



HELLENIC REPUBLIC

MINISTRY OF DEVELOPMENT AND INVESTMENTS

GENERAL SECRETARIAT FOR RESEARCH AND TECHNOLOGY

**HELLENIC FOUNDATION FOR RESEARCH AND INNOVATION**

Postal Address: Vas. Sofias 127, 115 21, N. Smyrni

Webpage: [www.elidek.gr](http://www.elidek.gr)

Information: [info@elidek.gr](mailto:info@elidek.gr)

Contact tel.: 210 6412410-420, Φαξ: 210 6412429

Athens, 11.12.2020

## **PROJECT MANAGEMENT – IMPLEMENTATION GUIDE**

### **UNDER THE 1ST CALL FOR H.F.R.I. RESEARCH PROJECTS TO SUPPORT FACULTY MEMBERS AND RESEARCHERS AND PROCURE HIGH-VALUE RESEARCH EQUIPMENT**

**Category III projects**

Edition 1.0

(Decision Ref. No. 31403/11.12.2020 issued by the Director of the Hellenic Foundation for Research and Innovation, IUN: ΨΙΦ146M77Γ-Ω1M)

## GENERAL

This **Management & Implementation Guide** (hereinafter “MIG”) sets out the terms and conditions regarding the procedure for monitoring, auditing and certifying costs, and awarding funding for research projects of high scientific quality and excellence (hereinafter “project”/ “projects”) in **Category III**, which received a positive evaluation and are included in the list of research projects to be funded under the “**1st Call for H.F.R.I. Research Projects to support Faculty Members and Researchers and procure high-value research equipment**” (Ref. No. 452/01.12.2017, as in force, hereon the “Call”), with the ultimate goal of supporting research activity in the country.

The action has been adapted to the particular characteristics of the research effort in each of the scientific areas it covers, without the placement of any thematic or geographic restrictions and forms part of the H.F.R.I. action programme, in line with Ministerial Decision 245/23.03.2017 on “Annual planning of actions and resource allocation of the Hellenic Foundation for Research and Innovation (H.F.R.I.) for year 2017” (1066/B), as in force.

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

- Law 4429/2016 on the “Hellenic Foundation for Research and Innovation and other provisions” (199/A), as amended and in force, and especially Articles 2, 4(3), 5(3-9) and 9(7) therein,
- Decision no. 195245/15.11.2018 issued by the Ministers of Education, Research and Religious Affairs, Economy and Administrative Reform on “Internal Regulation of the Hellenic Foundation for Research and Innovation (H.F.R.I.)” (5252/B), as in force,
- Decision with Ref. No. 245/23.03.2017 issued by the Alternate Minister of Education, Research and Religious Affairs, on “Annual planning of actions and resource allocation of the Hellenic Foundation for Research and Innovation (H.F.R.I.) for year 2017” (1066/B), as in force,
- Law 4485/2017 on “Organisation and operation of higher education, regulations on research and other provisions” (114/A), as in force,
- Law 4310/2014 on “Research, technological development and innovation and other provisions” (258/A), as in force,
- Law 3187/2003 on “Higher Education Military Institutes (ASEI)” (233/A), as in force,
- Law 4412/2016 “Public Contracts for works, procurements and services (adaptation to Directives 2014/24/EE and 2014/25EE)” (Is. A’ 147), as in force,
- The Agreement dated July 15th 2016 between the Hellenic Republic and the European Investment Bank,
- the Public Investment Program project entitled “Hellenic Foundation for Research and Innovation” (code 2016ΣΕ01320007),

- Decision with Ref. No. 301/04.08.2017 issued by the Scientific Council of the H.F.R.I. (436/YODD) on “Appointment of Director of the Hellenic Foundation for Research and Innovation”,
- Decision with Ref. No. 12015/23.04.2019 issued by the H.F.R.I. Scientific Council, assigning duties to the H.F.R.I. Director (IUN: 995046M77Γ-8IΦ),
- Decision with Ref. No. 452/01.12.2019 issued by the Director for the “1st Call for H.F.R.I. Research Projects to Support Faculty Members & Researchers and Procure High-Value Research Equipment” (IUN: 631046M77Γ-3IΥ), as amended and in force by Decisions with Ref. No. 500/15.12.2017 (1st Amendment), 6195/07.11.2018 (2nd Amendment), 11251/27.03.2019 (3rd Amendment), 14228/19.06.2019 (4th Amendment) and 15662/09.08.2019 (5th Amendment, IUN: 636046M77Γ-3XH) issued by the Director of H.F.R.I.,
- Regulation (EU) no. 651/2014 of the Commission of June 17th 2014 on the declaration of certain categories as subsidy compatible with the internal market, pursuant to articles 107 and 108 of the Treaty (EE L 187/1 of 26.06.2014),
- the Commission Announcement “Framework regarding state subsidies on research and development and innovation” (EE C 198/01, of 27.06.2014),
- the Commission Announcement regarding the concept of state subsidy as mentioned in article 107 paragraph 1 of the Treaty on the operation of the European Union (EE C 262/1 of 19.07.2016),
- document with Ref. No. 127518 EE 2020/6.11.2020 of the Central Unit for State Subsidies for the Ministry of Finance on the subject of “OP 079/2020 - Opinion on a question regarding the possible implementation of state subsidy rules to research projects”

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

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

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

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

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

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

## 2. ISSUING THE FUNDING AWARD DECISION

Following the evaluation of proposals and the assent of the General Secretariat for Research and Technology, in line with provisions under article 35(9) of Law 4589/2019, 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 of projects to be funded is released, beneficiary PIs receive a letter of approval, whereby they are invited to submit the necessary supporting documents to H.F.R.I. for issuing the Funding Award Decision.

A necessary condition for the Funding Award Decision to be issued and the project to be funded, is that the project to be funded shall not have been funded and is not being funded by any means from any other institution for its scope, in full or in part.

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

**The HI is obligated to conclude the process of including the project in its budget within thirty (30) calendar days from the Funding Award Decision being communicated.**

The project duration is mentioned in the Funding Award Decision. The project start-date is determined by the HI with its inclusion in the HI budget and may not exceed 30 calendar days from the inclusion date.

### 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 circulated to the HI, by which they are invited to submit the following necessary documents within forty (40) calendar days to H.F.R.I. for the Funding Award Decision to be issued:

1. A Project Commitment Certificate by the HI, signed by their legal representative.
2. A certificate of collaboration by the Collaborating Organizations (COs) provisioned in the Call, foreign or domestic, signed by their legal representative, bearing adequate mention of the type of collaboration, the personnel involved, the equipment, the infrastructure or special resources to be used, as well as the estimated collaboration duration.
3. A Documentation Report on the capability of separate account keeping between HI fiscal and non-fiscal activities.
4. A Solemn Declaration of Law 1599/1986 signed by the HI's legal representative, whereby it is declared that:
  - i. All listed information regarding the research project numbered “.....” and entitled “.....” is true and accurate.

- ii. The research project numbered “.....” and entitled “.....” has not been funded, nor will be funded by other institutions (European Funds, European or National Programmes, other funding means, etc.) for its scope, in full or in part.
- iii. The HI and PI have become aware of the obligations they are to keep under project implementation, as these are described in the MIG and the Call, and that they shall fulfill said obligations.
- iv. The HI and PI have become aware of the obligation to ensure the provision of open access to equipment for every third party on equal terms and without discrimination in equipment use.
- v. "Net income" (profits) cannot be generated of equipment usage until its legal depreciation, as:
  - the provision of equipment related services to third parties for a fee has not been provisioned, and
  - the imposition of usage fees (or similar financial burden) on any third-party equipment users, burdening users directly for using the equipment, has not been provisioned,

or

  - any type of income derived from third parties through equipment usage (for instance concession of use, provision of services to third parties related to equipment usage, etc.) shall not exceed equipment overhead (fixed operating costs including maintenance costs, such as consumables, power energy, maintenance/ repair costs, qualified staff reimbursements, maintenance costs or/ and replacement parts, and all costs relating in general to keeping equipment on an operational level).
- vi. Accepts that all messages to be received by H.F.R.I. to the indicated e-mail address/ addresses, are considered notifications and signal the initiation of all legal processes and deadlines, for both the HI and PI.

#### 5. Submission of an updated project budget.

In the event that shortfalls are revealed during supporting document verification, it will be possible to submit additional documents within fifteen (15) calendar days from their notification to the beneficiary.

Following the review of all aforementioned documents, the Funding Award Decision is issued by the H.F.R.I. Director, of which the Project Technical Bulletin (PTB) is an integral part of and includes proposal details, as they have been formulated following proposal evaluation by the competent Topic specific evaluation committee, the updated project budget included (par. 2.1, point no. 4).

### **3. FUNDING REIMBURSEMENT – REQUIRED DOCUMENTS**

#### **3.1 In General**

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

The funding amount is paid in stages (instalments) during project implementation, in line with detailed information provided below. The final instalment (payment of balance) is deposited after the project has been concluded and received in final, and its amount is dependent on total project costs certified in final and instalments already deposited.

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

#### **3.2 Funding Reimbursement**

##### ***3.2.1 Pre-financing payment***

Once the Funding Award Decision has been issued and supporting documents defined in Annex I have been submitted, a 60% pre-financing payment over the total approved project budget is remunerated, except for the cost of procuring the research equipment. This amount shall be reimbursed in total, following a dedicated request made by the project PI, in view of the respective price being paid-out and following an H.F.R.I. audit regarding the proper observance of coming into contract procedures of equipment procurement, and the preaudit of relevant documents (announcement/call, draft contract and contract) being in line with provisions of paragraph 3.2.3 herein.

##### ***3.2.2 Interim payment***

###### **Subcategory IIIa**

Regarding **Section 7a** (research project budget) of the budget for projects in Subcategory IIIa, the interim payment shall amount to 20% over the approved budget for Section 7a. According to provisions in par. 4 herein, this shall be paid-out provided that costs have been certified to a percentage of at least 50% over the approved Section 7a budget, following an audit as to the physical and financial scope conducted by an H.F.R.I. competent agent. Regarding **Section 7b** (research equipment procurement) of the budget for projects in Subcategory IIIa, no interim payment has been provisioned.

###### **Subcategory IIIb**

Regarding projects in Subcategory IIIb, no interim payment has been provisioned.

### ***3.2.3 Amount reimbursement for equipment procurement***

The amount of research equipment procurement for projects in both Subcategories (IIIa and IIIb) is reimbursed in total, following a dedicated request made by the project PI, in view of the respective price being paid-out. The request shall list the price amount being requested, which must be documented by the signed contract with the procurement contractor. It is noted that a condition for said cost to be considered eligible, other than the above, is that an audit by H.F.R.I. shall have taken place regarding the proper observance of coming into contract procedures of equipment procurement, the preaudit of the announcement/call and the draft contract prior to it being signed.

### ***3.2.4 Final balance payment***

The payment of balance for projects in both Subcategories (IIIa and IIIb) is paid-out following an audit – verification of project completion, as to its physical and financial scope, as to it being received in final and as to the Project Completion Certificate being issued. In this stage, the final cost of the project eligible for funding is concluded (any income generated and interest are offset), in combination with the Funding Award Decision requirements being met or not.

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

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

In specific, the H.F.R.I. Department of Research Projects monitors project evolvement, their financial progress and target achievement, through deliverables and milestones for each project, taking the necessary measures for uninterrupted cash flow towards projects, while taking corrective measures when deemed necessary.

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

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

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

### **4.1 Project Reports regarding Progress and Completion**

The submission of an Interim Progress Report (in the middle of the project duration) to the H.F.R.I. Department of Research Projects is compulsory for each project, if by then an audit – verification regarding interim payment remuneration has not been conducted, as well as a Final Progress Report (upon project completion). Project progress reports must be submitted to H.F.R.I. within an exclusive deadline of thirty (30) calendar-days from audit period conclusion, and shall include:

1. Reference to the physical scope of the project that has been implemented within the reporting period (including any project dissemination and publicity activities for projects in Subcategory IIIa).
2. Detailed description and documentation of any amendments or other alterations of the physical and financial scope.
3. Deliverables completed within the reporting period.
4. Milestones accomplished within the reporting period, in line with Section 6.4 of the Call.
5. Report of any deviations or/ and problems in implementing the project’s physical scope, and documentation of applied/ proposed solutions.
6. Report on the project’s financial scope being implemented within the reporting period.
7. Cost receipt copies for the corresponding period.

Especially regarding the project’s **Final Progress Report**, the following should be mentioned:

1. A report on the total implemented physical scope of the project (project dissemination and publicity actions included).
2. A detailed description of any amendments or other alterations of the physical and financial scope.
3. The total of deliverables, in line with Section 6.4 of the Call.
4. The total of accomplished milestones.
5. A report on the project’s financial scope in total, as implemented, with the submission of necessary information and receipts, so as to certify the eligibility of project costs.
6. An extended synopsis (abstract) of the Final Report (in Greek and English) for posting/uploading on the H.F.R.I. website, or wherever deemed suitable by H.F.R.I. Among others, this abstract should also include the objectives, benefits and conclusions that arose during project implementation.
7. A Financial Analysis, in which an assessment will be made of the income resulting from equipment usage and the overhead costs of its maintenance and operation, for a period equal to the statutory depreciation period for the respective equipment.
8. An access policy regarding the research equipment being used by academic/ research staff within and outside the HI, as well as third parties (e.g., Public or Private Institutions).
9. A detailed plan of equipment viability.
10. Certification/ Report by a Certified Accountant.

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

Based on information contained in the Final Report the certification of the physical and financial scope of the project shall be carried out, where it will be decided whether or not funding is to be reimbursed, as well as its exact amount or, should reason occur, the recovery of any unduly paid funding.

## **4.2 Audit-Verification Process**

Project verifications (audits) in this Action, are divided into administrative and onsite. An administrative audit is carried out remotely, based on the information and receipts submitted to H.F.R.I. by the PI and HI, while an onsite audit is conducted by the verifying agent at the venue of project implementation.

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

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

After the audit is carried out and any identified shortcomings are amended, or the fortnight deadline expires, the audit is concluded with the preparation of a pertinent report. The report includes audited items (inspected items), relevant findings and any recommendations or corrections. If the onsite audit is carried out via sampling, H.F.R.I. shall record the pertinent sample-selection methodology. Once the report is finalized, the beneficiary is informed of outcomes in writing; so as to file any objections if found in disagreement, or receive scheduled funding, when the audit does not ascertain any irregularities, or the beneficiary accepts the verification report findings.

## **4.3 Approval of verification results – PI/ HI Objections**

Upon auditing process conclusion (onsite or administrative) and in order for funding to be reimbursed to beneficiaries, the verifying agent shall draft the (Interim or Final) Audit Report.

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

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

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

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

Following objection review or deadline expiration without lodged objections, the report is finalized. In case where the final report does not recommend fiscal correction and recovery, it is approved by the H.F.R.I. Director, entered into the project file and communicated to the beneficiary. The final verification report and the decision of revocation recovery are communicated to the beneficiary. The verification reports compiled by the verifying agents proposing corrective measures are approved

by the H.F.R.I. Director. Once the final report receives approval by the H.F.R.I. Director, the process provisioned in article 48(10) of the H.F.R.I. Internal Regulation shall be followed.

The audit/verification request, the approved verification report, as well as any and all materials relating to filed objections, are then kept in the project file.

#### **4.4 Irregular Progress Audit**

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

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

As for 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 while it is terminated at the end of its duration, as is specified in the Funding Award Decision.

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

#### **5.1 Eligible Costs**

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

1. They have been incurred within the approved project eligibility period, as specified in the Funding Award Decision, they have been included in the total project budget and are in line with the MIG.
2. They pertain to the physical scope of the Funding Award Decision and are linked to project deliverables and milestones.
3. They are proportionate and necessary to project implementation and have been incurred based on the principles of economy, effectiveness, efficiency and sound management.
4. They are recognizable and verifiable, especially as they are recorded in HI ledgers, in line with the accounting standards in force and the accounting principles generally accepted in the country.
5. They comply with tax and social insurance requirements of the legislation in force.
6. Cost invoices have been accounted for by project end-date and have been paid-out up to thirty (30) calendar days later. Cost invoices regarding the services of certified accountants are an exception, which are eligible up to three (3) months from the end of each project.

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

1. Invoices or accounting documents of equal substantiating value, in accordance with the applicable national legislation.
2. Proof of payment (attached to each submitted invoice).
3. Accounting entries of supporting documents in the form of a detailed ledger of the separate project account (signed by the accountant responsible and bearing the seal 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 supporting documents. The originals always remain at the disposal of H.F.R.I. Supporting documents do not correspond to costs funded by another programme. Project costs are monitored through a separate account and the undersigned is aware that any costs not recorded in said account shall be found non-eligible.”*
5. Audit certificate issued by a Certified Accountant (submitted only after final audit).

## 5.2 Eligible cost categories

Eligible costs for all projects are:

- Personnel costs
- Consumables
- Costs for usage or access to equipment, infrastructure or other resources
- Equipment
- Mobility costs
- Publicity and dissemination costs regarding research findings
- Other costs
- Management costs & Overhead – Indirect costs

Especially for projects in **Subcategory III.a**, the following are noted:

The total budget consists of two parts: Part 7a pertaining to the research project budget, and Part 7b pertaining to the procurement of high-value research equipment.

For Part 7a, where the maximum funding limit is €200.000, provisions in Section 7 of the Call shall apply.

For Part 7b, where the maximum funding limit is €1.300.000€, eligible costs shall include costs for all above-mentioned categories. Cost distribution holds requirement of observing limitations for the amount of cost category regarding equipment purchase (in line with Section 7.4 of the Call) to represent at least 80% of the total project budget, under maximum limit restrictions for proposals in Subcategories III.a and III.b (in line with Section 3 of the Call).

It is particularly noted that the two parts (Part 7a and Part 7b) of the total budget for proposals in Subcategory III.a must be compiled with due care and detail, so as to ensure **complete prevention of double funding** between costs for the two Part.

Eligible costs for **Subcategory III.b** shall include costs for all above-mentioned categories. Cost distribution shall observe limitations for the amount of equipment purchase cost category (in line with Section 7.4 of the Call) to represent at least 80% of the total project budget, under maximum limit restrictions for proposals in Subcategories III.a and III.b (in line with Section 3 of the Call).

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

### **5.2.1 Salary costs**

This category includes salary costs for the PI and Research Team members. In specific, the following shall apply:

#### **5.2.1a PI, Faculty member and Researcher salary costs**

Total remuneration for the PI and Research Team members who are Faculty members to Higher Educational Institutions and Higher Military Educational Institutions or Researchers, may not exceed €800,00 per month and proposal, also being subject to the maximum limit for income and additional fees provisioned in article 2 of Law 3833/2010 combined with provisions in Laws 4472/2017 (articles 130-135, 156) and 4354/2015 (articles 13 and 28). Especially for Professors Emeritus or/ and Retiree professors or Researchers, said remuneration is administered in line with legislative provisions in force (article 20 of Law 4387/2016).

#### **5.2.1b Salary costs for other Research Team members**

Remunerated Research Team members, HI Other Personnel excluded, are either contracted to the HI under a fixed-term employment contract or a project-lease contract. The limits to their remuneration are itemized in Table 1 as follows:

**Table 1: Salary costs for other Research Team members**

Remunerated Research Team member Category	Monthly Remuneration
1. Postdoctoral Researchers  i. <5 years from being awarded a PhD ii. 5-10 years from being awarded a PhD iii. >10 years from being awarded a PhD	i. up to €1.600.00 ii. up to €1.700.00 iii. up to €1.800.00  Above figures are the maximum remuneration limits, as the case may be. In any case, remuneration shall by minimum be equal to 90% of remuneration received by a Researcher Grade C (article 16 par. 12 Law 4386/2016) and configured in line with provisions in Chapter B of Law 4354/2015, as in force <sup>1</sup> .

<sup>1</sup> In line with document Ref. No. 240-48/27.09.2020 issued by the State Legal Advisor to G.S.R.T.

<p>2. PhD Candidates</p>	<p>up to €900.00 In case of a fixed-term private law employment contract, provisions in Chapter B of Law 4354/2015, shall apply, as in force.</p>
<p>3. Post-graduate Student (under preparing their Post-Graduate Dissertation)</p>	<p>up to €600.00 In case of a fixed-term private law employment contract, provisions in Chapter B of Law 4354/2015, shall apply, as in force.</p>
<p>4. Other Personnel employed to the HI under a public law relationship or an open-term private law employment contract or a fixed-term private law employment contract.</p>	<p>The personnel in question are employed in the project in the form of additional work and beyond their working hours, in line with the legislation in force. [On Condition that: a) for those employed to under a public law relationship or an open-term private law employment contract, additional work is taking place beyond their contractual obligations, b) for those employed in a different project/ programme under a fixed-term private law employment contract, that additional employment in an additional project beyond their contractual obligations for the project/ programme in question, is allowed].</p>
<p>5. Scientific associates, Technicians, auxiliary staff in administrative – financial matters etc., to be hired solely for project needs</p>	<ul style="list-style-type: none"> <li>• In case of a fixed-term private law employment contract, gross monthly salary is equal to those provisioned in Chapter B of Law 4354/2015, as in force, gross salary for full employment.</li> <li>• In case of a project-lease contract, gross monthly salary may be equal to the gross monthly salary said Research Team member would have received under a fixed-term private law employment contract as above (under 1) specified (plus the corresponding VAT).</li> </ul>

The above are gross amounts on which all legal deductions and employee contributions are calculated as they apply in each case. The net amount received by the remunerated Research Team member results from all legal fees being deducted from the gross amount. To calculate the total cost

charged to the project budget, employer contributions which are eligible project costs, are added to above gross amounts. In regard to project-lease contracts and provided this is provisioned by the legislation in force, the VAT, which is also an eligible project cost, is added to above gross amounts.

In case where a post-graduate student belonging to the Research Team completes his/ her postgraduate studies and enrolls as a PhD Candidate within project duration, he/ she may be included in the PhD Candidate category. The same applies for PhD Candidates who are awarded their PhD and wish to remain Research Team members as Postdoctoral Researchers, following the process mentioned in Paragraph 8 of this Guide.

Payroll for Research Team members working abroad under any employment relationship, is not and eligible cost.

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

**Research Team (PI and members) staff salaries, must account for at least 50% of the total approved budget for Part 7a, of the total approved project budget for proposals in Subcategory III.a.**

**There is no corresponding limitation for Part 7b of the budget for projects in Subcategory III.a (i.e., regarding the budget to procure high-value research equipment) and the budget of projects in Subcategory III.b, provided that the limitation of paragraph 5.2.4. in this Guide is observed.**

RT members not nominated during proposal submission shall be selected following a call for the expression of interest issued by the HI, in line with provisions in Laws 4386/2016 and 4485/2017 and based on qualifications listed in the Funding Award Decision.

It is noted that salary costs, of fixed-term private law employment contracts or project-lease contracts (by keeping time-sheets) for auxiliary staff in project administrative/ financial matters (Categories 4 and 5 of Table 1), are eligible. Said staff does not have to be nominated during proposal submission, however linked costs shall have been calculated and required qualifications held shall have been listed. These qualifications shall be used for selecting the individuals to fill respective positions following a call for the expression of interest issued by the HI, in line with provisions in Laws 4386/2016 and 4485/2017 (Category 5, Table 1). This staff may amount to **two (2) persons** per proposal, whether included in Category 4 or Category 5 of Table 1, following relevant documentation and justification.

It is noted that for all Category III proposals, the Research Team includes staff which is necessary to ensure that the high-value research equipment has been installed, its operation capabilities are fully harnessed and deliverables are being implemented. Personnel therefore consists of research, technical and support staff in administrative and financial matters as well as specialized staff for deliverables, as indicated in Section 6.4 of the notice.

Personnel is divided into ordinary and extraordinary, depending on the employment relationship it maintains with the HI.

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

Costs regarding additional fees for additional work of HI personnel working under a dependent employment relationship (of public law, or fixed-term private law, or open-term private law) are commonly calculated based on the actual total employment time of personnel on the project and the gross hourly cost of employment of said staff for the HI. The gross hourly cost of employment is calculated as the quotient of the last documented annual gross cost of employment, as specified in the legislation in force and recorded in the HI’s accounting system, and the number of 1720 productive hours for people employed full-time or a proportion of the 1720 hours for people employed part-time. In case where the last annual gross employment cost for personnel is not available for the beneficiary (12 consecutive months), the annual gross employment cost may be calculated using the available documented employment cost provisioned in the employee’s pertinent employment contract with the beneficiary, appropriately adjusted for a period of 12 months.

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

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

The above fees are subject to the maximum salary and additional fees provisioned in Chapter B of Law 4354/2015 (articles 13 and 28).

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

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

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

### ***5.2.2 Consumables***

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

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

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

### ***5.2.3 Costs regarding usage or access to equipment, infrastructure or other resources***

This category includes costs that must be reimbursed in order to use or access equipment, infrastructure or other resources that are necessary for research project implementation. The need in question must have been sufficiently documented in the submitted proposal and have a letter of intent by the corresponding Institution attached. Apart from the equipment, infrastructure or resources of other Institutions in Greece or abroad, this category may include corresponding resources/ equipment/ infrastructure belonging to the HI. In this case a pertinent letter of intent is not required, as this function is confirmed by the HI letter of acceptance.

Indicatively, other than costs for using or accessing equipment, infrastructure or other resources, this category may include eligible costs for accessing resources that are necessary for Project implementation, such as: access to databases, subscriptions to libraries, files and collections of domestic and foreign Institutions, procurement of specialized research purpose software, costs for updating current ones, digitization of printed and audio-visual archives and their further capitalization, costs for acquiring satellite data etc.

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

### ***5.2.4 Equipment procurement costs***

#### ***5.2.4.1 High-value equipment***

Costs in this category include the procurement of high-value research equipment in the case of projects in Subcategory III.b and budget Part 7b for projects in Subcategory III.a. Considered as high-value research equipment is either a complete instrument and its accessories which are considered absolutely necessary for equipment operation, or an array of instruments and their accessories that are necessary to achieve the objective set by the project. Said high-value research equipment must have a total cost exceeding the amount of €200,000.00.

**A basic limitation for this cost category is that it must account for at least 80% of the total project budget for projects in Subcategory III.b. For projects in Subcategory III.a, this cost category must account for at least 80% of Part 7b of project budget.**

Also considered eligible are research equipment maintenance costs as well as any cost (including personnel training costs) for ensuring its correct and safe usage during project implementation.

A condition for this cost to be eligible is that an H.F.R.I. audit shall have taken place verifying compliance with the process of coming into contract for procuring the equipment, a preaudit of the announcement/call and draft contract prior to the relevant tender on the one hand, and of the draft contract prior to it being signed on the other.

#### ***5.2.4.2 Small laboratory equipment***

This cost category includes the procurement of small laboratory equipment **for projects in Subcategory III.a alone** (and only for the part regarding the research project, i.e., Part 7a of the budget). The total eligible amount shall not exceed 20% of total research project budget (Part 7a). For this cost to be considered eligible, documentation as to the usefulness/ necessity of this equipment for project implementation is required within the submitted proposal, while also

required, is that its procurement process shall have been concluded in the first half of project implementation duration.

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

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

### ***5.2.5 Travel costs***

These involve the PI and Research Team members travelling in Greece or abroad for participating in conferences to present research project findings, conducting field research or collaborating in research with Research Team members belonging to other Institutions in Greece or abroad. In regard to research collaboration, a necessary condition for cost eligibility is submitting the pertinent letter of intent by the Collaborating Organization as part of the submitted proposal.

Also included as eligible costs in this category, are those covering mobility and hospitality costs for collaborating Researchers from domestic or foreign Organizations/ Institutions, participating in the Research Team as non-remunerated members. This category is included in research collaboration, and a necessary condition for cost eligibility is submitting the pertinent letter of intent by the Collaborating Organization as part of the submitted proposal.

**The total amount allocated to this cost category shall not exceed 10% of total project budget (for projects in Subcategory III.b) or (for projects in Subcategory III.a) of the corresponding Part (7a or 7b) of the project budget.**

**It is noted that for projects in both Subcategories (III.a and III.b), travel costs for Research Team members considered necessary for the implementation of deliverables and especially the compulsory deliverable (in line with Section 6.4 of the Call) are eligible, provided they have been documented and included to the original project budget in prior (or in following approved amendments thereto).**

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

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

### ***5.2.6 Publicity and dissemination costs of research findings***

These include costs: of publications by Research Team members in acclaimed scientific journals, registration costs in conferences relating to speech/ communication or poster, organizing and hosting seminars or/ and conferences, publishing monographs and books, producing audiovisual material and website development. Additionally, this category includes costs for patent submission in the Hellenic Industrial Property Organization, or/and other corresponding institutions abroad, as well as different cost types for registering research findings, etc.

For all of the above to be considered eligible, they have to be related to research project findings, while all publicity rules described in Paragraph 7 herein must have been observed.

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

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

### ***5.2.7 Other costs***

This category includes costs that cannot be included in remaining cost categories, as well as any fees for certified accountants registered in the Auditor Register of the Hellenic Accounting and Auditing Standards Oversight Board (HAASOB [ELTE]) to certify the financial scope of the project. Indicative costs included in this category are: special telecommunications costs (like satellite communication usage), repair costs for important equipment etc.

Costs are eligible provided they are listed in the approved Project Technical Bulletin or its amendment during project implementation, in line with the procedure described in Paragraph 9 herein.

Especially in regard to research equipment inspection and repair costs other than the above, it is necessary that they pertain to important equipment for research project implementation and be documented by a simple cost-benefit analysis. Considered eligible, are costs for necessary accessories and replacement parts, labor costs and any shipping costs pertaining to above equipment.

Other costs, may also include basic infrastructure (electrical etc.) alteration costs to the building that the high-value research equipment will be installed in, provided they are necessary for its proper and safe operation and usage.

The sum for other costs shall not exceed the amount of €50,000.00 or 5% (the larger sum shall apply) of total project budget (for projects in Subcategory III.b) or (for projects in Subcategory III.a) of the corresponding Part (7a or 7b) of the project budget.

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

For the approval of costs in this category as eligible, documents mentioned in Annex III are necessary.

### ***5.2.8 Project management costs & overhead (indirect costs)***

These include costs for supporting the project’s financial management, office supply costs (stationery, PC consumables, etc.) and main utilities (telecommunications, electricity, internet access, etc.). The amount is calculated against the total cost of all other categories and is included in the research project budget.

In regard to Part 7a of the budget for projects in Subcategory III.a, indirect costs may amount up to 10% against the total of all other costs for Part 7a, while for Part 7b of the budget for projects in Subcategory III.a, indirect costs may amount up to 5% against the total of all other costs for Part 7b.

For projects in Subcategory III.b, indirect costs may amount up to 5% against the cost total of all other categories.

It is noted that indirect costs are eligible without submitting the relevant documents, as by only presenting the accounting entry and receipt of the amount transferred from the project's separate account (see Par. 5.3 below) to another HI account.

### **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 shall keep a separate account in accounting ledgers for project costs and revenue (including revenue generated from the provision of services to third parties in the context of project equipment usage), in line with the Greek Accounting Standards (GAS).

Cost supporting documents must be accompanied by invoices settled or accounting documents of equivalent substantiating value, in line with the national legislation and the information listed in Annexes II and III herein.

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

- Copies of Detailed Ledgers (cards) of the accounts depicting project costs.
- Copies of accounting entries for project costs and their settlement.
- Copies of accounting entries for any pre-financing or interim payments (during the final certification of the project at the latest).
- Receipt of the equipment being registered to the fixed assets register.

### **5.4 Value Added Tax**

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

### **5.5 Audit Certificate by a Certified Accountant**

It is compulsory to have project costs certified by a certified accountant, registered in the Auditor Register of HAASOB, in line with provisions of Law 4314/2014 (article 47). Among others, certified accountant tasks include submitting an audit report regarding the legitimacy and regularity of costs incurred and paid, as of proper accounting entries, in line with the legislation in force, the Funding Award Decision and this Guide. Moreover, the certified accountants shall audit and verify whether sufficient supporting documents exist, whether costs were incurred within the eligible period and their relation to the specific project, as well as compliance to the Funding Award Decision terms. The certified accountant is selected by the beneficiary and the cost for their services is eligible, provided their task is carried out up to three (3) months prior to the end of each project. If, during the audit of

the project’s physical scope, a part or percentage of deliverables is accepted in terms of quantity or quality, as well as in cases of ascertaining findings during the financial audit (e.g., non permissible budget excesses, ineligibility of costs), H.F.R.I. reserves the right to curtail the cost certified by said accountant by a corresponding amount or percentage.

### **5.6 Receipt misplacement**

In cases where an original cost receipt has been misplaced, the beneficiary is obligated to submit:

1. A copy of the misplaced receipt with the supplier’s seal and the wording “true copy of the original” by the supplier, and
2. A Solemn Declaration of Law 1599/86, with the signature of the HI’s legal representative duly certified, wherein it is stated:  
“... The receipt (listing receipt details: the number/ issue date/ supplier/cost description) has been lost and a true photocopy of the original from the supplier is submitted. Said receipt has not been supported (subsidized) nor will be used in future for subsidy from any National, or Union Programme”.

### **5.7 Non-eligible costs**

The following costs are not considered eligible:

1. Interest charges, debt servicing charges and default interest.
2. Financial transaction commissions and other net financial costs, excluding costs pertaining to the opening of the separate account required by H.F.R.I.
3. Estimates for losses or contingent future liabilities.
4. Foreign exchange losses.
5. Recoverable VAT. By exception, VAT is eligible in cases where taxable income is not generated during project implementation or after its completion, or when although income is generated, it relates to a non-taxable activity. Confirmation that the activity in question is non-taxable is provided by competent tax authorities.
6. Amounts withheld in favor of the organization or on its behalf, or withholdings returned to the organization by any means. Amounts withheld by institutions on behalf of third parties are an eligible cost, provided they are paid to third parties in line with provisions in force.
7. Incurred costs for which the provisions of Law 4412/2016 on “Public Contracts for Projects, Procurement and Services (adaptation to Directives 2014/24/EU and 2014/25/EU)” (147/A), as in force, when considered contracting authorities in principle under said law, were not implemented.
8. Any costs considered excessive or unreasonable in relation to the project or/ and costs not related to project implementation as to its physical scope.
9. Any fines, penalties and court fees.

## **6. PI and HI OBLIGATIONS**

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 research project implementation phases. The HI and PI are responsible for the timely notification of H.F.R.I. regarding any incident or change in circumstances

that may affect project progress, achieving objectives, keeping in line with the agreed timetable and producing deliverables. The HI is also responsible for submitting Progress Reports.

## **6.1 PI and HI Obligations**

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

1. Observe the terms of the Call, this 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 (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. Take all necessary actions of notifying H.F.R.I. with the project data and documents being implemented, ensuring the accuracy, quality and admissibility of submitted information.
5. Not to receive any subsidies from another national or union programme for project implementation or part thereof or/ and part of eligible costs, in violation of restrictions in regard to the accumulation of state subsidies.
6. To ensure that access to equipment usage is provided transparently and indiscriminately, moreover especially ensuring that open access to research equipment is provided to each third party.
7. To ensure that no “net income” (profit) shall be generated through research equipment usage until it has been legally depreciated. Otherwise, a financial correction and recovery of the net income amount shall be imposed.
8. Not to transfer or replace fixed assets, the value of which has been subsidized, without prior approval from H.F.R.I.
9. To place a sign featuring information in regard to the deed and funding from H.F.R.I. to the HI, in line with all that is provisioned below (Section 7).
10. To place a stamp featuring the funding information (Action Title, Project No.) on each tax item for each cost related to the funded project.
11. To use the H.F.R.I. logo on every document used during project implementation or generated under the project (printed or electronic).
12. Make reference to the project being funded by H.F.R.I. through this action, using the appropriate wording as well as respective logos, as described in detail in Chapter 7, in all types of publicity activities regarding the project (e.g., announcements in printed and electronic press media, presentations in conferences and conventions, scientific papers in national and international journals, events), as well as by posting on their website.
13. To accept being included in the List of projects/ beneficiaries under H.F.R.I. Actions, issued on the website.
14. To directly and under obligation notify competent H.F.R.I. services department of: a) any information which becomes necessary in relation to the project being implemented, in the form of reports or specific information, b) any amendment to occur in the physical or financial

object of the project delimiting the need to modify the Project Technical Bulletin, and c) possible inability of the PI or the HI to implement the project.

In further detail, the HI is obligated to keep a separate account in regard to the project and retain all financial management receipt document for the project, throughout its duration and for five (5) years after its completion, as described in paragraph 5 (Project Financial Management) herein.

Finally, the PI and HI shall be responsible for gathering all necessary information, supporting documents and other documents, completing the forms and sending them in a timely manner to the H.F.R.I. competent services department, and for collaborating with H.F.R.I. during audits – verifications.

Any violation of terms in the Funding Award Decision and this Guide, shall designate the need for corrective measures, pursuant to the provisions specified in the H.F.R.I. Internal Regulation and of other applicable legislation.

## **6.2 Obligations following project completion**

HI obligations are:

1. The HI is obligated to return the interest accumulated in the separate bank account it keeps to make project payments and which arose due to project pre-funding. It is noted that any generated income and interest are offset with the final balance payment, while any bank charges associated with the account movement may be deducted from interest.
2. The HI is obligated to keep and make available to competent H.F.R.I. agents, throughout the implementation of the project and for five (5) years following its completion, all documents, supporting documents and information pertaining to the approved proposal, in any manner provisioned, either in printed or electronic form, 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 timeframe, the implementation terms, the institutional framework in force and the provisions specified in the Call, this Guide and the Funding Award Decision.
3. All original supporting documents and invoices for project costs are kept by the HI throughout the implementation of the project and a further five (5) years from the date the funding balance of payment was made, while simple copies are kept together in a dedicated folder that is made available to the competent H.F.R.I. auditing agents, when such an audit is requested, and irrespective of whether retaining the supporting documents and invoices related to project implementation is not required by other legislation provisions. Above supporting documents and information are kept either as originals, or as certified copies of the originals, or in commonly accepted data carriers, including digital editions of original documents or documents only existing in digital form.

## **6.3 Long-term obligations**

Apart from obligations undertaken during the Project implementation, the PI as also the HI are obligated until the legal depreciation of research equipment, in the following:

1. To refrain from cessation or relocation of research infrastructure or project equipment outside HI facilities.
2. Not to change the ownership status of research infrastructure or project equipment, providing an unjustified advantage to any third party (public or private institution).
3. Not to make a substantial change affecting the nature, objectives or term implementation that could undermine initial project objectives.
4. To retain project fixed assets, unless they have been replaced by others of equivalent effect in the least.
5. To maintain actual operation of the infrastructure and equipment until the period of their legal depreciation. In the event that infrastructure/ equipment operation is interrupted during this period, a total or proportionate financial correction and recovery is required in line with provisions in force.
6. To submit an operational plan to H.F.R.I., portraying the use that the research equipment shall be put into, also listing Institution resources and dynamics becoming available for economic and non-economic activities, on a yearly basis, from project completion onwards, regarding research equipment usage.
7. To ensure that research equipment usage shall not generate “net revenue” (profits) until its depreciation by law. Otherwise, a financial correction and recovery of the net income amount shall be required.
8. To clearly separate, also by accounting monitoring, economic and non-economic activities exercised, and provide the evidence required to substantiate the allocation between them, in the event they are requested by H.F.R.I.

To check compliance with the long-term obligations, the HI shall send all relevant documents to be submitted to H.F.R.I as requested. In case these are not submitted or long-term obligations have not been fully complied to, a proportional financial correction and recovery of amounts shall be required in line with provisions in force.

#### **6.4 Obligations regarding state subsidy rules**

The use of research equipment may pertain to both economic and non-economic activities of the HI, within the context of Communication No. 2014 / C 198/01 of the European Commission.<sup>2</sup> If the research equipment funded under this Action is used almost exclusively for non-economic activity of the HI, its funding may not fall within the scope of state subsidy rules, provided economic use remains purely ancillary, i.e. for an activity directly related and necessary to equipment operation or intertwined with the main non-economic use and having a limited range. This condition is considered fulfilled when HI economic activities consume the same inflows (materials, equipment, labor and fixed assets) with its non-economic activities, and the capacity devoted to economic activity annually does not exceed 20% of total annual research equipment capacity/ volume.

Furthermore, when the use of research equipment concerns both economic and non-economic activities for the HI, it should be ensured that:

---

<sup>2</sup> Commission Communication “Framework regarding state subsidies for research and development and innovation” (EE C 198/01 dated 27.06.2014).

- revenue and cost related to the use of research equipment for each activity type (economic/non-economic) are declared separately, based on analytical accounting principles that are consistently applied and objectively justified, and
- revenue of any type generated from third parties using the equipment (e.g., concession of use, provision of services to third parties related to the equipment etc.), shall not exceed research equipment operating costs (overhead including maintenance costs such as consumables, power energy, maintenance/ repair costs, qualified staff reimbursement, spare part maintenance or/ and repair costs, and generally all costs related to keeping equipment at an operational level).

## **7. PUBLICITY OBLIGATIONS**

Beneficiaries of this action are obligated to inform the public of the funding received from H.F.R.I. for the specific project, as part of the specific action.

In further detail, each dissemination and publicity activity under the funded research project, should clearly mention that the project has received funding from H.F.R.I. with a clear reference to the specific action plan and the display of the H.F.R.I. logo and website.

Dissemination actions can be carried out, inter alia, in the form of:

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

With regard to the articles in scientific and non-scientific journals, it is noted that this obligation is independent of the research project being completed, as is only dependent on whether the published research was conducted under the funded research project (this also applies to articles being published after project completion).

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

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

	<p>Το ερευνητικό έργο υποστηρίχτηκε από το Ελληνικό Ίδρυμα Έρευνας και Καινοτομίας (ΕΛ.ΙΔ.Ε.Κ.) στο πλαίσιο της Δράσης «1η Προκήρυξη ερευνητικών έργων ΕΛ.ΙΔ.Ε.Κ. για την ενίσχυση των μελών ΔΕΠ και Ερευνητών/τριών και την προμήθεια ερευνητικού εξοπλισμού μεγάλης αξίας» (Αριθμός Έργου:.....).</p>
	<p>The research project was supported by the Hellenic Foundation for Research and Innovation (H.F.R.I.) under the “1st Call for H.F.R.I. Research Projects to support Faculty members and Researchers and the procurement of high-cost research equipment” (Project Number: .....).</p>

With regard to audiovisual material, the opening and closing credits should include a clear and legible reference to H.F.R.I. funding, by using the appropriate wording in Greek or/and English. H.F.R.I. will (or shall be able to) use non-confidential information relating to the project (e.g., the project title and summary, the project start-date and end-date, the total eligible cost), as well as PI personal details and HI details, for reasons of transparency, publicity and dissemination of action findings, including posting this information to the H.F.R.I. website [www.elidek.gr](http://www.elidek.gr).

Finally, placing a permanent sign on the grounds where the equipment is to be installed, of A4 page measurements in the least (see Annex V templated), within three months from project start-date at the latest, in a spot easily viewed by the public. It is compulsory that the permanent sign should feature the project name and funding Action. This information shall take-up at least 25% of sign surface area.

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

## 8. AMENDMENTS

### 8.1 In General

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

Following a request by the beneficiary and a proposal by the Department of Research Projects, it is possible, to amend the Funding Award Decision and the approved PTB by decision of the H.F.R.I. Director. The request shall document the necessity to amend project details, which may pertain to

the physical or financial scope, or its duration, as well as the corresponding terms in the Funding Award Decision. The request is submitted in writing (in printed or digital format) to H.F.R.I., or/ and by using the standard document form through H.F.R.I.’s Information System (I.S.) within a reasonable time prior to the required amendment implementation, and is accompanied by all supporting documents justifying the amendment need. **A necessary condition for the amendment being accepted is that proposed changes do not affect the initial objectives of the approved proposal and do not alter evaluation results.** An amendment request submitted less than thirty (30) calendar days from the project end-date, shall not be reviewed.

Amendment requests shall not be reviewed until all the necessary accompanying information and supporting documents provisioned below or in the Funding Award Decision, have been submitted. Provided these have been submitted, requests are reviewed on a case per case basis, with/or without the assistance of an external expert or/and a competent committee appointed by H.F.R.I.

In the event that the amendment request is accepted, the individual project parts and the corresponding Funding Award Decision parts are amended by decision of the H.F.R.I. Director. The beneficiary is notified by H.F.R.I. or/and the I.S., the Decision is communicated and related files are filed in the records kept by H.F.R.I. for each approved proposal. If the amendment request is not accepted, the H.F.R.I. Director issues an amendment request rejection decision, with full justification as to the reasons of rejection. The decision is forwarded to the beneficiary, who from then onwards pledges to implement the project in line with the initial Funding Award Decision.

## 8.2 Amendment cases

Amendments that may, following a related documented request by the PI, be implemented by project beneficiaries in this action, concern the following cases:

1. Duration extension of project implementation. A time extension may be granted one (1) time alone (unless relating to reasons of force majeure) and provided that successful project completion is ensured.
2. Principal Investigator replacement. The PI submits a pertinent documented request, recommending another Faculty member or Researcher as the new Principal Investigator, with equivalent qualifications in the least. In the event of the PI being objectively unable to appoint a new PI (e.g., due to illness or death), following a Research Team proposal, the HI shall recommend a new PI of similar qualifications.
3. Amendment to information that significantly affects the extent and implementation method of the physical scope [e.g., use of different techniques/ research conduct methodology, alteration in the number of provisioned deliverables, change/ modification of research equipment or access to other resources (libraries, archives, collections, etc.) or of any other infrastructure in the project].
4. The transfer of costs 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 Funding Award Decision terms and conditions are met. Especially regarding the transfer of costs from and to cost category “7.4 Equipment procurement costs” in Part 7b of

the budget for projects in Subcategory III.a and Subcategory III.b, above percentage is set to 1%.

5. The transfer of a cost to a non-approved but eligible cost category/ies, which leads to a decrease **of more than 10%** of the initially approved cost category budget, from which the amount is transferred, provided that all Funding Award Decision terms and conditions are met. Especially regarding the transfer of costs from cost category “7.4 Equipment procurement costs” in Part 7b of the budget for projects in Subcategory III.a and Subcategory III.b, above percentage is set to 1%.
6. The replacement of approved equipment by other equipment featuring similar technical characteristics and functionality, provided that the new equipment can lead to the same or improved results compared to the equipment approved.
7. The addition of new Research Team members or members not specified during proposal submission.
8. The addition/ replacement of a Collaborating Organization.

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

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

### **8.3 Amendments regarding beneficiary information**

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

- change in the trade name or/ and legal form
- replacement of Legal Representative
- relocation of head office or/and research equipment.

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.

### **8.4 Alterations not constituting amendments**

The following changes, not constituting amendments in the sense of paragraphs 8.1 and 8.3 above, are permitted without restriction as to their number:

1. Replacement of Research Team member/ members by one or more members of equal/ corresponding qualifications. In case of Research Team member withdrawal, the

replacement member shall be selected following a Call issued by the HI, the content of which shall be specified by the PI. The PI is obligated to notify H.F.R.I. accordingly. These calls shall fall in line with pertinent provisions in Laws 4310/2014, 4386/2016, 4485/2017 and 4589/2019, as in force. Replacement by a member with different qualifications is possible when the objective inability of hiring a new member of equal qualifications is documented (e.g., following an unproductive call).

2. Additionally, in case where a post-graduate student belonging to the Research Team completes his/ her postgraduate studies and enrolls as a PhD Candidate within project duration, he/ she may be included to the PhD Candidate category with a corresponding increase in the remuneration amount, provided such a provision exists in the project budget. The same applies for PhD Candidates who are awarded their PhD and wish to continue being Research Team members as Postdoctoral Researchers. The PI is obligated to notify H.F.R.I. accordingly.
3. Transfer of costs 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% from the initially approved budget, provided that all Funding Award Decision terms and conditions are met. Especially regarding the transfer of costs from cost category “7.4 Equipment procurement costs” in Part 7b of the budget for projects in Subcategory III.a and Subcategory III.b, above percentage is set to 1%.
4. The transfer of a cost to a non-approved but eligible cost category/ies, which leads to a decrease of more than 10% of the initially approved cost category budget, from which the amount is transferred, provided that all Funding Award Decision terms and conditions are met. Especially regarding the transfer of costs from cost category “7.4 Equipment procurement costs” in Part 7b of the budget for projects in Subcategory III.a and Subcategory III.b, above percentage is set to 1%.
5. The transfer of amounts between specific cost sub-categories within the same cost category (e.g., salary costs), without limitation. Furthermore, the addition of new subcategories within the same cost category is permissible.
6. The transfer of man-effort between project staff categories, provided that all Funding Award Decision terms and conditions are met.
7. Alterations to the duration of work packages and deadlines regarding deliverables and milestones, within the approved total project deadline.
8. Regarding the case of subcategory III.a (only in part of the research project, i.e., Part 7a of the budget), replacement of approved small-equipment by small-equipment featuring similar technical characteristics and functionality, provided that the new equipment can lead to the same or improved results compared to the equipment approved. Above alterations may take place under responsibility of the PI or/ and the HI, throughout the duration of the program without prior approval. They are attached to the corresponding verification/ certification request and are submitted to H.F.R.I., whereby proposed/ implemented changes are clearly reflected upon comparison to the Funding Award Decision articles in effect. Their acceptance is subject to the approval of the verification agent, who determines whether the change falls under permissible cases listed above, complying with remaining Call terms and the Funding Award Decision.

## **8.5 Other amendments**

Any other issue or amendment, not falling under any above noted (under 8.2-8.4) cases of change in project data is placed under the consideration of H.F.R.I., is reviewed by the Department of Research Projects and, as per case, is approved or rejected by the H.F.R.I. Director.

## **8.6 Research project discontinuation**

The PI submits an Extraordinary Progress Report and also deliverables that have been completed until the time of discontinuation. After these have been evaluated, funding is limited to costs that have already been incurred and approved/ certified under above-mentioned evaluation αξιολόγησης. If until the time of discontinuation, the PI or HI has received an amount greater than the one finally approved, the amount in excess is returned to H.F.R.I.

## **9. REVOCATION OF FUNDING**

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

1. When before the approved implementation schedule has been concluded, the beneficiary submits a written resignation to H.F.R.I. or/and via the I.S., declaring inability to implement the project.
2. As a sanction, following failure to comply with Funding Award Decision terms, as arising from relevant certifications. Indicatively, the process is activated upon determination of:
  - i. expiry of proposal implementation deadline,
  - ii. inability to verify the physical scope of the project,
  - iii. inability to certify the financial scope and its eligibility based on the original invoices and other supporting documents and substantiating data arising from the verification processes,
  - iv. inability to confirm the existence of an adequate verification trail,
  - v. beneficiary failure to comply with H.F.R.I. verification recommendations, administrative or onsite.

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

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

## **10. COMPLETION OF PROJECTS**

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

Necessary conditions for project completion are:

- Certification of the physical scope being completed, through the implementation of specified deliverables and key project objectives achieved, or the identification of distinct deliverables completed in full or in part.
- PI and HI compliance with obligations described in the Funding Award Decision.
- PI and HI compliance with any recommendations of previous certifications/ inspections/ audits, conducted for the project.

The Certificate of Project Completion:

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

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

**The Director of the Hellenic Foundation for Research and Innovation**

**Dr. Nektarios Nasikas**

**ANNEX INDEX**

ANNEX I: SUPPORTING DOCUMENTS FOR FUNDING REIMBURSEMENT

ANNEX II: ACCEPTABLE WAYS OF COST PAYMENT

ANNEX III: ELIGIBILITY RULES - SUPPORTING DOCUMENTS TO VERIFY COSTS

ANNEX IV: REPORT/ CERTIFICATE of Audit conducted by a Certified Auditor-Accountant of Predetermined Processes (template)

ANNEX V: Permanent plaque template

## **ANNEX I**

### **SUPPORTING DOCUMENTS FOR FUNDING REIMBURSEMENT**

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

1. Decision to include project funding in the budget of the Host Institution.
2. Tax clearance certificate for collecting State fees or Certificate of State registered debts.
3. Social insurance clearance certificate for collecting settled receivables from the State or Certificate of withheld (settled) social insurance contributions.
4. Bank account number.

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

## ANNEX II

### ACCEPTABLE WAYS OF COST PAYMENT

In specific, for costs to be considered eligible, they must be settled (in part or in full) as follows, so that an adequate audit trail is ensured and that they may constitute deductible costs in relevance to Articles 22 & 23 of the Tax Income Code (Law. 4172/2013, M.D. 1216/1.10.2014 and M.D. 1079/6.4.2015)<sup>3</sup>, as in force per instance:

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

- A cheque issued from the business account of the HI to the supplier, which must have been settled by the bank at a time prior to the cost certification date. Required to certify payment are the following: (a) the HI business account statements relating to the issued cheque (extrait), (b) a copy of the cheque, (c) a payment receipt issued by the supplier and (d) the supplier ledger (account 50).
- Cash deposit by the HI to the supplier bank account. Payment certification requires the following: (a) a copy of the bank deposit slip with the supplier of the goods or services to the funding recipient/ beneficiary appearing as the account holder, as well as the name of the depositor/ investor and the invoice the payment pertains to, (b) the treasury ledger (account 38) or/ and business account statement (extrait) depicting cash withdrawal, (c) a payment receipt issued by the supplier and (d) the supplier ledger (account 50).
- Cash transfer from the account of the HI to the business account of the supplier. Payment certification requires the following: (a) a copy of the bank cash transfer slip containing all account details, (b) a payment receipt issued by the supplier and (c) the supplier ledger (account 50).
- A Bank Cheque issued by the HI payable to the supplier from a bank legally operating in Greece, through the corresponding cash deposit in the bank of the HI. Payment certification, apart from other documents (e.g., deposit slip), requires the bank documents pertaining to the cheque issued to the supplier, a copy and photocopy of the corresponding cheque.
- Online transaction (web banking or web payment from and to a certified payment account kept by a Payment Services Provider). Payment certification requires the following: (a) a copy of the business account statement kept at the beneficiary's bank or Money Transferring Service Provider for at least one month after payment is made, (b) a copy of the online transaction containing the payment amount recipient, i.e., the supplier of goods and services

---

<sup>3</sup> - Any cost regarding the purchase of goods or services over five hundred (500) euros (VAT excluded), must be settled in part or in full through bank payments.

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

and the payer/ depositor, i.e., the funding beneficiary, and (c) the detailed supplier ledger (account 50).

- Card payment (debit, credit, prepaid). A condition for the payment being certified is that the card has been issued in the name of the HI or is definitely linked to a payment account kept by a Payment Services Provider in the name of the HI. In all events, there must be an adequate audit trail, i.e., the purchase of the corresponding goods/services and the charging of the beneficiary's card must be proven (irrespective of whether payment is in instalments or in a lump sum). Certification requires: (a) a copy of the card statement, or the payment account statement of the beneficiary kept at a money transferring service which depicts card transactions, and one instalment or the lump-sum payment of the transaction, and (b) the detailed supplier ledger (account 50).
- A postal cheque - quick payment issued at the Hellenic Post by cash deposit from the beneficiary to settle supplier payment, at a time prior to the certification date of the cost. Payment certification requires the following: (a) documents proving the issuing and collection of the postal cheque, listing the details of both the beneficiary and supplier, and (b) the detailed supplier ledger (account 50).

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

In cases where the details of the two exchanging parties are not made clear by the aforementioned information and supporting documents on settlements concluded by a bank means of payment, or payments pertain to special types of costs, beneficiaries will also be required to submit a payment receipt or a document of equivalent substantiating value, e.g., confirmation by the supplier regarding settlement of the transaction.

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

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

**It is noted that:**

- All costs must have been settled before submitting the request for the final verification/certification report.
- The beneficiary may receive and issue electronic invoices. An electronic invoice is an invoice containing the information required by Greek Accounting Standards (Law 4308/2014) and

has been issued and received in electronic format. For purposes of certifying investment costs, electronic invoices must in all events be printed.

- The beneficiary is obligated to keep a separate account for the project, where all relevant project costs are recorded.
- Project costs are considered eligible provided they comply with applicable tax and labor legislation requirements.
- All companies/ suppliers of Action beneficiaries must maintain a business bank account for project costs.
- Payment of costs by use of third-party cheques is not acceptable.
- Dividing (segmenting) a cost for the purpose of avoiding the obligation of using acceptable payment methods is not permitted (i.e., issuing invoices in parts, with the aim of falling into a lower category and paying for these costs in cash).

### ANNEX III

#### ELIGIBILITY RULES - SUPPORTING DOCUMENTS TO VERIFY COSTS

Eligible costs for projects funded under this Action, are calculated based on the actual cost, i.e., that they have been incurred by the HI, are justified by the terms and objectives of approved activities, are provisioned in the Funding Award Decision and are documented by receipt copies, as outlined below. The original receipts must be available for auditing by the competent H.F.R.I. agent. Each original document must be stamped regarding the cost being included in the project funded by H.F.R.I. with reference to the project and the Action.

#### Salary Costs

✓

#### **Ordinary staff**

- HI management decision by which the staff to be involved in the project is determined, their duties in terms of the physical scope of the activity, the duration of their employment and the way they are to be employed in practice.
- Monthly global timesheets reflecting, in terms of natural persons, actual employment hours per day on the project and any other project or activity, at the beneficiary or/and other institutions, signed by the employee and the HI competent representative.
- Beneficiary payroll lists regarding the time period for which the audit is being conducted, depicting gross annual monthly income, with any allowances clearly recorded, corresponding social insurance contributions and any allowances specified in the beneficiary institutional framework, for the last financial year. Payroll lists must also clearly depict any staff payments concerning overtime or additional employment.
- Reports by the Principal Investigator for the work produced by each employee for the corresponding period.
- Employee payment slips.
- Social insurance contribution payment receipts for each employee working on the project during the audited period, and statement submission proof (Detailed Periodic Statement) (where required).

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

✓ **Extraordinary staff**

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

- Fixed-term employment contract outlining the object in relation to the physical scope of the project and clear reference to the specific funded project (project code), the duration, the place of employment for the contracting party, the manner of receiving project delivery, the charge and any provisions for off-site travel and participation in conventions, conferences (relevant to the project), etc. Apart from cases where natural persons have been evaluated during project selection, in line with provisions in Article 64(3) of Law 4485/2017, an open procedure describing all the information above is required.
- Monthly global timesheets reflecting, in terms of natural persons, actual employment hours per day on the project and any other project, per activity at the HI or/ and other institutions, signed by the employee and the HI management executive.
- Reports by the Principal Investigator for the work produced by each employee for the corresponding period.
- Beneficiary payroll lists regarding the time period for which the audit is being conducted, depicting gross monthly income, with any allowances specified in the beneficiary institutional framework clearly recorded. Payroll lists must also clearly depict any payments concerning overtime or additional employment.
- Employee payment slips (in accordance with the specifications in Annex II herein).
- Social insurance contribution payment receipts for each employee working on the project during the audited period, and statement submission proof (Detailed Periodic Statement).
- Proof of income tax statement and payment.
- Accounting entries of receipts, preferably in the form of a detailed ledger for the separate project account (signed by the head accountant and bearing the HI seal).

**Under a project lease contract**

- Project lease contract. An open process is required – apart from cases where natural persons have been evaluated during activity selection, in accordance with provisions in Article 64(3) of Law 4485/2017 – outlining the contract object in terms of the project physical scope and clear reference to the specific funded project (project code), the duration, the place of employment for the contracting party, the manner of receiving

project delivery, the charge and any provisions for off-site travel and participation in conventions, conferences (relevant to the project), etc.

- Reports by the Principal Investigator for the work produced by each employee for the corresponding period.
- Project receipt certification. In case where the contract specifies an hourly fee, Global Timesheets co-signed by the competent operator management executive and the employee, are required.
- Permission from the officer competent for staffing circumstances, as per case, concerning state or wider public sector employees, actually involved in the activity.
- Invoice for services rendered or legal title (former professional cost receipt), when the contracting party is not a professional under any cause, practices a temporary profession and their remuneration is within the limits specified by provisions in force, when applied.
- Employee payment slips (in accordance with the specifications in Annex II herein).
- In cases of VAT exemption, a certificate from the competent Tax Office.
- Receipts of social insurance contributions to the Single Social Security Entity (EFKA), e.g., the Detailed Periodic Statement, and of settlement, in the event that the employee falls under Article 39(9) of Law 4387/2016.
- Tax statement and proof of tax payment, as well as the payment in question.
- Accounting entries of receipts, preferably in the form of a detailed ledger for the separate project account (signed by the head accountant and bearing the HI seal).

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

### **Consumables**

1. Documents establishing compliance with the rules of public contracts for projects, supplies and services under Law 4412/2016, as in force.

2. Document justifying the procurement necessity in serving project activities and its link to the physical scope of the project, in case where the type of consumables is not described upon proposal submission.
3. Receipt document 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 payment, instalments, bank payment], accompanying shipping documents, e.g., Consignment Notes, Packing List, invoice or receipt issued by the international carrier, imported equipment insurance policy, customs documents if imported from a country outside the EU).
5. Payment slips (in accordance with the specifications in Annex II herein).
6. Accounting entries of receipts, preferably in the form of a detailed ledger for the separate project account (signed by the head accountant and bearing the Institution seal).

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

1. Documents establishing compliance with the rules of public contracts for projects, supplies and services under Law 4412/2016, as in force.
2. Document justifying procurement necessity in serving project activities and its link to the physical scope of the project, in case where the type of consumables is not described upon proposal submission.
3. Receipt document issued by the competent committee.
4. Invoice copies or equivalent accounting documents.
5. Payment slips (in accordance with the specifications in Annex II herein).
6. Accounting entries of receipts, preferably in the form of a detailed ledger for the separate project account (signed by the head accountant and bearing the Institution seal).

#### **Equipment procurement costs**

1. Documents establishing compliance with the rules of public contracts for projects, supplies and services under Law 4412/2016, as in force. Especially regarding high-value research equipment, a necessary condition for cost eligibility is that an H.F.R.I. audit shall have taken place verifying compliance with the process of coming into contract for procuring the

- equipment and a preaudit of the announcement/call and draft contract prior to the relevant tender on the one hand, and of the draft contract prior to it being signed on the other.
2. Document justifying procurement necessity in serving project activities and its link to the physical scope of the project, in case where the type of consumables is not described upon proposal submission.
  3. Receipt document issued by the competent committee.
  4. Certificate from the supplier confirming that equipment is new and unused, with an attached photograph of its production serial number.
  5. Entry to the fixed assets register (or/ and customs clearance if customs control occurred).
  6. Depreciation accounting records.
  7. Certificate of account movement, from the project where the depreciation amount has been deducted.
  8. Certificate of movement regarding the equipment procurement account, from an institution account (own resources).
  9. HI Solemn Declaration for the non-inclusion of National or/ and Community Resources in the fixed asset.
  10. A Solemn Declaration that the fixed asset was used exclusively for the needs of the project in question.
  11. Invoice copies or equivalent accounting documents. (To certify an invoice originating from a foreign country, apart from the invoice, all related documents such as: a pro forma invoice also describing the mode of payment [advance payment, instalments, bank payment], accompanying shipping documents, e.g., Consignment Notes, Packing List, invoice or receipt issued by the international carrier, imported equipment insurance policy, customs documents if imported from a country outside the EU).
  12. Payment slips (in accordance with the specifications in Annex II herein).
  13. Accounting entries of receipts, preferably in the form of a detailed ledger for the separate project account (signed by the head accountant and bearing the Institution seal).
  14. Sticker placed on the research equipment listing the project title and the Action.

### **Travel costs**

1. Decision or relevant administrative document approving travel, among others also stating:
2. Cost log / Travel document listing the name of the person travelling, the reason, the destination, the departure and return dates, and travel costs (in detail)<sup>4</sup>.
3. Transport costs and public transport ticket fees in particular (or other transportation modes).
4. Cost per kilometer (0.15/km)<sup>5</sup> for using a privately owned or leased vehicle, where permitted, toll costs, cost of transferring the vehicle by ship – as in force per instance.
5. Car rental or costs for using public-use passenger cars (taxis), when their use is permitted.
6. Overnight lodging costs to the amount cleared for each type of hotel establishment or rental lodgings, in accordance with limits set out in Law 4336/2015, as in force per instance (e.g., Category I traveler, up to €80 per night; Category II traveler, up to €60 per night; specified amounts are increased by 20% for accommodation within the boundaries of Athens and Thessaloniki Municipalities).
7. Daily allowance in line with limits provisioned Law 4336/2015 – as in force per instance.
8. Cost of participating in conventions, conferences etc.
9. Travel report or documentation material relevant to the project (excerpt from papers, brochures, agenda, minutes, posters, etc.) – compliance with publicity rules (where necessary).
10. Receipts for costs included in the relevant Travel document/ Cost log (e.g., tickets, hotel invoice, etc.).
11. Payment slips (in accordance with the specifications in Annex II herein).
12. Compliance with maximum limits, in accordance with provisions of Sub-paragraph D9 of Article 2(D) of Law 4336/2015 (GG 94/A).
13. In case of travel for natural persons under a lease contract, provided the relevant contract justifies travel and they have been compensated in accordance with legal documents (invoice for services rendered, invoice for services received).

---

<sup>4</sup> Travel costs under this action fall within the provisions of Sub-paragraph D9 of Law 4436/2015 (GG 94/A) and are incurred in accordance with the provisions therein.

<sup>5</sup> The Interactive Kilometer Calculation Tool is taken into account to calculate the fee per km, in accordance with the circular issued by the Ministry of Infrastructure and Transport (Ref. No. ΔΝΣΥ/οικ.41648/φ.ΕΓΚΥΚΛ.-07.06.2017 <https://kmd.ggde.gr/>)

14. Payment slips (in accordance with specifications in Annex II herein).
15. Accounting entries of receipts, preferably in the form of a detailed ledger for the separate project account (signed by the head accountant and bearing the Institution seal).

#### **Publicity and dissemination costs of research results**

1. Documents establishing compliance with public contract rules for projects, supplies and services under Law 4412/2016.
2. Document justifying procurement necessity in serving project activities and its link to the physical scope of the project, in case where the type of consumables is not described in the Proposal.
3. Invoice copies or equivalent accounting documents. (For certifying invoices from abroad, apart from the invoice itself, all relevant documents, such as: pro forma invoice describing the mode of payment [advance, instalments, bank payment], accompanying shipping documents, e.g., Consignment Notes, Packing List, invoice or receipt issued by international carrier, imported equipment insurance policy, customs documents if imported from a country outside the EU).
4. Compliance with signage references or/ and publicity obligations explained in detail in Chapter 7 herein.
5. Payment slips (in accordance with the specifications in Annex II herein).
6. Accounting entries of receipts, preferably in the form of a detailed ledger for the separate project account (signed by the head accountant and bearing the Institution seal).

#### **Other Costs**

1. Documents establishing compliance with public contract rules for projects, supplies and services under Law 4412/2016, as in force.
2. Document justifying procurement necessity in serving project activities and its link to the physical scope of the project, in case where the type of consumables is not described in the Proposal.
3. Receipt document 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 mode of payment [advance, instalments, bank payment], accompanying shipping documents, e.g., Consignment Notes, Packing List, invoice or receipt issued by international carrier, imported equipment insurance policy, customs documents if imported from a country outside the E)

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

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

- i. Submitted copies are true copies of the original supporting documents.
- ii. Originals are available to the Auditing Institution.
- iii. Supporting documents do not correspond to costs funded by another programme.
- iv. Project costs are monitored through a separate account and the undersigned is fully aware that any costs not recorded in said account shall be adjudged ineligible.

For the submission of a cost verification request through the I.S., documents listed above must be scanned and attached. It is noted that in the case of final verification, the certificate issued by the Certified Accountant is also attached.

## ANNEX IV

### REPORT/ CERTIFICATE

#### of Audit conducted by a Certified Auditor-Accountant of Predetermined Processes (template)

To the [HI Tradename] regarding the audit of requested costs for the project entitled “.....” and code no. “.....” under the “1st Call for H.F.RI. Research Projects to support Faculty Members and Researchers and procure high-value research equipment” (Ref. No. 452/01.12.2017, as in force).

1. We have conducted processes agreed upon under the assignment contract dated .../.../..., relating to the attached “Table of Costs”, for the time period between .../.../... and .../.../... to the total amount of .....€, compiled by responsibility of “Host Institution Tradename .....” (hereon after also referred to as the “HI”).
2. Our work was concluded based on Standard XXXX.
3. The audit pertains to costs included in the attached “Table of Costs” and was performed on the basis of:
  - The Call and the Implementation Guide for the Action,
  - The Funding Award Decision and the Project Technical Bulletin (and amendments thereof, if any) and
  - the legal/ institutional framework of the Action, as in force.
4. In summary, the audit objective was determining the following:
  - The legitimacy and regularity of issuing and settling (in line with the Code for Transaction Tax Depiction, the Income Tax Code and the VAT Code) each invoice/ receipt document included in the “Table of Costs” and their proper accounting entry.
  - That each cost relates to the approved project and was incurred within the eligible time period.
  - Compliance to the eligibility rules established by the Call and the Action Implementation Guide.
5. The above audit procedures did not reveal any discrepancies in the amount of declared costs (or: revealed discrepancies to the amount of .....€ and the relevant justification is reflected in the attached and signed pages of the “Table of Costs”).
6. Because above audit processes do not constitute an audit or review of Financial Statements, in line with International Auditing Standards or International Audit Assignment Standards, we do not express an opinion based on these standards.

Our audit report was compiled solely for the purpose stated in the report introduction and for no other purpose or for distributing to other parties.

This audit report only concerns costs included in the " Table of Costs " and was not extended to the Financial Statements of " .....HI Tradename" as a whole.

The Certified Auditor-Accountant (Signature + seal)

Full name

### **Instructions for cost auditing by Certified Auditors-Accountants**

1. According to the Call and the Implementation Guide of Action “1st Call for H.F.R.I. Research Projects to support Faculty Members and Researchers and procure high-value research equipment” (Ref. No. 452/01.12.2017, as in force), the fee cost of a certified accountant or a company of Certified Accountants for the audit of costs incurred by an H.F.R.I. funded project, is eligible. The Call Implementation Guide and the entire Action legislative framework have been posted on H.F.R.I.’s website.
2. For implementing each task, a contract shall be signed between the HI and the certified auditor-accountant or auditing company. Cost receipt documents for the employment of certified accountants are eligible up to three (3) months from the end of each project.
3. The audit will be carried out on the basis of a Standard and the audit report will be signed by a certified auditor-accountant will be registered in the Auditor Register of the Hellenic Accounting and Auditing Standards Oversight Board (HAASOB [ELTE]).
4. The certified auditor-accountant task is comprised of auditing the following fields:
  - i. Audit (in line with the Code for Transaction Tax Depiction, the Income Tax Code and the VAT Code) of the legitimacy and regularity of issuing and settling each invoice/ receipt document and their proper accounting entry, in line with the legislation in force and the Funding Award Decision. Cost receipt documents which are brought to the attention of the certified accountant, shall be original, stamped with the project code and, having being checked, shall be sealed and initialed by the certified auditor-accountant.
  - ii. Audit for each cost relating to the approved project, in that it was carried out within the eligible time period and within the budget of cost category included in.
  - iii. Audit for the compliance of eligibility rules set out in the Call, the Action Implementation Guide, the Funding Award Decision and the Project Technical Bulletin (and amendments thereof, if any). Particularly noted, is the audit regarding maximum limits compliance for off-site compensation, for travel allowance and overnight lodging costs, as well as for monthly detailed time sheets for HI staff costs under a dependent employment relationship.
5. In order to respond to the above task, the certified accountant should keep in regard the following documents:
  - i. the project Funding Award Decision, the approved Project Technical Bulletin and their amendments, if any,
  - ii. The Call and the Action Implementation Guide,

- iii. the institutional and legal framework of the Action, as in force.

The certified accountant will reproduce report pages referring to project financial data, adding two columns: the first is to list the accepted amount of each receipt document while the second is to feature comments/ remarks, for cases where a receipt document is rejected or its eligibility amount reduced. In case where the receipt document is accepted as is the amount, no comment is required in the comment column, whereby the receipt document amount will simply be repeated in the first column, while in case of said amount being rejected or reduced, a comment shall be featured in the second column. Each report page shall be printed, initialed and stamped by the certified auditor-accountant. Upon audit completion, the certified auditor-accountant prepares a relevant report/ audit certificate, which he submits to the HI in duplicate, also attaching audited pages. The auditor-accountant's report/ certificate of audit shall include a paragraph stating that the documents referred to in point 5 hereof have been submitted and considered, while the audit specified in point 4 hereof has been performed.

6. The HI then formulates its report adapted to the observations made by the certified auditor-accountant and initials its every page, while report pages referring to the project's financial data which have been audited by the certified auditor-accountant, shall also bear certified auditor-accountant initials and stamp. The project report as above edited is then submitted by the HI to H.F.R.I. together with a report/ audit certificate copy (as was submitted by the certified auditor-accountant with the attached and signed pages), for the further forwarding and completion of project certification.

7. Otherwise, provisions in the Call and Action Implementation Guide regarding co-submitted deliverables and progress report receipt documents, including the process of carrying out verifications/ certifications, shall apply.

## ANNEX V

### Template of permanent commemorative plaque

	<b>HELLENIC FOUNDATION FOR RESEARCH AND INNOVATION</b>	
<b>1st Call for H.F.R.I. Research Projects to support Faculty Members and Researchers and procure high-value research equipment</b>		
<b>Project Number:</b>		
<b>Project Title:</b>		
<b>Host Institution:</b>		
<b>Budget:</b>		