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MANAGEMENT- IMPLEMENTATION GUIDE FOR PROJECTS

under the

3rd call for H.F.R.I. Research Projects

to support Postdoctoral Researchers

Version 1.2

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1.0	29.04.2022	Initial version	
1.1	25.05.2022	Addition of a clarification regarding the appointment of the PR-PI as a Faculty Member or as a member of a special category of teaching and laboratory staff of Higher Educational Institutions (AEI) or as a Researcher or a Staff Research Scientist	12-13
1.2	17.07.2023	Update of the Action's institutional framework	5
		Reference of Law 4957/2022 and replacement of Law 4485/2017 where required.	5,15,17,19,25,30,31,32,33,34,36
		Change of terms and conditions for interim payment	8,9
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		Insertion of clarifications for the final progress report	9
		Reduction of the minimum deadline for H.F.R.I. 's pre-audit information	9
		Insertion of clarifications on the eligibility of expenditure	11
		Amendment of the term on accounting to issuing of invoices	11
		Extension of the deadline for repayment of expenditure documents to 60 days	11



	Obligation to use an electronic signature or the corresponding service from gov.gr	12,19,37
	Insertion of clarifications on the Remuneration of RT members	13
	Elimination of the description about the employment of regular staff in the Project	13-15,32
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	Insertion of clarifications on the eligibility of costs under the Category “Dissemination and travel costs”	15
	Insertion of clarifications on the eligibility of costs under the Category “Costs for the use of or access to equipment, infrastructure or other resources”	16
	Elimination of the obligation to keep an accounting record of indirect costs	18
	Update of subparagraph 5.4	18
	Insertion of subparagraph titled “Bank charges and commissions for financial transactions”	19
	Change in the cases of non-eligible costs under 1 and 2	19
	Update of the obligations of the PI-HI	20,21
	Change concerning the obligation to affix a stamp	20
	Insertion of an obligation to label equipment	20,34
	Update of obligations after the completion of the project - Insertion of an obligation to make publications etc. available free of charge for 5 years after the end of the project	21
	Inclusion of the case of addition/withdrawal of RT members in the alterations not constituting amendments	25
	Change to the restrictions on amendments (under 4-5) and alterations not constituting amendments (under 5-6) to the economic scope	24,25
	Addition of a new case of change (under 4)	25
	Creation of a subparagraph titled “Discontinuation of the Research Project”	26
	Update of Annexes I – II - III	28-37
	Addition of clarifications and an acceptable way of cost payment - (Annex II)	29-31
	Amendment of supporting documents for remuneration costs	32,33
	Addition to Annex III of a justification and obligation (under 5 and 6) for expenses regarding the purchase of equipment	34
	Insertion of clarifications on accommodation costs	35
	Correction of errors	

IN GENERAL

This **Management-Implementation Guide** (hereinafter “MIG”) sets out the terms and conditions regarding the procedures for monitoring, auditing and verifying costs, as well as awarding funding for research Projects of high scientific value and excellence (hereinafter “Project”/“Projects”), in which Principal Investigators (hereinafter “PIs”) are Postdoctoral Researchers and which were evaluated positively and ranked in the list of research Projects to be funded under the “**3rd Call for H.F.R.I. Research Projects to Support Postdoctoral Researchers**” (Ref. No. 32000/28.12.2020, as in force, hereinafter the “Call”), with the ultimate goal to shape new perspectives in the scientific and professional course of both the PI and the members of the Research Team (hereinafter “RT”) of the Project, and to create the appropriate conditions for utilizing the existing scientific potential of the country and attracting young scientists working abroad.

The action is adapted to the particular characteristics of the research effort in each of the scientific areas it covers, without applying any kind of thematic or geographical restrictions, and is part of H.F.R.I.’s actions program, in accordance with the Ministerial Decision No. 29898/26.02.2019 on the “Annual planning of actions and resource allocation of the Hellenic Foundation for Research and Innovation (H.F.R.I.) for 2019” (B’ 809), as in force.

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

- Law 4429/2016 on the “Hellenic Foundation for Research and Innovation and other provisions” (A’ 199), as amended and in force, and in particular Articles 2, 4 par. 3, 5 par. 3 to 9 and 9 par. 7 thereof;
- Joint Decision No. 195245/15.11.2018 issued by the Ministers of Education, Research and Religious Affairs, as well as Economy and Administrative Reform on the “Internal Rules of Procedure of the Hellenic Foundation for Research and Innovation (H.F.R.I.)” (B’ 5252), as in force, and especially articles 34 and 41 to 52 thereof;
- Law 4957/2022 on “New Horizons in Higher Educational Institutions: Strengthening the quality, functionality and connection of Higher Educational Institutions with society and other provisions” (OGG A’ 141);
- Law 4310/2014 (A’ 258) on “Research, technological development and innovation and other provisions”, as in force;
- Law 3187/2003 on “Higher Military Educational Institutions (ASEI)” (A’ 233), as in force;
- The Agreement dated 15th July 2016 between the Hellenic Republic and the European Investment Bank;
- The project of the Public Investment Program titled “Hellenic Foundation for Research and Innovation” (code 2016ΣΕ01320007) and its Technical Bulletin;
- Decision No. 38750/21.04.2022 issued by the Deputy Minister for Development and Investments (Issue for Specially Positioned Employees and Administrative Bodies of Public or Broader Public Sector Entities No. 335), with which Dr. Aikaterini Kouravelou was appointed Director of H.F.R.I.;
- Decision under Ref. No. 32000/28.12.2020 regarding the “3rd Call for H.F.R.I. Research Projects to Support Postdoctoral Researchers” (IUN: ΩΓΖΚ46Μ77Γ-ΚΟΗ), as in force and following its amendment by Decision No. 32412/12.01.2021 by the H.F.R.I. Director (IUN: ΡΑΑΩ46Μ77Γ-ΑΩΟ).

1. CONTACTING H.F.R.I.

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

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

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

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

All documents are submitted exclusively in electronic form to H.F.R.I.

2. ISSUING THE FUNDING AWARD DECISION

Following the evaluation of Proposals, the H.F.R.I. Director issues the funding Decision with the list of Projects to be funded, in line with the available budget.

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

A necessary condition for the Funding Award Decision to be issued and the Project to be funded is that the Project, which is to be funded, should not have received and is not currently receiving funding by any means from any other institution for its scope, in full or in part.

The Project Technical Bulletin (PTB) shall be attached to the Funding Award Decision. The PTB includes the proposal information, as it has been formulated following its evaluation by the competent Evaluation Committee, including the updated project budget.

The HI is obliged to conclude the process of including the Project in its budget within forty-five (45) calendar days from the communication of the Funding Award Decision.

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

A postdated start of the Research Project is possible following a relevant justified request submitted by the PI which is approved by decision of the H.F.R.I. Director.

2.1 Supporting documents and information for issuing the Funding Award Decision

After issuing the list of Projects to be funded, beneficiary PIs receive a letter of approval, also communicated to the HI, whereby they are invited to submit the following necessary supporting documents to H.F.R.I.'s I.S., **within the deadline that shall be defined in the above mentioned letter**, for the Funding Award Decision to be issued.

1. A Project acceptance certificate by the HI, signed by their legal representative.
2. 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 numbered “...” and titled “.....” is true and accurate.
 - The research Project numbered “...” and titled “.....”, which is to be funded, has not been funded, nor will it be funded by other institutions for its scope, in full or in part.
 - They accept that messages received by H.F.R.I. via email in the email address(es) to be specified are considered notices and mark the initiation of all legal processes and deadlines, for both the HI and the PI.
3. Information submission regarding the approved Project and approved budget in related I.S. fields.

Following the submission and review of all aforementioned documents, the FAD is issued by the H.F.R.I. Director, an integral part of which is the Project Technical Bulletin (PTB) featuring Project details, as they have been formulated after the Proposal evaluation by the competent Evaluation Committee, including the approved Project budget (see par. 2.1 point 3).

3. FUNDING REIMBURSEMENT – REQUIRED SUPPORTING DOCUMENTS

3.1 In general

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

The funding amount is paid in stages (instalments) during the implementation of the Project. Each instalment corresponds to a specific percentage of the total budget approved for the Project. The final instalment (payment of the balance) is deposited after the conclusion and the final receipt of the Project. Its amount depends on the total project costs that were finally certified and on the instalments already deposited.

H.F.R.I. settles each instalment by depositing the corresponding amount in the bank account specified by the HI to H.F.R.I., following the submission of any supporting documents to H.F.R.I.'s I.S. (Annex I).

3.2 Funding Reimbursement

3.2.1 Advance payment

Once the FAD has been issued and supporting documents defined in Annex I have been submitted, an advance payment amounting to 60% of the approved project budget is granted. The advance payment is offset by the interim payment and/or the final balance payment of the project, in case there is no interim payment.

3.2.2 Interim payment

The interim payment amounts to 30% of the approved Project budget and is remunerated, upon PI's request and if, after auditing the physical and financial scope, which will be carried out by the competent

H.F.R.I. agent, in accordance with the provisions in Paragraph 5 hereof, it is established that costs have been incurred to a percentage of at least forty percent (40%) of the total approved budget of the Project. For short duration Projects (up to 18 months) no interim payment is foreseen.

3.2.3 Final balance payment

The final instalment (final balance payment) is deposited following an audit – verification of the completion of the Project as to its physical and financial scope, its final receipt and the issuance of a Project Completion Certificate. In this stage, the final cost of the project eligible for funding is finalized, in combination with examining whether the FAD terms have been 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 set out in detail in the following paragraphs.

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

H.F.R.I. reserves the right, whenever deemed necessary, to audit the course of the project's implementation in terms of its physical and financial scope, with on-site inspections at the venue where the Project is being implemented and at the HI's head offices, and/or conduct of an administrative verification of information submitted by beneficiaries. In any case, the PI and HI shall be timely notified by H.F.R.I. of the time and place that H.F.R.I. has found most suitable for conducting the audit.

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

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

4.1 Progress and Completion Reports of the Project

The submission of an Interim¹ and a Final Progress Report (upon project completion) is compulsory for each Project. The Interim Progress Report² is submitted if the Project has a duration of more than eighteen (18) months and at least 40% of the financial scope of the project has been implemented, while the Final Report is submitted within an exclusive period of seventy-five (75) calendar days from the date of completion of the project.

¹ For Projects with a duration of up to 18 months, the interim report and interim instalment payment process does not apply.

²The Interim Report is certified provided it is submitted at least six (6) months before the end of the project. If it is not submitted within the above deadline, the interim instalment will not be paid.

The progress reports of the project are submitted to H.F.R.I. and include:

1. Reference to the physical scope of the Project that has been implemented within the reporting period (including any Project dissemination and publicity activities).
2. Deliverables completed within the reporting period.
3. Milestones accomplished within the reporting period.
4. A report in regard to the project's financial scope, as implemented within the reporting period.
5. Cost receipt copies for the corresponding period.
6. A detailed description and documentation of any amendments and other changes in the physical and financial scope.

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

1. Reference to the total implemented physical scope of the Project (Project dissemination and publicity activities included).
2. Deliverables completed within the reporting period.
3. Milestones accomplished within the reporting period.
4. A report with regard to the project's financial scope that has been implemented during the reporting period, with the submission of necessary information and evidence of expenditure, so as to verify the eligibility of project costs.
5. An extended synopsis of the Final Report (1,000 to 2,500 words in Greek and English) in a format appropriate to be uploaded/published on H.F.R.I.'s website or wherever deemed necessary by H.F.R.I. This synopsis should also include, among others, the objectives and conclusions that arose during implementation of the project.
6. A detailed description and documentation of any amendments and other changes in the physical and financial scope.

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

Based on the Final Report data, the physical and financial scope of the project will be verified and a decision will be made on whether or not to proceed with the repayment, as well as its exact amount or, should reason occur, the recovery of any unduly paid funding.

4.2 Audit - Verification Process

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

In order for the PI and the HI to be properly prepared for the on-site verification, H.F.R.I. shall provide, at least fifteen (15) calendar days prior to the verification, an informative notification document. The notice includes the exact date and place, the estimated duration and method, as well as any information or personnel that should be available to the verifying agent. On their part, the beneficiary must facilitate the verifying agent and follow their instructions, also observing any deadline for sending additional

information on pending matters identified. A key condition for the unhindered conduct of the verification is that all responsible staff of the beneficiary shall be present during the on-site verification.

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

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

4.3 Approval of verification results - PI/HI Objections

Upon the conclusion of the verification process (onsite or administrative) and in order for funding to be reimbursed to the beneficiaries, the verifying agent shall draft the Verification report, submitting it to H.F.R.I. and notifying the PI and HI with the Finalization Decision:

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

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

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

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

After the examination of objections or the expiration of the deadline without lodged objections, the report is finalized and communicated to the beneficiary. In case where the verification report of the final audit contains a recommendation for corrective actions, it is approved by the H.F.R.I. Director and the financially corrected amount is registered in the I.S., and the Project financing amount that may have already been entered is reduced accordingly. The final verification report and the decision of revocation and recovery (see below par. 9) are communicated to the beneficiary.

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

4.4 Exceptional Progress Check

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

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

The report, upon a relevant recommendation of the Department of Research Projects, is communicated to the H.F.R.I. Director.

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

5. FINANCIAL MANAGEMENT OF PROJECTS

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

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

5.1 Eligible costs

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

1. They are incurred within the approved Project eligibility period, as specified in the Funding Award Decision, are included in the total Project budget, and are in compliance with the MIG.
2. They pertain to the physical scope of the FAD and are linked to project deliverables and milestones.
3. They are proportionate and necessary for project implementation and are incurred based on the principles of economy, effectiveness, efficiency and sound management.
4. They are recognizable and verifiable, especially as they are recorded in the HI's accounts, in line with the accounting standards in force and the accounting principles generally accepted in the country.
5. They are reasonable, justified and comply with the applicable fiscal and social insurance legislation requirements.
6. Cost receipts/invoices have been issued for until the project end date and paid up to sixty (60) calendar days after. The employment cost receipts of the certified public accountants which are eligible up to three (3) months from the end of each Project are an exception to this.

The following cost evidence must be submitted to the I.S. to complete the **Project costs auditing / verifying** procedures, as per beneficiary and cost category:

1. Invoices or accounting documents of equal substantiating value, in accordance with the national legislation in force.
2. Proof of payment (attached to each submitted invoice).
3. Accounting receipt entries, in the form of a detailed subledger of the separate project account (signed by the accountant in charge and bearing the stamp of the institution).

4. A solemn declaration of Law 1599/1986 by the HI, duly signed (with electronic signature or via gov.gr), stating that:

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

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

5.2 Eligible cost categories

The eligible cost categories are the following:

- Personnel costs
- Consumables
- Travel allowances and dissemination costs
- Costs for the use of or access to equipment, infrastructure or other resources
- Costs for equipment procurement
- Other Costs
- Indirect Costs

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

5.2.1 Personnel costs

This category includes salary costs for the PI and the Research Team (RT) members. More specifically, the following applies:

5.2.1a PI's remuneration

For the duration of Research Project implementation, the project PI will be contracted with the HI under a fixed-term private law employment contract, or a project lease contract.

The PI's employment under their contract with the HI will be full and exclusive, excluding the provision of teaching work, while the PI shall be obliged to keep timesheets regardless of the contract type they hold with the HI.

If the PI is appointed as a Faculty Member or as a member of a special category of teaching and laboratory staff of Higher Educational Institutions (AEI) or as a Researcher or a Staff Research Scientist at a research/technological institution of the country anytime before the issuing date of the FAD or during the funding of the research project, they can continue implementing the project as PIs without receiving remuneration and shall be listed as a Non-remunerated member (with eligible travel and dissemination costs for actions that are directly connected to the project's physical scope) from the date they took office, as it appears in writing (e.g. rectory act about taking office, certificate by the institution, contract). In this case, the amount of the approved project budget corresponding to the PI's remuneration will remain in the "Personnel costs" expenditure category. The transfer of part or all of

the above amount to another category of expenditure is possible provided that the condition of the Call is met (Section 7, Table 5): personnel costs are at least 50% of the total project budget and under the conditions of Section 8 hereof.

If, anytime before the issuing date of the Funding Award Decision, the PI takes office as a Faculty Member or Researcher at a foreign educational, research or technological institution or takes any of the positions described in Section 5.1.2 of the Call, the project cannot be funded. If this happens during the implementation of the project, the H.F.R.I. Director issues a Funding Revocation Decision, unless there are reasons that allow for PI replacement, in line with Section 8 hereof.

The project PI's gross monthly earnings are calculated for full employment as follows:

1. In case of a fixed-term private law employment contract, gross monthly earnings should be at least equal to the minimum limits specified in article 18, par. 12 case a) of Law 4310/2014, as in force. The maximum limit for full-time employment is specified in line with the provisions of Chapter B' of Law 4354/2015, as in force.

2. In case of a project lease contract, gross monthly earnings shall equal the gross monthly income the PI would have received based on a fixed-term private law employment contract, in line with the above stated provisions (under point 1) (plus employer's contributions, if any, and the corresponding VAT).

5.2.1b RT members' remuneration

RT members of the Project entitled to remuneration may be Postdoctoral Researchers (hereinafter "PRs"), PhD Candidates, Postgraduate Students, as well as specialized scientific and technical staff.

PRs employed in the RT shall contract with the HI holding a fixed-term private law employment contract for dependent employment or a project lease contract and their remuneration shall be defined in line with the above (under 5.2.1.a) stated provisions.

In case a Postgraduate Student of the RT concludes their postgraduate studies during the implementation of the Project and enrolls as a PhD Candidate, it is possible to include them in the PhD Candidate category with a corresponding monthly salary raise, provided there is a pertinent provision in the Project budget. Respectively, the PhD Candidate who has successfully received a doctorate nomination may be included in the PR category with the corresponding monthly salary raise, provided there is a pertinent provision in the project budget, in line with the processes listed in Section 8 of this Guide.

For Scientific Associates (PhD Candidates and Postgraduate Students) and/or other temporary technical/auxiliary staff to be contracted with the HI under the Project, gross monthly salary for full employment is calculated as follows:

1. In case of a fixed-term private law employment contract, gross monthly remuneration is equal to gross remuneration for full-time employment defined in the provisions of Chapter B of Law 4354/2015, as in force.

2. In case of a project lease contract, gross monthly earnings should be equal to the gross monthly income the Research Team member in question would have received based on a fixed-term private law employment contract, in line with the above stated (under point 1) provisions (plus employer's contributions, if any, and the corresponding VAT).

It is noted that remunerated RT members cannot be receiving payment from another H.F.R.I. action, for the duration of their remunerated employment in this project and full-time employment.

Table 1 below summarizes the above terms and payment limits.

Table 1: Remuneration for RT members

Remunerated RT member categories	Monthly gross earnings calculation
PI <i>Postdoctoral Researcher- (Principal Investigator)</i>	a) Fixed-term private law employment contract: gross monthly earnings should be at least equal to the minimum limits specified in article 18, par. 12 case a) of Law 4310/2014, as in force. The maximum limit for full-time employment is specified in line with the provisions of Chapter B' of Law 4354/2015, as in force.
PR <i>Postdoctoral Researcher (member of the RT)</i>	b) Project lease contract: gross monthly earnings shall be equal to the gross monthly income the Research Team member in question would have received based on a fixed-term private law employment contract, in line with the above stated (under point a) provisions (plus employer's contributions, if any, and the corresponding VAT). Monthly payment in any case, by minimum, shall be equal to 90% of payment received by a Staff Research Scientist of Grade C (article 18(12) of Law 4310/2014) and must be further configured in line with the provisions of Chapter B of Law 4354/2015, as in force.
Scientific or Technical staff	a) Fixed-term private law employment contract: In line with the provisions of Chapter B of Law 4354/2015, as in force. b) Project lease contract: gross monthly earnings shall be equal to the gross monthly income the Research Team member in question would have received based on a fixed-term private law employment contract, in line with the above stated (under point a) provisions (plus employer's contributions, if any, and the corresponding VAT).

The above are gross amounts, upon which all legal deductions and all types (social security and others) of employee contributions are calculated, as in force and per case. To calculate the total amount of payments linked to staff budgeted/employed in the Project, legal employer contributions shall be also added to the above amounts, which constitute eligible costs for the Project. Regarding project lease contracts, provided this is provisioned in legislation, the corresponding Value Added Tax (VAT), as applicable from time to time, shall be also added to the above amounts and constitute an eligible cost for the Project.

All Remunerated RT members employed under a dependent employment contract (fixed-term private law employment contract) are obligated to keep timesheets.

RT members working abroad under any employment relationship are not entitled to salary.

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

Members of the Project's Advisory Committee may receive, for the Project's needs, daily and travel allowance for travels directly linked to the Project's physical scope.

The remuneration of RT staff (PI and members) must be at least 50% of the total approved project budget.

Staff members who were not denominated during the submission of the proposal shall be selected (by the HI), in line with the provisions of Laws 4310/2014, 4386/2016 and Law 4957/2022, as in force, and based on the qualifications mentioned in the Funding Award Decision (in the PTB).

These staff members do not have to be denominated during the submission of the proposal; however, the related cost must have been budgeted and the qualifications that said staff shall possess must have been listed. Based on these qualifications, the corresponding posts will be filled in accordance with the applicable legislation.

The total eligible salary cost per employee is determined based on the actual time they are employed by applying labor within the project's framework.

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

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

5.2.2 Costs for Consumables

The consumables are eligible if they concern solely the implementation of the Project. Indicatively, they involve the purchase of direct consumption materials (e.g., lab consumables, reagents, etc.) that are necessary for the implementation of the Project. This category does not include costs for general office supplies, such as forms, stationery, computer consumables, etc., as they are usually included in the general operating expenses of the Project. The costs for the above may be eligible as costs for consumables only when the special characteristics of the research Project require relevant costs of an unusual extent for its implementation. In this case, sufficient relevant documentation is required.

For the procurement of consumables, the HIs must apply the provisions of Law 4412/2016 on "Public Contracts for Projects, Procurement and Services (adaptation to Directives 2014/24/EU and 2014/25/EU)" (A' 147), as in force, when considered contracting authorities within the meaning of said law, as well as the provisions of Law 4957/2022 (Chapter 27 and in particular article 250), as in force.

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

5.2.3 Travel allowances and dissemination costs

Indicatively, these include publication costs in scientific journals, registration costs in conferences relating to speeches / communication or posters, costs for organizing and conducting workshops and/or conferences, costs for publishing monographs and books, costs for producing audiovisual material, costs for website development and publicity in social networking media. Additionally, this category includes costs for patent submission to the Hellenic Industrial Property Organization and/or to corresponding institutions abroad, as well as different cost types for protecting research findings, etc. In order to be considered eligible, these costs have to be linked to the implementation of the Project and all publicity rules described in par. 7 hereof must be respected.

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

Furthermore, this category also includes costs pertaining to the PI's and RT members' travelling in Greece or abroad for participating in conferences with the purpose to present Research Project outcomes or for conducting field research or collaborative research with RT members belonging to other Institutions in Greece or abroad. In regard to collaborative research, a necessary condition for cost eligibility is submitting the pertinent letter of intent by the Collaborating Organization.

Costs covering mobility and accommodation expenses for collaborating Researchers from Organizations/Institutions in Greece and abroad, who participate in the Research Team as non-remunerated members, are also included as eligible in this category. A necessary condition for cost eligibility is submitting the pertinent letter of intent by the Collaborating Organization as part of the submitted proposal.

The above mentioned allowances are incurred in line with the provisions of Subparagraph D "Costs for Travelling in and out of Greece" of Paragraph D of article 2 of Law 4336/2015 (OGG A' 94), as in force.

Members of the Project's Advisory Committee may receive, for the Project's needs, daily and travel allowance for travels directly linked to the Project's physical scope.

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

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

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

This category includes costs that must be paid in order to use or access research laboratory equipment, research infrastructure or other resources that are necessary for the implementation of the research Project. The pertinent need should be adequately documented in the submitted Proposal and included in the PTB. Apart from the equipment, infrastructure or resources of other Institutions in Greece or abroad, this category may also include equipment/infrastructure/resources belonging to the HI. In this case the related letter of intent is not required, as this role is confirmed by the acceptance certificate of the HI.

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

This Category also includes eligible costs pertaining to the provision of services, which are deemed necessary for the implementation of the Project and are provided by domestic or foreign Academic or Research Institutions and/or private companies.

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

5.2.5 Costs for equipment procurement

This cost category includes the procurement of equipment (new or used) that is necessary for the implementation of the research Project. For this cost to be considered eligible, documentation (in the submitted Proposal) as to the usefulness of this equipment for the implementation of the Project is deemed necessary, while it is also required that its purchase has taken place within the first half of the Project's implementation duration at the latest. Especially for the procurement of computers (desktop or laptop), it is necessary to substantiate the purchase need in direct connection with the Research Project.

For the procurement of equipment, the HIs must apply the provisions of Law 4412/2016 on "Public Contracts for Projects, Procurement and Services (adaptation to Directives 2014/24/EU and 2014/25/EU)" (A' 147), as in force, when considered contracting authorities within the meaning of said law, as well as the provisions of Law 4957/2022 (Chapter 27 and in particular article 250), as in force.

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

5.2.6 Other Costs

This category includes costs that cannot be included in the remaining cost categories, as well as any fees for a certified public accountant registered in the Auditor Register of the Hellenic Accounting and Auditing Standards Oversight Board (HAASOB [ELTE]) to verify the financial scope of the project. Indicative costs included in this category are: special telecommunications costs (such as the use of satellite communication), repair costs for high-value equipment, etc.

Costs are eligible provided that they are listed in the PTB or in its imminent amendment during Project implementation, in line with the procedure described in Paragraph 8 herein.

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

For the purposes of incurring the costs of this Paragraph, HIs are obliged to apply the provisions of Law 4412/2016 on "Public Contracts for Projects, Procurement and Services (adaptation to Directives 2014/24/EU and 2014/25/EU)" (A' 147), as in force, when considered contracting authorities within the meaning of said law, as well as the provisions of Law 4957/2022 (Chapter 27 and in particular article 250), as in force.

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

5.2.7 Indirect Costs

Indirect costs include the Project's management costs and operating expenses of the HI. These costs include costs for supporting the financial management, office supply costs (stationery, PC consumables, etc.) and main utilities (telecommunications, electricity, internet access, etc.). Indirect costs may amount up to 8% of the total costs provided in all other categories, they are included in the Research Project Budget and are paid to the SARF or the corresponding HI's office.

It is noted that indirect costs are eligible without submitting the relevant 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 the accounts for Project costs and revenue, in line with the Greek Accounting Standards (GAS).

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

In order to be considered eligible, cost receipts for each Project must have been issued until the project end date (physical scope) and must have been paid within sixty (60) calendar days after that, at the latest.

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

- Copies of detailed Subledgers (tabs) of the accounts depicting Project costs.
- Copies of accounting entries for project costs and their settlement.
- Copies of accounting entries for any advance or interim payments (upon final verification of the Project at the latest).

5.4 Value Added Tax

The Value Added Tax (VAT) is an eligible cost only if 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 or by a certified public accountant or by appropriate accounting records. VAT that may be recovered or offset in any way cannot be considered an eligible cost, even if it is not recovered by the institution.

5.5 Audit Certificate by a Certified Public Accountant

It is possible to have Project costs confirmed/verified by certified public accountants, registered in the Auditor Register of HAASOB. Among others, certified public accountant tasks include submitting an audit report as to the legitimacy and regularity of costs incurred and paid as well as the proper accounting entries, in line with the legislation in force and the Funding Award Decision. Moreover, certified public accountants audit and certify whether all necessary supporting documents exist, whether costs were incurred within the eligible period and related to the specific project, as well as whether they complied with the conditions of the Funding Award Decision. Certified public accountants are selected by the beneficiary and the cost for their services is eligible, provided that it is incurred up to three (3) months from the end of the project. If, during the audit of the Project's physical scope, a part or percentage of the deliverables is accepted, in terms of quantity or quality, as well as in cases of

ascertaining findings during the financial audit (e.g., non-permissible budget excesses, non-eligible costs), H.F.R.I. reserves the right to cut the cost certified by said accountants by a corresponding amount or percentage.

5.6 Loss of receipt/invoice

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

1. A copy of the lost evidence bearing clearly the supplier's stamp on it and the wording "true copy of the original" from the supplier and
2. A Solemn declaration of Law 1599/1986 signed digitally by the HI's legal representative, whereby it is declared that:

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

5.7 Bank charges and commissions for financial transactions

Bank charges for opening and maintaining an account for the exclusive use and realisation of Project payments are considered eligible costs. Financial transaction commissions carried out exclusively under the Project are eligible and may be offset against any credit interest.

5.8 Non-eligible costs

The following costs are not considered eligible:

1. Foreign exchange costs and debit foreign exchange differences, as well as other net financial expenses of the beneficiary.
2. Provision for losses or potential future liabilities.
3. Foreign exchange losses.
4. Recoverable VAT. By exception, VAT is eligible in cases where no taxable income is generated during the implementation of the Project or after its completion, or when income is indeed generated, but it relates to a non-taxable activity. Confirmation that the activity in question is non-taxable is provided by the competent tax authorities.
5. Amounts withheld in favor of the institution or on its behalf, or withholdings refunded to it by any means.
6. Withholdings in favor of third parties made by institutions on behalf of third parties are an eligible cost, provided that they are paid to such third parties in line with the provisions in force.
7. Costs incurred for which the provisions of Law 4412/2016 on "Public Contracts for Projects, Procurement and Services (adaptation to Directives 2014/24/EU and 2014/25/EU)" (A' 147), as in force, were not applied, when the HI is considered a contracting authority within the meaning of said law, as well as the provisions of Law 4957/2022 (Chapter 27 and in particular article 250), as in force.
8. Any excessive or unreasonable costs.
9. Any fines, penalties and costs before courts.

6. PI and HI RESPONSIBILITIES

The PI represents the Research Team (RT) 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 (RT) 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 the Project's progress, for achieving objectives, for keeping the agreed schedule and for producing deliverables. They are also responsible for submitting all relevant amendment requests.

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

1. Any information deemed necessary regarding the Project under implementation, in the form of reports or by providing specific details.
2. Any amendment arising in the physical or financial scope of the Project, dictating the need for an amendment of the PTB.
3. Possible inability on their part to continue implementing the project.

6.1 PI and HI responsibilities

The PI is primarily responsible for the Project being properly implemented, assisted by the HI. Both the PI and the HI should:

1. Observe EU and National Legislation when implementing the Project, and especially with regard to 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, this MIG and the Funding Award Decision (FAD).
3. Keep a separate account for the project or have adequate accounting codification, from which the entry of all costs fully corresponding to declared expenses can be tracked.
4. Keep a separate account for each Project.
5. Take all necessary actions for updating H.F.R.I. and/or the I.S. with data and documents of the project they are implementing, thus ensuring the accuracy, quality and completeness of submitted information.
6. Not receive any subsidies from another national or EU program for the implementation of the Project or part thereof and/or part of the eligible costs, in violation of restrictions regarding the accumulation of state subsidies.
7. Not transfer or replace fixed assets, which were acquired under the funded Project, without H.F.R.I.'s approval.
8. Place posters with information about the Project and H.F.R.I.'s funding to the HI using the appropriate wording but also the relevant logos, as detailed in paragraph 7.
9. For every cost related to the funded project, the project No. (H.F.R.I.) must be mentioned in the corresponding document.
10. Use the H.F.R.I. logo on every document (printed or electronic) used during Project implementation or generated under it, as well as on every equipment purchased under the Project (where applicable).
11. Make reference to the Project's funding by H.F.R.I. through this Action, using appropriate wording as well as relevant logos, as described in detail in Chapter 7, in all types of publicity

activities regarding the Project (e.g., announcements in print and electronic media, presentations in workshops and conferences, scientific papers in national and international journals, events), as well as by posting on their website.

12. Accept their inclusion in the List of Projects/beneficiaries under H.F.R.I.'s Actions published on H.F.R.I.'s website.

Additionally, the PI and HI shall be responsible for:

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

Any violation of the Funding Award Decision terms entails corrective measures, pursuant to the provisions specified more specifically in H.F.R.I.'s Internal Rules of Procedure and other legislation in force.

6.2 Obligations following the completion of the project

The obligations of HIs are:

1. The HI and/or PI cannot be subsidized by another Organization/Program for the implementation of the same Project or part thereof.
2. The HI must return interest accumulated in the bank account kept to make Project payments and which arose due to Project pre-funding. It is noted that any generated income and interest are offset against the last instalment of funding, while any bank charges associated with the movement of the account and/or taxes may be deducted from interest.
3. The HI is obligated to keep and make available to competent H.F.R.I. officers, throughout the implementation of the Project and for five (5) years following its completion, all documents, supporting documents and information pertaining to it, in any way provided, either in printed or electronic form via the I.S., so that it is possible to monitor whether progress and Project completion in terms of its physical and financial scope are in line with the timetable, the implementation conditions, the institutional framework in force and the provisions specified in the Call, the MIG and the FAD.
4. All original supporting documents and invoices for Project costs are kept by the HI 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 dedicated folder that is made available to the competent H.F.R.I. auditors, when requested. This obligation shall apply irrespective of whether retaining the supporting documents and invoices related to the implementation of the Project is not required by other legislation provisions in force. These supporting documents and information are kept either as originals or as certified copies of the originals, or (in case of electronic documents) in commonly accepted data carriers.
5. The HI and the PI must take all necessary actions, so that any original intellectual creation of speech, art or science with content created in the context of the Project's implementation will be available to the public free of charge and will not generate any income for a period of five (5) years from the end of the Project.

7. PUBLICITY OBLIGATIONS

Beneficiaries of this action's Projects must inform the public of the funding received from H.F.R.I. for the specific Project, as part of the specific action.

More specifically, during any dissemination and publicity action in the context of the funded Project, it should be clearly stated that the project has received funding from H.F.R.I. with clear reference to the specific action plan and promotion of H.F.R.I.'s logo and website, using the appropriate wording and H.F.R.I.'s logos, as indicated below. Dissemination actions may be carried out, inter alia, in the form of:

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

With regard to publications in scientific and non-scientific journals, it shall be noted that this obligation is independent of the research project's completion, depending only on whether the published research was conducted under the funded research project (this also applies to articles published following the completion of the project). With regard to audiovisual material, the opening and closing credits must include a clear and legible reference to H.F.R.I.'s funding, by using the appropriate wording in Greek and/or English.

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

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



Το ερευνητικό έργο υποστηρίχτηκε από το Ελληνικό Ίδρυμα Έρευνας και Καινοτομίας (ΕΛ.ΙΔ.Ε.Κ.) στο πλαίσιο της Δράσης «3η Προκήρυξη ερευνητικών έργων ΕΛ.ΙΔ.Ε.Κ. για την ενίσχυση Μεταδιδακτορικών Ερευνητών/τριών» (Αριθμός Έργου:.....)



The research project was supported by the Hellenic Foundation for Research and Innovation (H.F.R.I.) under the "3rd Call for H.F.R.I. Research Projects to support Post-Doctoral Researchers" (Project Number:).

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

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

8. AMENDMENTS

8.1 In general

The terms for implementing the project, as specified in the Call and in the FAD, are binding and essential. Any unilateral change by the beneficiary without prior approval from the H.F.R.I. Director constitutes reason to cease the Project's funding.

Following a request by the beneficiary, it is possible to amend the FAD and the approved PTB by decision of the H.F.R.I. Director. The request shall document the necessity to amend Project details, which may pertain to its physical and/or financial scope, and/or its implementation duration, as well as the corresponding terms of the FAD. The request is submitted to H.F.R.I. within a reasonable time prior to the implementation of the requested amendment and is accompanied by all supporting documents justifying the amendment need. **A necessary condition for accepting the amendment request is that the changes proposed do not affect the initial objectives of the approved Proposal and do not alter the evaluation results.** An amendment request submitted less than thirty (30) calendar days from the Project completion date shall not be reviewed.

Amendment requests shall not be reviewed until all necessary accompanying information and supporting documents provisioned below or in the FAD have been submitted. Provided that all necessary documents and information have been submitted, requests are reviewed 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.

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

8.2 Amendment cases

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

1. Extension of the project's implementation duration. An extension may be granted only once (1) (except if it is granted for reasons of force majeure), provided that the successful completion of the project is ensured.
2. Replacing the Principal Investigator. The possibility of replacing the PI in order for the Project to be continued may be examined only in cases of force majeure (e.g., sickness, death). In this case, the continuation or not of the Project is decided by H.F.R.I. after assessing the specific characteristics of the Project and taking into account specific factors such as, for example, the maturity of the Project's implementation, the existence or not of a RT. In order to continue the Project, it is mandatory to submit a relevant substantiated request, in which a new PI with similar qualifications will be suggested by the HI, upon the recommendation of the former PI (if applicable) and/or the RT.
3. Amendment of information that significantly affects the extent and implementation method of the physical scope (e.g., use of techniques / research conduct methodology of lesser technical weighting, restriction of provisioned deliverables, equipment change/ modification etc.).

4. Transfer of amounts between project cost categories that results in an increase or decrease **greater than 25%** of the applicable approved budget in said cost categories (i.e., in the cost category being reduced and the cost category/ies being increased, respectively), provided that all terms and conditions of the Funding Award Decision are met.
5. Transfer of an amount to a non-approved but eligible cost category/ies, which leads to a decrease **greater than 10%** of the applicable approved category budget, from which the amount is transferred, provided that all terms and conditions of the Funding Award Decision are met.
6. Change of HI is permitted only following a fully justified documentation of the necessity for change and provided that there is adequate assurance that research Project objectives will not be affected by the change. HI replacement is specifically allowed, in case where the PI has been appointed as a faculty member or researcher to an institution different than the HI.

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

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

8.3 Amendments regarding beneficiary information

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

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

The above changes are reviewed by the Department of Research Projects and, if necessary, the FAD is amended and the beneficiary is notified accordingly.

8.4 Alterations not constituting amendments

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

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

- matter. The same also applies in the case of a postdoctoral researcher being appointed as a Faculty member or researcher.
2. Replacement of a member/members of the Research Team. In case of replacement of a member of the RT, the new member should have equivalent formal qualifications and the same or related specialty (subject matter) as the member being replaced and be selected in accordance with the relevant provisions of Laws 4310/2014, 4386/2016 and 4957/2022, as in force.
 3. Withdrawal of members of the RT (without replacing them) or addition of new members to the RT according to the relevant provisions of Laws 4310/2014, 4386/2016 and 4957/2022, as in force.
 4. Addition/Change of Collaborating Organization under the condition of submission of a relevant letter of intent by the new organization.
 5. Transfer of amounts between project cost categories, which alters (increases/decreases) the applicable approved budget for said categories (i.e., the cost category being reduced and the one being increased after the transfer, respectively) totally/cumulatively up to **25%**, provided that all terms and conditions of the Funding Award Decision are met.
 6. Transfers of amounts to a non-approved but eligible cost category/ies, which alter (decrease) the total amount of cost categories from which the transfer takes place, totally/cumulatively up to **10%**, provided that all terms and conditions of the Funding Award Decision are met.
 7. Transfer of amounts between specialized sub-category costs within the same cost category (e.g., staff remuneration), without limitations. Furthermore, it is allowed to add new sub-categories within the same cost category.
 8. Transfer of man-effort between Project staff categories, provided that all terms and conditions of the Funding Award Decision are met.
 9. Changes to the duration of work packages and the deadlines for deliverables and milestones, within the approved total Project timetable.
 10. Replacement of approved equipment by equipment with similar technical characteristics and functionality, provided it is documented that the new equipment will be able to lead to the same or improved result compared to the approved equipment. For this change, the above (under 5-6) financial scope alteration restrictions must be observed.

The above changes may be carried out under the responsibility of the PI and/or the HI throughout the Project, without prior approval. These are attached to the pertinent verification request towards H.F.R.I., where they are clearly reflected in comparison with the FAD's articles in force. Their acceptance is subject to the approval of the verification agent, who determines whether the change falls under the permissible cases listed above and whether it complies with the remaining terms of the Call and the Funding Award Decision.

8.5 Other amendments

Any other issue or amendment, not falling under any of the above noted (under 8.2-8.4) cases of Project information change, is placed under the consideration of H.F.R.I., is reviewed by the Department of Research Projects and, if required, the Funding Award Decision is amended by decision of the H.F.R.I.'s Director.

8.6 Discontinuation of Research Project

Discontinuation of the Project may take place either upon a reasoned request of the PI or on behalf of H.F.R.I. in case of the PI's inability to implement the Project in accordance with the FAD, as well as in any other case of objective inability to implement the project. In this case, the H.F.R.I. Director issues a decision for the revocation of the Funding Award Decision.

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

9. REVOCATION OF FUNDING

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

1. In case the PI submits a resignation to H.F.R.I., stating inability to implement the Project, before the approved implementation schedule has been concluded.
2. As a sanction, following failure to comply with the terms of the Funding Award Decision, as arising from the relevant verifications. 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 verify the financial scope and its eligibility, based on the original invoices and other supporting documents and documenting 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.'s recommendations following an administrative or on-site verification.

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

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

10. COMPLETION OF PROJECTS

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

Necessary conditions for Project completion are:

- Verification of the completion of the physical scope through the implementation of specified deliverables as well as of the achievement of key Project objectives, or designation of separate deliverables completed in whole or in part.
- PI and HI compliance with obligations described in the Funding Decision.
- PI and HI compliance with any recommendations from previous verifications/inspections/audits conducted for the Project.

The Project Completion Certificate:

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

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

The Director of the Hellenic Foundation for Research and Innovation

Dr. Aikaterini Kouravelou

ANNEX I

SUPPORTING DOCUMENTS FOR FUNDING REIMBURSEMENT

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

1. Decision to include the project funding in the budget of the Host Institution.
2. Tax clearance certificate for the collection of funds from the State (entities other than Central Administration) or Proof of Awareness about debts to the State.
3. Social security clearance certificate for collecting cleared receivables from the State or Certificate for withholding (settling) social insurance contributions, where appropriate.
4. Bank account number of the HI.

Upon payment of each instalment, the corresponding cash receipt voucher must be issued and sent and/or submitted to H.F.R.I.'s IS.

ANNEX II

ACCEPTABLE WAYS OF COST PAYMENT

More specifically, for costs to be considered eligible, they must be paid (in whole or in part) as follows, so that an adequate audit trail is ensured and they may constitute deductible costs in relevance to Articles 22 & 23 of the Income Tax Code (Law 4172/2013, Circ. No. 1216/01.10.2014 and Circ. No. 1079/6.4.2015):

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

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

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

trail, i.e., the purchase of the corresponding goods/services and the charging of the beneficiary's card must be proven (irrespective of whether this transaction is made by instalments or by one-off payment). Verification requires: (a) a copy of the card statement or the payment account statement of the beneficiary kept at a Payment Service Provider which depicts card transactions, along with one instalment or the one-off payment of the transaction and (b) the subledger of the supplier (account 50).

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

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

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

In addition, costs that are reimbursed by the Principal Investigator of the Project through a Prepaid Money Order are also eligible, provided that the provisions of article 253 of Law 4957/2022, as in force, are observed. In addition, costs up to €150, which are paid by any method of payment by the Principal Investigator of the Project, are eligible, provided that the HI has paid the Project's PI. For costs that do not have a supply/service tax withheld (4% or 8%), the limit of €150 does not apply, provided that there is prior approval of the relevant cost by the project's HI.

It shall be noted that:

- The beneficiary may receive and issue electronic invoices. An electronic invoice is an invoice containing the information required by Greek Accounting Standards (Law 4308/2014) which has been issued and received in electronic form. For the purposes of verifying costs, electronic invoices must be printed in any case.
- The beneficiary is obliged to keep a separate account for the Project, where all relevant Project costs shall be recorded.

- Project costs are considered eligible provided that they comply with the applicable tax and labor legislation requirements in force.
- All companies/suppliers of Action beneficiaries should have a business bank account for Project costs.
- Payment of costs using third-party cheques is not acceptable.
- Dividing (fragmenting) a cost for the purpose of avoiding the obligation of using acceptable payment methods is not permitted (i.e., issuing invoices in parts, with the aim of falling into a lower category and paying for these costs in cash).
- In case of mobility costs, the receipts/invoices may have been issued to the details of the traveler and have been paid by them (article 248 of Law 4957/2022 and sub-par. D9 of article 2 of Law 4336/2015) according to the above payment methods.

ANNEX III

ELIGIBILITY RULES

& SUPPORTING DOCUMENTS TO VERIFY COSTS

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

Remuneration Costs

- Temporary staff

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

- Fixed-term employment contract outlining the scope in relation to the physical scope of the project and including a clear reference to the specific funded project (project code), the duration, the place of employment for the counterparty, the method of receiving the project, the price and any provision for off-site travel and participation in conferences, workshops (relevant to the project), etc. For the participation of temporary staff who have not been evaluated during the selection of the project by H.F.R.I., the provisions of articles 243 (par. 4) and 244 of Law 4957/2022 shall apply.
- 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 HI, signed by the employee and the HI's managing director. In case the natural person is employed on the project for the whole or for a fixed percentage of their contractual time, a certificate from the managing director of the beneficiary, regarding the percentage of employment of the natural person on the project, in accordance with the provisions of the relevant management decision. The certificate is co-signed by the natural person.
- Certificate by the Principal Investigator for the work produced by each employee for the corresponding period.
- Beneficiary payrolls for the time period the audit is being conducted for, depicting the gross monthly income, with any allowances specified in the beneficiary's institutional framework clearly recorded. Payrolls must also clearly depict any payments concerning overtime or additional employment.
- Employee payment slips (in accordance with the specifications in Annex II herein).
- Social insurance contribution payment receipts for each employee working on the project during the audited period and proof of statement submission (detailed periodic statement).
- Proof of income tax statement and payment.
- Accounting entries of supporting documents, in the form of a subledger of the separate project account (signed by the accountant in charge and bearing the HI's stamp).

✓ *Under a project lease contract*

- According to the provisions of articles 243 (paragraph 4) and 244 of Law 4957/2022, as in force.

- The scope of the contract shall be mentioned therein in relation to the physical scope of the Project and clear reference shall be made to the specific funded project (project code), the duration, the place of employment for the counterparty, the method of receiving the project, the price and any provision for off-site travel and participation in conferences, workshops (relevant to the project), etc.
- Certificate by the Principal Investigator for the work produced by each employee for the corresponding period.
- Authorization from the competent officer for staffing circumstances, as per case, concerning public or broader public sector employees, actually involved in the Project (where appropriate).
- Invoice for services provided or proof of expenditure (former receipt for professional expenses), when the counterparty is not a professional under any cause, exercises a temporary profession and their remuneration is within the limits specified by the applicable provisions in force.
- Employee payment slips (in accordance with the specifications in Annex II herein).
- In cases of VAT exemption, a certificate from the competent Tax Office.
- Receipts of social insurance contributions to the Single Social Security Entity (EFKA), e.g., detailed periodic statement, and of payment, in the event that the employee falls under Article 39(9) of Law 4387/2016.
- Tax statement and proof of tax payment, as well as the payment in question.
- Accounting entries of supporting documents, in the form of a subledger of the separate project account (signed by the accountant in charge and bearing the HI's stamp).

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

Costs for consumables

1. Documents constituting compliance with public contract rules for projects, procurement and services under Law 4412/2016 (Public Entities), as in force and the provisions of Law 4957/2022 (Part A', Chapter 27 and in particular article 250), as in force.
2. Document justifying the procurement necessity in serving the project's activities and its connection to the physical scope of the project, in case where the type of consumables is not described upon submission of the proposal.
3. Receipt certificate issued by the competent committee or certificate from the PI (where applicable according to the provisions of Law 4957/2022 - Part A', Chapter 27 and in particular article 250).
4. Invoice copies or equivalent accounting documents. (For the verification of an invoice originating from a foreign country, 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 of the imported item, invoice or receipt issued by an international carrier, insurance policy of the imported item, 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 subledger of the separate project account (signed by the accountant in charge and bearing the institution's stamp).

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

1. Documents constituting compliance with public contract rules for projects, procurement and services under Law 4412/2016 (Public Entities), as in force and the provisions of Law 4957/2022 (Part A', Chapter 27 and in particular article 250), as in force.
2. Document justifying the procurement necessity in serving the project's activities and its connection to the physical scope of the project, in case where the type of services is not described upon submission of the proposal.
3. Receipt certificate 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 subledger of the separate project account (signed by the accountant in charge and bearing the institution's stamp).

Costs for equipment procurement

1. Documents constituting compliance with public contract rules for projects, procurement and services under Law 4412/2016 (Public Entities), as in force and the provisions of Law 4957/2022 (Part A', Chapter 27 and in particular article 250), as in force.
2. Document justifying the procurement necessity in serving the Project's activities and its connection to the physical scope of the project, in case where the type of equipment is not described upon submission of the proposal.
3. Receipt certificate issued by the competent committee.
4. Certificate from the supplier confirming that the equipment is new and unused.
5. Photos of the equipment from its installation and operation area.
6. H.F.R.I.'s logo to be used on any equipment purchased under the project (where applicable).
7. Invoice copies or equivalent accounting documents. (For the verification of an invoice originating from a foreign country, 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 of imported equipment, invoice or receipt issued by an international carrier, imported equipment insurance policy, customs documents if imported from a country outside the EU).
8. Payment slips (in accordance with the specifications in Annex II herein).
9. Accounting entries of receipts, preferably in the form of a subledger of the separate project account (signed by the accountant in charge and bearing the institution's stamp).

The eligibility of costs for the purchase of used equipment in addition to the above requires:

1. A solemn declaration from the supplier confirming that the equipment in question has not been acquired in the previous ten (10) years through community or national funding, and

2. Appropriate supporting documents (e.g., expertise/opinion) proving that the used equipment does not exceed its market value and that it is lower than the value of the corresponding new equipment.

Mobility costs

1. Decision or relevant administrative document approving travel, also stating among others:
 - ✓ the destination
 - ✓ the departure and return dates
 - ✓ the means of transport
 - ✓ the reason for travel (summarized)
 - ✓ the project it pertains to
2. Expenses sheet/Travel document listing the name of the person travelling, the reason, the destination, the departure and return dates and travel costs (in detail)³:
 - ✓ Transport costs and public transport ticket fees in particular (or other transportation means).
 - ✓ Cost of kilometric allowance (0.15/km)⁴ for using a privately owned or leased vehicle, where permitted, toll costs, cost of transferring the vehicle by ship – as in force per case.
 - ✓ Car rental or costs for using public-use passenger cars (taxis), when their use is permitted.
 - ✓ Overnight stay expenses for the recognized amount for each type of hotel or rented accommodation in accordance with the limits set by Law 4336/2015, as in force per case [e.g., Category I traveler, up to €80 per night; Category II traveler, up to €60 per night -The stated amounts are increased (from 1.1.2023) by thirty percent (30%) for accommodation within the limits of the municipalities of Athens and Thessaloniki (until 21.12.2022 the increase was 20%). The increase above also applies to stays on islands from May 1st to September 30th of each year]. In case of an overnight stay in an accommodation at a cost higher than that specified, per category in this paragraph, the cost is recognized up to this specified amount.
 - ✓ Daily allowance in line with the limits set by Law 4336/2015 - as in force per case.
 - ✓ Cost of participating in conferences, workshops, etc.
 - ✓ Report on the activities or documentation material in terms of travel relevant to the project (excerpt from papers, brochures, agenda, minutes, posters, etc.) – compliance with publicity rules (where necessary).
 - ✓ Receipts for costs included in the relevant Travel document/ Expenses sheet (e.g., tickets, hotel invoice, etc.).
 - ✓ Payment slips (in accordance with the specifications in Annex II herein).
 - ✓ Compliance with maximum limits, in accordance with the provisions of sub-paragraph D9 of Article 2(D) of Law 4336/2015 (Official Government Gazette A' 94).

³Travel costs under this action fall within the provisions of sub-paragraph D.9 of Law 4336/2015 (OGG A' 94) and are incurred in accordance with the provisions therein.

⁴The Interactive Calculation Tool for Kilometric Distance is taken into account in order to calculate the kilometric allowances, 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/>)

- ✓ In case of travel for natural persons under a project lease contract, provided that the relevant contract justifies travel and it has been compensated in accordance with legal documents (invoice for services provided, invoice for services received).
- 3. Payment slips (in accordance with the specifications in Annex II herein).
- 4. Accounting entries of receipts, preferably in the form of a subledger of the separate project account (signed by the accountant in charge and bearing the institution's stamp).

Costs for publicity and dissemination of research results

1. Documents constituting compliance with public contract rules for projects, procurement and services under Law 4412/2016 (Public Entities), as in force and the provisions of Law 4957/2022 (Part A', Chapter 27 and in particular article 250), as in force.
2. Document justifying the procurement necessity in serving the Project's activities and its connection to the physical scope of the Project, in case where the type of costs is not described upon submission of the proposal.
3. Invoice copies or equivalent accounting documents. (For the verification of an invoice originating from a foreign country, 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 of the imported item, invoice or receipt issued by an international carrier, insurance policy of the imported item, customs documents if imported from a country outside the EU).
4. Compliance with promotional references and/or publicity obligations, as explained in detail in Chapter 7 herein.
5. Payment slips (in accordance with the specifications in Annex II herein).
6. Accounting entries of receipts, preferably in the form of a subledger of the separate project account (signed by the accountant in charge and bearing the institution's stamp).

Other Costs

1. Documents constituting compliance with public contract rules for projects, procurement and services under Law 4412/2016 (Public Entities), as in force and the provisions of Law 4957/2022 (Part A', Chapter 27 and in particular article 250), as in force.
2. Document justifying the procurement necessity in serving the Project's activities and its connection to the physical scope of the Project, in case where the type of costs is not described upon submission of the proposal.
3. Receipt certificate issued by the competent committee or certificate from the PI (where applicable according to the provisions of Law 4957/2022 - Part A', Chapter 27 and in particular article 250).
4. Invoice copies or equivalent accounting documents. (For the verification of an invoice originating from a foreign country, 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 of the imported item, invoice or receipt issued by an international carrier, insurance policy of the imported item, 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 subledger of the separate project account (signed by the accountant in charge and bearing the institution's stamp).

Aforementioned cost categories require that a solemn declaration be submitted by the beneficiary, signed electronically (digitally signed or via gov.gr), stating that:

- ✓ Submitted copies are true copies of the original receipts/invoices.
- ✓ Originals are available to the auditing body.
- ✓ The receipts do not correspond to costs funded by another program.
- ✓ Project costs are monitored through a separate account and the undersigned is fully aware that any costs not recorded in said account shall be deemed ineligible.

The above supporting documents accompany the request for verification of costs. In case the beneficiary makes use of the services of a Certified Public Accountant, their report/certificate is attached.