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MINISTRY OF DEVELOPMENT AND INVESTMENTS

GENERAL SECRETARIAT FOR RESEARCH AND TECHNOLOGY

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**MANAGEMENT - IMPLEMENTATION GUIDE  
UNDER THE 2ND CALL FOR H.F.R.I. RESEARCH PROJECTS TO SUPPORT  
POST-DOCTORAL RESEARCHERS**

Edition 1.0

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## GENERAL

This **Management & Implementation Guide** (hereinafter “MIG”) sets out the terms and conditions regarding the procedure for granting, auditing and certifying, and awarding funding for research projects of high scientific and excellence (hereinafter “project”/“projects”), where Principal Investigators (PIs) are Post-Doctoral Researchers and which have received a positive evaluation and are included in the list of research projects to be funded under the **“2nd Call for H.F.R.I. research projects to support Post-Doctoral Researchers”** (Ref. No. 7121/29.11.2018, as in force, hereinafter the “Call”), with the ultimate goal of formulating new prospects in the scientific and professional course for both the PI and Research Team (RT) members of the project and creating the appropriate conditions to harness the country's existing scientific potential and attract new scientists working abroad.

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 69615/0.05.2018 on “Annual planning of actions and resource allocation of the Hellenic Foundation for Research and Innovation (H.F.R.I.) for 2018” (1907/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), and especially Articles 2(1), 5(2-9), 8(2-9) 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 No. 69615/03.05.2018 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 2018” (1907/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,
- The Agreement dated July 15th 2016 between the Hellenic Republic and the European Investment Bank,
- 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 (Internet Uploading Number: 995046M77Γ-8IΦ),
- Decision with Ref. No. 6911/27.11.2018 issued by the 36th Meeting of the H.F.R.I. Scientific Council on the approval of the 2nd Call for H.F.R.I. research projects to support Post-Doctoral Researchers (Online Posting No: 6NE746M77Γ-06Φ), as in force,
- Decision with Ref. No. 7121/29.11.2018 2nd Call for H.F.R.I. research projects to support Post-Doctoral Researchers, as in force following its 2nd amendment with Ref. No. 15661/9.8.2019 (Online Posting No: Ω5Ψ646M77Γ-ΣΧΘ).

## 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 exclusively in digital form to H.F.R.I.'s Information System (hereinafter I.S.).

## 2. ISSUING THE FUNDING AWARD DECISION

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

Once the funding decision 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 which is to be funded will 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 the proposal information, 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 PI 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 **twenty (20) calendar days** to H.F.R.I.'s I.S., for the Funding Award Decision to be issued:

1. A Project Commitment Certificate by the HI, signed by their legal representative.
2. A Solemn Declaration of Law 1599/1986 signed by the HI's legal representative, whereby it is declared that:
  - All listed information regarding the research project numbered "....." and entitled "....." is true and accurate.
  - The research project numbered "....." and entitled "....." which is to be funded, has not been funded, nor will be funded by other institutions for its scope, in full or in part.
  - They accept that messages received from H.F.R.I. via email in the email address(es) to be specified are considered formal notices and signal the initiation of all legal processes and deadlines, for both the HI and PI.
3. Submission of approved project information (work packages, deliverables, milestones) and updated budget in related I.S. fields.

Following the submission and 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 has 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. Each instalment corresponds to a specific percentage of the total budget approved for the project. The final instalment (payment of balance) is deposited after the project has been concluded and received in final, its amount dependent total project costs certified in final and on 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, as they shall be specified by 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. The advance payment is offset by the interim payment or/ and the final balance payment of the project, in case there is no interim payment.

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

The interim payment amounts to 30% over the total approved project budget and is remunerated following the PI's request, provided that after the physical and financial scope of the project has been audited by the competent H.F.R.I. agent in line with provisions of paragraph 4 herein, costs have been certified to a percentage of at least fifty per cent (50%) of the total approved project budget.

### ***3.2.3 Final balance payment***

The final balance payment is remunerated following an audit – verification of project completion as to its physical and financial scope, its final acceptance and the issuing of a Project Completion Certificate. In this stage, the final cost of the project eligible for funding is finalized, 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, H.F.R.I. 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 and a Final Progress Report (upon project completion) is compulsory for each project. The Interim Progress Report is submitted after the first year of implementation has been completed, in the event where an audit – verification for the interim payment remuneration has not been conducted by then. Project progress reports must be submitted to H.F.R.I.'s I.S. 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 promotion activities).
2. Deliverables completed within the reporting period.
3. Milestones accomplished within the reporting period.
4. Report in regard to the project's financial scope, as implemented within the reporting period.
5. Cost receipt copies for the corresponding period.
6. Detailed description of any amendments or/and other alterations to the physical and financial scope.

The Final Progress Report should bear mention of the following:

1. A report regarding the total implemented physical scope of the project (project dissemination and publicity actions included).
2. The total of deliverables.
3. The total of accomplished milestones.
4. A report in regard to the project's financial scope, as implemented, with the submission of necessary information and receipts, so as to certify the eligibility of project costs.
5. An extended synopsis (abstract) of the Final Report (in Greek and English) in a form suitable for posting/uploading on the H.F.R.I. website, or wherever deemed suitable by H.F.R.I. This abstract should also include the objectives and conclusions that arose during project implementation.
6. A detailed description and documentation of any amendments and other alterations of the physical and financial scope.

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 H.F.R.I.'s I.S., 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 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.'s I.S. by the PI and the 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 beneficiary 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 the audited items (inspected items), the relevant findings and any recommendations or corrections. If the onsite audit is carried out via sampling, H.F.R.I. shall record the pertinent sample-selection methodology. Once the report is 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, entering it to the I.S. and notifying the PI and HI.

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

- i. to submit any objections, should they disagree with its findings, or
- 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 sending 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 I.S. and communicated to the beneficiary.

In case where the verification report contains a recommendation for corrective actions, it is approved by the H.F.R.I. Director, the corrections log along with the financially corrected amount are entered into the I.S., and the of project funding amount that may already have been deposited is reduced accordingly. The final verification report and the decision of rescission and recovery (see paragraph 9 below), are communicated to the beneficiary.

The audit/verification request, approved verification report, as well as any and all materials relating to filed objections, are then kept in the project file within H.F.R.I.'s I.S.

#### **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 settled 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, and have been included in the total project budget.
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 and efficiency.
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.

Photocopies of the following cost supporting documents must be submitted to the I.S. 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. The 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."*

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

## **5.2 Eligible cost categories**

Eligible costs for all projects are:

- Personnel costs
- Consumables
- Mobility costs
- Dissemination costs
- Use of or access to equipment, infrastructure or other resources
- Equipment procurement costs
- Other costs
- Indirect costs

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

### **5.2.1 Personnel costs**

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

#### 5.2.1a PI Salary costs

For the duration of research project implementation, the PI will be contracted to the HI under a private law fixed term employment contract, or a project lease contract.

**Under this contact of the PI to the HI, the PI will be fully employed.**

The gross monthly salary of the project PI under full employment as calculated as follows:

1. In the case of a private law fixed-term employment contract, gross monthly salary may, by maximum, be equal to the limits specified in Table 1 which follows, and in any case, by minimum, be equal to the limits specified in Article 18(12) case a) of Law 4310/2014. In case where the maximum limits provisioned in Table 1 are less than the minimum gross monthly salary provisioned in article 18(12) case a) of Law 4310/2014, the provision noted above shall prevail.
2. In the case of a project lease contract, the gross monthly salary may, at maximum, be equal to the amount provisioned in Table 1 and by minimum, be equal to the gross monthly salary the Post-Doctoral Researcher (PR) PI would have received based on a private law fixed-term employment contract as provisioned (under 1) above (the corresponding VAT being added).

To certify the salary of persons employed under a fixed-term private-law contract, it is necessary to keep timesheets.

#### 5.2.1b Salary of Research Team members

Project Research Team members with the right to receive a salary may be Post-Doctoral Researchers (PRs), PhD Candidates, Post-Graduate Students, specialized scientific and technical staff.

PRs to be employed in the Research Team will be contracted to the HI by a dependent employment relationship, under a private law fixed-term employment contract or a project lease contract.

In case where a Post-Graduate Student of the project research team concludes their postgraduate studies in the course of project implementation and registers as a PhD Candidate, their inclusion in the PhD Candidate category with a corresponding monthly salary raise may be possible, provided there is a pertinent provision in the project budget. Respectively, the PhD candidate who has successfully received a doctorate nomination may be included in the PR category with the corresponding raise in monthly salary, provided there is a pertinent provision in the project budget, in line with processes listed in Paragraph 8 of this Guide.

For **Post-Doctoral Researchers** (the PI excluded) participating in the project, gross monthly salary for full employment is calculated as follows:

1. In the case of a dependent employment contract of private law and fixed term, monthly gross payments are, by maximum, equal to the limits set in table 1 of the Call and in any case are, by minimum, equal to the limits set in article 18(12) case a) of Law 4310/2014. In case where the maximum limits provisioned in Table 1 are lower than the minimum gross monthly payments provisioned in article 18(12) case a) of Law 4310/2014, this provision shall prevail.
2. In the case of a project lease contract, gross monthly payments are, by maximum, equal to the amounts set in Table 1 (plus VAT) and by minimum equal to the gross monthly payments the PR would have received based on a dependent employment contract as defined (under 1) above (plus VAT).

For **PhD Candidates** and **Post-Graduate Students**, gross monthly salaries for full employment are calculated as follows:

1. In the case of a private law fixed term employment contract, gross monthly salaries for full employment are defined based on the provisions of Chapter B of Law 4354/2015, as in force.
2. In the case of a project lease contract, gross monthly salaries are formulated according to amounts defined in Table 1 (the corresponding VAT being added).

For **remaining members** gross monthly salaries for full employment are calculated as follows:

1. In the case of a private law fixed term employment contract, gross monthly salaries for full employment are defined based on the provisions of Chapter B of Law 4354/2015, as in force.
2. In the case of a project lease contract, gross monthly salaries are equal to the gross monthly salaries the Research Team member in question would have received based on a private law fixed term employment contract as defined (under 1) above (plus VAT).

**It is noted that in case the Project is funded, Remunerated RT members may not be receiving payment from another H.F.R.I. action, for the duration of their salaried employment in this action for full employment.**

The following Table 1 summarizes the above terms and salary limits

**Table 1: Research Team member salaries**

<b>Remunerated RT member Categories</b>	<b>Determination of Gross salaries</b>	
<b>1. PR (PR-PI)</b> <i>Principal Investigator</i>	<b>Maximum Salary limits (gross) for full employment</b>	
	up to <b>1.600,00€</b>	<b>&lt;5 years</b> from their doctorate
	up to <b>1.700,00€</b>	<b>5-7 years</b> from their doctorate
	up to <b>1.800,00€</b>	<b>&gt;7 years</b> from their doctorate
	Must in any case be, by minimum, equal to 90% of salary received by a Staff Research Scientist Grade C (art. 16, par. 12, Law. 4386/2016).	
<b>2. PR</b> ( <i>for conducting research work</i> )	According to what is provisioned in the case of the PR - PI.	
<b>3. PhD Candidates</b>	<b>Gross monthly salary for project lease contract: 1.100€</b> for full employment (plus VAT) In the case of a dependent employment contract of private law and fixed term, the provisions of Chapter B, Law 4354/2015, as in force, apply.	
<b>4. Post-Graduate Students</b> ( <i>in the context of conducting their Post-Graduate Diploma Thesis</i> )	<b>Gross monthly salary for project lease contract: 600€</b> for full employment (plus VAT) In the case of a dependent employment contract of private law and fixed term, the provisions of Chapter B, Law 4354/2015, as in force, apply.	
<b>5. Other staff</b>	Gross monthly salary in line with provisions in Chapter B, Law 4354/2015, as in force, for full employment	

The above are gross amounts on which all legal deductions and employee contributions are calculated as they apply in each case. To calculate the total amount

of staff salaries charged to the project, legal employer contributions are added, which are eligible project costs. Provided it is provisioned in legislation, the existing Value Added Tax (VAT) is added to the above project lease contracts, which is an eligible project cost.

All Research Team members employed under a dependent employment contract are obligated to keep timesheets, irrespective of the type of agreement held with the HI.

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

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

Project Advisory Committee members may not receive any type of funding or covered costs from the Project's budget.

**Research Team (PI and members) staff salaries, must account for at least 50% of the total approved project budget.**

Staff members who were not denominated during proposal submission shall be selected following an issued call for the expression of interest in line with provisions of Laws 4386/2016 and 4485/2017, and based on qualifications listed in the Funding Award Decision.

It is noted that costs for remuneration of dependent employment contracts or project lease contracts of support staff relating to project scientific/ technical affairs (Category 5 of Table 1) are considered eligible. These staff members do not have to be denominated during proposal submission; however, the related cost must have been budgeted and the qualifications that said staff shall possess must have been listed. Corresponding positions shall be filled based on these qualifications and following a call for the expression of interest issued by the HI, in line with provisions of Laws 4386/2016 and 4485/2017 (Category 5 of Table 1).

The staff is divided into regular and temporary depending on the employment relationship they hold 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 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 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, 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 Travel and mobility costs**

These involve the PI and RT members travelling in Greece or abroad for participating in conferences to present research project outcomes, conducting field research or cooperating in research with Research Team members belonging to other Institutions in Greece or abroad. In regard to research cooperation, 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 Organizations/ Institutions in Greece and abroad, participating in the Research Team as non-remunerated members. This category is included in research cooperation, and a necessary condition for cost eligibility is submitting the pertinent letter of intent by the Collaborating Organization as part of the submitted proposal.

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.

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

#### ***5.2.4 Dissemination costs***

These include publication costs by Research Team members in scientific journals, registration costs in conferences relating to speech/ communication or poster, costs for organizing and conducting seminars or/ and conferences, costs for publishing monographs and books, costs for producing audiovisual material, for website development and publicity in social networking media. 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 the results of the research project, while all publicity rules described in Paragraph 7 herein must be followed.

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.

#### ***5.2.5 Use of or access to equipment, infrastructure or other resources***

This category includes costs that must be reimbursed in order to 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 attached a letter of intent by the related Institution, when the equipment/ infrastructure etc. is not located at the HI. Apart from the equipment, infrastructure or resources of other Institutions in Greece or abroad, this category may include corresponding resources belonging to the HI. In this case the related letter of intent is not required, as this role is confirmed by the acceptance certificate of the HI.

Indicatively, other than costs that must be reimbursed in order to access 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 or any type of domestic and foreign Institutions, procurement of specialized 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.

### **5.2.6 *Costs for equipment procurement***

This category includes the purchase of micro-equipment (new or used), considered necessary for Project implementation. For this cost to be considered eligible, documentation as to the usefulness of this equipment for Project implementation is required within the submitted proposal, while also required is that its procurement has taken place in the first half of the duration of project implementation.

For the procurement of equipment, 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 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, repair costs for important equipment etc.

Costs are eligible provided they are listed in the PTB or in its imminent amendment during project implementation, in line with the procedure described in paragraph 9 herein.

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

To carry out costs in this paragraph, HIs are obligated 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 in this category.

### **5.2.8 Indirect costs**

Project management and HI operating costs may amount up to 8% of total project budget, and are reimbursed to the Special Account for Research Grants (SARG) or the relevant HI department. These costs 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.

It is noted that indirect costs are eligible without submitting the relevant documents, however they should be recorded in HI accounting entries.

### **5.3 Accounting monitoring**

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

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

In order to be considered eligible, cost receipts for each project must have been issued until the project end-date (physical scope) and must have been paid within 30 calendar days after that, at the latest.

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).

### **5.4 Value Added Tax**

The Value Added Tax (VAT) is an eligible cost only when the HI is not VAT-exempt, in accordance with VAT code provisions, as in force and when applicable, and as proven by a pertinent certificate issued by the competent Tax Office. 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 organization.

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

It is possible to have project costs certified by certified accountants, registered in the Auditor Register of HAASOB. Among others, certified accountant tasks include submitting an audit report regarding the legitimacy and regularity of costs incurred and paid, as of accounting entries, in line with the legislation in force and the Funding Award Decision. Moreover, certified accountants 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 terms of the Funding Award Decision. Certified accountants are selected by the beneficiary and the cost for their services is eligible, provided their task is carried out up to three (3) months from 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 limit the cost certified by said accountants 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 the number, issue date, supplier and 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 it be used in future for subsidy from any national, or union, or other 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 accounts required by H.F.R.I. or the applicable law, and the cost of financial services imposed by the funding award decision.
3. Provision 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 the 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 excessive or unreasonable costs.
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 project implementation phases. They are responsible for notifying H.F.R.I. on time of any incident or change in circumstances that may affect project progress, for achieving objectives, for keeping in line with the agreed timetable and for producing deliverables. They are also responsible for submitting all relevant amendment requests.

### **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 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).
2. Observe the terms of the Call, the MIG and the Funding Award Decision.
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. or/ and the I.S. with data and documents of the project they are implementing, ensuring the accuracy, quality and admissibility of submitted information.
5. Not to receive any subsidies from another national or EU programme for the implementation of the project or part thereof or/and part of eligible costs, in violation of restrictions in regard to the accumulation of state subsidies.
6. Not to transfer or replace fixed assets, the value of which has been subsidized, without prior approval from H.F.R.I.

7. To place informative posters regarding the deed and funding from H.F.R.I. to the HI.
8. To place a stamp featuring the funding information (Action Title, Project No.) on each tax item for each cost related to the funded project.
9. To use the H.F.R.I. logo on every document used during project implementation or generated under the project (printed or electronic).
10. Make reference to the project being funded by H.F.R.I. through this Action, using appropriate wording as well as relevant logos, as described in detail in Chapter 7, in all types of publicity activities regarding the project (e.g. announcements in 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.

Additionally, the PI and HI retain responsibility for:

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

In specific, the HI must keep a separate account for the Project and keep all financial management supporting documents of the project, throughout its duration and for five (5) years after its completion, as described in paragraph 5 herein.

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

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

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

## **6.2 Obligations following project completion**

HI obligations are:

1. The HI must comply with the terms of the Call and the Funding Award Decision.
2. The HI and PC cannot be subsidized by another Organization/Programme for the implementation of the same project or part thereof.
3. The HI must return the interest accumulated in the bank account it keeps to make project payments and which arose due to project pre-funding.
4. The HI is obligated to keep and make available to competent H.F.R.I. officers, throughout the implementation of the project and for five (5) years following its completion, all documents, supporting documents and information pertaining to the approved proposal, in any manner provisioned, either in printed or electronic form via the I.S.; so that it is possible to monitor whether progress and project completion in terms of its physical and financial scope, are in line with the timeframe, the implementation terms, the institutional framework in force and the provisions specified in the Call, the MIG and the Funding Award Decision.

5. 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 last funding instalment was made. Furthermore, simple copies are kept together in a dedicated folder that is made available to the competent H.F.R.I. auditors, when requested. This obligation is in force irrespective of whether retaining the supporting documents and invoices related to project implementation is not required by other legislation provisions. These supporting documents and information are kept either as originals or as certified copies of the originals, or (in the case of electronic documents) in commonly accepted data carriers.

## **7. PUBLICITY OBLIGATIONS**

Beneficiaries of this action must 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 resulting of the research conducted under the research project and is carried-out, indicatively, in the form of:

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

It must be stated that the research project has been funded by H.F.R.I., by clear reference to the specific action plan and display of the H.F.R.I. logo and website (depending on the type of action), as portrayed in example below.

With regard to the articles in scientific and non-scientific journals, it is noted that this obligation is independent of research project completion, depending only on whether the published research was conducted under the funded research project (this also applies to articles published following 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:



**The research project was supported by the Hellenic Foundation for Research and Innovation (H.F.R.I.) under the “2nd Call for H.F.R.I. Research Projects to support Post-Doctoral Researchers”.**

With regard to audiovisual material, the opening and closing credits must 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 synopsis, the project start-date and end-date, the total eligible cost), as well as the personal details of the PI and the details of the HI, for reasons of transparency, publicity and dissemination of action findings, including posting this information to the H.F.R.I. portal ([www.elidek.gr](http://www.elidek.gr)).

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 Action, 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, 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 through H.F.R.I.'s 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 accepting the amendment request is that the changes proposed 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 as the pertinent decision is communicated and pertinent documents are placed in the file kept by H.F.R.I. for the project. If the amendment request is not accepted, the H.F.R.I. Director issues a justified decision, rejecting the request.

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

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

1. Duration extension of project implementation. A time extension may be granted once and cannot exceed four (4) months for projects with a duration of up to 24 months, or six (6) months for projects with a duration of up to 36 months.
2. The replacement of a member/ members of the Research Team. In case of a Research Team member replacement, the new member must hold corresponding qualifications to the member being replaced, and be selected following a related call issued by the HI, the content of which shall be determined by the PI. The PI is obligated to inform H.F.R.I. on the matter. These calls shall be issued in line with provisions of Laws 4310/2014, 4386/2016, 4485/2017 and 4589/2019, as in force.
3. Withdrawal of RT members (without them being replaced) or the addition of new Research Team members.
4. The replacement of the Principal Investigator is permissible only in events of force majeure. The PI submits a pertinent documented request, recommending another postdoctoral fellow 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 may recommend a new PI of qualifications similar to those of the PI.
5. Amendment to information that significantly affects the extent and implementation method of the physical scope (e.g. use of techniques / research conduct methodology of lesser technical weighting, restriction of provisioned deliverables, equipment change/ modification etc.).
6. Project discontinuation: The PI submits an Irregular Progress Report, as well as deliverables produced until the time of discontinuation. After these have been evaluated, the funding is limited to the costs that have already been incurred and approved/ certified under the aforementioned evaluation. In case where the PI or the HI has already received an amount higher than the one finally approved up to the time of discontinuation, the excess amount is returned to H.F.R.I.
7. 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.
8. 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 category budget, from which the amount is transferred, provided that all Funding Award Decision terms and conditions are met.

9. HI replacement is permitted only following a full and justified documentation of the necessity for replacement and provided there is adequate assurance that research project objectives will not be affected by the change. HI replacement is specifically allowed, in case where the PI has been appointed faculty member (DEP) or researcher to an institution different than the HI.

Each amendment request is submitted to H.F.R.I. at least thirty (30) calendar days prior to the project end-date, as arising from the Funding Award Decision, including any approved extensions. The request must clearly reflect requested changes in relation to corresponding items in the Funding Award Decision, while also attached, must 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 recommendation by the Department of Research Projects, with/without the assistance of external experts. The decision is entered in 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 relocation of the subsidized activity.

Above changes are reviewed by the Department of Research Projects and, if necessary, the Funding 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 under project implementation without restriction as to their number:

1. Member change of category: in case where a post graduate student of the Research Team concludes their postgraduate studies and registers as a PhD Candidate within the project duration, their inclusion in the category of PhD Candidates with the respective raise in the reimbursement amount is possible, provided there exists a pertinent provision in the project budget. The same applies for PhD Candidates receiving their doctorate diploma and wishing to continue being Research Team members as Post-Doctoral Researchers. The PI is obligated to notify H.F.R.I. accordingly. The same also applies in the case of a post-doctorate researcher being appointed as a faculty member (DEP) or researcher.
2. Transfer of costs between project cost categories, which alters (increase/ decrease) the total amount of the initially approved budget for said categories (i.e. the cost category being reduced and the one being increased after the transfer, respectively) **totally/ cumulatively up to 25%**, provided that all Funding Award Decision terms and conditions are met.

3. Transfer of amounts to a non-approved but eligible cost category/ies, which alter (reduce) the total amount of cost categories from which the transfer takes place, totally/ cumulatively up to **10%**, provided that all Funding Award Decision terms and conditions are met.
4. Transfer of costs to specialized sub-category costs within the same cost category (e.g. staff salaries), without limitations. Furthermore, the addition of new sub-categories within the same cost category.
5. Transfer of man-effort between project staff categories, provided that all Funding Award Decision terms and conditions are met.
6. Changes to the duration of work packages and the deadlines for deliverables and milestones, within the approved total project deadline.
7. Replacement of approved equipment by equipment with corresponding technical characteristics and functionality, provided it is documented that the new equipment has the capability of leading to the same or improved results compared to the approved equipment. For this change, the above (under 2 and 4) financial scope alteration restrictions must be observed.

Above changes may be carried out under the responsibility of the PI or/and the HI throughout the duration of the project, without prior approval. These are attached to the pertinent verification/certification request towards H.F.R.I., where they 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 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.

## **9. REVOCATION OF FUNDING**

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

1. Provided that before the approved implementation schedule has been concluded, the beneficiary submits a written resignation to the H.F.R.I. or/and via the IT system, stating 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 information arising from the verification procedures,
- iv. inability to confirm the existence of an adequate verification trail,
- v. beneficiary failure to comply with H.F.R.I. verification recommendations, administrative or onsite.

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.'s I.S.

In the event of recovering unduly or illegally paid sums, 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 drafts 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 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 (preferably at the National Bank of Greece).

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 N.4172/2013, Ministerial Decision 1216/01.10.2014 and Ministerial Decision 1079/06.04.2015):

- 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.

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

- A cheque issued from the business account of the funding recipient/ beneficiary to the supplier, which must have been settled by the bank at a time prior to the 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 funding recipient / beneficiary 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 business account of the funding recipient/ beneficiary 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 funded operator. 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 at a money transferring service). 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 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 at a Money Transferring Service 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. officer.

#### **Remuneration Costs**

##### **– Regular staff**

- HI management decision by which the staff to be involved in the project is determined, their duties in terms of the physical object of the activity, the duration of their employment and the way they are to be employed in practice.
- Monthly global timesheets reflecting, in terms of natural persons, actual employment hours per day on the project and any other project or activity, at the beneficiary or/and other institutions, signed by the employee and the HI management executive.
- Beneficiary payroll lists for the time period 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).

##### **– Temporary 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 for the time period the audit is being conducted for, depicting gross monthly income, with any allowances specified in the beneficiary institutional framework clearly recorded. 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. 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, 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).

### **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).

### **Δαπάνες για αγορά εξοπλισμού**

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. Certificate from the supplier confirming that equipment is new and unused.
5. Invoice copies or equivalent accounting documents. (For certifying invoices from abroad, apart from the invoice itself, all relevant documents, such as: pro forma invoice describing the payment method [advance, instalments, bank payment], accompanying shipping documents, e.g. Consignment Notes, Packing List, invoice or receipt issued by international carrier, imported equipment insurance policy, customs documents if imported from a country outside the EU).
6. Payment slips (in accordance with the specifications in Annex II herein).
7. Accounting entries of receipts, preferably in the form of a detailed ledger for the separate project account (signed by the head accountant and bearing the Institution seal).

### **Mobility costs**

1. Decision or relevant administrative document approving travel, among others also stating:
  - ✓ the destination
  - ✓ the departure and return dates
  - ✓ the mode of transport
  - ✓ the reason for travel (summarized)
  - ✓ the project it pertains to

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>1</sup>:
  - ✓ Transport costs and public transport ticket fees in particular (or other transportation modes).
  - ✓ Cost per kilometer (0.15/km)<sup>2</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.
  - ✓ Car rental or costs for using public-use passenger cars (taxis), when their use is permitted.
  - ✓ 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).
  - ✓ Daily allowance (set at €40 for domestic and €80 for trips abroad, irrespective of traveler position or rank) – as in force per instance.
  - ✓ Cost of participating in conventions, conferences etc.
  - ✓ Travel report or documentation material relevant to the project (excerpt from papers, brochures, agenda, minutes, posters, etc.) – compliance with publicity rules (where necessary).
  - ✓ Receipts for costs included in the relevant Travel document/ Cost log (e.g. tickets, hotel invoice, etc.).
  - ✓ Payment slips (in accordance with the specifications in Annex II herein).
  - ✓ Compliance with maximum limits, in accordance with provisions of Sub-paragraph D9 of Article 2(D) of Law 4336/2015 (GG 94/A).
  - ✓ In case of travel for natural persons under a lease 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).
3. Payment slips (in accordance with specifications in Annex II herein).
4. 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).

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<sup>1</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>2</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. ΔΝΣγ/οικ.41648/φ.ΕΓΚΥΚΛ.-07.06.2017 <https://kmd.ggde.gr/>)

### **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 upon proposal submission.
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 payment method [advance, instalments, bank payment], accompanying shipping documents, e.g. Consignment Notes, Packing List, invoice or receipt issued by international carrier, imported equipment insurance policy, customs documents if imported from a country outside the EU).
4. Compliance with promotional 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 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, instalments, bank payment], accompanying shipping documents, e.g. Consignment Notes, Packing List, invoice or receipt issued by international carrier, imported equipment insurance policy, customs documents if imported from a country outside the EU).
5. Payment slips (in accordance with the specifications in Annex II herein).
6. Accounting entries of 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:

- ✓ Submitted copies are true copies of the original supporting documents.
- ✓ Originals are available to the auditing body.
- ✓ Supporting documents do not correspond to costs funded by another programme.

- ✓ Project costs are monitored through a separate account and the undersigned is fully aware that any costs not recorded in said account shall be deemed ineligible.

For the submission of a cost verification request through the I.S., documents listed above must be scanned and attached to the request. In case where the beneficiary used Registered Accountant services, their certificate is also attached.