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Management and Implementation Guide for Projects

under the Call

Actions to protect, conserve and promote biodiversity

Field studies of endemic,

endangered and nationally important species

of Greece

(Decision No. 61148/25.01.2023 of the Director of the Hellenic Foundation for Research and Innovation, IUN: ΨΖΨΕ46Μ77Γ-Ν2Τ)

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GENERAL

This **Management-Implementation Guide** (hereinafter “MIG”) sets out the terms and conditions regarding the procedure for auditing and certifying the cost and the award of funding for studies (hereinafter “project”/“projects”), evaluated positively and ranked in the list of projects to be funded under the Call “**Actions to protect, conserve and promote biodiversity. Field studies of endemic, endangered and nationally important species of Greece**” (Ref. No. 51255/04.07.2022, hereinafter the “Call”), which is funded by the Natural Environment and Climate Change Agency (NECCA), with H.F.R.I. being the Implementing Institution.

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 and 8 therein;
- 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;
- Law 4957/2022 on “New Horizons in Higher Educational Institutions: Strengthening the quality, functionality and connection of Higher Educational Institutions with society and other provisions” (OGG A’ 141);
- Law 4310/2014 (OGG A’ 258) on “Research, technological development and innovation and other provisions”, as in force;
- Law 3187/2003 on “Higher Military Educational Institutions (ASEI)” (OGG A’ 233), as in force;
- The Agreement dated on the 15th of July 2016 between the Hellenic Republic and the European Investment Bank;
- The project of the Public Investment Program titled “Hellenic Foundation for Research and Innovation” (code 2016ΣΕ01320007) and its Technical Bulletin;
- The scheduled agreement as of 05/04/2022 between H.F.R.I. and NECCA;
- Decision No. 63434/21.06.2022 issued by the Alternate Minister of Education, Research and Religious Affairs on the “Annual planning of actions and resource allocation of the Hellenic Foundation for Research and Innovation (H.F.R.I.) for 2022” (OGG B’ 1907);
- Decision No. 38750/21.04.2022 issued by the Deputy Minister for Development and Investments (Issue for Specially Positioned Employees and Administrative Bodies of Public or Broader Public Sector Entities No. 335), with which Dr. Aikaterini Kouravelou was appointed Director of H.F.R.I.;
- Decision No. 51255/04.07.2022 issued by the Director of H.F.R.I. “Actions to protect, conserve and promote biodiversity. Field studies of endemic, endangered and nationally important species of Greece” (IUN: 91BM46M77Γ-M0Σ).

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 Host Institution (HI) are to communicate with the Foundation.

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

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

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

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

2. ISSUING THE FUNDING AWARD DECISION

Following the evaluation of proposals, the H.F.R.I. Director issues the Funding Decision with the list of projects to be funded, in line with the available budget.

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

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

Synergies with other research projects shall only be permitted on the basis of complementarity and given that there is a clearly defined and separate role in order to fully ensure the prevention of double funding.

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

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

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

2.1 Supporting documents and information for issuing the Funding Award Decision

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

1. A Project acceptance certificate by the HI, signed by their legal representative.
2. A solemn declaration of Law 1599/1986 signed by the HI's legal representative, whereby it is declared that:

- All listed information regarding the research project numbered “...” and titled “.....” is true and accurate.
 - The project numbered “.....” and titled “”, which is to be funded, has not been funded, nor will be funded by other institutions for its scope, in full or in part.
 - They accept that messages received by H.F.R.I. via email in the email address(es) to be specified are considered notices and mark the initiation of all legal processes and deadlines, for both the HI and the PI.
3. Information submission regarding the approved project (work packages, deliverables, milestones) and updated budget (where applied) in related IS fields.

Following the submission and review of all aforementioned documents, the Funding Award Decision is issued by the H.F.R.I. Director, an integral part of which is the Project Technical Bulletin (PTB) featuring project details, as it has been formulated after its evaluation by the competent Evaluation Committee.

3. FUNDING REIMBURSEMENT – REQUIRED SUPPORTING DOCUMENTS

3.1 In general

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

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

H.F.R.I. settles each instalment by depositing the corresponding amount in the bank account specified by the HI to H.F.R.I., following the submission of supporting documents, as they shall be designated by the H.F.R.I.’s Financial Services. (Annex I).

3.2 Funding Reimbursement

3.2.1 Advance payment

Once the Funding Award Decision has been issued and supporting documents defined in Annex I have been submitted, an advance payment amounting to 60% of the approved project budget is granted. The advance payment is offset by the final balance payment of the project-

3.2.2 Final balance payment

The final instalment (final balance payment) amounting to 40% 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

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

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

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

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

The PI and HI are fully liable to H.F.R.I. for implementing 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 evaluated proposal and the Funding Award Decision.

4.1 Final Progress Report

For each project it is mandatory to submit to H.F.R.I. a Final Progress Report (upon project completion) within an exclusive deadline of **seventy five (75)** calendar days from the conclusion of the audit period.

The final progress report of the project is submitted to H.F.R.I. online and includes:

1. Reference to the overall physical scope of the project that has been implemented.
2. The total of deliverables.
3. The total of accomplished milestones.
4. Reference to the project's total financial scope that has been implemented, along with submission of necessary information and receipts, so as to certify the eligibility of project costs.
5. A detailed description of any amendments and other changes in the physical and financial scope.
6. An extended abstract of the Final Report (in Greek and English) to be uploaded/published on H.F.R.I.'s website or wherever deemed necessary by H.F.R.I. This abstract shall also include, among others, the objectives and conclusions that arose during the implementation of the project.

The certification of the physical and financial scope of the project shall be carried out based on information included in the Final 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, whether any unduly paid funding shall be recovered.

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.'s IS, 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/certification or not.

4.2 Audit - Verification Process

Project verifications (audits) in this action are divided into administrative and on-site. An administrative verification is carried out remotely, based on the information and documents submitted by the PI and the HI of the project, while an on-site verification is conducted by the verifying agent at the venue of project implementation.

In order for the PI and HI to be prepared accordingly for the onsite verification, H.F.R.I. sends a notice listing the exact place and date, thirty (30) calendar days prior to the scheduled verification. The notice includes the estimated duration and method, as well as any information or personnel that should be available to the verifying agent. On their part, the beneficiary must facilitate the verifying agent and follow their instructions, also observing any deadline for sending additional information on pending matters identified. A key condition for the unhindered conduct of the verification is that all responsible staff of the beneficiary shall be present during the on-site verification.

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

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

4.3 Approval of verification results - PI/HI Objections

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

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

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

Once the results of the cost audit – verification report are communicated, the PI is entitled to submit documented objections to H.F.R.I. The time frame, in which this right may be exercised and the deadline, in which the permissive or dismissive decision must be issued, as well as any other relevant 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 beneficiary.

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

After the examination of objections or the expiration of the deadline without lodged objections, the report is finalized. In case where the final report does not recommend any financial correction and recovery, it is approved by the H.F.R.I. Director and communicated to the beneficiary. In case where the verification report contains a recommendation for corrective actions, the corrections log and the financially corrected amount are approved by the H.F.R.I. Director, and the project funding amount that may have already been entered is reduced accordingly. The final verification report and the decision of revocation and recovery (see below par. 9) are communicated to the beneficiary.

The audit/verification request, the approved verification report, as well as any filed objections and all relevant accompanying documents are then kept in the project file at H.F.R.I. and/or 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 legislation in force are not being respected.

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

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

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

5. FINANCIAL MANAGEMENT OF PROJECTS

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

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

5.1 Eligible costs

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

1. They are incurred within the approved project eligibility period, as specified in the Funding Award Decision and are included in the total project budget, thus being in compliance with the MIG.
2. They pertain to the physical scope and are linked to project deliverables and milestones.
3. They are proportionate and necessary to project implementation and are incurred based on the principles of economy, effectiveness, efficiency and sound management.
4. They are recognizable and verifiable, especially as they are recorded in the HI's accounts, in line with the accounting standards in force and the accounting principles generally accepted in the country.
5. They comply with the applicable fiscal and social insurance legislation requirements.
6. Cost receipts have been accounted for until the project end date and paid up to seventy-five (75) calendar days after. The employment cost receipts of the certified public accountants which are eligible up to three (3) months from the end of each project are an exception to this.

The following cost evidence must be submitted to H.F.R.I. and/or the IS to complete the **project costs auditing / verifying** procedures, as per beneficiary and cost category:

1. Invoices or accounting documents of equal substantiating value, in accordance with the national legislation in force.
2. Proof of payment (attached to each submitted invoice).
3. Accounting receipt entries, in the form of a detailed subledger of the separate project account (signed by the accountant in charge and bearing the stamp of the institution).
4. A Solemn declaration by the beneficiary, duly signed, where it is mentioned that:
"Submitted documents are true copies of the original receipts. The original receipts are always available to H.F.R.I. The receipts do not correspond to costs funded by another program. Project costs are monitored through a separate account and the undersigned is aware that any costs not recorded in said account shall be found non-eligible".

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

5.2 Eligible cost categories

Eligible costs for all projects are:

- Costs for consumables
- Mobility costs
- Costs for equipment procurement

- Indirect costs

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

5.2.1 Costs for consumables

Costs for consumables are eligible when pertaining exclusively to the implementation of the project and are recorded separately. Indicatively, they involve the purchase of direct consumption materials (e.g. lab consumables, reagents, etc.) that are necessary for the implementation of the project. This category does not include costs for general office supplies, such as forms, stationery, computer consumables, etc., as these are usually included in the overhead of the project.

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, when considered contracting authorities within the meaning of said law.

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

5.2.2 Mobility costs

They concern travel of the PI and the members of the Research Team in Greece or abroad in the context of implementing the field study. In case collaborative research is performed, a necessary condition for cost eligibility is to include a pertinent letter of intent from the Collaborating Organization to the PTB.

The total sum of this category of costs must amount to at least 60% of the total approved budget of the project.

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

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

5.2.3 Costs for equipment procurement

This cost category includes the procurement of field equipment that is necessary for the implementation of the study.

Total direct costs, apart from mobility costs, should not exceed 35% of the Project’s total budget.

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 amended and in force, when considered contracting authorities within the meaning of said law.

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

5.2.4 Indirect costs

Indirect costs include the Project's management costs and operating expenses of the HI. These costs are paid to the SARFs or the respective HI's department. These costs include financial management support, office supplies (stationery, PC consumables, etc.) and main utilities (telecommunications, electricity, internet access, etc.).

Indirect costs may amount up to 5% of the total costs provided in all other categories and are included in the research project budget.

It is noted that indirect costs are eligible without submitting the relevant documents.

5.3 Accounting monitoring

In order to manage the progress of Project implementation in terms of its physical and financial scope, as described in Paragraphs 4 and 5 herein, the HI must keep a separate account in the accounts for Project costs and revenue, in line with the Greek Accounting Standards (GAS).

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

In order to be considered eligible, cost receipts for each project must have been issued until the project end date (physical scope) and must have been paid within seventy-five (75) calendar days after that, at the latest.

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

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

5.4 Value Added Tax

The Value Added Tax (VAT) is an eligible cost only when the HI is not VAT-exempt, in accordance with VAT code provisions, as in force and when applicable, and as proven by a pertinent certificate issued by the competent Tax Office. VAT that may be recovered or offset in any way cannot be considered an eligible cost, even if it is not recovered by the institution.

5.5 Loss of receipts

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

1. A copy of the lost receipt 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 1599/86 certifying the authenticity of the signature of the legal representative of the beneficiary stating 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".

5.6 Non-eligible costs

The following costs are not considered eligible:

1. Debit interests, debt service expenses and interests on late payments.
2. Financial transaction commissions and other net financial costs, excluding costs pertaining to the opening of accounts required by H.F.R.I. or the applicable law, and the cost of financial services imposed by the funding decision.
3. Provision for losses or potential future liabilities.
4. Foreign exchange losses.
5. 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.
6. Amounts withheld in favour of the institution or on its behalf, or withholdings refunded to it by any means. Withholdings in favour of third parties made by institutions on behalf of third parties are an eligible cost, provided that they are paid to such third parties in line with the provisions in force.
7. Costs incurred for which the provisions of Law 4412/2016 on "Public Contracts for Projects, Procurement and Services (adaptation to Directives 2014/24/EU and 2014/25/EU)" (OGG A' 147), as in force, were not applied, when the HI is considered a contracting authority within the meaning of said law.
8. Any excessive or unreasonable costs.
9. Any fines, penalties and costs before courts.

6. PI and HI RESPONSIBILITIES

The PI represents the Research Team in all communications with H.F.R.I., takes all necessary measures for the effective supervision of project implementation, from a scientific aspect, guiding the Research Team throughout all project implementation phases. They are responsible for notifying H.F.R.I. on time of any incident or change in circumstances that may affect 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 PI and HI responsibilities

The PI is primarily responsible for the proper implementation of the Project and is assisted by the HI. Both the PI and HI must fulfil the following obligations:

1. Observe the conditions of the Call, this Guide 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 (EU 1303/2013/17.12.2013, Article 7).
3. Keep a separate account for the project or have adequate accounting codification from which the entry of all costs fully corresponding to declared costs can be tracked.
4. Keep a separate bank account for the specific action.
5. Take all necessary actions for updating H.F.R.I. and/or the IS with data and documents of the project they are implementing, thus ensuring the accuracy, quality and completeness of submitted information.
6. Not receive any subsidies from another national or EU program for the implementation of the project or part thereof and/or part of eligible costs, in violation of restrictions in terms of accumulation of state subsidies.
7. Not transfer or replace fixed assets acquired under the project without H.F.R.I.'s approval.
8. Place posters with information about the action and funding provided from H.F.R.I. to the HI.
9. Affix the relevant stamped receipts on each tax item for every cost related to the funded project, in which the project number (H.F.R.I.) and NECCA must be mentioned.
10. Use the H.F.R.I. and NECCA logos on every document used during project implementation or generated under the project (printed or electronic).
11. Make reference to the project's funding by NECCA through this action, using appropriate wording as well as relevant logos, as described in detail in Chapter 7, in all types of publicity activities regarding the project (e.g. announcements in print and electronic media, presentations in workshops and conferences, scientific papers in national and international journals, events), as well as by posting on their website.
12. Accept their inclusion in the List of projects/beneficiaries under H.F.R.I.'s Actions published on H.F.R.I.'s website.
13. Communicate immediately and necessarily to the competent department of H.F.R.I.: (a) any information that becomes necessary regarding the project implemented 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, HI or 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, as well as
3. Cooperating with H.F.R.I. during audits – verifications.

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

6.2 Obligations following project completion

1. The HI and/or PI cannot be subsidized by another Organization/Program for the implementation of the same project or part thereof.
2. The HI must return interest accumulated in the bank account kept to make project payments and which arose due to project pre-funding. It shall be noted that any generated income and interest are offset against the last instalment of funding, while any bank charges associated with the movement of the account may be deducted from interest.
3. The HI is obligated to keep and make available to competent H.F.R.I. officers, throughout the implementation of the project and for five (5) years following its completion, all documents, supporting documents and information pertaining to it, in any way provided, either in printed or electronic form via the IS, so that it is possible to monitor whether progress and project completion in terms of its physical and financial scope are in line with the timetable, the implementation conditions, the institutional framework in force and the provisions specified in the Call, the MIG and the Funding Award Decision.
4. All original supporting documents and invoices/receipts for project costs are kept by the HIs throughout the duration of the project and for further five (5) years from the date the last funding instalment was paid. Furthermore, simple copies thereof are kept together in a dedicated folder that is made available to the competent H.F.R.I. auditors, when requested, regardless of whether by virtue of other provisions of the national legislation they are obliged or not to keep the supporting documents and invoices/receipts of project implementation. These supporting documents and information are preserved 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.

7. PUBLICITY OBLIGATIONS

Beneficiaries of this action's projects must inform the public of the funding received from NECCA for the specific project, as part of the specific action.

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

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

With regard to publications in scientific or non-scientific journals, it shall be noted that this obligation is independent of the research project’s completion, depending only on whether the published research was conducted under the funded research project or not (this applies also to items published following the completion of the project).

The following is an indicative text that must accompany any dissemination/publicity action related to the funded project



Το έργο υποστηρίχτηκε από τον Οργανισμό Φυσικού Περιβάλλοντος & Κλιματικής Αλλαγής (Ο.Φ.Υ.Π.Ε.Κ.Α.) στο πλαίσιο της Προκήρυξης «Δράσεις προστασίας, διατήρησης και ανάδειξης της βιοποικιλότητας. Μελέτες πεδίου ενδημικών, απειλούμενων και εθνικής σημασίας ειδών της Ελλάδας» (Αριθμός Έργου:.....)



The project was supported by the National Environment & Climate Change Agency (N.E.C.C.A.) under the Call “Actions to protect, conserve and promote biodiversity. Field studies of endemic, endangered and nationally important species of Greece»” (Project Number:).

With regard to audiovisual material, the opening and closing credits must include a clear and legible reference to NECCA’s funding, by using the appropriate wording in Greek and/or English.

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

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 beneficiary without prior approval from H.F.R.I. constitutes reason to cease the project’s funding.

Following a request by the beneficiary, it is possible to amend the Funding Award Decision and the approved PTB by decision of the H.F.R.I. Director. The request shall document the necessity to amend project details, which may pertain to its physical or financial scope or its implementation duration, as well as the corresponding terms of the Funding Award Decision. The request is submitted to H.F.R.I. within a reasonable time prior to the implementation of the requested amendment and is accompanied by all supporting documents and information justifying the amendment need. **A necessary condition for accepting the amendment request is that the changes proposed shall not affect the original objectives of the approved proposal or the total budget and shall not alter the evaluation results.**

Every amendment request is submitted to H.F.R.I. at least thirty (30) calendar days before the end date of the project. **An amendment request submitted less than thirty (30) calendar days from the project completion date shall not be reviewed.** In order for the request to be reviewed, the requested changes should be clearly reflected in relation to the then-current conditions of the Funding Award Decision and the approved PTB and all the necessary documents or supporting documents as per case that justify said necessity should be attached. Provided that the request is complete, it is 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.

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. The total duration of the project, including the extension, may not exceed 8 and 16 months in total for projects lasting up to 6 and 12 months, respectively.
2. Amendment of information that significantly affects the extent and implementation method of the physical scope (e.g. use of techniques/methodology to conduct research of lesser technical weighting, restriction of provisioned deliverables, etc.).
3. Transfer of amounts between project cost categories that results in an increase or decrease **greater than 25%** of the initially 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.
4. Transfer of an amount to a non-approved but eligible cost category/ies, which leads to a decrease **greater than 10%** of the initially approved category budget, from which the amount is transferred, provided that all terms and conditions of the Funding Award Decision are met.
5. 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 research project objectives will not be affected by the change.
6. Replacement of approved equipment by equipment with similar technical characteristics and functionality, provided it is documented that the new equipment will be able to lead to the same or improved result compared to the approved equipment.

8.3 Amendments regarding beneficiary information

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

- change in the trade name and/or legal form,

- change of Legal Representative,
- change of seat and/or relocation of the subsidized activity.

The above changes are reviewed by the Department of Research Projects and, if necessary, the Funding Award Decision is amended and the beneficiary is notified accordingly. This amendment does not count towards the above limit of two amendments.

8.4 Alterations not constituting amendments

In the context of project implementation, alterations are permitted without limitation that do not significantly change the details of the project and do not constitute an amendment within the meaning of par. 8.1 – 8.3 above. The PI is obliged to include them in the project's final progress report. Examples include:

1. Replacement of a member of the Research Team by a new member, having the same qualifications as the member being replaced.
2. Transfer of amounts between project cost categories, which alters (increases/decreases) the total amount of the initially 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.
3. 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.
4. Changes to the duration of work packages and the deadlines for deliverables and milestones, within the approved total project time schedule.

The alterations 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/certification 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 on behalf of H.F.R.I. in case of the PI's inability 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.

Only in exceptional cases of force majeure (e.g. illness, death) can the possibility of replacing the PI be considered and the conditions for the project's continuation be specified. In this case, the continuation or not of the project is decided by H.F.R.I. after assessing the specific characteristics of the project and taking into account specific factors such as, for example, the maturity of the project, the value of the research project and the deliverables, its impact. In order to continue the project, it is mandatory to submit a relevant substantiated request, in which a new PI with similar qualifications will be suggested by the HI, upon the recommendation of the former PI (if applicable) and/or the Research Team.

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

9. REVOCATION OF FUNDING

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

1. Provided that, before the approved implementation time schedule has been concluded, the PI submits a resignation to H.F.R.I. in writing and/or via the IS, stating inability to implement the project.
2. As a sanction, following failure to comply with the terms of the Funding Decision, as arising from the relevant certifications. Indicatively, the process is activated upon determination of:
 - i. expiry of the proposal implementation deadline,
 - ii. inability to verify the physical scope of the project,
 - iii. inability to certify the financial scope and its eligibility, based on the original invoices and other supporting documents and documenting information arising from the verification procedures,
 - iv. inability to confirm the existence of an adequate verification trail,
 - v. beneficiary failure to comply with H.F.R.I.'s recommendations following an administrative or on-site verification.

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

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

10. COMPLETION OF PROJECTS

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

Necessary conditions for project completion are:

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

The Project Completion Certificate:

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

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

ANNEX I

SUPPORTING DOCUMENTS FOR FUNDING REIMBURSEMENT

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

1. Decision to include 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 certificate for collecting receivables of a fixed amount from the State or Certificate of withheld (settled) social insurance contributions.
4. Bank account number.

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

ANNEX II

ACCEPTABLE WAYS OF COST PAYMENT

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

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

card must be proven (irrespective of whether this transaction is made by instalments or by one-off payment). Certification requires: (a) a copy of the card statement or the payment account statement of the beneficiary kept at a Payment Service Provider which depicts card transactions, along with one instalment or the one-off payment of the transaction and (b) the subledger of the supplier (account 50).

- A postal cheque - quick payment issued at the Hellenic Post by cash deposit from the beneficiary to settle the supplier payment, at a time prior to the certification date of the cost. Payment certification requires the following: (a) documents proving the issue and collection of the postal cheque, listing the details of both the beneficiary and supplier and (b) the subledger (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 on payments pertaining to special types of costs, beneficiaries will also be required to submit a payment receipt or a document of equivalent substantiating value, e.g. confirmation by the supplier regarding settlement of the transaction.

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

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

It shall be noted that:

- All costs must have been paid before submitting the final progress report.
- The beneficiary may receive and issue electronic invoices. An electronic invoice is an invoice containing the information required by Greek Accounting Standards (Law 4308/2014) which has been issued and received in electronic form. For the purposes of certifying investment costs, electronic invoices must be printed in any case.
- The beneficiary is obliged to keep a separate account for the project, where all relevant project costs shall be recorded.
- Project costs are considered eligible provided that they comply with the applicable tax and labor legislation requirements in force.

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

ANNEX III

ELIGIBILITY RULES

& SUPPORTING DOCUMENTS TO VERIFY COSTS

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

Costs for consumables

1. Documents constituting compliance with public contract rules for projects, procurement and services under Law 4412/2016 (Public Entities), as in force.
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.
4. Invoice copies or equivalent accounting documents. (For certifying invoices from abroad, apart from the invoice itself, all relevant documents, such as: pro forma invoice describing the payment method [advance, instalments, bank payment], accompanying shipping documents, e.g. Consignment Notes, Packing List 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).
5. Payment slips (in accordance with the specifications in Annex II herein).
6. Accounting entries of receipts, preferably in the form of a subledger of the separate project account (signed by the accountant in charge and bearing the institution's stamp).

Costs for equipment procurement

1. Documents constituting compliance with public contract rules for projects, procurement and services under Law 4412/2016 (Public Entities), as in force.
2. Receipt certificate issued by the competent committee.
3. Certificate from the supplier confirming that the equipment is new and unused.
4. Invoice copies or equivalent accounting documents. (For certifying invoices from abroad, apart from the invoice itself, all relevant documents, such as: pro forma invoice describing the payment method [advance, instalments, bank payment], accompanying shipping documents, e.g. Consignment Notes, Packing List 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).
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).

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)¹:
 - ✓ Transport costs and public transport ticket fees in particular (or other transportation means).
 - ✓ Cost of kilometric allowance (0.15/km)² for using a privately owned or leased vehicle, where permitted, toll costs, cost of transferring the vehicle by ship – as in force per 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 20% for stay within the boundaries of the Municipalities of Athens and Thessaloniki).
 - ✓ Daily allowance in line with the limits set by Law 4336/2015 - as in force per case.
 - ✓ Cost of participating in conferences, workshops, etc.
 - ✓ Report on the activities or documentation material in terms of travel relevant to the project (excerpt from papers, brochures, agenda, minutes, posters, etc.) – compliance with publicity rules (where necessary).
 - ✓ Receipts for costs included in the relevant Travel document/ Expenses sheet (e.g. tickets, hotel invoice, etc.).
 - ✓ Payment slips (in accordance with the specifications in Annex II herein).
 - ✓ Compliance with maximum limits, in accordance with the provisions of sub-paragraph D9 of Article 2(D) of Law 4336/2015 (Official Government Gazette A' 94).
 - ✓ In case of travel for natural persons under a lease contract, provided that the relevant contract justifies travel and it has been compensated in accordance with legal documents (invoice for services provided, invoice for services received).
3. Payment slips (in accordance with the specifications in Annex II herein).
4. Accounting entries of receipts, preferably in the form of a subledger of the separate project account (signed by the accountant in charge and bearing the institution's stamp).

Aforementioned cost categories require that a solemn declaration be submitted by the beneficiary, duly signed, stating that:

- The copies of receipts/invoices submitted are true copies of the original documents.

¹Travel costs under this action fall within the provisions of sub-paragraph D.9 of Law 4336/2015 (OGG A' 94) and are incurred in accordance with the provisions therein.

²The 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/>)

- The original receipts/invoices are always available to H.F.R.I.
- The receipts/invoices do not correspond to costs funded by another funding organization (public or private).
- Project costs are monitored through a separate account and the undersigned are aware that any costs not recorded in said account shall be found non-eligible.
- All information contained in the Progress Report is accurate and true.
- All the conditions and restrictions of the Call and the Management Guide of this Action are met.

The receipts/invoices may have been issued to the details of the traveler and have been paid by them (in accordance with what is mentioned in Annex II hereof).

For the submission of a cost verification request to H.F.R.I., documents listed above must be scanned and legible.