while all publicity rules described in Paragraph 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 are necessary for approving the eligibility of costs in this category.

5.2.6 Costs for entering contracts regarding the procurement of products and services

The costs for entering into contracts for the procurement of products and services are eligible provided that provisions of Law 4412/2016 on “Public contracts for projects, procurement and services (adaptation to Directives 2014/24/EU and 2014/25/EU)” (147/A), as in force, are applied when considered contracting authorities in principle under said law.

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

5.2.7 Other costs

This category includes costs that cannot be included in remaining cost categories, as well as any fees for certified accountants 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: property leasing costs, concession of intellectual property etc.

These costs are considered eligible provided that their relation to Project implementation is sufficiently substantiated.

To carry out costs in this paragraph, HIs are obligated implement the provisions of Law 4412/2016 on “Public Contracts for Projects, Procurement and Services (adaptation to Directives 2014/24/EU and 2014/25/EU)” (147/A), as in force, when considered contracting authorities in principle under said law.

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

5.2.8 Management costs & Overhead (Indirect costs)

Indirect costs are costs incurred for Project management and HI operating costs, which are also included in the Project budget. These costs are reimbursed to the Special Account for Research Grants (SARG) or the relevant HI departments. They include costs for supporting the Project’s financial management, office supply costs (stationery, PC consumables, etc.) and main utilities (telecommunications, electricity, internet access, etc.).

Indirect costs are certified as a flat-rate percentage and may be equal to as much as 5% of total costs of the other categories; they are included in the Project budget and do not need to be documented by corresponding accounting documents.

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 accounting ledgers for Project costs and revenue, in line with the Greek Accounting Standards (GAS).

The supporting documents for costs must be accompanied by paid receipts or accounting documents of equivalent substantiating value, in accordance with the national legislation and the information in Annexes II and III.

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

- Copies of Detailed Ledgers (cards) of the accounts depicting project costs.
- Copies of accounting entries for project costs and their settlement.
- Copies of accounting entries for any pre-financing 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. The VAT that may be recovered or offset in any manner cannot be considered an eligible cost, even if it is not recovered by the organization.

5.5 Audit Certificate by a Certified Accountant

It is possible to have project costs certified by certified accountants, registered in the Auditor Register of HAASOB, in accordance with provisions in Law 4314/2014 (Article 47). Among others, certified accountant tasks include submitting an audit report regarding the legitimacy and regularity of costs incurred and paid, as of accounting entries, in line with the legislation in force and the Funding Award Decision. Moreover, certified accountants audit whether sufficient supporting documents exist, whether costs were incurred within the eligible period and their relation to the specific project, as well as compliance to the terms of the funding award decision. Certified accountants are selected by the beneficiary and the cost for their services is eligible, provided their task is carried out up to three (3) months from the end of each 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, ineligibility of costs), H.F.R.I. reserves the right to limit the cost certified by said accountants by a corresponding amount or percentage.

5.6 Receipt misplacement

In cases where cost receipts have been misplaced, the beneficiary is obligated to submit:

1. A copy of the misplaced receipt with the supplier's seal and the wording "true copy of the original" by the supplier, and
2. A solemn declaration of Law 1599/86, with the signature of the HI's legal representative duly certified, wherein it is stated:

“... The receipt (listing the number, issue date, supplier and cost description) has been lost and a true photocopy of the original from the supplier is submitted. Said receipt has not been supported (subsidized) nor will it be used in future for subsidy from a National or Union Programme.”

5.7 Non-eligible costs

The following costs are not considered eligible:

1. Interest charges, debt servicing charges and default interest.
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 although income is generated, 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 organization or on its behalf, or withholdings returned to the organization by any means. Amounts withheld by institutions on behalf of third parties are an eligible cost, provided they are paid to third parties in line with the provisions in force.
7. Incurred costs 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)” (147/A), as in force, when considered contracting authorities in principle under said law, were not implemented.

6. PC and HI OBLIGATIONS

The PC 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 PC and HI Obligations

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

1. 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),
2. Observe the terms of the Call and the Funding Award Decision,
3. 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. Keep a separate bank account for the action in question.

5. Carry out all necessary actions to update H.F.R.I. or/and the IT system with the data and documents on the implemented project, ensuring the accuracy, quality and admissibility of information submitted,
6. Not receive any subsidies from another national or EU programme for the implementation of the project or part thereof or/and part of eligible costs, in violation of restrictions in regard to the accumulation of state subsidies,
7. Not transfer or replace fixed assets, the value of which has been subsidized, without prior approval from H.F.R.I.,
8. Place informative posters regarding the deed and funding from H.F.R.I. to the HI,
9. Use the H.F.R.I. logo on every document used during project implementation or generated under the project (printed or electronic),
10. Make reference to the project being 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 printed and electronic press media, presentations in conferences and conventions, scientific papers in national and international journals, events), as well as by posting on their website.

Additionally, the PC and HI retain responsibility for:

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

In specific, 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 the Financial Management of the project (paragraph 5 herein).

The PC and HI are obligated to notify the competent H.F.R.I. department immediately, of:

1. Any necessary information about the project being implemented, in the form of reports or by providing specific details.
2. Any amendment of vital importance arising from the physical or financial scope of the project, dictating the need for an amendment of the Project Technical Bulletin.
3. Possible inability on their part to continue implementing the project.

Any violation of Funding Award Decision terms, necessitates the need to take corrective measures, pursuant to the provisions specified in the H.F.R.I. Internal Regulation and the remainder of applicable legislation.

6.2 Obligations following project completion

HI obligations are:

1. The HI must comply with the terms of the Call and the Funding Award Decision,
2. The HI and PC cannot be subsidized by another Organization/Programme for the implementation of the same project or part thereof,
3. The HI must return the interest accumulated in the bank account it keeps to make project payments and which arose due to project pre-funding,
4. The HI is obligated to keep and make available to the 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 the approved proposal, in any manner specified, either in printed or electronic form via the IT system; so that it is possible to monitor whether the progress and completion of the project in terms of its physical and financial scope are in line with the timeframe, the implementation terms, the institutional framework in force and the provisions specified in the Call, the Implementation Guide and the Funding Award Decision,

5. All original supporting documents and invoices for project costs are kept by the HI throughout the implementation of the project and a further five (5) years from the date the last funding instalment was made. Furthermore, simple copies are kept together in a dedicated folder that is made available to the competent H.F.R.I. auditors, provided a relevant audit is requested and irrespective of whether retaining the supporting documents and invoices related to project implementation is not required by other provisions of national legislation. These supporting documents and information are kept either as originals or as certified copies of the originals, or in commonly accepted data carriers, including electronic versions of the originals or documents only available in electronic format.

7. PUBLICITY OBLIGATION

Beneficiaries of this action must inform the general public (including the scientific community) of the funding received from H.F.R.I. for the specific project, as part of the specific action.

In further detail, each dissemination and publicity activity resulting of the research conducted under the research project, in the form of:

- Communication or/and publication in scientific or non-scientific journals (either by individual Research Team members or the entire team).
- Exposure in webpages and social networking media.
- Brochure printing (e.g. flyers).
- Participation in conventions, seminars, conferences etc.
- Production of audiovisual content.

Beneficiaries must state that the research project has been funded by H.F.R.I., by clear reference to the specific action plan and display of the H.F.R.I. logo and website (depending on the type of action).

With regard to the articles 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 research project (this also applies to articles published following project completion).

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

In detail, the following guidelines must be followed 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 1ης Προκήρυξης της Δράσης «Επιστήμη και Κοινωνία» - «200 Χρόνια από την Ελληνική Επανάσταση» (Αριθμός Έργου:.....)



The project was supported by the Hellenic Foundation for Research and Innovation (H.F.R.I.) under the “First Call for H.F.R.I. «Science and Society» - «200 years since the Greek Revolution» (Project Number:).

With regard to audiovisual material, the opening and closing credits must include a clear and legible reference to monetary support from H.F.R.I., by using the appropriate wording in Greek or/and 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 PC and the details of the HI, for reasons of transparency, publicity and dissemination of action findings, including posting this information to the H.F.R.I. portal www.elidek.gr.

Non-compliance with terms regarding information and communication as specified above, may result to a flat-rate correction over total project costs.

8. AMENDMENTS

The terms for implementing the Action, 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.

Upon request by the beneficiary and recommendation by the Department of Research Projects, 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 the physical or financial scope, or its duration, as well as the corresponding terms in the Funding Award Decision. The request is submitted to H.F.R.I. in writing (in printed or digital format) or by use of a standardized template through the IT system, within a reasonable time prior to the required amendment implementation, 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 initial objectives of the approved proposal 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 the necessary accompanying information and supporting documents provisioned below or in the Funding Award Decision, have been submitted. Provided these have been submitted, requests are reviewed by the H.F.R.I. Department of Research Projects on a case per case basis, with/or without the assistance of an external expert or/and a competent committee appointed by H.F.R.I.

In the event that the amendment request is accepted, the individual project parts and the corresponding Funding Award Decision parts are amended by decision of the H.F.R.I. Director. The beneficiary is notified in direct by H.F.R.I. or through the IT system, while the decision is forwarded to them and pertinent documents are placed in the file kept by the H.F.R.I. for each approved proposal. If the amendment is not accepted, the H.F.R.I. Director issues a decision rejecting the amendment request,

fully justifying the reasons for the rejection. The decision is forwarded to the beneficiary, who from then point onwards pledges to implement the project in line with the initial Funding Award Decision.

8.1 Amendment cases

The amendments that may be made by project beneficiaries in this action, concern the following cases:

1. Duration extension of project implementation. A time extension may be granted once and cannot exceed four (4) months.
2. Project Coordinator replacement. The PC submits a pertinent documented request, recommending a new Project Coordinator, with equivalent qualifications in the least. In the event of the PC being objectively unable to appoint a new PC (e.g. due to illness or death), then the HI may recommend a new PC of similar qualifications.
3. Amendment to information that significantly affects the extent and implementation method of the physical scope (e.g. use of techniques / methodology / artistic approach, restriction of provisioned deliverables, appointment of new RT members or members not specified during proposal submission etc.).
4. Project discontinuation: The PC submits an Irregular Progress Report, as well as deliverables produced until the time of discontinuation. After these have been evaluated, the funding is limited to the costs that have already been incurred and approved under the aforementioned evaluation. If the PC has already received an amount higher than the one approved up to the time of discontinuation, the non-approved amount is returned to H.F.R.I.
5. The transfer of a cost between project cost categories or work packages, that results in a change (increase or decrease) of said costs **greater than 25%** (i.e. change in the cost being reduced and the corresponding cost(s) being increased after the transfer), provided that all Funding Award Decision terms and conditions are met.
6. The transfer of a cost to a non-approved but eligible cost category, which leads to a decrease **of more than 10%** in the category from which it was transferred, provided that all Funding Award Decision terms and conditions are met.
7. The transfer of man-effort between staff categories or project work packages, which leads to a change of **more than 10%** (increase or decrease), provided that all Funding Award Decision terms and conditions are met.
8. HI replacement is permitted only in special cases, by full and justified documentation of the necessity for replacement and provided there is adequate assurance that research project objectives will not be affected by the change.

All amendment requests are submitted to H.F.R.I. at least thirty (30) calendar days prior to project end-date, as arising from the Funding Award Decision, including any approved extensions. These requests must clearly reflect requested changes in relation to corresponding items in the Funding Award Decision, while also attached, must be all necessary information or supporting documents per case that justify said necessity.

Under project implementation, it is allowed to submit up to two (2) amendment requests per project.

The amendment may be approved or rejected or approved in part, 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 placed in the project file or/and uploaded to the IT system by responsibility of the Department of Research Projects and is communicated to the PC and HI.

8.2 Amendments regarding beneficiary information

In the event of changes being made to beneficiary details, the beneficiary is obligated to notify H.F.R.I. by sending the new information or/and completing the relevant fields of the IT system, such as:

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

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

8.3 Alterations not constituting amendments

The following changes, not constituting amendments in the sense of paragraphs 8 and 8.1 above, are permitted under project implementation without restriction as to their number:

1. Replacement of Research Team member(s). If a Research Team member withdraws, the replacement member shall be selected following a relevant call issued by the HI; the content of the call is determined by the PC. The PC is obligated to notify H.F.R.I. accordingly. These calls follow relevant provisions in Laws 4310/2014, 4386/2016, 4485/2017 and 4589/2019, as in force.
2. Transfer of a cost between project cost categories or work packages, that results in a change (increase or decrease) of said costs **lesser than 25%** (i.e. change in the cost being reduced and the corresponding cost(s) being increased after the transfer), provided that all Funding Award Decision terms and conditions are met.
3. Transfer of a cost to a non-approved but eligible cost category, which leads to a decrease of **less than 10%** in the category from which it was transferred, provided that all Funding Award Decision terms and conditions are met.
4. Transfer of man-effort between project staff categories or work packages, which leads to a change of **less than 10%** (increase or decrease), provided that all Funding Award Decision terms and conditions are met.
5. Changes to the duration of work packages and the deadlines for deliverables and milestones, within the approved total project deadline.

Above changes may be carried out under the responsibility of the PC or/and the HI throughout the duration of the project, without prior approval. These are attached to the pertinent verification/certification request and are submitted to H.F.R.I., where changes proposed/carried out 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 Call terms and the Funding Award Decision.

Any other issue or amendment, not falling under any of change cases noted above, and not constituting change in the beneficiary information (paragraph 8.2), is reviewed by the Department of Research

Projects and approved by the H.F.R.I. Director. These requests may be incorporated in the verification/certification request, without the requirement of submitting a separate amendment request.

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. When before the approved implementation schedule has been concluded, the beneficiary submits a written resignation to the H.F.R.I. or/and via the IT system, stating inability to implement the project.
2. As a sanction, following failure to comply with Funding Award Decision terms, 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. beneficiary failure to comply with H.F.R.I. 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 placed in the pertinent file kept by the H.F.R.I. or/and uploaded in the IT system, as for each approved proposal.

In the event of recovering unduly or illegally paid sums, provisions in Articles 51 and 52 of the H.F.R.I. Internal Regulation, apply.

10. COMPLETION OF PROJECTS

Based on verification report results and collective information of the approved proposal, the H.F.R.I. Director drafts and issues the Project Completion Certificate through the IT system.

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 the identification of distinct deliverables completed in full or in part.
- PC and HI compliance with obligations described in the Funding Award Decision.
- PC and HI compliance with any recommendations of previous certifications / inspections / audits, conducted for the project.

The Certificate of Project Completion:

- Certifies that the physical scope of the project (project deliverables and targets) has been completed.

- Certifies that the financial scope of the project has been completed and that the final result of verified costs incurred throughout the project is reflected.
- Determines the final funding amount to be settled, reflecting amounts that may have already been settled, as well as the amount remaining to be settled.
- Determines the final funding scheme.
- Establishes whether PC and HI obligations have been met, as specified in the Funding Decision, including any obligations relating to publicity.
- Establishes PC and HI compliance with any recommendations of previous certifications / inspections / audits, conducted for the project.
- Specifies the exact date that the beneficiary assumes each Long-term Obligation, as 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 indexed in the project file.

H.F.R.I. retains detailed files of projects for a decade after they have been completed.

The Director of the Hellenic Foundation for Research and Innovation

Dr. Nektarios Nasikas

ANNEX I

SUPPORTING DOCUMENTS FOR FUNDING REIMBURSEMENT

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

1. Tax clearance certificate for collecting State fees or Certificate of State registered debts.
2. Social insurance clearance certificate for collecting settled receivables from the State or Certificate of withheld (settled) social insurance contributions.
3. Bank account number (preferably at the National Bank of Greece) for the action in question.

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

ANNEX II**ACCEPTABLE WAYS OF COST PAYMENT**

In specific, for costs to be considered eligible, they must be settled (in part or in full) 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 Tax Income Code (Law N.4172/2013, Ministerial Decision 1216/01.10.2014 and Ministerial Decision 1079/06.04.2015):

- Any cost regarding the purchase of goods or services over five hundred (500) euros (VAT excluded), must be settled in part or in full through bank payments.
- Any cost regarding the purchase of goods or services under five hundred (500) euros (VAT excluded), may be settled without using a bank payment, that is in cash.

Understood as a bank means of payment, in order to implement the above, are:

- A cheque issued from the business account of the funding recipient / beneficiary to the supplier, which must have been settled by the bank at a time prior to the cost certification date. Required to certify payment are the following: (a) the HI 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).
- Cash deposit by the funding recipient / beneficiary to the supplier 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) or/and business account statement (extrait) depicting cash withdrawal, (c) a payment receipt issued by the supplier and (d) the supplier ledger (account 50).
- Cash transfer from the business account of the funding recipient / beneficiary to the business account of the supplier. 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 the corresponding cash deposit in the bank of the funded operator. 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 corresponding cheque.
- Online transaction (web banking or web payment from and to a certified payment account kept at a money transferring service). Payment certification requires the following: (a) a copy of the business account statement kept at the beneficiary's bank or money transferring service for at least one month after payment is made, (b) a copy of the online transaction containing the payment amount recipient, i.e. the supplier of goods and services and the payer/ depositor, i.e. the funding beneficiary, and (c) the detailed supplier ledger (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 definitely linked to a payment account kept at a money transferring service in the name of the HI. In all events, 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 payment is in instalments or in a lump sum). Certification requires: (a) a copy of the card statement, or the payment account statement of the beneficiary kept at a money transferring service which depicts card transactions, and one instalment or the lump-sum payment of the transaction, and (b) the detailed supplier ledger (account 50).

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

In the event 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 euros (€500), a bank payment is required, irrespective of the particular payment amount, partial or advance.

In cases where the details of the two exchanging parties are not made clear by the aforementioned information and supporting documents on settlements concluded by a bank means of payment, or payments pertain to special types of costs, beneficiaries will also be required to submit a payment receipt or a document of equivalent substantiating 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 services) is a payment receipt by the supplier or a document of equivalent substantiating 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 settled 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) and has been issued and received in electronic format. For purposes of certifying investment costs, electronic invoices must in all events be printed.
- The beneficiary is obligated to keep a separate account for the project, where all relevant project costs are recorded.

- Project costs are considered eligible provided they comply with applicable tax and labor legislation requirements.
- All companies/suppliers of Action beneficiaries must maintain a business bank account for project costs.
- Payment of costs by use of third-party cheques is not acceptable.
- Dividing (segmenting) 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 under this Action, are calculated based on the actual cost, i.e. that they have been incurred by the HI, are justified by the terms and objectives of approved activities, are provisioned in the Funding Award Decision and are documented by receipt copies, as outlined above. The original receipts must be available for auditing by the competent H.F.R.I. officer.

Remuneration Costs

– Regular staff

- Decision by HI management by which the staff to be involved in the project is determined, their duties in terms of the physical object 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 or/and other institutions, signed by the employee and the HI management executive.
- Beneficiary payroll lists for the time period the audit is being conducted, depicting gross annual monthly income, with any allowances clearly recorded, corresponding social insurance contributions and any allowances specified in the beneficiary institutional framework, for the last financial year. Payroll lists 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 statement submission proof (detailed periodic statement) (where required).
- Proof of income tax statement and payment.
- Accounting entries of receipts, preferably in the form of a detailed ledger for the separate project account (signed by the head accountant and bearing the HI seal).

– Temporary staff

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

- Fixed-term employment contract outlining the object 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 contracting party, the manner of receiving project delivery, the charge and any provisions for off-site travel and participation in conventions, conferences (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 or/ and other institutions, signed by the employee and the HI management executive.
- Reports by the Principal Investigator for the work produced by each employee for the corresponding period.
- Beneficiary payroll lists for the time period the audit is being conducted for, depicting gross monthly income, with any allowances specified in the beneficiary institutional framework clearly recorded. Payroll lists 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 statement submission proof (detailed periodic statement).
- Proof of income tax statement and payment.
- Accounting entries of receipts, preferably in the form of a detailed ledger for the separate project account (signed by the head accountant and bearing the HI seal).

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

- Project lease contract. An open process is required – apart from cases where natural persons have been evaluated during activity selection, in accordance with provisions in Article 64(3) of Law 4485/2017 – outlining the contract object in terms of the project physical scope and clear reference to the specific funded project (project code), the duration, the place of employment for the contracting party, the manner of receiving project delivery, the charge and any provisions for off-site travel and participation in conventions, conferences (relevant to the project), etc.
- Reports by the Principal Investigator for the work produced by each employee for the corresponding period.
- Project receipt certification. In case where the contract specifies an hourly fee, global timesheets co-signed by the competent operator management executive and the employee, are required.
- Permission from the competent, as per case, officer for staffing circumstances concerning state or wider public sector employees, actually involved in the activity.
- Invoice for services rendered or legal title (former professional cost receipt), when the contracting party is not a professional under any cause, practices 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 settlement, 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 relevant payment.

- Accounting entries of receipts, preferably in the form of a detailed ledger for the separate project account (signed by the head accountant and bearing the HI seal).

It is noted that: In the event where 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: settlement duration, total amount, instalment amount and number of instalments. Compatibility between the time period stated in the document and the audited period is examined, 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 regulation apply.

Consumables

1. Documents establishing compliance with the rules of public contracts for projects, supplies and services under Law 4412/2016, as in force.
2. Document justifying the procurement necessity in serving project activities and its link to the physical scope of the project, in case where the type of consumables is not described upon proposal submission.
3. Receipt 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 receipts, preferably in the form of a detailed ledger for the separate project account (signed by the head accountant and bearing the Institution seal).

Use of or access to equipment, infrastructure or other resources

1. Documents establishing compliance with the rules of public contracts for projects, supplies and services under Law 4412/2016, as in force.
2. Document justifying procurement necessity in serving project activities and its link to the physical scope of the project, in case where the type of consumables is not described upon proposal submission.
3. Receipt 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 receipts, preferably in the form of a detailed ledger for the separate project account (signed by the head accountant and bearing the Institution seal).

Equipment purchase costs

1. Documents establishing compliance with the rules of public contracts for projects, supplies and services under Law 4412/2016, as in force.
2. Document justifying procurement necessity in serving project activities and its link to the physical scope of the project, in case where the type of consumables is not described upon proposal submission.
3. Receipt 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 receipts, preferably in the form of a detailed ledger for the separate project account (signed by the head accountant and bearing the Institution seal).

Mobility costs

1. Decision or relevant administrative document approving travel, among others also stating:
 - ✓ the destination
 - ✓ the departure and return dates
 - ✓ the mode of transport
 - ✓ the reason for travel (summarized)
 - ✓ the project it pertains to
2. Cost log / Travel document listing the name of the person travelling, the reason, the destination, the departure and return dates, and travel costs (in detail)¹:
 - ✓ Transport costs and public transport ticket fees in particular (or other modes).
 - ✓ Cost per kilometer (0.15/km)² for using a privately owned or leased vehicle, where permitted, toll costs, cost of transferring the vehicle by ship, as in force per instance.
 - ✓ Car rental or costs for using public-use passenger cars (taxis), when their use is permitted.
 - ✓ Overnight lodging costs to the amount cleared for each type of hotel establishment or rental lodgings, in accordance with limits set out in Law 4336/2015, as in force per instance (e.g. Category I traveler, up to €80 per night; Category II traveler, up to €60 per night; specified

¹ Travel costs under this action fall within the provisions of Sub-paragraph D9 of Law 4436/2015 (GG 94/A) and are incurred in accordance with the provisions therein.

² The Interactive Kilometer Calculation Tool is taken into account to calculate the fee per km, 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>).

amounts are increased by 20% for accommodation within the boundaries of Athens and Thessaloniki Municipalities).

- ✓ Daily allowance (set at €40 for domestic and €80 for trips abroad, irrespective of traveler position or rank), as in force each time.
 - ✓ Cost of participating in conventions, conferences etc.
 - ✓ Travel report or documentation material 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 / Cost log (e.g. tickets, hotel invoice, etc.).
 - ✓ Payment slips (in accordance with the specifications in Annex II herein).
 - ✓ Compliance with maximum limits, in accordance with provisions of Sub-paragraph D9 of Article 2(D) of Law 4336/2015 (GG 94/A).
 - ✓ In 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. Payment slips (in accordance with specifications in Annex II herein).
 4. Accounting entries of receipts, preferably in the form of a detailed ledger for the separate project account (signed by the head accountant and bearing the Institution seal).

Dissemination costs

1. Documents establishing compliance with public contract rules for projects, supplies and services under Law 4412/2016.
2. Document justifying procurement necessity in serving project activities and its link 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, imported equipment insurance policy, customs documents if imported from a country outside the EU.
4. Compliance with the promotional references and/or obligations explained in detail in Chapter 7 herein.
5. Payment slips (in accordance with the specifications in Annex II herein).
6. Accounting entries of receipts, preferably in the form of a detailed ledger for the separate project account (signed by the head accountant and bearing the Institution seal).

Costs for entering contracts regarding the provision of products and services

1. Documents establishing compliance with public contract rules for projects, supplies and services under Law 4412/2016.
2. Document justifying procurement necessity in serving project activities and its link to the physical scope of the project, in case where the type of consumables is not described upon proposal submission.
3. Receipt 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 receipts, preferably in the form of a detailed ledger for the separate project account (signed by the head accountant and bearing the Institution seal).

Other costs

1. Documents establishing compliance with public contract rules for projects, supplies and services under Law 4412/2016.
2. Document justifying procurement necessity in serving project activities and its link to the physical scope of the project, in case where the type of consumables is not described upon proposal submission.
3. Receipt 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 receipts, preferably in the form of a detailed ledger for the separate project account (signed by the head accountant and bearing the Institution seal).

Aforementioned cost categories require that a solemn declaration be submitted by the beneficiary, duly signed, declaring 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 programme.
- ✓ 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 ineligible.

For the submission of a cost verification request through the IT system, documents listed above must be scanned and attached to the request. In case where the beneficiary used Registered Accountant services, their certificate is also attached.