



HELLENIC REPUBLIC
MINISTRY OF DEVELOPMENT AND INVESTMENTS
SECRETARY GENERAL FOR RESEARCH AND DEVELOPMENT
HELLENIC FOUNDATION FOR RESEARCH AND INNOVATION

127 Vasilissis Sofias Avenue, 11521 Athens, Greece
Information: researchdepartment@elidek.gr
Contact Tel.: +30 210 6412410, +30 210 6412420

**MANAGEMENT & IMPLEMENTATION GUIDE for the
Action “Fieldwork for the collection of data in Greece in
the context of Wave 9 of the European Social Survey”**

Version 1.0

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GENERAL INFORMATION

This **Management & Implementation Guide** (hereinafter “MIG”) sets out the terms and conditions regarding the procedure for granting, auditing and verifying, and paying out the funding of high scientific calibre research projects (or proposal/proposals) that have received a positive evaluation and are included in the list of proposals to be funded; as part of the Action “**Fieldwork for the collection of data in Greece in the context of Wave 9 of the European Social Survey**” (14309/20.06.2019, as in force, hereinafter the “Action”), with the ultimate goal of distributing and disseminating scientific findings arising within the scientific community for secondary data analysis, as well as carrying out all required preparatory actions, to initiate and conclude said European Social Survey.

This action forms part of the H.F.R.I. action plan, in accordance with YA 29898/07.03.2019 on “Annual planning of actions and resource allocation of the Hellenic Foundation for Research and Innovation (H.F.R.I.) for 2019” (809/B), as in force.

The Action is carried out in accordance with the following institutional framework:

- Law 4429/2016 on “Hellenic Foundation for Research and Innovation and other provisions” (199/A) as amended and in force, and especially Articles 2, 4(3), 5(3-9) and 9(7) thereof;
- Decision with Ref. No. 29898/07.03.2019 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 2019” (809/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 (258/A) on “Research, technological development and innovation and other provisions”, as in force;
- 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 (Online Posting No.: 995046M77Γ-8IΦ);
- Decision with Ref. No. 14309/20.06.2019 issued by the H.F.R.I. Director for the Action “Fieldwork for the collection of data in Greece in the context of Wave 9 of the European Social Survey” (Online Posting No.: Ψ91K46M77Γ-TEP), as amended and in force by Decision with Ref. No. 15663/09.08.2019 (1st Amendment, Online Posting No.: ΨOP746M77Γ-ZΓ3) issued by the H.F.R.I. Director.

1. CONTACTING H.F.R.I.

For each scientific project, a contact person shall be appointed by the H.F.R.I. Department of Research Projects, for the PI and HO.

Any communication (oral, digital, written) regarding this Guide shall be carried out exclusively between the appointed H.F.R.I. contact person and the research project PI and/or HO.

All mail (digital and hard copies) must carry an identification number and the project title, and must be sent exclusively to the appointed H.F.R.I. contact person.

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 hard copy and in digital format (pdf files saved in CDs or USBs).

2. FUNDING DECISION ISSUING

After research project evaluation, H.F.R.I. issues a funding decision with the list of projects to be funded, in line with the available budget for the Action.

Once the funding decision is released, beneficiary PIs receive a letter of approval by post and/or email, also forwarded to the HO, whereby they are invited to submit the necessary supporting documents to H.F.R.I. **within twenty (20) calendar days**, so that the Funding Approval Decision may be issued.

The Funding Decision is attached to the Project Technical Bulletin (PTB), which includes proposal details, as have arisen following its evaluation by the competent Evaluation Thematic Committee, including the project detailed budget (see paragraph 2.1, 4, below).

The project duration is mentioned in the Funding Approval Decision. Considered as Project start-date, is the date that the project is included in the HO budget.

2.1 Supporting Documents and Information for Issuing the Funding Approval Decision

The required supporting documents for issuing the Funding Approval Decision are:

1. Project Commitment Certificate by the HO, signed by their legal representative.
2. Cooperation Certificate by the Cooperating Agencies (CA) in Greece or abroad, named in the proposal, signed by the legal representative of each CA, which shall effectively describe the type of cooperation, the staff involved, the equipment, the infrastructure or the special resources that will be used, as well as the estimated duration of the cooperation.
3. Solemn statement of Law 1599/1986 signed by the legal representative of the CA, whereby they declare the following:
 - All reported information for 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 bodies, insofar as part of or its entire scope.
 - All messages received from H.F.R.I. via email at the email address(es) to be specified are considered formal notices and signal the initiation of all legal processes and deadlines, both for the CA and the PI.
4. Submission of Technical Bulletin with the project detailed budget.

Once all above supporting documents have been submitted, the Funding Approval Decision is issued by the H.F.R.I. Director, with the Technical Bulletin being an integral part thereof. The Funding Decision shall include all proposal details, as have arisen following its evaluation by the competent Evaluation Thematic Committee, including the project detailed budget (paragraph 2.1, 4).

3. FUNDING PAYMENT- REQUIRED DOCUMENTS

3.1 General

The funding of each approved project comes to the amount recorded in the Funding Decision, at the maximum.

Within thirty (30) calendar days from being notified of the Funding Approval Decision, the HO must complete the necessary procedure for including the project in its budget, notifying H.F.R.I. of its inclusion decision. The start-date for expense eligibility, shall be the date the project is included in the HO budget.

The funding amount is paid in stages (instalments) during project implementation. Each instalment corresponds to a specific percentage of the approved project budget total.

H.F.R.I. settles each instalment by depositing the corresponding amount in the bank account that the HO has specified to H.F.R.I., following the submission of supporting documents, as requested by the H.F.R.I. Financial Services. (Annex I).

3.2 Payment of Funding

3.2.1 Advance

Once the Funding Approval Decision has been issued and the supporting documents detailed in Annex I have been submitted, an 80% advance instalment, over the total approved project budget is remunerated.

3.2.2 Settlement

The final instalment (settlement) of the remaining 20%, is paid when 80% of the physical and financial scope of the project has been completed, and following the conclusion of the interim project audit / verification.

The final eligible project cost to be funded, is confirmed after the final project audit / verification has been concluded, as to its physical and financial scope.

4 PROJECT IMPLEMENTATION – MONITORING PROCEDURE

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

In specific, the Department of Research Projects monitors project implementation, their financial progress and target achievement, through the deliverables and milestones of each project, taking the necessary measures for uninterrupted cash flow towards projects, while recommending corrective actions if deemed necessary.

Project audit / verification includes both the physical and financial scope and may be carried out with the help of dedicated external experts.

H.F.R.I. reserves the right, whenever deemed necessary, to audit project progress in terms of the physical and financial scope with onsite inspections; at the venue where the project is being implemented or at HO head offices and/or conduct an administrative verification of the information submitted by beneficiaries. In any event, the PI and the HO shall be notified by the H.F.R.I. Department of Research Projects in advance, of the time and place the H.F.R.I. believed most suitable for the audit to take place.

The PI and HO are fully liable to H.F.R.I. for implementing the project and securing its progress, 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 Approval Decision.

4.1 Project Progress and Completion Reports

For each project, submitting the following to the H.F.R.I. Department of Research Projects is considered mandatory: an Interim Progress Report (approximately at the mid-term of project duration) and a Final Progress Report (upon project completion). Project progress reports must be submitted to H.F.R.I. and/or the H.F.R.I. IT system (H.F.R.I. portal), by an exclusive thirty (30) calendar-day deadline from audit period conclusion, and must include:

1. Reference to the physical scope of the project that has been completed within the reporting period (including any project dissemination and promotion activities).
2. The deliverables completed during the reporting period.
3. The milestones accomplished during the reporting period.
4. Reference to the financial scope of the project that has been completed within the reporting period.
5. Copies of expenditure supporting documents for the period in question.
6. Detailed descriptions of any amendments and / or other changes to the physical and financial scope.

For the project Final Progress Report especially, the following must be recorded:

1. Reference to the total physical scope of the project that has been completed (including any project dissemination and promotion activities).
2. Total deliverables.
3. Total milestones accomplished.
4. Reference to the total financial scope of the project that has been completed, by submitting the necessary information and supporting documents, so as to certify the eligibility of project expenses.
5. 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 anywhere considered suitable by H.F.R.I. This synopsis should also include the objectives and conclusions that arose during project implementation.

If the project cannot lead to results outlined in the PTB, owing to specific scientific, research or academic reasons, a documented report shall be drawn up by the PI, submitted to the H.F.R.I. Department of Research Projects and forwarded to the HO. H.F.R.I. will evaluate the total research effort and interim deliverables, and will proceed with reviewing the expenses already incurred, either approving/certifying them 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 the reason occur, a decision to recover faultily paid funding shall be issued.

4.2 Auditing / Verification Process

Project audits (verifications) in this Action, are divided into administrative and onsite. An administrative audit is carried out remotely, based on the information and supporting documents submitted by the project PI and the HO, while an onsite audit is conducted by the verifying instrument at the venue of project implementation.

In order for the PI and HO 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 / personnel that must be available / present to auditor discretion. On their part, the beneficiary must facilitate the verifier and follow their instructions, observing any deadline of sending additional information for pending matters that may be

identified. A key condition for the unhindered conclusion of the onsite audit, is that all beneficiary project-competent officers are present when it is being conducted.

Shortcomings that may be identified during an audit may be covered within fifteen (15) calendar days from the date the beneficiary was notified of them (digitally or in writing).

After the audit is carried out and any identified shortcomings are amended or the fortnight deadline expires, the audit is determined 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 finalised, the beneficiary is informed of outcomes in writing; so as to file any objections if they are found in disagreement, or receive scheduled funding, when the audit has not revealed any improprieties, or the beneficiary accepts report findings.

4.3 Approval of Verification Results – Objections by PI/HO

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 and notify the PI and HO directly or enter 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 results,
- ii. to receive remaining funding, provided that the audit has not identified any improprieties or the beneficiary accepts report findings

Once the expense audit / verification report results are released, the PI is entitled to submit H.F.R.I. with documented objections. 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 itemised in the H.F.R.I. Internal Rule of Operations; when applicable and in force, 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.

Review outcomes to the objection are sent to the PI and the HO by H.F.R.I. responsibility.

Following objection review or deadline expiration without lodged objections, the report is finalised. 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. Following final report approval 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 have been already paid. Audit/verification request, approved verification report, as well as any material relating to any filed objections, are then secured 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 and/or financial scope of the project has not been achieved, or Funding Decision terms and conditions and legislation in force are not fulfilled.

The Irregular Progress Audit is conducted as per case, by one or more experts or a Committee, appointed by the Director. 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 Decision be revoked or amended.

5. PROJECT FINANCIAL MANAGEMENT

Eligibility of expenses begins on the date the project is included in HO budget, while terminated at the end of project duration, as is specified in the Funding Decision.

The eligibility of expenses is assessed according to legislative and regulatory provisions when applicable and in force.

5.1 Eligible Expenses

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

1. They have been incurred within approved project eligibility period, as specified in the Funding 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 recognisable and verifiable, especially as they are recorded in HO accounts, in accord with the country accounting standards and accounting principles generally accepted.
5. They comply with tax and social insurance requirements of legislation in force.

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

1. Documents ascertaining compliance with rules of project public agreements, 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 Operator seal).
5. A Solemn statement by the beneficiary, duly signed, mentioning:

“Submitted documents are true copies of the original supporting documents. The originals are always at H.F.R.I. disposal. The supporting documents do not correspond to expenses funded by another programme. Project expenses are monitored through a separate account and the undersigned is knowledgeable that any expenses not recorded in said account shall be found non-eligible.”

In case where the beneficiary used the services of a Chartered Accountant, their certificate is also attached.

5.2 Eligible Expense Categories

5.2.1 Direct Expenses

Direct expenses of proposed research Project include the following expense categories:

- i. Remuneration of RT Members,
- ii. Consumables Expenses,
- iii. Travel Expenses,
- iv. Promotion Expenses,
- v. Expenses for the Use of or Access to Equipment, Infrastructure & Other Resources,
- vi. Expenses for Equipment Purchase,
- vii. Expenses for Entering into Contracts for the Supply of Products and Services,
- viii. Other Expenses.

5.2.1.1. Remuneration of RT Members

This category includes remuneration for RT members employed in the implementation context of proposed research Project. Remuneration pertains to:

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

The expenses for HO regular staff pertain to the provision of additional payment through additional work, in compliance with the legislation in force.

The remuneration for RT members must be in compliance with the legislation in force for each case. Especially in the case of fixed-term private-law employment agreements, the remuneration shall be in line with the provisions of Law 4354/2015, as in force, while in the case of project lease agreements, the amount shall be in line with what is specified in Law 4354/2015 regarding private law fixed-term employment agreements.

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

All non-salaried Research Team members may receive travel expenses (e.g. commuting expenses, overnight lodging and daily allowance) for transit in the context of project needs.

Staff who had not been specified by name when the proposal was submitted, shall be selected following a call for expression of interest by the HO, in accordance with the provisions of Law 4386/2016 and Law 4485/2017 and based on the qualifications specified in the Funding Decision.

The total eligible remuneration per employee is determined based on the actual time they are directly working on the project.

Expenses for extra remuneration for additional work by the HO staff employed with a dependent employment agreement (public law, fixed-term, open-ended), are generally calculated based on the actual total employment time of staff on the project and the gross hourly cost of employment of said staff for the HO. 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 HO's accounting system, and the number of 1720 productive hours for people employed full-time or a proportion of the 1720 productive

hours for people employed part-time. If the last annual gross staff employment cost is not available for the beneficiary (12 continuous months), the annual gross employment cost may be calculated from the available documented employment cost in the employee's relevant employment agreement with the beneficiary, suitably adjusted for a period of 12 months.

The annual gross employment cost also includes a proportionate amount for any benefits/bonuses specified in the HO institutional framework or the employment agreement, which are paid out regularly and are not linked to employee performance. Extra income not specified in the institutional framework of the beneficiary or the employment agreement and/or paid ad hoc, is not eligible and is not taken into account when determining the gross annual employment cost.

Expenses for overtime or any additional employment included in the last documented annual gross employment cost, in accordance with the HO accounting system, are excluded from the gross hourly employment cost calculation.

Social insurance contributions are an eligible expense provided that they actually burden the HO for employing staff for the project.

The HO staff may not be employed based on a service-provision agreement (sub-contractor) or a project agreement.

The supporting documents listed in Annex III are necessary so as to approve the eligible expenses under this category.

5.2.1.2 Consumables Expenses

Expenses for consumables are eligible when pertaining exclusively to project implementation and are recorded separately. For example, they involve the purchase of direct consumption materials (e.g. lab consumables, etc.) that are necessary to implement the project. This category does not include expenses for general office supplies, such as paper, stationery, PC consumables, etc., as these are included in the general operating expenses and may be eligible only when particular project features require an unusual amount of relevant expenses for its implementation. In this case, adequate relevant documentation is required in the project budget.

Especially for the procurement of consumables, the HO are obliged to apply the provisions of Law 4412/2016 on "Public contracts for projects, procurement and services (harmonisation to Directives 2014/24/EU and 2014/25/EU)" (147/A), as in force, when contracting authorities as defined in said law.

The supporting documents listed in Annex III are necessary so as to approve the eligible expenses for consumables.

5.2.1.3 Travel Expenses

They involve the expenses incurred by RT members for travelling in Greece or abroad to participate in conferences so as to present research project findings, conduct fieldwork or participate in research partnerships with Research Team members belonging to other agencies in Greece or abroad.

The expenses under this category are in line with the specifications in Sub-paragraph D "Expenses of travellers within and outside the State" of Law 4336/2015 (94/A) as in force.

The supporting documents listed in Annex III herein are necessary so as to approve the eligible expenses under this category.

5.2.1.4 Promotion Expenses

In example, these include expenses for publications in scientific journals, registration fees for conferences with speech/announcement or poster, expenses for organising and carrying out single-day meetings and/or conferences, expenses for the publication of monographs and books, expenses for the production of audiovisual material, the development of websites and the promotion through social media. In addition, this category includes expenses for registering patents to Greek or foreign agencies, as well as expenses for any type of registration of research findings, etc. These expenses are eligible, provided that they are linked to project implementation.

For all of the above to be considered eligible, they have to be the result of the research project, while all promotion rules described in paragraph 7 herein must be followed.

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

The supporting documents listed in Annex III herein are necessary so as to approve the eligible expenses under this category.

5.2.1.5 Expenses for Use of or Access to Equipment, Infrastructure & Other Resources

This category includes the expenses that must be paid in order to use or have access to lab research equipment, research infrastructure or other resources that are necessary to implement the research project. The relevant need must have been adequately documented in the submitted proposal and accompanied by a letter of intent from the relevant Agency. Apart from equipment, infrastructure or resources of other Agencies in Greece or abroad, this category may include relevant resources belonging to the HO. In this case, a relevant letter of intent is not necessary, as the HO Project Commitment Certificate constitutes such.

For example, apart from the expenses for using or accessing the lab research equipment or infrastructure, this category may include eligible expenses for accessing resources that are necessary to implement the project, such as: access to databases, subscriptions to libraries, files and collections or any type of joint ventures of agencies in Greece and abroad, procurement of software for research purposes, costs for software updates, conversion of paper and audiovisual files to digital files and their development, expenses for acquiring satellite data, etc.

The supporting documents listed in Annex III are necessary so as to approve the eligible expenses under this category.

5.2.1.6 Expenses for Equipment Purchase

The purchase of new or used micro-equipment that is necessary to implement the Project is included in this category. Documentation as to the usefulness of the equipment for implementing the Project is required for this expense to be considered eligible.

For the procurement of equipment, the HO are obligated to apply the provisions of Law 4412/2016 on "Public contracts for projects, procurement and services (harmonisation to Directives 2014/24/EU and 2014/25/EU)" (147/A), as in force, when contracting authorities as defined in said law.

The supporting documents listed in Annex III herein are necessary so as to approve the eligible expenses under this category.

5.2.1.7 Expenses for Entering into Contracts for the Supply of Products and Services

The expenses for entering into contracts for the supply of products and services are eligible provided that

the provisions of Law 4412/2016 on “Public contracts for projects, procurement and services (harmonisation to Directives 2014/24/EU and 2014/25/EU)” (147/A), as in force, are applied when contracting authorities as defined in said law.

The supporting documents listed in Annex III herein are necessary so as to approve the eligible expenses under this category.

5.2.1.8 Other Expenses

This category includes expenses that cannot be included in any other categories, as well as any fees for chartered accountants registered in the Auditor Register of the Hellenic Accounting and Auditing Standards Oversight Board (ELTE) who certified the financial scope of the project. For example, expenses included in this category may be: special telecommunications expenses (such as use of satellite communications), expenses to repair significant equipment, etc.

These expenses are considered eligible, provided they are mentioned in the Proposal or its amendment during project implementation and there is a sufficiently substantiated link to project implementation.

Especially in the case of research equipment repair expenses, apart from the above, the application must be documented with a simple cost/benefit analysis and must concern equipment that is significant for research project implementation. Expenses for necessary parts and components, labour costs and possible shipping costs for the aforementioned equipment are eligible.

For incurred expenses under this paragraph, HOs are obligated to apply the provisions of Law 4412/2016 on “Public contracts for projects, procurement and services (harmonisation to Directives 2014/24/EU and 2014/25/EU)” (147/A), as in force, when contracting authorities as defined in said law.

The supporting documents listed in Annex III herein are necessary so as to approve eligible expenses under this category.

5.2.2. Indirect Expenses

Indirect expenses are expenses for Project management and HO operating costs, which are included in the Project budget. These expenses are paid to the Special Account for Research Funds (SARF) or the relevant HO departments. They include expenses for supporting the financial management, expenses for office supplies (stationery, PC consumables, etc.) and main utilities (telecommunications, power, internet access, etc.).

Indirect expenses are certified as a flat-rate percentage and may be equal to as much as 10% of total expenses for the other categories; they are included in the Project budget and do not need to be documented by corresponding accounting documents.

5.3 Accounting

In order to manage the progress of the Project physical and financial scope, as described in paragraphs 4 and 5 herein, the HO must keep a separate account for Project expenses and revenue, in line with the Greek Accounting Standards (GAS).

The expenditure supporting documents must be accompanied by settled invoices or equivalent accounting documents, in accordance with the national legislation and the information in Annexes II and III.

With regard to the accounting entries for invoices, the required supporting documents in the case of double-

entry book-keeping are:

- Copies of detailed ledgers (cards) of the accounts depicting project expenses.
- Copies of accounting entries for project expenses and their settlement.
- Copies of accounting entries for any advances 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 expense only when the HO is not VAT-exempt, in accordance with the provisions of the VAT code, as in force and when applicable, 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 expense, even if it is not recovered by the Operator.

5.5 Audit Certificate by Chartered Accountant

It is possible to have project expenses certified, by chartered accountants registered in the Auditor Register of ELTE, in accordance with the provisions in Law 4314/2014 (Article 47). The chartered accountant's task includes submitting a report after auditing the legitimacy and regularity of the expenses incurred and paid, and the accounting entries, in accordance with the legislation in force and the Funding Decision. Moreover, the chartered accountants audit the existence of adequate supporting documents, whether the expenses were incurred within the eligible period and how they are related to the specific project, as well as compliance to Funding Decision terms. The chartered accountants are chosen by the beneficiary and their fee is eligible, provided their task is carried out within 3 months from the end of the project. If, during the audit of the physical scope of the project, a part or a percentage of the deliverables is accepted, in terms of quantity or quality, as well as in cases of findings during the financial audit (e.g. non-permitted budget excesses, ineligibility of expenses), the H.F.R.I. reserves the right to cut back the expense certified by the chartered accountants by a relevant amount or percentage.

5.6 Misplaced Supporting Documents

If an expenditure supporting document has been lost or misplaced, the beneficiary is obliged to submit:

1. A copy of the misplaced supporting document with the supplier's seal and the wording "true copy of the original" by the supplier, and
2. A solemn statement of Law 1599/86, with the signature of the legal representative duly certified, with the following wording:

"... The supporting document (listing the number, issue date, supplier and description of the expense) has been lost and a true copy of the original from the supplier is submitted. This supporting document has not been supported (subsidised) nor will it be used in the future for subsidy from a national or EU programme."

5.7 Ineligible Expenses

The following expenses are considered ineligible:

1. Interest charges, debt servicing charges and default interest.
2. Financial transaction commissions and other purely financial expenses, excluding expenses pertaining to the opening of accounts required by the H.F.R.I. or the applicable law, and the cost of financial services required by the Funding Decision.
3. Provisions for losses or contingent future liabilities.
4. Foreign exchange losses.
5. Recoverable VAT. By exception, the VAT is eligible in cases where taxable income is not generated

during project implementation or after its completion, or when income is generated it relates to a non-taxable activity. Confirmation that the activity in question is non-taxable from the competent tax authorities.

6. Amounts withheld for the Operator or on its behalf, or withholdings returned to it in any manner. Amounts withheld by the operators on behalf of third parties are an eligible expense provided that they are paid to the third parties in accordance with the applicable provisions.
7. Incurred expenses for which the provisions of Law 4412/2016 on “Public contracts for projects, procurement and services (harmonisation to Directives 2014/24/EU and 2014/25/EU)” (147/A), as in force, were not applied, when the HO is a contracting authority as defined in said law.

6. PI & HO OBLIGATIONS

The PI represents the Research Team in all communications with the H.F.R.I., takes all the necessary steps for the effective supervision of the project, from a scientific aspect, guiding the Research Team throughout all research project implementation phases. They are responsible for notifying the H.F.R.I. on time, of any incident or change in circumstances that may affect the progress of the project, the achievement of targets, of compliance with the agreed timetable and production of deliverables. They are also responsible for filing all relevant amendment requests.

6.1 PI & HO Obligations

The PI is mainly responsible for the proper implementation of the Project, assisted by the HO. Both the PI and HO must meet the following obligations:

1. Comply with the EU and national legislation when implementing the project, with regard to the laws on public agreements, state subsidies, sustainable development, gender equality, non-discrimination of and accessibility for people with disabilities (EU 1303/2013/17.12.2013, Article 7).
2. Comply with the terms of the Call and the Funding Decision.
3. Keep a separate account for the project or have adequate accounting coding that assists in recording all the expenses that fully correspond to declared expenses.
4. Carry out all necessary actions to update H.F.R.I. and/or the IT system with the data and documents on the implemented project, ensuring the accuracy, quality and inclusiveness of the information submitted.
5. Not receive any subsidies from another national or EU programme for the implementation of the project or part thereof and/or part of the eligible expenses, in violation of the restrictions regarding the accumulation of state subsidies.
6. Not transfer or replace assets that have been subsidised without prior approval from H.F.R.I.
7. Post bills with information on the action and the funding received by the HO from H.F.R.I.
8. Use the H.F.R.I. logo on every document used during project implementation or generated in the context of the project (hard copy or digital).
9. Make reference to the funding of the project by H.F.R.I. through this Action, using appropriate wording and relevant logos, as described in detail in Chapter 7, in all types of promotional activities about the project (e.g. announcements in printed or online media, presentations in single-day meetings and conferences, scientific papers in national or international journals, events), as well as through a posting on their website.

In addition, the PI and HO are responsible 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.
3. Working with H.F.R.I. during audits / verifications.

Specifically, the HO 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 PI and HO 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, that dictates the amendment of the Project Technical Bulletin.
3. Possible inability on their part to continue implementing the project.

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

6.2 Obligations after Project Completion

The obligations of the HO are:

1. The HO must comply with the terms of the Call and the Funding Decision.
2. The HO and the PI cannot be subsidised by another organisation / programme for the implementation of the same project or part thereof.
3. The HO must return the interest accumulated in the bank account it keeps to make payments for the project and which arose due to the pre-funding of the project.
4. Throughout the implementation of the project and for five (5) years thereafter, the HO must keep and make available to the competent H.F.R.I. officers, all the documents, supporting documents and information pertaining to the approved proposal, in any manner specified, either in hard copy or online through the IT system; so that it is possible to monitor whether the progress and completion of the physical and financial scope of the project is 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 Decision.
5. All the original supporting documents and invoices for the project expenses are kept by the HO throughout the implementation of the project and for five (5) years from the date the last funding instalment was made. Furthermore, simple copies are kept together in a special folder that is made available to the competent H.F.R.I. auditors, provided a relevant audit is requested; irrespective of whether keeping the supporting documents and invoices pertaining to the project implementation is not required by other provisions of the 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. PROMOTIONAL OBLIGATIONS

The 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 promotional activity resulting of the research conducted in the context of the research project, in the form of:

- Communication with and/or articles in scientific and non-scientific journals (either by individual Research Team members or the entire team).
- Posts on websites and social media.
- Brochures.
- Participation in conferences, seminars, single-day meetings, etc.
- Production of audiovisual material.

Beneficiaries must state that the research project has been funded by the H.F.R.I., clearly referring to the specific action plan and displaying 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, note that this obligation is independent of research project completion, depending only on whether the published research was conducted in the context of the funded research project (this also applies to articles published following project completion).

The PI is responsible for complying with this obligation, which is a necessary minimum condition for the eligibility of specific expenses and/or relevant travel expenses.

Specifically, the following guidelines must be followed as a minimum condition for eligibility of the corresponding budget expenses:

[H.F.R.I. logo] The research work was supported by the Hellenic Foundation for Research and Innovation (H.F.R.I.) under the “Fieldwork for the collection of data in Greece in the context of Wave 9 of the European Social Survey” (Project Number).

With regard to the audiovisual material, the opening and closing credits must include a clear and legible reference to the funding from H.F.R.I., with the appropriate wording in Greek and English.

The 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 expenses), as well as the personal details of the PI and the details of the HO, for reasons of transparency, publicity and dissemination of the action findings, including posting this information to the H.F.R.I. portal, www.elidek.gr.

Failure to comply with the information and communication procedures as specified above, may lead to a flat-rate correction over total project expenses.

8. AMENDMENTS

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

Upon request by the beneficiary and recommendation by the Department of Research Projects, it is possible to amend the Funding Decision and the approved PTB, by decision of the H.F.R.I. Director. The request must document the need to amend the project details, which may pertain to the physical or financial scope, or its duration, as well as the corresponding terms in the Funding Decision. The request is submitted to H.F.R.I. in writing (in hard copy or electronic format) or by using the template through the IT system, within a reasonable time before the required implementation of the amendment, and is accompanied by all

supporting documents justifying the need for the amendment. A necessary condition for accepting the amendment request is that the proposed changes do not affect the initial targets of the approved proposal and do not alter the evaluation results. An amendment request submitted less than thirty (30) calendar days from the project end-date, shall not be reviewed.

Amendment requests shall not be reviewed until all necessary accompanying information and supporting documents, specified below or in the Funding Decision, have been submitted. When these have been submitted, the 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 and/or a competent committee appointed by H.F.R.I.

If the amendment request is accepted, the individual project parts and the corresponding Funding 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 that point onwards, pledges to implement the project in line with the initial Funding Decision.

8.1 Amendment Cases

Amendments by project beneficiaries of this action, may be made in the following cases:

1. Extension of the project duration. An extension may be granted once and cannot exceed four (4) months.
2. Replacement of Principal Investigator. The PI submits a relevant documented request, recommending another faculty member or researcher as the new Principal Investigator, with equivalent qualifications in the least. In the event of the being PI objectively unable to appoint a new PI (e.g. due to illness or death), then the HO may recommend a new PI of similar qualifications, upon Research Team recommendation.
3. Amendment to information that significantly affects the extent and implementation method of the physical scope (e.g. use of techniques / methodology for lower calibre research, restriction of specified deliverables, HO replacement etc.).
4. Discontinuation of the research project: The PI 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 expenses that have already been incurred and approved in the context of the aforementioned evaluation. If the PI 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. Transfer of an expense between project expense categories or work packages, that results in a change (increase or decrease) of said expenses **greater than 25%** (i.e. change in the expense being reduced and the corresponding expense(s) being increased after the transfer), provided that all Funding Decision terms and conditions are met.
6. Transfer of an expense to a non-approved but eligible expense category, which leads to a decrease of **more than 10%** in the category from which it was transferred, provided that all Funding Decision terms and conditions are met.
7. Transfer of man-efforts between staff categories or work packages of the project, which leads to a change of **more than 10%** (increase or decrease), provided that all Funding Decision terms and conditions are met.
8. HO 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 targets 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 the project end-date, as arising from the Funding Decision, including any approved extensions. These requests must clearly reflect requested changes in relation to corresponding details in the Funding Decision, and all necessary information or supporting documents justifying the need for the changes per case must be attached.

Only 2 amendment requests per project may be submitted during implementation.

The amendment may be approved, 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 or without the assistance of external experts. The decision is placed in the project file and/or uploaded to the IT system by the Department of Research Projects and is forwarded to the PI and the HO.

8.2 Amendments as to Beneficiary Details

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 and/or completing the relevant fields of the IT system, such as:

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

These 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 Changes not Considered Amendments

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

1. Replacement of Research Team member(s). If a member of the Research Team withdraws, the replacement member shall be selected following a relevant Call issued by the HO; the content of the call is determined by the PI. The PI 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. Appointment of new Research Team members or members that had not been specified in name upon proposal submission.
3. Transfer of an expense between project expense categories or work packages, that results in a change (increase or decrease) of said expenses **lesser than 25%** (i.e. change in the expense being reduced and the corresponding expense(s) being increased after the transfer), provided that all Funding Decision terms and conditions are met.
4. Transfer of an expense to a non-approved but eligible expense category, which leads to a decrease of less than 10% in the category from which it was transferred, provided that all Funding Decision terms and conditions are met.
5. Transfer of man-efforts between staff categories or work packages of the project, which leads to a change of **less than 10%** (increase or decrease), provided that all Funding Decision terms and conditions are met.
6. Changes to the duration of work packages and the deadlines for deliverables and milestones, within

the approved total project deadline.

These changes may be carried out under the responsibility of the PI and/or HO throughout the duration of the project, without prior approval. They 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 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 Decision.

Any other issue or amendment, not falling under any case of change 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 Decision may be revoked by decision of the H.F.R.I. Director in the following cases:

1. If prior to the conclusion of the approved implementation schedule, the beneficiary submits a written resignation to the H.F.R.I. or/and via the IT system, stating inability to implement the project deadline.
2. As a sanction, following failure to comply with Funding Decision terms, as arising from the 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.

Aforementioned occurred events are confirmed by the Department of Research Projects, and a documented Funding Revocation Decision is issued by the H.F.R.I. Director, then forwarded to the beneficiary. Relevant documents are placed in the pertinent file kept by the H.F.R.I. and/or uploaded in the IT system, as for each approved proposal.

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

10. PROJECT COMPLETION

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

The necessary conditions for a project to be considered completed are:

- Certification of physical scope completion, through the implementation of specified deliverables and key project targets achieved, or identification of distinct deliverables completed in full or in part.
- PI and HO compliance with Funding Decision described obligations.

- PI and HO compliance with any recommendations of previous certifications / inspections / audits, conducted for the project.

The Project Completion Certificate:

- 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 the verified expenses 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 PI and HO obligations as specified in the Funding Decision have been met, including any obligations relating to promotion.
- Establishes PI and HO 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 Decision.

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

H.F.R.I. retains detailed project files 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 PAYING OUT THE FUNDING

The following supporting documents must 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).

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

ANNEX II**ACCEPTABLE METHODS FOR EXPENSE PAYMENT**

Specifically, for expenses 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 expenses relative 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):

- All expenses for the purchase of goods or services over five hundred euros (€500) (excl. VAT) must be settled in part or in full through bank payments.
- All expenses for the purchase of goods or services under five hundred euros (€500) (excl. VAT) may be settled without using a bank payment, i.e. in cash.

In compliance with the above, a bank payment may be:

- 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 expense certification date. Required to certify payment are the following: i) the HO business account statements relating to the issued cheque (extrait), ii) a copy of the cheque, iii) a payment receipt issued by the supplier and iv) the supplier ledger (account 50).
- Cash deposit by the funding recipient / beneficiary to the supplier bank account. The following are required to certify the payment: i) 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, ii) the treasury ledger (account 38) and/or business account statement depicting cash withdrawal, iii) a payment receipt issued by the supplier and iv) the supplier ledger (account 50).
- Cash transfer from the business account of the funding recipient / beneficiary to the business account of the supplier. The following are required to certify the payment: i) a copy of the bank cash transfer slip containing all account details, ii) a payment receipt issued by the supplier and iii) the supplier ledger (account 50).
- A Bank Cheque issued by the HO payable to the supplier from a bank legally operating in Greece, through the corresponding cash deposit in the bank of the funded operator. Apart from other documents (e.g. deposit slip), required to certify the payment are the bank documents pertaining to the cheque issued to the supplier, a copy and photocopy of the relevant cheque.
- Online transaction (web banking or web payment from and to a certified payment account kept at a money transferring service). The following are required to certify payment: i) 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, ii) a copy of the online transaction containing the payment amount recipient, i.e. the supplier of the goods and services and the payer / depositor, i.e. the funding beneficiary, and iii) the detailed supplier ledger (account 50).
- Card payment (debit, credit, prepaid). A condition for certifying the payment is that the card has been issued in the name of the HO or is definitely linked to a payment account kept at a money transferring service in the name of the HO. 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). The following are required to certify it: i) a copy of the card statement or the payment account statement of the

beneficiary kept at a money transferring service, depicting card transactions and one instalment or the lump-sum payment of the transaction, and ii) the detailed supplier ledger (account 50).

- A postal cheque / quick payment issued by cash deposit at the Hellenic Post to settle supplier payment, at a time prior to the expense certification date. The following are required to certify payment: i) documents proving the issuing and collection of the postal cheque, containing the details of the beneficiary and the supplier, and ii) 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 amount of the partial or advance payment.

In cases where the details the two exchanging parties are not clear, or payments pertain to special types of expenses, beneficiaries will also be required to submit a payment receipt or an equivalent document, e.g. confirmation by the supplier regarding settlement of the transaction, apart from aforementioned information and bank payment supporting documents.

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

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

It is noted that:

- All expenses 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 that contains the information required by the Greek Accounting Standards (Law 4308/2014) and has been issued and received in electronic format. For the purposes of certifying investment expenses, electronic invoices must be printed in all events.
- The beneficiary is obliged to keep a separate account for the project, where all relevant project expenses are recorded.
- Project expenses are considered eligible provided that they comply with applicable tax and labour legislation requirements.
- All companies/suppliers of Action beneficiaries must maintain a business bank account for project expenses.
- Payment of expenses using third-party cheques will not be accepted.
- Dividing an expense for the purposes 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 expenses in cash).

ANNEX III**ELIGIBILITY RULES & SUPPORTING DOCUMENTS FOR CERTIFYING EXPENSES**

In the context of this Action, eligible expenses for funded projects are calculated based on the actual cost, i.e. that they have been incurred by the HO, are justified by the terms and objectives of approved activities, are specified in the Funding Decision and are documented by supporting document copies, as outlined above. The original supporting documents must be available for auditing by the competent H.F.R.I. officer.

Remuneration Expenses**– Permanent Staff**

- Decision by the HO management specifying the staff who will be involved in the project, 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 and/or other operators, signed by the employee and the HO competent management executive.
- Beneficiary payroll lists for the time period the audit is being conducted, depicting gross annual monthly income, with any allowances clearly recorded, social insurance contributions and any allowances specified in the beneficiary institutional framework, for the last financial year. Payrolls must also clearly depict any staff payments concerning overtime or additional employment.
- Reports by the Principal Investigator for the work produced by each employee for the corresponding period.
- Employee payment slips.
- Supporting documents of social insurance contribution payments, for each employee 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 supporting documents, preferably in the form of a detailed ledger for the separate project account (signed by the head accountant and bearing the HO seal).

– Temporary Staff**✓ *With fixed-term employment agreement (part time or full time)***

- Fixed-term employment agreement 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 conferences, one-day meetings (relevant to the project), etc. Apart from cases where natural persons have been evaluated during project selection, in line with the 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 HO and/or other operators, signed by the employee and the HO competent 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. Payrolls must also clearly depict any payments concerning overtime or additional employment.
 - Employee payment slips (in accordance with the specifications in Annex II herein).
 - Supporting documents depicting social insurance contribution payment for each employee on the project during the audited period, and submission of statement proof (detailed periodic statement).
 - Proof of income tax statement and payment.
 - Accounting entries of supporting documents, preferably in the form of a detailed ledger for the separate project account (signed by the head accountant and bearing the HO's seal).
- ✓ ***With project lease agreement***
- Project lease agreement. An open procedure 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 scope of the agreement in terms of 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 conferences, one-day meetings (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 agreement 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 expense 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.
 - Supporting documents of social insurance contributions to the Single Social Security Entity (EFKA), e.g. detailed periodic statement, and of payment, in the event that the employee falls under Article 39(9) of Law 4387/2016.
 - Tax statement and proof of tax payment, as well as relevant payment.
 - Accounting entries of supporting documents, preferably in the form of a detailed ledger for the separate project account (signed by the head accountant and bearing the HO's 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. If these two conditions are met the expense is certified, 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 Expenses

1. Documents establishing compliance with the rules of public agreements for projects, supplies and services under Law 4412/2016, as in force.
2. Documents justifying procurement necessity in serving project activities and how this is linked 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. Copies of invoices or equivalent accounting documents. (For certifying invoices from abroad, apart from the invoice, 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 the supporting documents, preferably in the form of a detailed ledger for the separate project account (signed by the head accountant and bearing the Operator seal).

Expenses for Use of or Access to Equipment, Infrastructure & Other Resources

1. Documents establishing compliance with the rules of public agreements for projects, supplies and services under Law 4412/2016, as in force.
2. Documents justifying usage necessity in serving project activities and how this is linked 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. Copies of invoices or equivalent accounting documents.
5. Payment slips (in accordance with the specifications in Annex II herein).
6. Accounting entries of supporting documents, preferably in the form of a detailed ledger for the separate project account (signed by the head accountant and bearing the Operator seal).

Expenses for Equipment Purchase

1. Documents establishing compliance with the rules of public agreements for projects, supplies and services under Law 4412/2016, as in force.
2. Documents justifying procurement necessity in serving project activities and how this is linked 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. Copies of invoices or equivalent accounting documents. (For certifying invoices from abroad, apart from the invoice, all relevant documents, such as: pro forma invoice describing the payment method [advance, instalments, bank payment], accompanying shipping documents, e.g. Consignment Notes, Packing List, invoice or receipt issued by international carrier, imported equipment insurance policy, customs documents if imported from a country outside the EU).

6. Payment slips (in accordance with the specifications in Annex II herein).
7. Accounting entries of supporting documents, preferably in the form of a detailed ledger for the separate project account (signed by the head accountant and bearing the Operator seal).

Travel Expenses

1. Decision or relevant administrative document approving travel, also stating:
 - ✓ the destination
 - ✓ the departure and return dates
 - ✓ the mode of transport
 - ✓ the reason for travel (in summary)
 - ✓ the project it pertains to
2. Expense log / Travel document listing the name of the person travelling, reason, destination, departure and return dates, and expenses (in detail)¹:
 - ✓ Transport expenses and ticket fees in particular (public transport or other modes).
 - ✓ Fee per km (0.15/km)² for using a privately owned or leased vehicle, where permitted, toll fees, cost of transferring the vehicle by ship, as in force per instance.
 - ✓ Car rental or expenses for using public-use passenger cars (taxis), when permitted.
 - ✓ Overnight lodging expenses to the amount cleared for each type of hotel or rental lodgings, in accordance with limits set out in Law 4336/2015, as in force per instance (e.g. Category I traveller, up to €80 per night; Category II traveller, up to €60 per night; specified 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 traveller position or rank), as in force each time.
 - ✓ Cost of participating in conferences, one-day meetings, etc.
 - ✓ Travel report or documentation relevant to the project (excerpt from papers, brochures, agenda, minutes, posters, etc.), compliance with promotion rules (where necessary).
 - ✓ Supporting documents for expenses included in the relevant Travel document / Expense 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 agreement, when the relevant agreement justifies travel and when 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 supporting documents, preferably in the form of a detailed ledger for the separate project account (signed by the head accountant and bearing the Operator seal).

¹ The travel expenses in the context of 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 Kilometre 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. ΔΝΣΥ/οικ.41648/φ.ΕΓΚΥΚΛ.-07.06.2017 <https://kmd.ggde.gr/>)

Expenses for the Promotion & Dissemination of Research Findings

1. Documents establishing compliance with public agreement rules for projects, supplies and services under Law 4412/2016.
2. Documents justifying necessity of acquired services in serving project activities and how this is linked to the physical scope of the project, in case where the type of services is not described upon proposal submission.
3. Copies of invoices or equivalent accounting documents. (For certifying invoices from abroad, apart from the invoice, 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 supporting documents, preferably in the form of a detailed ledger for the separate project account (signed by the head accountant and bearing the Operator seal).

Other Expenses

1. Documents establishing compliance with the rules of public agreements for projects, supplies and services under Law 4412/2016, as in force.
2. Documents justifying procurement necessity in serving project activities and how this is linked 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. Copies of invoices or equivalent accounting documents. (For certifying invoices from abroad, apart from the invoice, all relevant documents, such as: pro forma invoice describing the payment method [advance, instalments, bank payment], accompanying shipping documents, e.g. Consignment Notes, Packing List, invoice or receipt issued by international carrier, imported equipment insurance policy, customs documents if imported from a country outside the EU).
5. Payment slips (in accordance with the specifications in Annex II herein).
6. Accounting entries of supporting documents, preferably in the form of a detailed ledger for the separate project account (signed by the head accountant and bearing the Operator seal).

Aforementioned expense categories require that a solemn statement 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 expenses funded by another programme.
- ✓ Project expenses are monitored through a separate account and the undersigned is fully aware that any expenses not recorded in said account shall be deemed ineligible.

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