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## **MANAGEMENT AND IMPLEMENTATION GUIDE FOR PROJECTS**

**under the Action**

**“Basic Research Financing”  
(Horizontal support for all Sciences)**

**National Recovery and Resilience Plan (Greece 2.0)  
ID 16618 – Sub-project 1 (MIS: 5163923)**

The Action is implemented under the National Recovery and Resilience Plan “Greece 2.0” with financing from the European Union - NextGenerationEU.

(Decision No. 69237/03.07.2023 of the Director of the Hellenic Foundation for Research and Innovation, IUN: 9B7046M77Γ-ΠΙΘ, Correction)



Με τη χρηματοδότηση  
της Ευρωπαϊκής Ένωσης  
NextGenerationEU

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## IN GENERAL

This **Management-Implementation Guide** (hereinafter referred to as “MIG”) sets out the terms and conditions regarding the procedure for monitoring, auditing and verifying the cost, as well as awarding financing for research Projects (hereinafter referred to as “Project”/“Projects”), evaluated positively and ranked in the list of Projects to be funded under the two (2) Sub-actions of the Action **“Basic Research Financing (Horizontal support for all Sciences)” (ID 16618 – Sub-project 1)** (Ref. No. 52921/25.08.2022, IUN: PΨΣΖ46Μ77Γ-Ε30, hereinafter referred to as “Call”), which is implemented by the H.F.R.I. under the National Recovery and Resilience Plan (“Greece 2.0”) with financing from the European Union - Next Generation EU.

The Action “Basic Research Financing (Horizontal support for all Sciences)” (ID 16618 – Sub-project 1) (hereafter “Action”) is included in the projects of component 4.5 “Promoting Research and Innovation” and aims to increase public and private investment in research and development (R&D), strengthen the links between science and businesses and develop innovative infrastructures for R&D.

The implementation of the project is monitored and controlled in accordance with the control and monitoring mechanisms of “Greece 2.0”. H.F.R.I., the Recovery and Resilience Facility Agency of the Ministry of Finance (a. 271 Law 4738/2020, hereinafter referred to as “RRFA”), as well as any other authorized body of Greece and the European Union, reserve the right to audit, whenever deemed necessary, the implementation progress of the Projects’ physical and financial scope by visiting the site and the headquarters of the Host Institutions (hereinafter referred to as “HI”) and/or by verifying the data submitted by the HIs and the Principal Investigators (hereinafter referred to as “PIs”) of the Projects.

The HIs and PIs are obliged to submit through H.F.R.I.’s Information System (hereinafter referred to as “I.S.”) all the data and requests (e.g. Progress Reports of the physical and financial scope, modification requests, etc.) concerning the progress of the Project implementation according to the approved Project Technical Bulletin (hereinafter referred to as “PTB”), which are necessary for the monitoring of the project.

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” (OGG 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 Finance and Administrative Reconstruction on the “Internal Rules of Operation of the Hellenic Foundation for Research and Innovation (H.F.R.I.)” (OGG B’ 5252), as in force, and especially articles 34 and 39 to 52 thereof,  
Decision No.63434/21.06.2022 issued by the Deputy Minister of Development and Investments approving the annual planning of actions and resource allocation of the Hellenic Foundation for Research and Innovation (H.F.R.I.) for 2022 (OGG B’ 3369),

- Articles 270 to 281 of Law 4738/2020 “Debt settlement and promotion of a second chance and other provisions” (OGG A' 207), as in force,
- Regulation (EU) 2021/241 of the European Parliament and of the Council of 12 February 2021 establishing the Recovery and Resilience Facility (EE L 57, 18.2.2021),
- the Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules that are applicable to the general budget of the Union, amending regulations (EU) No. 1296/2013, (EU) No. 1301/2013, (EU) No. 1303/2013, (EU) No. 1304/2013, (EU) No. 1309/2013, (EU) No. 1316/2013, (EU) No. 223/2014, (EU) No. 283/2014 and Decision No. 541/2014/EU and repealing Regulation (EU, Euratom) No. 966/2012 (EU L 193, 30.7.2018),
- Proposal No. 2021/0159/17.06.2021 of the European Commission for a Council Implementing Decision on approving the assessment of the Recovery and Resilience Plan in Greece,
- the EU Council implementing decision of 13 July 2021 on the approval of the Recovery and Resilience Plan’s assessment for Greece (ST 10152/21, ST 10152/21 ADD 1), and specifically the suggested investment titled “Promotion of basic and applied research” (measure ID 16618),
- Law 4820/2021 “Institutional Law of the Hellenic Court of Audit and other provisions” (OGG A' 130), as in force, and specifically articles 189 to 204 thereof,
- Law 4822/2021 on the “Ratification of the Financing Agreement between the European Commission and the Hellenic Republic, the Loan Agreement between the European Commission and the Hellenic Republic and their Annexes and other provisions for the Recovery and Resilience Facility” (OGG A' 135),
- Law 4310/2014 on “Research, technological development and innovation and other provisions” (OGG A' 258), as in force,
- 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), as in force,
- Law 3187/2003 on “Higher Military Educational Institutions (ASEI)” (OGG A' 233), as in force;
- Regulation (EU) 651/2014 of the European Commission of June 17th, 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty (OJ L 187, 26.6.2014),
- the Commission Communication on the “Framework on state aid for research and development and innovation” (2014/C 198/01),
- the Commission Notice on the notion of State aid as referred to in Article 107(1) of the Treaty on the Functioning of the European Union (2016/C 262/01),
- Article 42 of Law 4772/2021 on “Conducting general censuses for the year 2021 by the Hellenic Statistical Authority, urgent regulations to deal with the effects of the COVID-19 coronavirus pandemic, urgent financial and tax regulations and other provisions” (OGG A' 17) regarding the integration and financing process from the Public Investments Programme for projects and programmes financed by the Recovery and Resilience Facility of the European Union, as in force,

- Circular No.17642/10.02.2021 for the approval and financing of the Public Investments Programme 2021 and the expense planning for the Public Investments Programme 2022-2024 of the General Secretariat for Public Investments & the NSRF, as amended and in force, and specifically its paragraph 5.14 on “Inclusion of projects expected to be funded by the Recovery Fund”,
- Joint Decision No. 35259/24.03.2021 of the Minister of Finance and the Minister of Development and Investments on the “Establishment and Operation of an Account for the national financing of projects implemented in the context of the European Union Recovery and Resilience Facility” (OGG B’ 1197),
- The Document under Ref. No. 67335 ΕΕ 2021/08.06.2021 of the Recovery and Resilience Facility Agency of the Ministry of Finance on the subject: “Greece 2.0” Project Monitoring Method,
- Decision No.119126/28.09.2021 of the Alternate Minister of Finance on the “Management and Control System for the Actions and Projects of the Recovery and Resilience Facility” (OGG B’ 4498), as in force,
- Decision No. 119138/28.09.2021 of the Alternate Minister of Finance on the “Completion and clarification of the competences of the Recovery and Resilience Facility Agency of the Ministry of Finance” (OGG B’ 4499),
- the approved Procedures Guidelines of the Recovery and Resilience Facility,
- the approved Complaint Management Guidelines of the National Transparency Authority (NTA/AFCOS),
- Decision No. 140075-22-12-2021/9.6.2022 of the Deputy Minister of Development and Investments “Qualifying the Hellenic Foundation for Research and Innovation (H.F.R.I.) as the Implementation and Operation Agency for the Actions and Projects of the Recovery and Resilience Facility, under the responsibility of the Ministry of Development and Investments (correction, IUN: 9ΩΩΒ46ΜΤΛΡ-ΦΦΗ),
- Decision No. 105792 ΕΕ/22.07.2022 of the Alternate Minister of Finance “Inclusion of Project Sub-project 1. Basic Research Financing (Horizontal Support of all Sciences) (M.I.S. R.F. code 5163923) in the National Recovery and Resilience Plan” (IUN: 9ΦΝΘΗ-ΩΟΞ),
- Decision No. 71693/9.5.2023 of the Alternate Minister of Finance on “Procedures for imposing financial corrections of unduly or illegally paid amounts from state budget resources under Actions and Projects financed by the Recovery and Resilience Facility” (OGG B’ 3079),
- Opinion No. 47346/9.5.2022 (ΓΝ 789/2022) of the Special State Aid Service on the draft of the Call for the Action “BASIC RESEARCH FINANCING (Horizontal support for all Sciences)”,
- Opinion No. 73592ΕΕ/27.5.2022 (ΓΝ 89/2022) of the Central State Aid Unit on the draft of the Call for the Action “BASIC RESEARCH FINANCING (Horizontal support for all Sciences)”,
- Call No. 52921/25.8.2022 of the Action “Basic Research Financing (Horizontal support for all Sciences)” (correction, IUN: ΡΨΣΖ46Μ77Γ-Ε30),
- Decision No. 38750/21.04.2022 issued by the Deputy Minister for Development and Investments, whereby Dr. Aikaterini Kouravelou was appointed Director of the H.F.R.I. (Issue for Specially Positioned Employees and Administrative Bodies of Public or Broader Public Sector Entities No. 335),

- Decision No. 48954/11.5.2022 of H.F.R.I.'s S.C. on delegation of powers to the Director of the Foundation (OGG B' 2464).

taking into account the delay in the evaluation process of the Proposals, which necessitates the modification of the Project completion deadline set in the Call from 30.06.2025 to 31.12.2025.

## 1. CONTACTING H.F.R.I.

The H.F.R.I. Department of Research Projects establishes a contact point for each Project, through which the PI and HI are to communicate. In the case of Collaborative Projects under Sub-action 2, the HI will also act as Coordinator.

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

All communication documents with the H.F.R.I. must bear the project identification number (H.F.R.I.) including its full title and be communicated exclusively to the designated H.F.R.I. contact point.

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

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

## 2. ISSUING THE FUNDING AWARD DECISION

Following the completion of the Proposal evaluation process, the H.F.R.I. Director issues the Funding Decision with the List of Projects to be funded, in line with the available budget.

It is noted that the above Funding Decision, as well as the Funding Award Decision for each Project (see below par. 2.1) which include, inter alia, the details of the HI, PI and Collaborating Organizations – Beneficiaries (hereinafter referred to as “COs-Beneficiaries”), in the case of Collaborative Projects of Sub-action 2, as well as the general details of the project (full title and approved budget), will be posted for transparency reasons on the websites of the H.F.R.I. (<https://www.elidek.gr/>), General Secretariat for Research and Innovation (<https://gsri.gov.gr/>), “Greece 2.0” (<https://greece20.gov.gr/>) and DIAVGEIA (<https://diavgeia.gov.gr/>).

Once the Funding Decision is published, PIs receive a letter of approval, whereby they are invited to submit the necessary supporting documents to H.F.R.I. (see below par. 2.1) - *Supporting documents and information for issuing the Funding Award Decision*) in order to issue the Funding Award Decision.

A necessary condition for the Funding Award Decision to be issued and for a Project to be funded is that it shall not have received, or is receiving or is to receive financing from any Institution for its full scope or part thereof.

A PTB is attached to the Funding Award Decision, which includes the elements of the Proposal, as it has been developed after its evaluation by the competent Evaluation Committee, including the updated Project budget, **which, in addition to any modifications resulting from the evaluation**



**process or for other reasons, will clearly show the costs subject to VAT and will indicate the estimated amount of VAT per cost category and in total.**

The project's start date is specified by H.F.R.I. and is expressly referred to in the Funding Award Decision.

**In the case of Collaborative projects** under Sub-action 2, the Project start date is common to all collaborating Organizations.

The HIs and COs – Beneficiaries are obliged to include the Project in their budget in order to receive the respective advance financing.

It is pointed out that when the Project is included in the HI's and COs – Beneficiaries' budget, its implementation must have been approved by the competent Research Ethics Committee (hereinafter referred to as "REC") of the HI, in accordance with the provisions of Law 4957/2022 and the relevant decision of REC must be mentioned in the decision to include the Project.

## **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 and the COs – Beneficiaries, 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 electronic signature or via gov.gr) by their legal representative.
2. A Collaboration Agreement between the beneficiary Institutions for the joint implementation of the Project with the terms of the cooperation (*Annex IV*) (in the case of the Cooperative projects under Sub-action 2).

*The Collaboration Agreement is drafted between the co-beneficiary Institutions in order to settle issues that are likely to arise during the implementation of the Project. The Collaboration Agreement supplements the Funding Award Decision and under no circumstances can it cancel, replace or amend the Funding Award Decision. The Collaboration Agreement is submitted together with the other supporting documents, which are necessary for the Funding Award Decision to be issued.*

*With the Collaboration Agreement it is indicatively recommended to settle issues concerning the organisation of work between the co-beneficiary Institutions, the management of the Project, as well as to define the rights and the technical and financial obligations of the participating Institutions.*

*A Collaboration Agreement Template is included in Annex IV of the MIG. It should be pointed out that the Template is only provided as an example and may be amended in line with the Project needs. The Collaboration Agreement is co-signed by the Legal Representatives of the co-beneficiary Institutions.*

*The H.F.R.I. shall not be involved in the conclusion of the Collaboration Agreement.*

3. A solemn declaration of Law 1599/1986 (*Annex V*) signed (by electronic signature or via gov.gr) by the legal representative of the HI and COs - Beneficiaries in which it will be stated that:
  - All listed information regarding the research Project numbered “...” and titled “.....” as well as the supporting documents submitted are true and accurate.
  - The Research Project numbered “.....” and titled “.....”, which is to be funded, has not been funded, is not funded nor will it be funded by any Institution for its scope, in full or in part.
  - The HI and the COs – Beneficiaries are Research and knowledge dissemination organizations within the meaning of article 1.3 of the Communication of the European Commission (2014/C 198/01) and either they carry out activities of a non-financial nature (within the meaning of point 19 of the E.U. Communication No. 2014/C 198/01) or their financial activity is purely ancillary and does not exceed 20% of their total annual capacity.
  - The financing of the HI and the COs – Beneficiaries under the Action concerns their main activity and/or all the profits from the knowledge transfer activities will be reinvested in their main activities, in order for their financing to be considered as non-state aid according to article 2.1.1, point 19 of the European Commission’s Communication on the "Framework on state aid for research and development and innovation" (2014/C 198/01), so that they receive 100% financing.
  - The HIs, COs – Beneficiaries and the PI accept the terms and conditions of the Call, the MIG, the National Recovery and Resilience Plan (“Greece 2.0”) and the Management and Control System (MCS) of the Actions and Projects of the Recovery and Resilience Facility under the Regulation (EU) 2021/241, as well as all relevant obligations, including, but not limited to, the obligations to comply with EU and national legislation and publicity rules, acceptance of the audits carried out by the competent national and European institutions and any other obligations arising from Regulation 2021/241 of the European Parliament and of the Council of 12.2.2021 establishing the Recovery and Resilience Facility, the National Recovery and Resilience Plan “Greece 2.0” and the Funding Award Decision. In addition, they accept the special conditions arising from (EU) Regulation 651/2014.
  - The HI, the COs – Beneficiaries and the PI accept that messages received by H.F.R.I. via email are considered notices and mark the initiation of all legal processes and deadlines, for both the HI and the PI.
  - There will be wide dissemination of research results as set out in Article 2.1.1. item 19 sub-paragraph c’ of the European Commission Communication on the “Framework on state aid for research and development and innovation” (2014/C 198/01).
4. Documentation on the possibility of accounting separation of financial and non-financial activities of the HI and the COs – Beneficiaries. The Documentation shall include: A copy of

the document with which the report of the last financial year, the financing report, the budget and the financial statements of the Special Account (Balance Sheet) were submitted to the Court of Audit and the State General Accounting Office, in accordance with the applicable provisions, as well as copies of relevant information.

Moreover, an extract of the chart of accounts for the revenue and expenditure accounts will be submitted, from which the separation of financial and non-financial activities will arise. If the separation of activities is not performed by coding the accounts, then a subledger of indicative revenue and expenditure accounts will be submitted, from which the separation of financial and non-financial activities will arise.

It is underlined that the separation of financial and non-financial activities concerns the overall activity of the organization and not only the project for which a proposal is submitted.

5. Act of assumption of duties or corresponding act/contract, in case this was not submitted with the Proposal.
6. Submission of an updated HI's and COs – Beneficiaries' budget in the corresponding fields of the I.S.

In case deficiencies are found during the verification of the supporting documents, it will be possible to submit additional documents within fifteen (15) calendar days from their communication to the HI/CO – Beneficiary.

Following the submission and verification of all aforementioned supporting documents, the Funding Award Decision is issued by the H.F.R.I. Director, an integral part of which are the Project's details, as it has been formulated after its evaluation by the competent Evaluation Committee, including the updated Project budget.

The projects that will be included in "Greece 2.0" under this Action, will follow the conditions and implementation procedures provided for in the Regulation (EU Regulation 241/2021) and in the Recovery and Resilience Facility's MCS.

### **3. FINANCING REIMBURSEMENT – REQUIRED SUPPORTING DOCUMENTS**

#### **3.1 In general**

Financing for each 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 (final balance payment) 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 HI's bank account, following the submission of supporting documents, as they shall be designated by H.F.R.I.'s Financial Services. (*Annex I*).

In the case of Collaborative Projects under Sub-action 2, the HI is responsible for the payment of the respective budget percentage allocated to each CO – Beneficiary, as defined in the Collaboration Agreement.

### **3.2 Funding Reimbursement**

#### **3.2.1 Public Financing of Non-economic Activities of Research and Knowledge Dissemination Organisations**

Public financing from "Greece 2.0" in the context of this Action does not constitute state aid and amounts to a percentage of 100% when the projects' HIs are Research Organisations and carry out activities of a non-financial nature as specifically mentioned below:

According to the definition of Article 1.3 of the Communication of the European Commission titled "Framework on state aid for research and development and innovation" (2014/C 198/01), a "Research and Knowledge Dissemination Organisation" or "Research Organisation" is an entity (such as universities or research institutes, technology transfer agencies, innovation intermediaries, research-oriented physical or virtual collaborative entities) irrespective of its legal status (organised under public or private law) or way of financing, whose primary goal is to independently conduct fundamental research, industrial research or experimental development, or to widely disseminate the results of such activities by way of teaching, publication or knowledge transfer.

Additionally, according to article 2.1.1 point 19 of the above Communication of the European Commission, a Research Organisation carries out activities of a non-economic character under the following conditions:

Its main activities are one or more of the following:

- education for more and better skilled human resources,
- independent (R&D) for more knowledge and better understanding,
- wide dissemination of research results on a non-exclusive and non-discriminatory basis, for example through teaching, open-access databases, open publications or open software.

and/or

knowledge transfer activities, where they are conducted either by the Research Organisation or Research Infra-structure (including their departments or subsidiaries) or jointly with, or on behalf of other such entities, and where all profits from those activities are reinvested in the primary activities of the Research Organisation or Research Infrastructure. The non-economic nature of those activities is not prejudiced by contracting the provision of corresponding services to third parties by way of open tenders.

Furthermore, where a research organisation is used for both economic and non-economic activities, public financing falls under State aid rules only insofar as it covers costs linked to the economic activities. In this case, in order for the public financing of non-economic activities not to be

considered state aid, both types of activities as well as the expenses, the financing and their revenues from the provision of services or the sale of goods must be clearly separated and monitored by an accountant, so that the subsidisation of the economic activity can be avoided, i.e. is not covered by the subsidisation of the non-economic activity (cross-subsidisation).

Finally, “...where the Research Organisation is used almost exclusively for a non-economic activity, its financing may fall outside State aid rules in its entirety, provided that the economic use remains purely ancillary, that is to say corresponds to an activity which is directly related to and necessary for the operation of the research organisation or research infrastructure or intrinsically linked to its main non-economic use, and which is limited in scope. For the purposes of this framework, the Commission will consider this to be the case where the economic activities consume exactly the same inputs (such as material, equipment, labour and fixed capital) as the non-economic activities and the capacity allocated each year to such economic activities does not exceed 20% of the relevant entity’s overall annual capacity.” (item 20 of the above Communication of the European Commission).

### **3.2.2 Advance payment**

Once the Funding Award Decision has been issued and the supporting documents defined in *Annex I* have been submitted, an advance payment amounting to 60% of the approved Project budget is granted, upon HI’s request.

### **3.2.3 Interim payment**

The interim payment amounts to 30% of the approved Project budget and is remunerated, upon HI’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 Paragraphs 4.1.1 and 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.

### **3.2.4 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 Funding Award Decision requirements have been met or not.

## **4. IMPLEMENTATION PROCESS - PROJECT MONITORING**

The implementation, monitoring and control of the approved physical and financial scope of this Action’s Projects lies within the responsibility of H.F.R.I. and is carried out in line with the control and monitoring mechanisms of “Greece 2.0”. 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.

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

The H.F.R.I., the RRFA as well as any other authorized body in Greece and the EU reserve the right, whenever deemed necessary, to audit the course of the Projects' implementation in terms of their physical and financial scope, with on-site inspections at the venue where they are being implemented and at the HI's and CO – Beneficiaries' registered office, and/or with conduct of an administrative verification of information submitted by HIs and PIs. In any case, the PI, HI and the Participating Institutions - Beneficiaries shall be notified in time by the H.F.R.I. regarding the time and place that the H.F.R.I. has found most suitable for conducting the audit.

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

#### **4.1 Progress Reports**

The Project Progress Reports are submitted exclusively by the PI and the HI (also in the case of Co-operative Projects under Sub-action 2) and are accompanied by the required supporting documents as defined in Annex III hereof.

##### **4.1.1 Interim Progress Report**

In the context of Project implementation and provided the PI wishes interim financing, it is possible to submit (optionally) an Interim Progress Report to H.F.R.I., in order to pay an interim instalment amounting to 30% of the approved funding. It should be noted that the Interim Progress Report can be submitted if at least 40% of the financial scope of the Project has been implemented<sup>1</sup>.

The Interim Progress Report of the Project includes:

1. Reference to the physical scope of the Project that has been implemented within the reporting period (including any Project dissemination and publicity actions).
2. Deliverables completed within the reporting period.
3. Milestones accomplished within the reporting period.
4. Reference to the Project's financial scope, as implemented within the reporting period.
5. Copies of cost receipts within the reporting period.
6. A detailed description of any amendments and other changes in the physical and financial scope.

##### **4.1.2 Final Progress Report**

The Project Final Progress Report must be submitted within an exclusive period of seventy-five (75) calendar days from the end date of the Project and includes:

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<sup>1</sup>The Interim Report is certified provided it is submitted at least up to eight (8) months before the end of the project. If the Interim Report is not submitted within the above deadline, the interim instalment may not be paid.

1. Reference to the entire physical scope of the Project that has been implemented throughout the duration of the project's implementation (including any Project dissemination and publicity actions).
2. Deliverables completed within the reporting period.
3. Milestones accomplished within the reporting period.
4. Reference to the Project's financial scope, as implemented within the reporting period.
5. Copies of cost receipts within the reporting period.
6. A detailed description of any amendments and other changes in the physical and financial scope throughout the duration of the project's implementation.
7. An extended summary 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 summary should also include, among others, the objectives and conclusions that arose during the implementation of the Project.

The verification of the physical and financial scope of the Project shall be carried out based on information included in the Final Progress Report, where it will be decided whether or not a final balance payment is to be made, as well as its exact amount or, should reason occur, the recovery of any unduly paid financing. If the Final Progress Report is not submitted within six (6) months from the expiry of the above deadline for its submission, there is a case of revocation of the Funding Award Decision as defined in par. 9 hereof.

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 be 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.

#### **4.2 Audit - Verification Process**

The audits are carried out in accordance with the provisions of Article 7 of the Ministerial Decision No. 119126ΕΞ2021/28.9.2021 on the "Management and control system of the actions and Projects of the Recovery and Resilience Facility" (OGG B' 4498), as currently in force. In particular, the Recovery and Resilience Facility's audits of the Actions and Projects aim at verifying a) their proper implementation in line with the principles of sound financial management and the national and EU law, b) the satisfactory achievement of the approved Milestones and Objectives, c) the avoidance of fraud and corruption, d) the absence of conflicts of interest and e) the absence of double financing of the Actions and Projects.

The European Commission or its representatives, the European Anti-Fraud Office (OLAF), the European Public Prosecutor's Office and the European Court of Auditors have the competence to control the correct use of EU financial assistance and may carry out administrative investigations and on-site checks on the actions of any Final Beneficiary, Implementing institution, contractor and subcontractor receiving EU financing under EU Regulation 2021/241.

The HIs/COs - Beneficiaries and PIs accept the audits carried out by the competent national and European institutions and any other obligations arising from the EU Regulation 2021/241, "Greece

2.0”, and the Funding Award Decision, which concern the final recipient of the financing. In addition, they accept the special conditions arising from EU Regulation 651/2014.

Project verifications/audits in this action are divided into administrative and onsite. The administrative verification is carried out remotely, based on the information and documents submitted by the Project’s PI and HI, while the onsite verification is conducted by the verifying agent in charge at the venue of the Project’s implementation.

In order for the PI, the HI and the COs – Beneficiaries to be prepared accordingly for the onsite verification, H.F.R.I. sends a written notice at least fifteen (15) calendar days before its performance, listing the date and place of its performance, the estimated duration and method of its performance, as well as any information or personnel that should be available to the verifying agent. On their part, the beneficiaries (PI, HI and COs – Beneficiaries) 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 beneficiaries above shall be present during the onsite verification.

Shortcomings that may have been identified during a verification may be covered within a deadline of fifteen (15) calendar days from the date the HI/CO – Beneficiary was notified (by mail or e-mail).

After the verification is carried out and any identified shortcomings are covered or in case of failure doing so within this deadline, the verification is concluded with the preparation of a pertinent report. The verification report includes the items to be verified (control points), relevant findings and any recommendations or corrections. If the onsite verification is carried out via sampling, H.F.R.I. shall record the pertinent sample-selection methodology.

### 4.3 Approval of verification results - PI/HI Objections

Upon conclusion of the verification process (onsite or administrative) and in order for financing to be reimbursed to the HI/COs – 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 HI and the PI are 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 financing, provided that the verification has not identified any irregularities or the HI and the PI accept the verification report findings.

Once the results of the verification report are communicated, the PI is entitled to submit documented objections to H.F.R.I. regarding the results of the verification report. The time frame, in which this right may be exercised and the deadline, in which the permissive or dismissive decision must be issued, as well as any relevant administrative procedures are specified in H.F.R.I.’s [Internal Rules of Operation](#), 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 HI and the PI.

H.F.R.I. is responsible for sending the objection review results in terms of the audit-verification report results to the PI and the HI.



After H.F.R.I. reviews the objections to the results of the verification report or the deadline for their submission expires with failure to do so, the verification report is finalized and communicated to the HI and the PI. In case where the final verification report contains a recommendation for corrective actions, the financially corrected amount is approved by the H.F.R.I. Director and is registered in the IS 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 HI and the PI.

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

#### **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 Funding Award Decision terms and conditions as well as the national and European 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.

For the rest, the administrative procedures of par. 4.2 and 4.3 above are implemented.

### **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 Funding Award Decision.

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

#### **5.1 Eligible costs**

Eligible Project costs are the costs incurred by the HI/COs – Beneficiaries, documented by paid invoices or accounting records of equivalent probative value and meeting the following criteria:

1. They are carried out during the eligibility period of the project, in accordance with the Funding Award Decision.
2. They are linked to the physical scope and/or necessary for the Project's implementation and are included in its total approved budget in line with the Funding Award Decision.
3. They are identified and verified, 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.
4. They comply with the applicable national fiscal and social insurance legislation requirements.

5. They are reasonable, justified and comply with the requirements of sound financial management.
6. Cost receipts must have been issued until the Project end date and paid within sixty (60) calendar days since the end date. The employment cost receipts of the certified public accountants which are eligible up to three (3) months from the end of each Project constitute 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 HI/CO - 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 1599/86 by the HI, duly signed (with electronic signature or via gov.gr), stating that:

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

In case the HI/CO – Beneficiary uses the services of a Certified Public Accountant, their Report/certificate is also attached.

## 5.2 Eligible cost categories

Eligible costs must fall within one of the following Cost Categories:

- Personnel costs
- Costs for consumables
- Travel allowances and dissemination costs
- Equipment depreciation costs
- Costs for third party services
- Other costs
- Indirect costs

In order to be eligible, all costs must comply with the provisions of this paragraph and be included in the Funding Award Decision, as in force from time to time.

### 5.2.1 Personnel costs

This category includes remuneration costs for the PI and Research Team (hereinafter referred to as “RT”) members under the implementation of the Project. **It is highlighted that these costs should constitute at least 50% of the total Project budget.**

Furthermore, the following applies:

#### 5.2.1a PI's remuneration

The PI's additional gross salary may not exceed the sum of **€1,000.00** per month and is subject to the maximum limit of earnings and additional fees provisioned in Article 2 of Law 3833/2010 combined with the provisions of Laws 4354/2015 (articles 13 and 28) and 4472/2017 (articles 130-135 and 156).

If the PI retires at any time before the completion of the Project, they cannot remain as Project's PI and must be replaced as specified in par. 8.2 hereof.

#### 5.2.1b RT members remuneration

The remunerated RT members may be Faculty Members and Researchers, Professors Emeriti and Researchers, Postdoctoral Researchers, PhD Candidates, Postgraduate Students as well as other scientific, technical or auxiliary staff.

Retired Professors and Researchers can participate in the RT only as non-remunerated members.

The total monthly remuneration for RT members per category shall be arranged as follows:

- α. The remuneration of **Faculty Members, Researchers, Emeriti and Staff Research Scientists** that are part of the RT may not exceed the amount of **€1,000.00** per month and is subject to the maximum limit of earnings and additional fees provisioned in Article 2 of Law 3833/2010 combined with the provisions of Laws 4354/2015 (articles 13 and 28) and 4472/2017 (articles 130-135 and 156).
- β. For **Postdoctoral Researchers (PR)** participating in the Project, gross monthly remuneration is calculated as follows:
  1. In case of a fixed-term private law employment contract, gross monthly remuneration is configured according to the provisions of Chapter B of Law 4354/2015, as in force and is to a minimum equal to the thresholds set in article 18 par. 12 indent a) of Law 4310/2014.
  2. In case of a project lease contract, monthly earnings can amount to up to **€2,000.00** (including all contributions, regardless of the human effort)<sup>2</sup>, plus VAT and in accordance with the lowest limits set in article 18 par. 12 indent a) of Law 4310/2014.

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<sup>2</sup> The PR is remunerated on the basis of the hourly rate set by the HI.

γ. For **PhD Candidates, Postgraduate Students and other scientific, technical and auxiliary staff of the RT**, gross monthly earnings are calculated as follows:

1. In case of a fixed-term private law employment contract, gross monthly remuneration is configured according to the provisions of Chapter B of Law 4354/2015, as in force.
2. In case of a project lease contract, monthly remuneration may amount to €1,500.00 (including all contributions, regardless of the human effort)<sup>3</sup>, plus VAT.

RT members who belong to the regular staff (under a public law employment contract or an open-term private law employment contract or a fixed-term private law employment contract) of the HI or the COs-Beneficiaries or other public sector institution can receive an extra remuneration up to **€500.00** per month for providing additional work, beyond their working schedule, in accordance with the legislation in force.

**In case the Project is funded, remunerated RT members cannot receive salaries from another H.F.R.I. action for full-time employment status and for the duration of their remunerated employment in the Project funded under this action.**

Table 1 below summarizes the above terms and payment limits.

**Table 1: RT members remuneration**

| Remunerated RT member categories                                       | Monthly remuneration   |
|--|--|
| 1. Faculty Members, Researchers, Emeriti and Staff Research Scientists | Their remuneration may not exceed the amount of €1,000.00 per month and is subject to the maximum limit of earnings and additional fees provisioned in article 2 of Law 3833/2010 combined with the provisions of Laws 4354/2015 (articles 13 and 28) and 4472/2017 (articles 130-135 and 156).  |
| 2. Postdoctoral Researcher   | Gross monthly earnings:<br>a) Fixed-term private law employment contract: in line with the provisions of Chapter B of Law 4354/2015, as in force and to a minimum equal to the thresholds set in article 18 par. 12 indent a) of Law 4310/2014.<br>b) Project lease contract: up to €2,000.00 plus VAT per month and in accordance with the lower thresholds set in article 18 par. 12 indent a) of Law 4310/2014. |
| 3. Scientific staff (PhD Candidates,                                   | Gross monthly earnings:  |

<sup>3</sup> Similarly, for the staff concerned, see the immediately preceding footnote.

|  |  |
|--|--|
| Postgraduate Students), Technical and Auxiliary staff  | a) Fixed-term private law employment contract: in line with the provisions of Chapter B of Law 4354/2015, as in force.<br>b) Project lease contract: up to €1,500.00 plus VAT per month. |
| 4. Staff that works in the HI, in a CO-Beneficiary or other Institution of the public sector (art. 14 par. 1 point a of Law 4270/2014) under a public law employment contract or an open-term private law employment contract or a fixed-term private law employment contract. | Extra remuneration for additional work up to <b>€500</b> per month, according to the relevant legislation in force.  |

The above are gross amounts, upon which all legal deductions are calculated, as in force and per case. In order to calculate the total amount of staff remuneration under a fixed-term private law employment contract that is charged to the project, legal employer's contributions are added to the above amounts and constitute eligible Project costs. Regarding project lease contracts, provided this is provisioned in national 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.

The remuneration of RT members working abroad under any employment contract is not an eligible cost.

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

The remunerated RT members who have not been nominated in the Proposal will be selected by the HI in accordance with the provisions of Laws 4310/2014, 4386/2016 and 4957/2022, as in force, and on the basis of the qualifications specified in the PTB.

*To approve the costs (as eligible) in this category, it is necessary to keep and submit the relevant receipts/invoices as listed in Annex III herein.*

**The remuneration costs for the PI and the other RT members should amount to at least 50% of the Project's total budget.**

### 5.2.2 *Costs for consumables*

Consumables costs are considered eligible if and insofar as they are incurred exclusively for 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 general office supply costs, such as paper, stationery, PC consumables, etc., as these are commonly included in the indirect costs and may be eligible only when the particularities of the Project require/justify an unusual amount of relevant costs 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)” (OGG A’ 147), as in force, as well as the provisions of Law 4957/2022 (Chapter 27 and in particular article 250), as in force, when considered contracting authorities within the meaning of said law.

*To approve the costs (as eligible) in this category, it is necessary to keep and submit the relevant receipts/invoices as listed in Annex III herein.*

### 5.2.3 *Travel allowances and dissemination costs*

These are expenses incurred in the context of disseminating the results of the Project and complying with the rules of publicity. Indicatively, these include publication costs in scientific journals, registration costs in conferences relating to speeches / communication or conference posters, costs for organising and conducting workshops and/or conferences, costs for publishing monographs and books, costs for producing audio-visual material, costs for website development and publicity in social media. In order to be eligible, all the above must be necessarily linked to the implementation of the Project and all the publicity rules described in paragraph 7 herein must be respected.

It is noted that, provided that website development has been provisioned in the approved PTB, said website must remain online and be maintained by the HI 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 Project outcomes or for conducting field research or collaborative research and/or work meetings with RT members belonging to other Institutions in Greece or abroad. In case collaborative research is performed, a necessary condition for cost eligibility is to submit a pertinent letter of intent from the Collaborating Organisation.

This category also includes eligible costs for covering travel allowances of non-remunerated RT members belonging to COs. This category is included in collaborative research and a necessary condition for cost eligibility is the submission of the relevant letter of intent by the CO.

Costs in this category are incurred in line with the provisions of Sub-paragraph D “Costs for Travelling in and out of State” of Paragraph D of article 2 of Law 4336/2015 (OGG A’ 94) as in force.

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

*To approve the costs (as eligible) in this category, it is necessary to keep and submit the relevant receipts/invoices as listed in Annex III herein.*

#### **5.2.4 Equipment depreciation costs**

This category includes costs for the depreciation of equipment which is necessary and is used exclusively for the implementation of the research Project. It concerns machinery, its components, scientific instruments, information and communication equipment as well as software and licences for software programmes (IT equipment). For this depreciation cost to be considered eligible, documentation as to the usefulness of this equipment for the implementation of the Project is required within the submitted proposal, while it is also required that its procurement has taken place within the first nine (9) months from the start of the project's implementation at the latest. Especially for the procurement of computers, it is necessary to substantiate the purchase need in direct connection with the research Project. Any customs clearance costs are eligible if they are included in the cost of equipment and are depreciated like the equipment, provided that they are mentioned in the call and in the contract.

For the calculation of the depreciation costs of the equipment to be acquired under the Project, the provisions of Articles 256 par. 3 and 473 of Law 4957/2022 apply.

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)” (OGG A’ 147), as in force, when considered contracting authorities within the meaning of said law and the provisions of Law 4957/2022 (Chapter 27 and in particular article 250), as in force.

*To approve the costs (as eligible) in this category, it is necessary to keep and submit the relevant receipts/invoices as listed in Annex III herein.*

#### **5.2.5 Costs for third party services**

This category includes costs that must be reimbursed in order to use or access lab research equipment, research infrastructure or other resources that are necessary for the implementation of the Project. The pertinent need should be adequately documented in the Proposal. Apart from the equipment, infrastructure or resources of other Institutions in Greece or abroad, this category may also include equipment/infrastructure/resources belonging to the HI.

Indicatively, apart from the costs for using or accessing lab research equipment or infrastructure, this category may include eligible costs for accessing resources deemed necessary for the implementation of the Project, such as: access to databases, subscriptions to libraries, archives and collections of domestic and foreign Institutions, procurement of software for specialized research purposes, costs for updates in HI's software, digitisation of printed and audiovisual files and further use of them, costs for acquiring satellite data etc. Additionally, this category includes costs for patent submission to the Hellenic Industrial Property Organization and/or other corresponding institutions abroad, as well as different cost types for securing research findings, etc. and the costs for consultancy services.

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.

*To approve the costs (as eligible) in this category, it is necessary to keep and submit the relevant receipts/invoices as listed in Annex III herein.*

**The costs of this category can amount to a percentage up to 10% of the total project budget.**

#### 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) 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), etc.

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

Maintenance/repair costs for existing research equipment belonging to the HI and used for the implementation of the Project are not eligible, unless they increase the value of the existing fixed maintenance fee and is declared as depreciation. Costs for necessary accessories and spare parts, labour costs and any shipping costs pertaining to the above equipment are considered eligible.

For the purposes of incurring the costs of this Paragraph, the 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)” (OGG A’ 147), as in force, when considered contracting authorities within the meaning of said law and the provisions of Law 4957/2022 (Chapter 27 and in particular Article 250), as in force.

*To approve the costs (as eligible) in this category, it is necessary to keep and submit the relevant receipts/invoices as listed in Annex III herein.*

#### 5.2.7 Indirect Costs

Indirect costs are management and operating costs of the HI under the implementation of the project, which are calculated in relation to the Project's direct costs. These costs include for example the



economic management support, office supplies (stationery, PC consumables, etc.) and energy supplies, telecommunications services, etc.

**Indirect Costs are eligible without the requirement for presentation of the corresponding receipts/invoices and can amount up to 15% of the total eligible personnel costs.**

### 5.3 Payment of costs

HIs and COs-Beneficiaries are required to maintain a **separate bank account with a distinct code (number)** per Project in a recognized Credit Institution operating legally in Greece. The payment of project costs, for which the use of a bank payment instrument is required under the respective institutional framework (*Annex III*), is made through the above mentioned bank account of the Project.

The Project bank account should be used exclusively for the needs of the Project and should be credited with the amounts of the financing instalments and the total amounts corresponding to the costs incurred.

### 5.4 Accounting monitoring

In order to manage the progress of the Project's implementation in terms of its physical and financial scope, as described in Paragraphs 3 and 4 herein, it is necessary to maintain a separate accounting section or adequate accounting coding for Project costs and revenue, in line with the Greek Accounting Standards (GAS).

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

Cost receipts must have been issued until the Project end date and paid within sixty (60) calendar days from the end of the Project duration. The employment cost receipts of the certified public accountants which are eligible up to three (3) months from the end of each Project constitute an exception to this.

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

- 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).

### 5.5 Sound financial management - Fraud prevention

In order to ensure sound financial management, the use of the funds from the Project financing must comply with applicable EU and national law. For this reason, the H.F.R.I. takes all necessary measures to ensure the prevention, detection and handling of cases of fraud, corruption and conflict of interest.

Furthermore, the implementation of “Greece 2.0” will be subject to effective and efficient audits (Article 22 of EU Regulation No. 241/2021).

### **5.6 Value Added Tax**

The Value Added Tax (VAT) is an eligible cost provided 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.

### **5.7 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 Audit Certificate by a Certified Public Accountant**

It is possible to have Project costs certified by certified public accountants, registered in the Auditor Register of HAASOB, in accordance with the provisions of Law 4314/2014. Among others, certified public accountant tasks include submitting an audit report/certification 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 HI/CO - 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), the H.F.R.I. reserves the right to cut the cost certified by said accountants by the amount or percentage not being accepted by the H.F.R.I.

It should be noted that *Appendix VI* includes instructions and a template for a Certified Public Accountant's Audit Report/Certificate.

### **5.9 Loss of receipts**

In case of loss of an expenditure document in the framework of the project implementation, the HI/CO - Beneficiary is obliged to provide:

1. A copy of the lost receipt/invoice 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 by the Legal Representative of the HI/CO - Beneficiary via gov.gr, where it is stated that:

*“...The receipt (description of the receipt information listing the number, issue date, supplier and cost description) has been lost and a true copy of the original from the supplier is submitted. This receipt has not been supported (subsidized) nor will it be used in the future for a subsidy from any national or EU programme or other Institution”.*

### **5.10 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 HI/CO - 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 subject-matter competent tax authorities.
5. Amounts withheld in favour 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. 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)” (OGG A’ 147), as in force, and the provisions of Law 4957/2022 (Chapter 27 and in particular article 250), as in force, were not applied, when the HI is considered a contracting authority within the meaning of said law.
7. Any excessive or unreasonable costs.
8. Any fines, penalties and costs before courts.

## **6. PI and HI RESPONSIBILITIES**

The PI represents the Research Team in all communications with H.F.R.I., takes all necessary measures for the effective supervision of Project implementation, from a scientific aspect, guiding the 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.

### **6.1 Responsibilities of the PI, HI and COs - Beneficiaries**

The PI is primarily responsible for the proper implementation of the Project, assisted by the HI and the COs - Beneficiaries. Both the PI and the HI should:

1. Observe the terms of the Call, the MIG and the Funding Award Decision.

2. Observe EU and National Legislation when implementing the Project, and especially with regard to the law on public contracts, state subsidies, sustainable development, gender equality, non-discrimination of and accessibility for People with Disabilities (article 7 of the Regulation (EU) 1303/2013).
3. Observe the commitments of the Regulation (EU) 2021/240, including the achievement of green and digital goals in the transmission process, the principle of “do no significant harm”, the sound financial management, the effective prevention of fraud and conflict of interest, the avoidance of double funding.
4. 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.
5. Keep a separate bank account that will be used exclusively for the Project.
6. Take all necessary actions for updating H.F.R.I. and/or the IS with data and documents of the Project, thus ensuring the accuracy, quality and completeness of submitted information.
7. Not receive any subsidies from another Institution 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.
8. Not transfer or replace fixed assets acquired under the Project without H.F.R.I.’s approval.
9. Place posters at the venue of Project implementation stating that: **The research Project titled “.....” is implemented under H.F.R.I.’s action “Basic Research Financing (Horizontal Support for all Sciences)” of the National Recovery and Resilience Plan “Greece 2.0” with financing from the European Union - NextGenerationEU (H.F.R.I. Project No.:.....).**
10. Make reference to the Project’s financing from national and EU funds through this Call, using the wording above (under 9.) as well as relevant logos, indicated by H.F.R.I. and/or R.R.F.A., 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, etc.), as well as by posting on their website. This information shall be present in every document used during the implementation of the Project or issued in the context of the Project.
11. For every cost related to the Project, the Project No. (H.F.R.I.) **must** be mentioned in the corresponding document.
12. Accept their inclusion in the List of projects/beneficiaries of R.R.F. which is published by R.R.F.A. and H.F.R.I on the web portals <https://greece20.gov.gr/>, <https://gsri.gov.gr/> and <https://www.elidek.gr/> in which the names of the HI and the COs-Beneficiaries, a summary of the Project, the start and end date of the Project, the total eligible cost, etc. are mentioned.
13. Communicate immediately and necessarily to the competent department of H.F.R.I.: (a) any information that becomes necessary regarding the Project in the form of references or

reporting of specific data, (b) any amendment to the physical or financial scope of the Project that lays down the need to amend the Project Technical Bulletin and (c) any possible inability of the PI, the HI or the COs to implement the Project.

Additionally, the PI and HI shall be responsible for:

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

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

## 6.2 Obligations following the completion of the Project

1. The HI and the COs – Beneficiaries must return any interest accumulated in the bank account kept to make Project payments only. It is noted that any generated income (from any cause) and interest are offset against the last instalment of financing, while any bank charges associated with the movement of the account and/or taxes may be deducted from interest.
2. All original supporting documents and receipts/invoices for Project costs are kept by the HI and COs – Beneficiaries throughout the duration of the Project and for a further period of **five (5) years at least** from the date the last financing instalment was paid and they are made available to the competent auditors (H.F.R.I., R.R.F.A., Financial Audit Committee) or the EU, when requested, regardless of whether they are not obliged to keep the supporting documents and receipts/invoices pertaining to the implementation of the Project by virtue of other provisions of the national legislation. These supporting documents and information are kept either as originals or as certified copies of the originals or in commonly accepted data carriers, including electronic versions of original documents or documents that exist only in electronic form.
3. The HI and the COs – Beneficiaries should provide the evidence required to document the planned allocation between financial and non-financial activities according to point 18 of the European Commission's Communication on the "Framework on state aid for research and development and innovation" (2014 /C 198/01) and the Special State Aid Service (EYKE) Circular under Ref. No. 49939/EYKE1942/13.05.2016 (*ANNEX VII*). H.F.R.I. checks in particular the fulfilment of the conditions by which the Research Organization was considered to fall under the provisions of article 2.1.1, point 19 of the above Communication of the European Commission under the completion of the Projects.
4. The HIs, PIs and COs-Beneficiaries shall 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. In particular, in the event

of publishing a book, this should either be available for free or be in e-book format and free access to the Internet should be assured.

## 7. PUBLICITY OBLIGATIONS

All stakeholders involved in the implementation, monitoring, execution and operation of Actions and Projects are required to implement and comply with the Publicity Strategy and the Communication Guide prepared and published by the RRFA: <https://greece20.gov.gr/epikoinwnia-dimosiotita/>

More specifically, in every dissemination and publicity action in the context of the Project, its financing from national and EU resources through this Action should be clearly stated, using the appropriate wording, as well as the relevant logos.

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

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 is the text that should accompany each dissemination/publicity action related to the funded Project, as a minimum condition for the eligibility of corresponding budget costs<sup>4</sup>:

**Το ερευνητικό Έργο με τίτλο.....υλοποιείται στο πλαίσιο της δράσης του ΕΛ.ΙΔ.Ε.Κ. «Χρηματοδότηση της Βασικής Έρευνας (Οριζόντια υποστήριξη όλων των Επιστημών)» του Εθνικού Σχεδίου Ανάκαμψης και Ανθεκτικότητας «Ελλάδα 2.0» με τη χρηματοδότηση της Ευρωπαϊκής Ένωσης – NextGenerationEU (Αριθμός Έργου ΕΛ.ΙΔ.Ε.Κ.:.....)**

**The research project is implemented in the framework of H.F.R.I call “Basic research Financing (Horizontal support of all Sciences)” under the National Recovery and Resilience Plan “Greece 2.0” funded by the European Union – NextGenerationEU (H.F.R.I. Project Number: .....).**

<sup>4</sup>The relevant logos will be available on H.F.R.I.’s website.

Failure to implement the information and communication measures, as defined in the Communication Guide of the Plan “Greece 2.0”, may result in a flat-rate correction of all Project costs.

## 8. AMENDMENTS

### 8.1 In general

The terms for implementing the Project, as specified in the Call and in the Funding Award Decision, are binding and essential. Any unilateral change by the HI or the PI without prior approval from the H.F.R.I. Director constitutes reason to cease the project’s financing.

Following a request by the HI or the PI, it is possible to amend the Funding Award Decision and the approved PTB by decision of the H.F.R.I. Director. The request shall document the necessity of the suggested change of the Project details, which may pertain to its physical or financial scope, as well as the corresponding terms of the Funding Award Decision in order to achieve its objectives. The request is submitted through H.F.R.I.’s IS within a reasonable time prior to the implementation of the requested amendment and is accompanied by all supporting documents and information justifying the amendment need.

**A condition for the amendment request to be accepted is that the proposed changes do not affect the original objectives of the approved Proposal, do not change details in a way that invalidates the eligibility and/or positive evaluation based on the criteria of the Call and do not increase the overall approved budget.**

**An amendment request submitted less than thirty (30) calendar days from the Project completion date shall not be reviewed.**

Amendment requests shall not be reviewed until all necessary accompanying information and supporting documents provisioned below or in the Funding Award Decision have been submitted. Provided 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, the individual information of the Project and the Funding Award Decision is amended accordingly by decision of the H.F.R.I. Director. The HI and the PI are 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 HI and the PI, who henceforth undertake to implement the Project in accordance with the original Funding Award Decision. **It is pointed out that in the context of the implementation of the Projects, the PTB may be amended maximum three (3) times.**

### 8.2 Amendment cases

1. Extension of the duration of the Project can be granted **only once (1)** (unless it concerns reasons of force majeure) and provided that it is necessary for the successful completion of the Project.

2. A withdrawal/replacement of a CO - Beneficiary is possible only following a fully justified documentation of the necessity for change and provided that the achievement of the Project objectives is ensured. More specifically, the HI submits a pertinent request, attaching an exceptional Progress Report to it (in line with par. 4.1 herein) regarding the part of the Project assigned to the CO - Beneficiary in question as well as the proposed amendments (physical and financial scope) that are deemed necessary for the implementation of the Project (adding a new CO - Beneficiary or assigning the unexecuted project part to another/other CO(s) - Beneficiary(ies). In case where the PI or the HI or the COs - Beneficiaries have already received an amount higher than the one finally approved up to the time of discontinuation, the excess amount shall be returned to the HI. Furthermore, the Collaboration Agreement must be amended/updated accordingly.
3. A request to replace a PI may only be submitted in the case the PI retires during the implementation of the Project and/or in exceptional cases of force majeure (e.g. illness, death, etc.). In these cases, the continuation or not of the Project is decided by H.F.R.I. after assessing the special characteristics of the Project and taking into account special factors such as, but not limited to, the maturity of the Project, the value of the Project and the deliverables, its impact, etc. For the continuation of the Project, it is mandatory to submit a relevant documented request, in which a new PI with corresponding qualifications will be proposed by the HI, following the recommendation of the former PI and/or the RT.
4. Amendment of information that significantly affects the extent and implementation method of the Project's physical scope (e.g. use of techniques/methodology to conduct research of lesser technical weighting, restriction of provisioned deliverables, etc.).
5. 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.
6. 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.
7. Change of the HI is permitted only in specific cases following a fully justified documentation of the necessity for change and provided that there is adequate assurance that the research Project objectives will not be affected by the change.
8. Change in human effort (increase or decrease) greater than 25% provided that the conditions of the Funding Award Decision are met.

### 8.3 Amendments regarding the HI/CO – Beneficiary details

In case of changes in the beneficiary details, the HI/CO – 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 registered office or project implementation venue

The above changes are reviewed by the Department of Research Projects and, if necessary, the Funding Award Decision is amended and the HI/CO – 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 without the need to submit an amendment request in the context of Project implementation and the PI is obliged to include them in the Project's Progress Reports. Examples include:

1. Replacement of a member of the Research Team. In case of replacement of a member of the Research Team, the new member should have equivalent formal qualifications and the same or related specialisation (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.
2. 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.
3. Addition/Change of Collaborating Organization provided a relevant letter of intent is submitted by the new organization.
4. Change of staff category: In case a team member changes staff category during the implementation of the Project, it is possible to include them in the new category and increase their remuneration accordingly.
5. Transfer of amounts between Project cost categories, which alters (increases/decreases) the total amount of 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 cost sub-categories 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 as long as it is documented that they are directly related to the implementation of the physical scope of the Project.
8. Transfer of human effort between categories of Project staff.

9. Change in human effort (increase or decrease) up to 25% provided that the conditions of the Funding Award Decision are met.
10. Changes in the duration of work packages and the deadlines for deliverables and milestones, within the approved total Project time schedule.
11. 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 research result compared to the approved equipment.

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 Funding Award Decision articles in force. Their acceptance is subject to the approval of the verification agent, who examines 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.

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 the H.F.R.I. Director.

### **8.5 Discontinuation of the 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 the PI is unable to implement the Project in accordance with the Funding Award Decision, as well as in any other case of objective inability to implement the Project.

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, financing 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. Provided that, before the approved implementation time schedule has been concluded, the PI submits a resignation to H.F.R.I. in writing, stating inability to implement the Project.
2. As a sanction, following failure to comply with the terms of the Funding Award Decision, as arising from the relevant certifications. Indicatively, the process is activated upon determination of:
  - i. expiry of the Project implementation deadline,
  - ii. inability to verify the physical scope of the Project,

- iii. inability to certify the financial scope and the cost eligibility of the Project, 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. in case the HI or the PI fails to comply with H.F.R.I.'s recommendations resulting from an administrative or an onsite verification.
3. Failure to submit the Final Progress Report within six (6) months after its submission end date.

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 HI and the PI. Relevant documents are placed in the pertinent project file kept by H.F.R.I.

Furthermore, in cases of irregularities after an audit by the Financial Audit Committee, the Recovery and Resilience Facility Agency (RRFA), an Independent Auditor, H.F.R.I. (through administrative or onsite audits) or other competent national or EU audit institutions/services/bodies, the provisions set out in the Management and Control System (MCS) are applied (Procedure D14: Financial Corrections/Recoveries) in the Ministerial Decisions No. 119126ΕΞ2021/28.9.2021 "Management and control system of actions and of Projects of the Recovery and Resilience Facility" (B' 4498) and No. 71693ΕΞ2023/9.5.2023 "Procedures for imposing financial corrections of sums unduly paid or illegally paid from state budget resources under the Actions and Projects funded by the Recovery and Resilience Facility" (B' 3079), as in force from time to time, and other relevant national and EU legislation.

H.F.R.I., under the National and European Policy to combat fraud in the structural actions, will transmit information containing suspicion of fraud to the competent authorities.

## 10. COMPLETION OF PROJECTS

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

Necessary conditions for Project completion are:

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

The Project Completion Certificate:

- Certifies that the implementation of the physical scope (Project deliverables and objectives) has been completed.
- Certifies that the implementation of the Project's 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 HI 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 HI and the PI. 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 entities other than Central Administration or Proof of Awareness about debts to the State.
3. Social insurance clearance certificate for collecting cleared receivables of a fixed amount from the State or a Certificate for withheld (settled) social insurance contributions.
4. Bank account number (IBAN).

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 and Circ. No. 1216/1.10.2014 and Circ. No. 1079/6.4.2015):

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

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

- A cheque issued from the HI's/CO-Beneficiary's account 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/CO Beneficiary's business account statements relating to the issued cheque (excerpt), (b) a copy of the cheque, (c) a payment receipt issued by the supplier and (d) the supplier ledger (account 50).
- Deposit of cash by the HI/CO-Beneficiary in 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 (excerpt) depicting cash withdrawal, (c) a payment receipt issued by the supplier and (d) the supplier ledger (account 50).
- Transfer from the HI's/CO-Beneficiary's account to the supplier's business account. 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 business account statement (excerpt) kept at the beneficiary's bank or Payment Service Provider in the name of the beneficiary 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 HI/CO-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/CO-Beneficiary. In any case, there must be an adequate audit trail, i.e. the purchase of the corresponding goods/services and the charging of the HI's/CO-Beneficiary's card must be proven (irrespective of whether this transaction is made by instalments or by one-off payment). Certification requires: (a) a copy of the card statement or the payment account statement of the HI/CO-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 HI/CO-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 HI/CO-Beneficiary and supplier and (b) the subledger (tab) 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 for payments pertaining to special types of costs, HIs/CO-Beneficiaries will also be required to submit a payment receipt or a document of equivalent substantiating value, e.g. confirmation by the supplier regarding the 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).

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 met. 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 HI/CO-Beneficiary may receive and issue electronic invoices. An electronic invoice is an invoice containing the information required by Greek Accounting Standards (Law 4308/2014), as in force from time to time, which has been issued and received in electronic form. For the purposes of verifying investment costs, electronic invoices must be printed in any case.
- The HI/CO-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 HIs/CO-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 par. D 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 Projects, are provisioned in the funding award decision and are documented by receipt copies, as outlined below. The original receipts/invoices must be available for auditing by the competent H.F.R.I. officer.

#### **Remuneration Costs**

##### **– Regular staff**

- 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 or the CO-Beneficiary, signed by the employee and the HI's or CO-Beneficiary's managing director. In cases where the natural person is employed on the project for the whole or for a fixed percentage of their contractual time, it is not necessary to fill in timesheets, but a certificate from the HI or the CO-Beneficiary is required, which is co-signed by the employee, regarding the percentage of their employment.
- HI/CO-Beneficiary payrolls for the time period the audit is being conducted, depicting the gross monthly income, with any allowances clearly recorded, the corresponding social insurance contributions and any allowances specified by the HI's/CO-Beneficiary's institutional framework for the last financial year. Payrolls must also clearly depict any staff payments concerning overtime or additional employment.
- Certificate by the Principal Investigator for the work produced by each employee for the corresponding period.
- Employee payment slips.
- Social insurance contribution payment receipts for each employee working on the Project during the audited period and proof of statement submission (detailed periodic statement) (*where required*).
- Proof of income tax statement and payment.
- Accounting entries of supporting documents, in the form of a subledger of the separate Project account (signed by the accountant in charge and bearing the HI's stamp).

– **Temporary staff**

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

- Fixed-term employment contract outlining the scope in relation to the physical scope of the Project and 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, as in force, 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 HI/CO - 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.
- HI/CO-Beneficiary payrolls for the time period the audit is being conducted for, depicting the gross monthly income, with any allowances specified in the HI's/CO-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 (par. 4) and 244 of Law 4957/2022, as in force.
- The contract shall outline the scope of the contract in relation to the physical scope of the Project and clear reference to the specific funded Project (Project code), the duration, the place of employment for the counterparty, the method of receiving the contract's scope, 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.
- Monthly timesheets reflecting, in terms of natural persons, actual employment hours per day on the Project, signed by the employee and the PI.

- Authorization from the competent officer for staffing circumstances, as per case, concerning public or broader public sector employees, actually involved in the project (where required).
- 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 par. 9 of article 39 of Law 4387/2016, as in force.
- 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, as in force and the provisions of Law 4957/2022 (Part A', Chapter 27 and in particular article 250 thereof), 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 (Chapter 27 and in particular article 250).
4. Invoice copies or equivalent accounting documents. (For verifying invoices from abroad, apart from the invoice itself, all relevant documents, such as: pro forma invoice describing the payment method [advance, instalments, bank payment], accompanying shipping documents, e.g. Consignment Notes, Packing List of imported item, invoice or receipt issued by an international carrier, imported item insurance policy, customs documents if imported from a country outside the EU).
5. Payment slips (in accordance with the specifications in Annex II herein).

6. Accounting entries of receipts, preferably in the form of a subledger of the separate Project account (signed by the accountant in charge and bearing the institution's stamp).

### **Costs for third party services**

1. Documents constituting compliance with public contract rules for projects, procurement and services under Law 4412/2016, as in force and the provisions of Law 4957/2022 (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 thereof).
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 depreciation of equipment**

1. Documents constituting compliance with public contract rules for projects, procurement and services under Law 4412/2016, as in force and the provisions of Law 4957/2022 (Part A', Chapter 27 and in particular article 250 thereof), as in force.
2. 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 thereof).
3. Certificate from the supplier confirming that the equipment is new and unused.
4. Photos of the equipment from its installation and operation area.
5. Invoice copies or equivalent accounting documents. (For verifying invoices from abroad, apart from the invoice itself, all relevant documents, such as: pro forma invoice describing the payment method [advance, instalments, bank payment], accompanying shipping documents, e.g. Consignment Notes, Packing List 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).
6. Payment slips (in accordance with the specifications in Annex II herein).
7. 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).
8. List of equipment serial numbers.
9. A copy of the tangible and intangible fixed assets file provided for in the Greek Accounting Standards of the tax base where the equipment in question is registered.
10. Accounting documents certifying the depreciation rate.

## **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 traveler, the reason, the destination, the departure and return dates and travel costs (in detail)<sup>5</sup>:
  - ✓ Transport costs and public transport ticket fees in particular (or other transportation means).
  - ✓ Cost of kilometric allowance (0.15/km)<sup>6</sup> for using a privately owned or leased vehicle, where permitted, toll costs, cost of transferring the vehicle by ship – as in force per case.
  - ✓ Car rental or costs for using public-use passenger cars (taxis), when their use is permitted.
  - ✓ Overnight stay expenses for the recognized amount for each type of hotel or rented accommodation in accordance with the limits set by Law 4336/2015, as in force per case (e.g. Category I traveler, up to €80 per night; Category II traveler, up to €60 per night; specified amounts are increased by 30% for stay within the boundaries of the Municipalities of Athens and Thessaloniki). 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.
  - ✓ Costs for participating in conferences, workshops, etc.
  - ✓ Report on the activities or documentation material in terms of travel relevant to the Project (e.g. 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.).
  - ✓ Compliance with maximum limits, in accordance with the provisions of sub-paragraph D9 of par. D of article 2 of Law 4336/2015 (A' 94).
  - ✓ 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 (e.g. invoice for services provided, invoice for services received).
  
3. Payment slips (in accordance with the specifications in Annex II herein).

<sup>5</sup>Travel costs under this action fall within the provisions of sub-paragraph D.9 of par. D of article 2 of Law 4336/2015 (A' 94) and are incurred in accordance with the provisions therein.

<sup>6</sup>The 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. ΔΝΣγ/οικ.41648/φ.ΕΓΚΥΚΛ.-07.06.2017 <https://kmd.ggde.gr/>)

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, as in force and Law 4957/2022 (Part A', Chapter 27 and in particular article 250 thereof), as in force.
2. Invoice copies or equivalent accounting documents. (For verifying invoices from abroad, apart from the invoice itself, all relevant documents, such as: pro forma invoice describing the payment method [advance, instalments, bank payment], accompanying shipping documents, e.g. Consignment Notes, Packing List of imported item, invoice or receipt issued by an international carrier, imported item insurance policy, customs documents if imported from a country outside the EU).
3. Compliance with promotional references and/or publicity obligations, as explained in detail in par. 7 hereof.
4. Payment slips (in accordance with the specifications in Annex II herein).
5. 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, as in force and the provisions of Law 4957/2022 (Part A', Chapter 27 and in particular article 250 thereof), as in force.
2. 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 thereof)].
3. Invoice copies or equivalent accounting documents. (For verifying invoices from abroad, apart from the invoice itself, all relevant documents, such as: pro forma invoice describing the payment method [advance, instalments, bank payment], accompanying shipping documents, e.g. Consignment Notes, Packing List of imported item, invoice or receipt issued by an international carrier, imported item insurance policy, customs documents if imported from a country outside the EU).
4. Payment slips (in accordance with the specifications in Annex II herein).
5. 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 HI and/or the CO-Beneficiary, signed electronically or via gov.gr, stating that:**

- ✓ Submitted copies are true copies of the original receipts/invoices.
- ✓ The original receipts/invoices are available to H.F.R.I.
- ✓ The receipts/invoices do not correspond to costs funded by another Institution.

**Project costs are accounted for in 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 cost verification request. In case the HI/CO-Beneficiary uses the services of a Certified Public Accountant, their certificate is also attached.

**ANNEX IV**
**SOLEMN DECLARATION**

(article 8 of Law 1599/1986)

The accuracy of the information submitted along with this declaration may be cross-checked against the files kept by other services (article 8, par. 4 of Law 1599/1986)

|                     |   |         |  |          |  |                |  |
|---------------------|---|---------|--|----------|--|----------------|--|
| TO:                 | <b>Hellenic Foundation for Research and Innovation (H.F.R.I.)</b> |         |  |          |  |                |  |
| Name:               |   |         |  | Surname: |  |                |  |
| Father's Full Name: |   |         |  |          |  |                |  |
| Date of Birth:      |   |         |  |          |  |                |  |
| I.D. Card No.:      |   |         |  | Tel.:    |  |                |  |
| TIN:                |   |         |  |          |  |                |  |
| Place of residence: |   | Street: |  | No.:     |  | Post al Code : |  |
| email:              |   |         |  |          |  |                |  |

On my own responsibility and being fully aware of the sanctions<sup>(7)</sup> stipulated in the provisions of par. 6 of article 22 of Law 1599/1986 as the legal representative of [*Name of Institution*], I declare that:

- α.** All data mentioned in the Research Project under No. "....." and title "....." which was submitted under Sub-action ..... of the Call "Horizontal support for all Sciences" as well as the submitted supporting documents are true and accurate.
- β.** The Research Project numbered "....." and titled ".....", which is to be funded, has not been funded, is not funded nor will be funded by other institutions for its scope, in full or in part.
- γ.** The Institution is a research and knowledge dissemination organization within the meaning of article 1.3 of the Communication of the European Commission (2014/C 198/01) and either it carries out activities of a non-financial nature (within the meaning of point 19 of this Communication) or its financial activity is purely ancillary and does not exceed 20% of its total annual capacity.

<sup>(7)</sup> Any person who knowingly states false facts, or denies or conceals true facts, by means of a written solemn declaration in line with article 8 shall be punished with imprisonment of at least three months. If the same person intended to obtain proprietary benefit for himself/herself or for another person to the detriment of a third party, or if said person intended to harm a third party, she/he may be sentenced up to ten (10) years imprisonment.



- δ. The Institution's funding under the Action concerns its main activity and/or all the profits from the knowledge transfer activities will be reinvested in its main activities, in order for its funding to be considered as non-state aid according to article 2.1.1, point 19 of the European Commission's Communication on the "Framework on state aid for research and development and innovation" (2014/C 198/01), and receive 100% funding.
- ε. The Host Institution and the Principal Investigator accept the terms and conditions of the Call, the Management-Implementation Guide of the Action, the Recovery and Resilience Facility and the Management and Control System as well as all their related obligations, such as the obligations to comply with the EU and national legislation and the rules of publicity, the acceptance of the audits carried out by the competent national and European bodies and any other obligations arising from the Regulation, the NRRP and the Funding Award Decision. In addition, they accept the special conditions arising from EU Regulation 651/2014.
- στ. The Institution and the Principal Investigator 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 Institution and the PI.
- ζ. The Institution and the Principal Investigator accept that H.F.R.I. may publish on the Internet data concerning the implementation of the project.
- η. There will be a wide distribution of the research results as stated in point 19.a, 3rd sub-paragraph of the 2014/C 198/01 Communication of the European Commission.

At Date

The undersigned

-----  
[SIGNATURE]

*(Stamp, legal representative details)*

**ANNEX V****COLLABORATION AGREEMENT TEMPLATE****For implementing research projects under****the Action ““BASIC RESEARCH FINANCING”****(Horizontal support for all Sciences)”**

*[The content of this document is not binding. It is rather provided as an example and may be amended as per the final agreement of the contracting parties. However, it should at least include terms concerning issues, for which a regulation is deemed necessary under the collaboration for the implementation of the project.]*

*The Collaboration Agreement is approved, co-signed by the legal representatives of the Host Institution - Project Coordinator and each Collaborating Organization - Beneficiary of the Project and submitted along with other supporting documents for the Funding Award Decision to be issued.]*

**Project No.:****Project Title:****PREAMBLE**

In ... .. [location], today, ..... [day], .....2023 [date], the below contracting Parties (henceforth “the Parties” or “the Institution” / “the Institutions” or “the Collaborating Organization” / “the Collaborating Organizations”):

1. .... (Host Institution, henceforth “the HI”) headquartered at... .. [location], with Tax ID ....., legally represented for the signature of this document by. ... [name and surname], son/daughter of ... [father’s name], .... [capacity],
2. .... (Collaborating Organization - Beneficiary 1) headquartered at... .. [location], with Tax ID ....., legally represented for the signature of this document by. ... [name and surname], son/daughter of ... [father’s name], .... [capacity],
3. .... (Collaborating Organization - Beneficiary 2) headquartered at... .. [location], with Tax ID ....., legally represented for the signature of this document by. ... [name and surname], son/daughter of ... [father’s name], .... [capacity], and

4. .... (Collaborating Organization - Beneficiary 3) headquartered at... [location], with Tax ID ....., legally represented for the signature of this document by. ... [name and surname], son/daughter of ... [father's name], .... [capacity],

having regard to:

1. the Call under Ref. No. 52921/25.8.2022 of the Action "Basic Research Financing (Horizontal support for all Sciences)" (correction, IUN: PΨΣΖ46Μ77Γ-Ε30), (henceforth: "the Call"),

2. the Proposal No. ... [*proposal number*], which was submitted under Sub-action 2 of the above mentioned Call (under point 1) (henceforth "the Proposal"/"the Project"),

3. the Management - Implementation Guide for Projects under the above mentioned (under point 1) Call (henceforth: "the MIG"),

4. the Funding Decision under Ref. No. .... by the H.F.R.I. Director, featuring the list of projects funded under the above mentioned (under point 1) Action, which also includes the Proposal,

5. the letter with Ref. No. .... of the H.F.R.I. Director, which invites the Beneficiaries to submit the supporting documents required for the issuance of the Funding Award Decision (henceforth: "the FAD") of the Proposal,

6. the fact that the Parties wish to make this agreement in order to regulate more specific issues pertaining to their relation during the implementation and after the completion of the Project,

agree, covenant and mutually accept the following:

## ARTICLE 1 - DEFINITIONS

The terms beginning with a capital letter have the meaning given to them in the Call, the Management-Implementation Guide for Projects of the Call (henceforth: "the MIG"), the Funding Award Decision (henceforth: "the FAD") or in any article hereof.

## ARTICLE 2 - PURPOSE

The purpose of this document is to organise and distribute the Parties' work under the implementation of the Project, as well as to organise the management of the Project, define the rights and obligations of the Parties and regulate issues related to Access and Intellectual Property (Copyright and Industrial Property) Rights. In any case, this document supplements the Call, the MIG, the FAD and the Project Technical Bulletin attached to it (henceforth: "the PTB") and in no case can it nullify or amend them.

## ARTICLE 3 - PARTIES' COMMITMENTS

**3.1.** The Parties promise to implement the Project in a smooth and efficient way, namely to cooperate, carry out and timely fulfil all of their obligations, following the terms, the conditions and the procedures outlined in the Call and the MIG. Each Party promises to notify the HI and/or the other Parties in time regarding any information, event, problem or delay that may affect the smooth implementation of the Project and to provide the HI and the other Parties with all information and material required to fulfill their obligations in the context of project execution, in a timely and valid manner.

### **3.2. Participation of third parties (non-Collaborating Organizations)**

In case any Party concludes a contract for "*Costs for third party services*" or involves, in any other way or for any reason, any third person in the implementation of the Project, said Party shall remain exclusively responsible for the implementation of the Project part assigned to/undertaken by it in line with the PTB as well as for the compliance (or non-compliance) of every third counterparty/servant/vicarious agent with the terms of the Call, the MIG, the FAD and this Agreement. The above mentioned Party should mostly ensure that the participation of third persons in the implementation of the Project does not affect the rights and obligations of the other Parties, and in particular the intellectual property rights of them.

## ARTICLE 4 - PROJECT ORGANISATION / MANAGEMENT

**4.1.** The Parties undertake to adopt and implement an adequate and efficient organisation and management structure, which shall ensure a smooth implementation of the Project throughout its duration, in accordance with the terms, the conditions and the procedures specified in the Call, the MIG and the FAD. The management of the Project as well as the responsibilities, roles and obligations of the Parties and every third person participating in any way in the Project shall be governed by the provisions of the PTB, which forms an integral part of the FAD.

**4.2.** The HI acts, through the Project's Principal Investigator, as a common representative of all Parties before H.F.R.I. and any third person and is responsible for the overall management of the Project. None of its activities and obligations in relation to its role as Project Coordinator may be assigned to a third party.

## ARTICLE 5 - FUNDING - PAYMENT METHOD

### 5.1. General principles

#### 5.1.1. Approved budget/funding allocation

The HI is exclusively responsible for paying the other Parties any funding amount each one of them is entitled to, without any unjustified delay and in line with:

- the FAD and in particular the PTB,
- the MIG and H.F.R.I.'s approval/certification of the interim/final progress reports and costs,
- Article 5.2 herein.

Each Party shall receive the funding amount they are entitled to, as per case, provided that they have signed this Agreement and they have fulfilled their obligations in line with the MIG and the PTB.

#### 5.1.2. Cost eligibility

Each Party shall be exclusively responsible for the eligibility and adequate documentation of costs they incur under the Project. The HI and the other Parties shall bear no responsibility for certifying or not the above mentioned costs of another Party.

#### 5.1.3. Funding

The individual Project budget per Party is set according to the PTB. In case a Party spends less than the amount specified in the FAD and the PTB, it shall be funded in accordance with the final certified costs it incurred.

In case a Party spends more than the amount it is entitled to, based on the FAD and the PTB, it shall be funded in accordance with the final certified costs it incurred and up to the amount it is entitled to, based on the FAD and the PTB.

#### 5.1.4. Funding return

**5.1.4.1.** If, for any reason, any Party receives a higher amount than the one it is entitled to, it is obliged to immediately return the excess amount to the HI.

#### 5.1.4.2. Financial consequences due to Party withdrawal

If any Party withdraws from the Project, it must return the funding amount it received to the HI, with the exception of the amount corresponding to incurred costs certified by H.F.R.I.

Moreover, said Party must cover any additional reasonable and normal costs incurred by any of the other Parties in order to implement the part of the Project of the withdrawing Party.

### 5.2. Payments

The HI is exclusively responsible for allocating the funding to the Parties. More specifically, the HI:

- notifies each Party in time about the date and the amount that shall be transferred to the latter's bank account, providing relevant documentation in writing,
- diligently performs its duties, so as to constantly ensure a sound financial management of the Project,

- undertakes to keep a separate bank account with a distinct code for funding the Project.

The HI shall receive the funding instalments from H.F.R.I. in accordance with the provisions of the MIG and shall allocate them to the other Parties as follows:

*[Please mention the time, the method and the funding amount paid to the Parties by the HI.]*

The HI has the right to postpone/withhold payments or recover any amounts already paid to an Institution, in case the latter is found to violate its obligations arising from this Agreement, the FAD, the MIG and the Call or when this is requested by or agreed in writing with H.F.R.I.

## **ARTICLE 6 - INTELLECTUAL PROPERTY RIGHTS**

### **6.1. In general**

All Parties are bound by the terms and conditions of the FAD, the Call, the MIG and this Agreement, which they accept in whole.

### **6.2. Property and Knowledge Protection**

#### **6.2.1. In general**

It is generally agreed that any research results and findings of the Project, including inventions, designs, products, works etc., namely the “Foreground Knowledge” produced during its implementation (henceforth: “the Knowledge”) shall be owned by the Party, which produced them.

#### **6.2.2. Co-ownership**

In case a **common** invention, design, product, work, research finding etc. is produced during the implementation of the Project, for which two at least Parties have contributed, and its characteristics do not allow for it to be divided for the purpose of submitting an application to acquire and preserve the protection of the corresponding intellectual property rights, the Parties undertake to jointly act in order to acquire and preserve the respective rights or otherwise to conclude appropriate agreements between them regarding the protection of intellectual property rights as well as the allotment of the respective acquisition/preservation costs. In any case, the co-beneficiaries of said rights are entitled to use and concede the use of such rights (with non-exclusive licenses), in accordance with the terms of any pre-existing or future agreements, without being obliged to pay any fee in return to the other Parties or obtain their consent.

#### **6.2.3. Transfer of intellectual property rights**

Each Party may freely transfer the intellectual property rights it is entitled to, without prejudice to any rights and obligations arising from this Agreement, the Call and the MIG. Each beneficiary may designate (in Annex .... of this Agreement) specific third persons, to whom they intend to transfer the Knowledge produced under the implementation of the Project and the rights over such Knowledge, which they (will) own. In such a case, the other Parties waive their right to object the transfer.

However, the transferring Party is obliged to inform the other Parties about any imminent transfer a priori.

#### **6.2.4. Securing protection**

If any Party decides on its own responsibility not to seek adequate and efficient protection for Knowledge it has produced during the implementation of the Project, it should notify the other Parties in writing, through the HI, accordingly. Any other Party interested in acquiring and preserving such protection shall inform the other Parties in writing, through the HI, within a month following the receipt of the above mentioned notification. The above term shall be valid, provided that the terms pertaining to Access Rights will not be affected for any Party.

### **6.3. Publication of Knowledge**

**6.3.1.** The Parties shall have the right to publish Knowledge produced by another Party under the Project or Knowledge constituting Background Knowledge of another Party, provided they have the latter's prior written consent. This term shall be valid also when said Knowledge (Foreground or Background) is merged with Knowledge owned by the first Party.

**6.3.2.** Each Party shall notify the other Parties in writing about any scheduled publication of Knowledge, of which it is a beneficiary in the context of the Project, at least thirty (30) days prior to the publication and shall provide them, if requested, with a copy of the information and data to be published. All published texts shall include necessary references to already existing publications. In case any of the other Parties thinks that the imminent publication may negatively affect the protection of Knowledge, which said Party is a beneficiary of, it may submit a reasoned objection to the publication against the Party who scheduled it, within fifteen (15) days following the receipt of the above mentioned notification, and communicate the objection to the HI, unless it has already consented in writing to the publication.

#### **6.3.3. Dissemination of Knowledge after the completion of the Project**

Provided that the dissemination of Knowledge produced during the implementation of the Project does not negatively affect the protection or the use of said Knowledge and without prejudice to their legal rights, the Parties shall ensure any further dissemination of such Knowledge, according to the provisions of the Call, the MIG and this Agreement.

#### **6.3.4. Personal Data Protection**

The Parties undertake to take all appropriate measures, both during the implementation of the Project as well as in the relevant publications of results and findings thereof, in order to ensure their compliance with the applicable EU and national legislation in force on the protection of individuals with regard to the processing of personal data.

### **6.4. Access Rights**

#### **6.4.1 General principles**

Each Party shall take appropriate measures to ensure the granting of Access Rights required to fulfill obligations arising from the FAD and this Agreement, even in case where such rights do exist for its

own staff or any third person designated or undertaking to carry out works in the Project. The Parties agree that Access Rights are granted on a non-exclusive basis. Furthermore, the Parties agree that Access Rights shall not include any sub-licences, unless it is otherwise agreed herein or the beneficiary of the Knowledge or the Background Knowledge has already conceded such sub-licences. Without prejudice to exceptional situations, no fee or other benefit shall be required in exchange for the concession of Access Rights.

#### **6.4.2. Recognition of Background Knowledge**

In Annex ..... herein, the Parties have listed and mentioned any Background Knowledge required for the implementation of the Project, for which Access Rights may be granted. The Parties agree that any other Background Knowledge is deemed unnecessary for the implementation of the Project and shall not be subject to the provisions about Access Rights herein. However, it is also agreed that the information mentioned in Annex ..... may be updated, so that it includes Background Knowledge not already listed in Annex ...., which could prove to be necessary for carrying out the work of a Party under the Project or for using the Knowledge arising from the Project with regard to a Party, in line with the PTB.

#### **6.4.3. Recognition of restrictive commitments**

The Parties undertake to notify the other Parties in time and in writing about any restriction on Access Rights, which may affect the implementation of the Project in accordance with the terms of the FAD, the Call and the MIG.

#### **6.4.4. Access Rights required for the implementation of the Project**

The Parties agree that Access Rights to Background and Foreground Knowledge required for the implementation of the Project shall be granted royalty-free and no other benefit shall be given in exchange.

*(The Parties may agree differently and concede Access Rights in exchange of benefits).*

#### **6.4.5. Access Rights required for using an Institution's Knowledge that results from the Project**

##### ***6.4.5.1. Required use of Background Knowledge***

The Parties agree that Access Rights to Background Knowledge, which are required to make use of their own Knowledge, shall be granted under fair and reasonable terms.

##### ***6.4.5.2. Required use of produced Knowledge***

The Parties agree that Access Rights to Knowledge produced by them, which are required to make use of another Party's Knowledge, shall be granted on privileged terms or royalty-free, without any other benefit given in exchange.

#### **6.4.6. Application for granting Access Rights**

Any necessary Access Rights shall be granted upon filing a written application as follows:

If any Party reasonably believes that it is technically impossible to carry out the part of the Project allocated to them or to use the Knowledge resulting from the Project and owned by them, or that



there would be a significant delay in doing so, without having Access Rights to another Party's Background Knowledge or another Party's Knowledge that was produced due to the Project, said Party will timely request in writing to be granted Access Rights by the Knowledge beneficiary, specifying the necessary Rights extent and adequately documenting their request.

*(Granting access rights may depend on the acceptance of specific terms ensuring that these rights shall be used for this specific purpose they are granted for and all obligations to confidentiality shall be fulfilled).*

#### **6.4.7. Software**

The Parties agree that Access Rights pertaining to Software shall not imply accessing the Source Code, but only the Object Code, unless it is otherwise agreed herein.

For Software constituting Background Knowledge or Knowledge produced due to the Project, the Parties agree that they shall have Limited Access to the Source Code in order to implement the work assigned to them under the Project, but they shall not have any access to the Source Code for any other use. Each Institution granting Software licences shall be entitled to request for a prior written agreement to be concluded with the authorised institutions. Such agreement shall specify and secure the protection of the Institution's proprietary rights.

### **ARTICLE 7 - LIABILITY OF THE COLLABORATING INSTITUTIONS**

#### **7.1. Liability for indirect damage**

The Parties are not responsible for any indirect or consequential loss or damage, such as loss of profit, loss of income or termination of contracts, among others.

#### **7.2. Third-party liability**

Each Party is fully responsible against third persons for any loss, damage or injury caused exclusively due to the execution of the part of the Project allocated to it.

#### **7.3. Liability for subcontractors**

Each Party is fully responsible for executing the part of the Project assigned to them, based on the Proposal and the PTB, as well as for any works executed by third persons acting on their behalf (subcontracting). Therefore, each Party shall ensure that:

(i) said third persons comply in full with the terms of the Call, the MIG, the FAD, this Agreement and the overall legislation in force,

(ii) the other Parties' Access Rights are not affected and

(iii) the third persons will not have any access to another Party's Background Knowledge or another Party's Knowledge produced due to the Project, without the latter's written consent.

### **ARTICLE 8 - VIOLATION OF TERMS, PARTY WITHDRAWAL**

#### **8.1. Violation of terms**

In case any Party violates the terms of this Agreement, the FAD, the Call or the MIG, the HI shall take care to communicate a document, through which the violating Party is called to make amends for the

violation within the deadline specified in the document, which may not exceed sixty (60) days. If the other Parties believe that it is not possible to make amends for the violation within the above mentioned deadline, the aforementioned document is not sent and this Agreement may be early terminated against the violating Party, following a relevant notification that is communicated by the HI ..... (...) days prior to the termination. The same procedure occurs also when the violation is not rectified within the deadline specified in the document mentioned in the first section of this paragraph. In this case, the violating Party shall be replaced by another Collaborating Organization or the Project part, that corresponds to the violating Party and has not been executed until this Party's withdrawal from the Project, is undertaken by another Party, in accordance with the procedure described in the MIG.

## **8.2. Party withdrawal**

Any Party may ask to discontinue their participation in the Project, giving a written, adequately justified notice to the other Parties at least ..... (...) days/months in advance, only for serious reasons (such as, indicatively, proven interruption of activities or operation failure of the said Party), provided that H.F.R.I. is previously informed and accepts the amendment in question.

## **8.3. Withdrawal consequences**

In case of withdrawal:

- i.** The withdrawing Party accepts to treat as confidential any information designated as such according to article 11 herein, for a period of ..... years following the withdrawal date and not to apply or use Knowledge arising from its participation to the Project for acquiring patents or other intellectual property rights.
- ii.** After the withdrawal, the withdrawing Party loses its Access Rights to Background Knowledge and Knowledge produced under the Project. By exception, it may keep Access Rights to Background Knowledge and Knowledge produced under the Project owned by the other Institutions (in the form it existed during the withdrawal date), if: (a) this is required for using Knowledge, which the withdrawing Party is a co-beneficiary of and (b) granting of said Access Rights is requested within at least ..... (...) years from the withdrawal date.
- iii.** The other Parties shall keep Access Rights to Background Knowledge and Knowledge produced under the Project owned by the withdrawing Party, exclusively for research purposes under the Project and until the Project is completed, according to the terms of article 6 herein.
- iv.** The withdrawing Party should restore any damage caused by its withdrawal to another Party.
- v.** The withdrawing Party should fulfill all its financial obligations, which were created before the withdrawal date.
- vi.** The withdrawing Party must return the total funding amount received by H.F.R.I., except the amount for eligible costs incurred until the withdrawal date, provided these have been certified by H.F.R.I.

The withdrawing Party must return any equipment or materials provided to it by the other Parties under the Project.

vii. The withdrawing Party agrees to provide adequate support to the other Parties in the context of the Project and the relevant deliverables, even after its withdrawal, in order to ensure the successful completion of the Project part assigned to it (in line with the provisions of the FAD, as specified before its withdrawal).

## **8.4. Participation of a new Collaborating Organization to the Project**

### **8.4.1. Participation of a new Organization**

The participation of a new Collaborating Organization to the Project may be decided according to the terms of the MIG, following a unanimous decision of the Parties, and is subject to H.F.R.I.'s approval.

### **8.4.2. Participation terms pertaining to the new Organization**

By participating to the Project, the new Collaborating Organization accepts the terms of the Call, the MIG, the FAD and this Agreement. The accession of the new Collaborating Organization to the Project shall be valid from the date the HI receives the pertinent approval decision of H.F.R.I. The accession of the new Collaborating Organization to the terms herein is valid as soon as the pertinent amendment is signed.

### **8.4.3. Access Rights**

The new Collaborating Organization has access to the Parties' Background Knowledge for research, use or dissemination purposes, following a written request and in accordance with the respective terms of Article 6 herein. However, a Party may not grant the new Collaborating Organization Access Rights to all Background Knowledge or part thereof, after giving the other Parties a written notice prior to the signature of the pertinent amendment of this Agreement and provided that this denial does not affect the implementation of the Project. The new Collaborating Organization shall have access to the Background Knowledge of the Parties, provided this is required in order to execute the Project part allocated to it.

## **ARTICLE 9 - VALIDITY PERIOD**

### **9.1. Entry into force**

This Agreement shall enter into force on .../.../... and remain valid at least until the Project end date, as specified in the FAD and the Project Completion Decision, and in any case until all obligations of the Parties are fulfilled in full, as specified herein, in the FAD as well as the MIG.

### **9.2. Early termination**

This Agreement shall be terminated ipso jure, without any claim or liability of the Parties against each other, in case: (a) the FAD is revoked or (b) the Project is discontinued.

## **ARTICLE 10 - OTHER CONSEQUENCES RESULTING FROM THE TERMINATION**

The Parties' rights and obligations shall not be affected by the termination of this Agreement. In particular, no Party shall be relieved, due to its withdrawal or the discontinuation of the Project, from:

i. its obligations, as arising from the Call, the MIG, the FAD and this Agreement, with regard to the Project part that has been implemented (or that should have been implemented) until the Party's

withdrawal date or the Project's discontinuation date (including any deliverables and other documents/information) and

ii. any obligations or responsibilities resulting from the withdrawal or the discontinuation.

#### **ARTICLE 11 - SECURING PRIVACY/CONFIDENTIALITY**

**11.1.** During the implementation of the Project and for a period of ..... years from its completion, the Parties shall deem and treat as private/confidential any information that was communicated to them during the Project by another Party and was explicitly designated as such by the said Party.

Therefore, each Party agrees and undertakes to act as follows:

i. the Party who received confidential information shall not use it for any purpose other than the one set in the context of the terms of the FAD and this Agreement,

ii. the Party who received confidential information shall not reveal this to any third person without the prior written consent of the Party who communicated it and

iii. it shall not be allowed to copy or reproduce confidential information in whole or in part, in any way, without the prior written consent of the Party who communicated it.

**11.2.** This article shall not be violated, if the confidential information:

i. has been published any time prior or after its communication,

ii. is already known to the Party who received it, based on proof,

iii. has been legally received, without any violation of this Agreement, by a third person, who is not bound by the terms herein,

iv. has not been adequately and clearly designated as confidential.

**11.3.** The Parties undertake to enforce any obligations resulting from this article against their staff (permanent and temporary), as well as against any third servant or vicarious agent receiving confidential information, during the Project, after its completion as well as after the termination of the third person's relation to the Party and until the end of the period defined in par. 1 herein.

#### **ARTICLE 12 - NATURE OF THE PARTIES' COLLABORATION**

This Agreement shall not constitute any joint venture, partnership, corporate scheme or other independent legal entity among the Parties.

#### **ARTICLE 13 - DOCUMENTS / COMMUNICATIONS**

All communications under this Agreement shall be done in writing and shall be properly signed. All communications and documents related to the Project shall be sent to the HI as well.

#### **ARTICLE 14 - LANGUAGE**

This Agreement is drafted in Greek. The Greek language shall be used, as a general rule, for all documents, notifications and meetings related to the Project as well.

## **ARTICLE 15 - ANNEXES / CONFLICT OF TERMS**

The following Annexes<sup>8</sup> are an integral part of this Agreement:

- Annex A: Allocation of resources
- Annex B: Background Knowledge (if applicable)
- Annex C: List of instruments and equipment to be contributed by each Institution to the Project (if applicable)

In the event of a conflict between the terms of the Agreement and the terms of the Annexes, the terms of the Agreement shall prevail. In the event of a conflict between the terms of the Agreement and the terms of the FAD (including its Annexes, which form an integral part of the FAD), the terms of the FAD shall prevail.

## **ARTICLE 16 - AMENDMENTS**

**16.1** The rights and obligations of the Parties resulting from this Agreement may not be assigned or transferred, in part or in whole, to any third person, without the prior written consent of the other Parties and without prejudice to the terms of the FAD and the MIG.

**16.2** In case any term herein is substantially different from the terms of the FAD or the MIG, the Parties undertake to immediately amend this Agreement accordingly, if deemed necessary by H.F.R.I.

**16.3** It is agreed that all terms herein shall be substantial and they may be amended only by a more recent written agreement of all Parties.

## **ARTICLE 17 - ANNULMENT OR INABILITY TO FULFILL**

In case any term herein is judged or proves to be void or voidable (even in part), this shall not affect the force and validity of the other terms of the Agreement.

## **ARTICLE 18 - APPLICABLE LAW**

This Agreement is governed by Greek law.

## **ARTICLE 19 - DISPUTE SETTLEMENT**

In the event of a dispute arising as a result of this Agreement or with regard to the interpretation or the execution or the application of this Agreement, the Parties shall make any effort to achieve an amicable solution, according to the rules of good faith and honest business practices. For any dispute, which cannot be solved according to the above mentioned provisions, the relevant case should be heard in the courts of ..... [location].

This Agreement has been drafted to prove the above and, after it was read and confirmed by the Parties, it was lawfully signed in ..... (....) identical originals. Each Party received ..... (..) original/originals.

## **THE CONTRACTING PARTIES**

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<sup>8</sup>The Annexes of the Agreement are optional and may be omitted, depending on the rules agreed by the Institutions. However, it is recommended to include them in the Agreement, as they are particularly helpful for the smooth execution of the project.

**FOR THE HOST INSTITUTION**

**FOR THE COLLABORATING ORGANIZATION 1**

**FOR THE COLLABORATING ORGANIZATION 2**

**FOR THE COLLABORATING ORGANIZATION 3**

**FOR THE COLLABORATING ORGANIZATION 4**

**ANNEXES**

ANNEX A: Allocation of resources

ANNEX B: Background Knowledge (if applicable)

ANNEX C: List of instruments and equipment to be contributed by each Institution to the Project (if applicable)

## ANNEX VI

### Instructions for the audit of costs by Certified Public Auditors- Accountants

1. According to the Call and the present Action Management - Implementation Guide (hereinafter "MIG"), the cost for the services of a certified public accountant for the audit of costs under the funded Projects is eligible and is included in cost category "Other Costs".
2. In order to carry out the audit, a contract must be signed between the Host Institution (hereinafter "HI") and/or the Collaborating Organizations - Beneficiaries (hereinafter CO-Beneficiaries) and the certified public auditor-accountant or auditing company. The employment cost receipts of the certified public accountants are eligible up to three (3) months from the end of the Project<sup>9</sup>.
3. The audit will be conducted on the basis of a Standard and the audit report will be signed by a certified public auditor-accountant who will be registered in the Public Register of HAASOB.
4. The work of the certified public auditor-accountant is to audit the following:
  - i. The legality and regularity of the issuance and payment of each invoice/receipt (in accordance with the provisions of Law 4308/2014 of GAS, Law 4172/2013 of the Income Tax Code, the VAT Code and the labor legislation, as applicable) and the correct accounting entry thereof, pursuant to the applicable legislation and the Funding Award Decision (hereinafter "FAD"). The cost invoices/receipts, which are brought to the attention of the certified public auditor-accountant, must be original, stamped with the Project code and, after being audited, sealed and initialed by the certified public auditor-accountant.
  - ii. For each cost that concerns the implementation of the approved Project, it was carried out within the eligibility period and is within the budget limits of the cost category to which it belongs.
  - iii. Compliance with the eligibility rules set by the Call and the MIG, the FAD and the approved Project Technical Bulletin (along with their amendments, if any). The audit in terms of compliance with maximum limits of the off-site remuneration, the travel and overnight stay expenses, as well as the audit of the monthly detailed timesheets regarding the costs for staff are especially pointed out.
5. In order for the certified public auditor-accountant to respond to the above work, the following documents should be taken into consideration:
  - i. the FAD, the approved PTB and any amendments thereof,
  - ii. the Call and the MIG of the Action,
  - iii. the legal/institutional framework of the Action, as in force.

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<sup>9</sup> In case a certified public accountant is used, the deadline for submitting the final report is three (3) months after the end date of the Project.

The certified public auditor-accountant will reproduce the pages of the progress report that refer to the financial data of the Project and will add two columns: in the first the accepted amount of each invoice/receipt will be written and in the second comments/remarks will appear for the cases where an invoice/receipt is rejected or its eligible amount is reduced. In case of acceptance of the invoice/receipt and its amount, no comment is required in the comments/remarks column; instead, the amount of the invoice/receipt will be repeated in the first column, while in case of rejection or reduction of this amount, a relevant comment should appear in the second column. Upon completion of the audit, the certified public auditor-accountant prepares a relevant audit report/certificate to be submitted to the HI in duplicate with the pages audited attached to it. This audit report will include a paragraph stating that they have taken into account/brought to their attention the documents referred to in point 5 hereof and that they have conducted the audit set out in point 4 hereof.

6. The beneficiary then prepares their report adapted to the remarks of the certified public auditor-accountant. The Project report is submitted to H.F.R.I. together with a copy of the audit report/certificate of the certified public auditor-accountant (with the attached and signed pages audited).
7. Otherwise, the provisions of the Call and the Action's MIG shall apply regarding the deliverables and invoices/receipts of the progress reports, as well as the process of carrying out the verifications/certifications.



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**REPORT/CERTIFICATE**  
**of a Certified Public Auditor-Accountant for Pre-Agreed Procedures**  
**(template)**

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To ..... [*Name of the Institution - Beneficiary*],

for the audit of the Project's costs submitted under No. .... [*H.F.R.I.'s Project number*] and title "....." which is funded under the Action "**BASIC RESEARCH FINANCING (Horizontal support for all Sciences)**"

We hereby certify that:

1. We carried out the procedures agreed on the basis of the delegation contract on ... / ... / ..., in relation to the attached "Expenditure table", for the period from ... / ... / ... to ... / ... / ... of a total amount of ..... €, which was drawn up under the responsibility of the "name of Institution-Beneficiary ..... ." (hereinafter referred to as "beneficiary").
2. Our work was conducted based on the XXXX Standard.
3. The audit concerns the costs contained in the attached "Expenditure table" and was carried out based on:
  - the Call and the Action's Management-Implementation Guide,
  - the Funding Award Decision and the approved Project Technical Bulletin (along with their amendments, if any) and
  - the applicable legislation.
4. In summary, the purpose of the audit was to identify the following:
  - i. The legality and regularity of the issuance and payment (in accordance with the provisions of Law 4308/2014 of GAS, Law 4172/2013 of the Income Tax Code, Law 2859/2000 of the VAT Code and the labor legislation as they apply each time) of each invoice/receipt, which is included in the "Expenditure table" and their proper accounting entry.
  - ii. That each cost relates to the approved project and was incurred within the eligibility period.
  - iii. Compliance with the eligibility rules set by the Call and the Action's Management-Implementation Guide.
  - iv. The keeping of a separate account or sufficient accounting coding for the Project, in which all its related costs and grants are registered or otherwise the keeping of a separate or distinct account of the project in which all the project costs and grants are distinct.
  - v. The presentation of tax depreciations in the Fixed Assets Register and their entry in the corresponding accounts based on the provisions of art. 24 of Law 4172/2013 (Income Tax Code) and 256 of Law 4957/2022, as in force.

5. After carrying out the aforementioned audit procedures:
  - i. No differences have arisen in the amount of the declared expenditure (or: there were differences in the amount of ..... € and the relevant justification is reflected in the attached and signed pages of the Expenditure table).
  - ii. It is verified that the Institution keeps Single-entry/Double-entry (*to be filled in accordingly*) books and monitors the costs and grants of the Project by keeping a separate account/sufficient accounting coding/separate or distinct account in which all costs and grants of the project are distinct (*to be filled in accordingly*), using the following coding/distinction/description "XXXXX".
  - iii. The provisions of art. 24 of Law 4172/2013 of the Income Tax Code and 256 of Law 4957/2022 shall apply, as in force, the depreciation cost has been correctly entered in the Fixed Assets Register and in the accounting books and is consistent with the time of the audited period.
6. As the above audit procedures do not constitute an audit or review of Financial Statements, in accordance with International Auditing Standards or International Standards on Review Engagements, we do not express an opinion based on these standards.
7. This audit report was prepared solely for the purpose stated in the introduction of the report and not for any other purpose or for distribution to other parties.
8. This audit report relates only to the expenditure included in the "Expenditure table" and was not extended to the Financial Statements of the "*name of the Institution - Beneficiary .....*" as a whole.

The Certified Public Auditor-Accountant

(Signature + stamp)

Full name