



HELLENIC REPUBLIC  
MINISTRY OF DEVELOPMENT AND INVESTMENTS  
GENERAL SECRETARIAT FOR RESEARCH AND INNOVATION



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**Management and Implementation Guide for Projects**  
**under the**  
“2nd Call for H.F.R.I. Research Projects to Support  
Faculty Members and Researchers”

Version 1.0

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## GENERAL

This **Management-Implementation Guide** (hereinafter “MIG”) sets out the terms and conditions regarding the procedure for monitoring, auditing and certifying the cost, and awarding funding for research projects (hereinafter “project”/“projects”), evaluated positively and ranked in the list of research projects to be funded under the “**2nd Call for H.F.R.I. Research Projects to Support Faculty Members and Researchers**” (Ref. No. 20741/08.01.2020, hereinafter the “Call”), aiming to ultimately support the research activity in our country.

The action is adapted to the specific characteristics of the research effort in each of the scientific areas it covers, without applying any kind of thematic or geographical restrictions, and is part of H.F.R.I.’s program of actions in accordance with the Ministerial Decision 29898/2019 on the “Annual planning of actions and resource allocation of the Hellenic Foundation for Research and Innovation (H.F.R.I.) for 2019” (B’ 809), as in force.

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

- Law 4429/2016 on the “Hellenic Foundation for Research and Innovation and other provisions” (A’ 199), as amended and in force and in particular articles 2, 4 par. 3, 5 par. 3 to 9 and 9 par. 7 and 8 therein;
- Decision No. 195245/15.11.2018 issued by the Ministers of Education, Research and Religious Affairs, as well as Finance and Administrative Reconstruction on the “Internal Rules of Procedure of the Hellenic Foundation for Research and Innovation (H.F.R.I.)” (B’ 5252), as in force;
- Law 4485/2017 on the “Organization and operation of higher education, regulations on research and other provisions” (A’ 114), as in force;
- Law 4310/2014 (A’ 258) on “Research, technological development and innovation and other provisions”, as in force;
- Law 3187/2003 on “Higher Military Educational Institutions (ASEI)” (A’ 233), as in force;
- The Agreement dated on the 15th of July 2016 between the Hellenic Republic and the European Investment Bank;
- The project of the Public Investment Program titled “Hellenic Foundation for Research and Innovation” (code 2016ΣΕ01320007) and its Technical Bulletin;
- Decision No. 69615/03.05.2018 issued by the Alternate Minister of Education, Research and Religious Affairs on the “Annual planning of actions and resource allocation of the Hellenic Foundation for Research and Innovation (H.F.R.I.) for 2018” (B’ 1907), as in force following its amendment by the Decision No. 94418/30.08.2021 of the Deputy Minister of Development and Investments (B’ 4073);
- Decision No. 35627/24.3.2021 issued by the Deputy Minister of Development and Investments on the establishment of H.F.R.I.’s Scientific Council (Issue for Specially Positioned Employees and Administrative Bodies of Public or Broader Public Sector Entities No. 246);
- Decision under Ref. No. 35869/15.04.2021 adopted by H.F.R.I.’s SC at its 102nd Meeting on the election of Professor Xenia Chrysochoou as Chair of H.F.R.I.’s SC (IUN: E4ZI46M77Γ-273);
- Decision under Ref. No. 35870/15.04.2021 adopted by H.F.R.I.’s SC at its 102nd Meeting on the assignment of duties of H.F.R.I.’s Director to the SC’s Chair, Professor Xenia Chrysochoou (IUN: EKΨ246M77Γ-6Y2);
- Decision under Ref. No. 38446/26.07.2021 adopted by H.F.R.I.’s SC at its 110th Meeting on the assignment of responsibilities to the SC’s Chair and acting Director of H.F.R.I. (B’ 4065);

- Decision under Ref. No. 20741/08.01.2020 of the Director for the “2nd Call for H.F.R.I. Research Projects to Support Faculty Members and Researchers” (IUN: 9A1846M77Γ-76Θ).

## 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 HI are to communicate with the Foundation.

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

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

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

All documents are submitted exclusively in electronic form to the H.F.R.I.’s Information System (hereinafter “IS”).

## 2. ISSUING THE FUNDING AWARD DECISION

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

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

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

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

**The HI is obliged to conclude the process of including the project in its budget within 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 Host Institution upon the project’s inclusion in the HI’s budget and may not extend beyond 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 communicated to the HI, whereby they are invited to submit the following necessary supporting documents to H.F.R.I.’s IS, **within the deadline that shall be defined in the above mentioned letter**, for the Funding Award Decision to be issued.

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1. A Project acceptance certificate by the HI, signed by their legal representative.
2. A solemn declaration of Law 1599/1986 signed by the HI’s legal representative, whereby it is declared that:
  - All listed information regarding the research project numbered “...” and titled “.....” is true and accurate.
  - The research project numbered “.....” and titled “”, which is to be funded, has not been funded, nor will 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 notices and mark the initiation of all legal processes and deadlines, for both the HI and PI.
3. Information submission regarding the approved project (work packages, deliverables, milestones) and updated budget in related IS fields.

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

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

#### **3.1 General**

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

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

H.F.R.I. settles each instalment by depositing the corresponding amount in the 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.’s Financial Services. (Annex I).

#### **3.2 Funding Reimbursement**

##### ***3.2.1 Advance payment***

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

### **3.2.2 Interim payment**

The interim payment amounts to 30% of the total approved project budget and is remunerated following the PI's request, provided that costs have been certified to a percentage of at least fifty per cent (50%) of the total approved project budget, after the physical and financial scope of the project has been audited by the competent H.F.R.I. agent in line with the provisions of paragraph 5 herein.

### **3.2.3 Final balance payment**

The final instalment (final balance payment) is deposited following an audit – verification of project completion as to its physical and financial scope, its final reception and the issuance of a Project Completion Certificate. In this stage, the final cost of the project eligible for funding is finalized, in combination with examining whether the Funding Award Decision requirements have been met or not.

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

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

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

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

H.F.R.I. reserves the right, whenever deemed necessary, to audit the course of project implementation in terms of its physical and financial scope, with onsite inspections at the venue where the project is being implemented and at the HI's head offices, and/or conduct of an administrative verification of 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**

For each project, it is mandatory to submit to H.F.R.I. an Interim and Final Progress Report (upon project completion) within an exclusive deadline of thirty (30) calendar days from audit period conclusion. The Interim Progress Report of the project is submitted, if at least 50% of the financial scope of the project has been implemented, and is accompanied by a request for interim payment.

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

1. Reference to the physical scope of the project that has been implemented within the reporting period (including any project dissemination and publicity activities).

2. Deliverables completed within the reporting period.
3. Milestones accomplished within the reporting period.
4. Report with regard to the project’s financial scope, as implemented within the reporting period.
5. Cost receipt copies for the corresponding period.
6. A detailed description of any amendments and other changes in the physical and financial scope.

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

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

The certification of the physical and financial scope of the project shall be carried out based on information included in the Final Report, where it will be decided whether or not a final balance payment is to be made, as well as its exact amount or, should reason occur, the recovery of any unduly paid funding.

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

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

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

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

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

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

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

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

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

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

Once the results of the cost audit – verification report are communicated, the PI is entitled to submit documented objections to H.F.R.I. The time frame in which this right may be exercised, the time frame in which the permissive or dismissive decision must be issued, as well as any pertaining procedures are specified in H.F.R.I.’s Internal Rules of Procedure, as posted on H.F.R.I.’s website. Should the deadline for lodging objections expire with failure to do so, it is considered that verification 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 any financial correction and recovery, it is approved by the H.F.R.I. Director, entered into the IS 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 IS, and the project funding amount that may have already been entered is reduced accordingly. The final verification report and the decision of revocation and recovery (see below par. 9) are communicated to the beneficiary.

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

#### **4.4 Exceptional Progress Check**

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

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

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

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

### **5. FINANCIAL MANAGEMENT OF PROJECTS**

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

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

#### **5.1 Eligible costs**

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

1. They are incurred within the approved project eligibility period, as specified in the Funding Award Decision and are included in the total project budget, thus being in compliance with the MIG.
2. They pertain to the physical scope and are linked to project deliverables and milestones.
3. They are proportionate and necessary to project implementation and are incurred based on the principles of economy, effectiveness, efficiency and sound management.
4. They are recognizable and verifiable, especially as they are recorded in the HI's accounts, in line with the accounting standards in force and the accounting principles generally accepted in the country.
5. They comply with the applicable fiscal and social insurance legislation requirements.
6. Cost receipts have been accounted for until the project end date and paid up to thirty (30) calendar days after. The employment cost receipts of the certified public accountants which are eligible up to three (3) months from the end of each project are an exception to this.

The following cost receipts must be submitted to the IS for **auditing-verifying project costs**, as per beneficiary and cost category:

1. Invoices or accounting documents of equal substantiating value, in accordance with the national legislation in force.
2. Proof of payment (attached to each submitted invoice).

3. Accounting receipt entries, in the form of a detailed subledger of the separate project account (signed by the accountant in charge and bearing the stamp of the institution).
4. A Solemn declaration by the beneficiary, duly signed, where it is mentioned that:

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

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

## **5.2 Eligible cost categories**

Eligible costs for all projects are:

- Staff remuneration
- Consumables
- Mobility costs
- Dissemination costs
- Costs for the use of or access to equipment, infrastructure or other resources
- Costs for equipment procurement
- Other Costs
- Indirect Costs

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

### ***5.2.1 Staff remuneration***

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

#### ***5.2.1a PI's salary cost***

The PI's additional gross salary may not exceed the sum of €800.00 per month and is subject to the maximum limit of earnings and additional fees provisioned in Article 2 of Law 3833/2010 combined with the provisions of Laws 4354/2015 (articles 13 and 28) and 4472/2017 (articles 130-135 and 156).

If the PIs retire any time before the project conclusion, they may remain the project's PI without getting any remuneration.

#### ***5.2.1b RT members' remuneration***

Faculty members, Researchers, Professors Emeriti and retired Professors and Researchers can participate in the RT only as non-remunerated members.

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The remunerated RT members may be Postdoctoral Researchers, PhD Candidates, Postgraduate Students, as well as other scientific and technical staff.

PRs employed in the Research Team shall contract with the HI holding a fixed-term private law employment contract or a project lease contract.

For **Postdoctoral Researchers** participating in the project, the gross monthly earnings for full-time employment are calculated as follows:

1. In case of a fixed-term private law employment contract, gross monthly remuneration is configured according to the provisions of Chapter B of Law 4354/2015, as in force and is to a minimum equal to the thresholds set in article 18 par. 12 case a) of Law 4310/2014.
2. In case of a project lease contract, gross monthly remuneration should be equal to the gross monthly earnings the PR would have received based on a fixed-term private law employment contract, in line with the above stated provisions (under point 1) (plus the corresponding VAT).

For **PhD Candidates, Postgraduate Students and other scientific and technical staff** of the RT, gross monthly earnings for full-time employment are calculated as follows:

1. In case of a fixed-term private law employment contract, gross monthly earnings shall be equal to the gross monthly income for full-time employment which is defined in the provisions of Chapter B of Law 4354/2015, as in force.
2. In case of a project lease contract, gross monthly earnings should be equal to the gross monthly salary the Research Team member in question would have received based on a fixed-term private law employment contract, in line with the above stated (under point 1) provisions (plus the corresponding VAT).

RT members who belong to the staff of the HI (holding a public law or an open-term private law employment contract) can receive an extra remuneration up to **€400.00 per month** for providing additional work, beyond their working schedule, in accordance with the legislation in force.

Salary costs for auxiliary staff helping with administrative/financial issues of the Research Project are not eligible.

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

The following Table 1 summarizes the above terms and payment limits.

**Table 1: Remuneration for RT members**

<b>Remunerated RT member categories</b>	<b>Gross earnings calculation</b>
1. Postdoctoral Researcher	Gross monthly earnings: a) Private law fixed-term employment contract: in line with the provisions of Chapter B of Law 4354/2015, as in force and are to a minimum equal to the thresholds set in article 18 par. 12 case a) of Law 4310/2014. b) Project lease contract: equal to earnings set in the provisions of Chapter B of Law 4354/2015 and are in any case to a minimum equal

	to the thresholds set in article 18 par. 12 case a) of Law 4310/2014 (plus VAT).
2. Scientific staff (PhD Candidates, Postgraduate Students) and Technical and Other staff	Gross monthly earnings: a) Private law fixed-term employment contract: equal to gross earnings set in the provisions of Chapter B of Law 4354/2015, as in force, for full-time employment. b) Project lease contract: equal to earnings set in the provisions of Chapter B of Law 4354/2015, as in force, for full-time employment (plus VAT).
3. HI’s staff holding a public law or an open-term private law employment contract	Extra remuneration for additional work up to €400.00 per month, according to the relevant legislation in force.

The above are gross amounts, upon which all legal deductions are calculated, as in force and per case. In order to calculate the total amount of staff remuneration charged to the project, legal employer’s contributions are added to the above amounts and constitute eligible project costs. Regarding project lease contracts, provided this is provisioned in legislation, the corresponding Value Added Tax (VAT), as applicable from time to time, shall be also added to above amounts and constitute an eligible cost for the project.

The salary of Research Team members working abroad under any employment contract is not an eligible cost.

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

The remunerated RT members who have not been named when submitting the Research Proposal shall be selected by the HI, following a call for expression of interest in filling the corresponding positions, according to the legislation in force.

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

The invoices/receipts 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 the implementation of the project and are recorded separately. Indicatively, they involve the purchase of direct consumption materials (e.g. lab consumables, reagents, etc.) that are necessary for the implementation of the project. This category does not include general office supply costs, such as paper, stationery, PC consumables, etc., as these are commonly included in the general operating expenses and may be eligible only when the particularities

of the Research Project require an unusual amount of relevant costs for its implementation. In this case, sufficient relevant documentation is required.

For the procurement of consumables the HIs must apply the provisions of Law 4412/2016 on “Public Contracts for Projects, Procurement and Services (adaptation to Directives 2014/24/EU and 2014/25/EU)” (A’ 147), as in force, when considered contracting authorities within the meaning of said law.

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

### **5.2.3 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 collaborative research with Research Team members belonging to other Institutions in Greece or abroad. In case collaborative research is performed, a necessary condition for cost eligibility is to include a pertinent letter of intent from the Collaborating Organization to the PTB.

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

**The total amount to be allocated for this category of costs may not exceed 10% of the total approved project budget.**

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

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

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

### **5.2.4 Dissemination costs**

These include publication costs by Research Team members in reviewed scientific journals, registration costs in conferences relating to speech/communications or posters, costs for organizing and conducting workshops, costs for publishing monographs and books, costs for producing audiovisual material, for website development and promotion in social media. Additionally, this category includes costs for

patent submission to the Hellenic Industrial Property Organization and/or other corresponding institutions abroad, as well as different cost types for securing research findings, etc.

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 Section 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 the completion of the project.

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

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

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

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

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

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

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

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

**The total amount to be allocated for this category of costs may not exceed 20% of the total approved project budget.**

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

The receipts listed in Annex III herein 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 the remaining cost categories, as well as any fees for a certified public accountant registered in the Auditor Register of the Hellenic Accounting and Auditing Standards Oversight Board (HAASOB [ELTE]) to certify the financial scope of the project. Indicative costs included in this category are: special telecommunications costs (such as the use of satellite communication), repair costs for high-value equipment, etc.

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

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

For the purposes of incurring the costs of this Paragraph, the HIs are obliged to apply the provisions of Law. 4412/2016 on “Public Contracts for Projects, Procurement and Services (adaptation to Directives 2014/24/EU and 2014/25/EU)” (A’ 147), as in force, when considered contracting authorities within the meaning of said law.

**The total amount to be allocated for this category of costs may not exceed 5% of the total approved project budget.**

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

**Total direct costs, apart from staff remuneration, should not exceed 40% of the Project’s total budget.**

### **5.2.8 Indirect Costs**

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

**Indirect costs may amount up to 10% of the total costs provided in all other categories and are included in the Research Project Budget.**

It is noted that indirect costs are eligible without submitting the relevant documents; however, they should be recorded in the HI’s 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 the accounts for Project costs and revenue, in line with the Greek Accounting Standards (GAS).

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

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

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

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

### **5.4 Value Added Tax**

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

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

It is possible to have project costs certified by certified public accountants, registered in the Auditor Register of HAASOB. Among others, certified public accountant tasks include submitting an audit report as to the legitimacy and regularity of costs incurred and paid as well as the proper accounting entries, in line with the legislation in force and the Funding Award Decision. Moreover, certified public accountants audit and certify whether all necessary supporting documents exist, whether costs were incurred within the eligible period and related to the specific project, as well as whether they complied with the conditions of the Funding Award Decision. Certified public accountants are selected by the beneficiary and the cost for their services is eligible, provided that it is incurred up to three (3) months from the end of the project. If, during the audit of the project’s physical scope, a part or percentage of the deliverables is accepted, in terms of quantity or quality, as well as in cases of ascertaining findings during the financial audit (e.g. non permissible budget excesses, non-eligible costs), H.F.R.I. reserves the right to cut the cost certified by said accountants by a corresponding amount or percentage.

### **5.6 Loss of receipts**

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

1. A copy of the lost receipt bearing clearly the supplier’s stamp on it and the wording “true copy of the original” from the supplier and
2. A Solemn declaration of Law 1599/86 certifying the authenticity of the signature of the legal representative of the beneficiary stating that:

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

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

The following costs are not considered eligible:

1. Debit interests, debt service expenses and interests on late payments.
2. Financial transaction commissions and other net financial costs, excluding costs pertaining to the opening of accounts required by H.F.R.I. or the applicable law, and the cost of financial services imposed by the funding award decision.
3. Provision for losses or potential future liabilities.
4. Foreign exchange losses.
5. Recoverable VAT. By exception, VAT is eligible in cases where no taxable income is generated during the implementation of the project or after its completion, or when income is indeed generated, but it relates to a non-taxable activity. Confirmation that the activity in question is non-taxable is provided by the competent tax authorities.
6. Amounts withheld in favor of the institution or on its behalf, or withholdings refunded to it by any means. Withholdings in favor of third parties made by institutions on behalf of third parties are an eligible cost, provided that they are paid to such third parties in line with the provisions in force.
7. Costs incurred for which the provisions of Law 4412/2016 on “Public Contracts for Projects, Procurement and Services (adaptation to Directives 2014/24/EU and 2014/25/EU)” (A’ 147), as in force, were not applied, when the HI is considered a contracting authority within the meaning of said law.
8. Any excessive or unreasonable costs.
9. Any fines, penalties and costs before courts.

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

The PI represents the Research Team in all communications with H.F.R.I., takes all necessary measures for the effective supervision of project implementation, from a scientific aspect, guiding the Research Team throughout all project implementation phases. They are responsible for notifying H.F.R.I. on time of any incident or change in circumstances that may affect the project progress, the achievement of objectives, the keeping of the agreed schedule and the production of deliverables. They are also responsible for submitting all relevant amendment requests.

## 6.1 PI and HI responsibilities

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

1. To observe the conditions of the Call, this Guide and the Funding Award Decision.
2. To 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. To 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. To keep a separate bank account for the specific action.
5. To take all necessary actions for updating H.F.R.I. and/or the IS with data and documents of the project they are implementing, thus ensuring the accuracy, quality and completeness of submitted information.
6. Not to receive any subsidies from another national or EU program for the implementation of the project or part thereof and/or part of eligible costs, in violation of restrictions in terms of accumulation of state subsidies.
7. Not to transfer or replace fixed assets acquired under the project without H.F.R.I.’s approval.
8. To place posters with information about the action and funding from H.F.R.I. to the HI.
9. To affix a stamp on each tax item for each cost related to the funded project. The stamp should feature the main funding information (HFRI-FM20-Project number).
10. To use H.F.R.I.’s logo on every document used during the implementation of the project or generated under the project (printed or digital).
11. To make reference to the project’s funding by H.F.R.I. through this Action, using appropriate wording as well as relevant logos, as described in detail in Chapter 7, in all types of publicity activities regarding the project (e.g. announcements in print and electronic media, presentations in workshops and conferences, scientific papers in national and international journals, events), as well as by posting on their website.
12. To accept their inclusion in the List of projects/beneficiaries under H.F.R.I.’s Actions published on H.F.R.I.’s website.
13. To communicate immediately and necessarily to the competent department of H.F.R.I.: (a) any information that becomes necessary regarding the project implemented in the form of references or reporting of specific data, (b) any amendment to the physical or financial scope of the project that lays down the need to amend the Project Technical Bulletin and (c) any possible inability of the PI, HI or COs to implement the project.

Additionally, the PI and HI shall be responsible for:

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

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

## 6.2 Obligations following project completion

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

## 7. PUBLICITY OBLIGATIONS

Beneficiaries of this action’s projects must inform the public of the funding received from H.F.R.I. for the specific project, as part of the specific action.

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

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

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

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

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



**Το ερευνητικό έργο υποστηρίχτηκε από το Ελληνικό Ίδρυμα Έρευνας και Καινοτομίας (ΕΛ.ΙΔ.Ε.Κ.) στο πλαίσιο της Δράσης «2η Προκήρυξη ερευνητικών έργων ΕΛ.ΙΔ.Ε.Κ. για την ενίσχυση των μελών ΔΕΠ και Ερευνητών/τριών» (Αριθμός Έργου:.....)**



**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 Faculty Members & Researchers” (Project Number: .....).**

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

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

Failure to implement the information and communication measures as defined above may result in a flat-rate correction of all project costs.

## 8. AMENDMENTS

### 8.1 General

The terms for implementing the project, as specified in the Call and in 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 the project’s funding.

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

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

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

## 8.2 Amendment cases

1. Extension of the duration of the project can be granted only once (1) (unless it concerns reasons of force majeure) and provided that it is necessary for the successful completion of the project. The total duration of the project, including the extension, may not exceed 28 or 42 months for projects lasting up to 24 or 36 months, respectively.
2. Replacement of a member/members of the Research Team. In case of a Research Team member replacement, the new member must have similar qualifications to the member being replaced, and be selected following a related call issued by the HI, whose content shall be specified by the PI. The PI is obliged 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 addition of new Research Team members following a relevant call issued in accordance with the terms specified under point 3 above.
4. Addition/Change of Collaborating Organization.
5. Amendment of information that significantly affects the extent and implementation method of the physical scope (e.g. use of techniques/methodology to conduct research of lesser technical weighting, restriction of provisioned deliverables, etc.).
6. Transfer of amounts between project cost categories that results in an increase or decrease **greater than 25%** of the initially approved budget in said cost categories (i.e. in the cost category being reduced and the cost category/ies being increased, respectively), provided that all terms and conditions of the Funding Award Decision are met.
7. Transfer of an amount to a non-approved but eligible cost category/ies, which leads to a decrease **greater than 10%** of the initially approved category budget, from which the amount is transferred, provided that all terms and conditions of the Funding Award Decision are met.
8. Change of the HI is permitted only in specific cases following a fully justified documentation of the necessity for change and provided that there is adequate assurance that research project objectives will not be affected by the change.
9. Replacement of approved equipment by equipment with similar technical characteristics and functionality, provided it is documented that the new equipment will be able to lead to the same or improved result compared to the approved equipment.

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

clearly reflects the requested changes in relation to the corresponding conditions of the Funding Award Decision as in force and all necessary information or supporting documents as per case that justify said necessity are attached.

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

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

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

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

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

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

The following changes, not constituting amendments within the meaning of paragraphs 8.1 – 8.3 above are permitted without limitation in the context of project implementation and the PI is obliged to include them in the project’s progress reports:

1. Change of staff category: In case a team member changes staff category during the implementation of the project, it is possible to include them in the new category and increase their remuneration accordingly.
2. Transfer of amounts 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 terms and conditions of the Funding Award Decision are met.
3. Transfers of amounts to a non-approved but eligible cost category/ies, which alter (decrease) the total amount of cost categories from which the transfer takes place, totally/cumulatively up to 10%, provided that all terms and conditions of the Funding Award Decision are met.
4. Transfer of amounts between specialized sub-category costs within the same cost category (e.g. staff remuneration), without limitations. Furthermore, it is allowed to add new sub-categories within the same cost category.
5. Transfer of man-effort between project staff categories, provided that all terms of the Funding Award Decision are met.
6. Changes to the duration of work packages and the deadlines for deliverables and milestones, within the approved total project time schedule.

Above changes may be carried out under the responsibility of the PI and/or 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 in comparison with the Funding Award Decision articles in force. Their acceptance is subject to the approval of the verification agent, who determines whether the change falls under the permissible cases listed above and whether it complies or not with the remaining terms of the Call and the Funding Award Decision.

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

### **8.5 Discontinuation of the research project**

Discontinuation of the project may take place either upon a reasoned request of the PI on behalf of H.F.R.I. in case of the PI’s inability to implement the project in accordance with the Funding Award Decision, as well as in any other case of objective inability to implement the project.

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

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

## **9. REVOCATION OF FUNDING**

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

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

- v. beneficiary failure to comply with H.F.R.I. verification recommendations, administrative or onsite.

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

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

## 10. COMPLETION OF PROJECTS

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

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 designation of distinct deliverables completed in whole or in part.
- PI and HI compliance with obligations described in the Funding Decision.
- PI and HI compliance with any recommendations from previous verifications/inspections/audits conducted for the project.

The Project Completion Certificate:

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

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

**ANNEX I**

**SUPPORTING DOCUMENTS FOR FUNDING REIMBURSEMENT**

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 the collection of funds from entities other than Central Administration or Proof of Awareness about debts to the State.
3. Social insurance certificate for collecting receivables of a fixed amount from the State or Certificate of withheld (settled) social insurance contributions.
4. Bank account number.

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

## ANNEX II

### ACCEPTABLE WAYS OF COST PAYMENT

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

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

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

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

off payment). Certification requires: (a) a copy of the card statement or the payment account statement of the beneficiary kept at a Payment Service Provider which depicts card transactions, along with one instalment or the one-off payment of the transaction and (b) the subledger (tab) of the supplier (account 50).

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

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

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

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

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

**It shall be noted that:**

- All costs must have been paid before submitting the 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) which has been issued and received in electronic form. For the purposes of certifying investment costs, electronic invoices must be printed in any case.
- The beneficiary is obliged to keep a separate account for the project, where all relevant project costs shall be recorded.
- Project costs are considered eligible provided that they comply with the applicable tax and labor legislation requirements in force.
- All companies/suppliers of Action beneficiaries should have a business bank account for project costs.
- Payment of costs using third-party cheques is not acceptable.

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- Dividing (fragmenting) a cost for the purpose of avoiding the obligation of using acceptable payment methods is not permitted (i.e. issuing invoices in parts, with the aim of falling into a lower category and paying for these costs in cash).

### ANNEX III

#### ELIGIBILITY RULES

#### & SUPPORTING DOCUMENTS TO VERIFY COSTS

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

#### **Remuneration Costs**

##### **– Regular staff**

- HI’s management decision by which the staff to be involved in the project is determined, along with 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 and/or other institutions, signed by the employee and the HI’s managing director.
- Beneficiary payrolls for the time period the audit is being conducted, depicting gross monthly income, with any allowances clearly recorded, corresponding social insurance contributions and any allowances specified in the beneficiary’s institutional framework for the last financial year. Payrolls 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 proof of statement submission (detailed periodic statement) (where required).
- Proof of income tax statement and payment.
- Accounting entries of supporting documents, in the form of a subledger of the separate project account (signed by the accountant in charge and bearing the HI’s stamp).

##### **– Temporary staff**

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

- Fixed-term employment contract outlining the scope in relation to the physical scope of the project and including a clear reference to the specific funded project (project code), the duration, the place of employment for the counterparty, the method of receiving the project, the price and any provision for off-site travel and participation in conferences, workshops (relevant to the project), etc.  
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 or activity at the HI and/or other institutions, signed by the employee and the HI’s managing director.
- Reports by the Principal Investigator for the work produced by each employee for the corresponding period.
- Beneficiary payrolls for the time period the audit is being conducted for, depicting the gross monthly income, with any allowances specified in the beneficiary’s institutional framework clearly recorded. Payrolls must also clearly depict any payments concerning overtime or additional employment.
- Employee payment slips (in accordance with the specifications in Annex II herein).
- Social insurance contribution payment receipts for each employee working on the project during the audited period and proof of statement submission (detailed periodic statement).
- Proof of income tax statement and payment.
- Accounting entries of supporting documents, in the form of a subledger of the separate project account (signed by the accountant in charge and bearing the HI’s stamp).

✓ ***Under a project lease contract***

- Project lease contract. An open procedure is required, apart from cases where natural persons have been evaluated during activity selection, in line with the provisions in Article 64(3) of Law 4485/2017, outlining the scope of the contract in relation to the physical scope of the project and clear reference to the specific funded project (project code), the duration, the place of employment for the counterparty, the method of receiving the project, the price and any provision for off-site travel and participation in conferences, workshops (relevant to the project), etc.
- Reports by the Principal Investigator for the work produced by each employee for the corresponding period.
- Monthly global timesheets reflecting, in terms of natural persons, actual employment hours per day on the project and any other project or activity at the HI and/or other institutions, signed by the employee and the HI’s managing director.
- Authorization from the competent officer for staffing circumstances, as per case, concerning public or broader public sector employees, actually involved in the activity.
- Invoice for services provided or proof of expenditure (former receipt for professional expenses), when the counterparty is not a professional under any cause, exercises a temporary profession and their remuneration is within the limits specified by the applicable provisions in force.
- Employee payment slips (in accordance with the specifications in Annex II herein).
- In cases of VAT exemption, a certificate from the competent Tax Office.
- Receipts of social insurance contributions to the Single Social Security Entity (EFKA), e.g. detailed periodic statement, and of payment, in the event that the employee falls under Article 39(9) of Law 4387/2016.
- Tax statement and proof of tax payment, as well as the payment in question.
- Accounting entries of supporting documents, preferably in the form of a subledger of the separate project account (signed by the accountant in charge and bearing the HI’s stamp).

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

### **Costs for consumables**

1. Documents constituting compliance with public contract rules for projects, procurement and services under Law 4412/2016 (Public Entities), as in force.
2. Document justifying the procurement necessity in serving the project's activities and its connection to the physical scope of the project, in case where the type of consumables is not described upon submission of the proposal.
3. Receipt certificate issued by the competent committee.
4. Invoice copies or equivalent accounting documents. (For certifying invoices from abroad, apart from the invoice itself, all relevant documents, such as: pro forma invoice describing the payment method [advance, instalments, bank payment], accompanying shipping documents, e.g. Consignment Notes, Packing List of imported equipment, invoice or receipt issued by an international carrier, imported equipment insurance policy, customs documents if imported from a country outside the EU).
5. Payment slips (in accordance with the specifications in Annex II herein).
6. Accounting entries of receipts, preferably in the form of a subledger of the separate project account (signed by the accountant in charge and bearing the institution's stamp).

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

1. Documents constituting compliance with public contract rules for projects, procurement and services under Law 4412/2016 (Public Entities), as in force.
2. Document justifying the procurement necessity in serving the project's activities and its connection to the physical scope of the project, in case where the type of consumables is not described upon submission of the proposal.
3. Receipt certificate issued by the competent committee.
4. Invoice copies or equivalent accounting documents.
5. Payment slips (in accordance with the specifications in Annex II herein).
6. Accounting entries of receipts, preferably in the form of a subledger of the separate project account (signed by the accountant in charge and bearing the institution's stamp).

### **Costs for equipment procurement**

1. Documents constituting compliance with public contract rules for projects, procurement and services under Law 4412/2016 (Public Entities), as in force.
2. Document justifying the procurement necessity in serving the project’s activities and its connection to the physical scope of the project, in case where the type of consumables is not described upon submission of the proposal.
3. Receipt certificate issued by the competent committee.
4. Certificate from the supplier confirming that the 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 of imported equipment, invoice or receipt issued by an international carrier, imported equipment insurance policy, customs documents if imported from a country outside the EU).
6. Payment slips (in accordance with the specifications in Annex II herein).
7. Accounting entries of receipts, preferably in the form of a subledger of the separate project account (signed by the accountant in charge and bearing the institution’s stamp).

### **Mobility costs**

1. Decision or relevant administrative document approving travel, also stating among others:
  - ✓ the destination
  - ✓ the departure and return dates
  - ✓ the means of transport
  - ✓ the reason for travel (summarized)
  - ✓ the project it pertains to
2. Expenses sheet/Travel document listing the name of the person travelling, the reason, the destination, the departure and return dates and travel costs (in detail)<sup>1</sup>:
  - ✓ Transport costs and public transport ticket fees in particular (or other transportation means).
  - ✓ Cost of kilometric allowance (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 case.
  - ✓ Car rental or costs for using public-use passenger cars (taxis), when their use is permitted.
  - ✓ Overnight stay expenses for the recognized amount for each type of hotel or rented accommodation in accordance with the limits set by Law 4336/2015, as in force per case (e.g. Category I traveler, up to €80 per night; Category II traveler, up to €60 per night; specified amounts are increased by 20% for stay within the boundaries of the Municipalities of Athens and Thessaloniki).
  - ✓ Daily allowance in line with the limits set by Law 4336/2015 - as in force per case.

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<sup>1</sup>Travel costs under this action fall within the provisions of sub-paragraph D.9 of Law 4436/2015 (OGG A’ 94) and are incurred in accordance with the provisions therein.

<sup>2</sup>The Interactive Calculation Tool for Kilometric Distance is taken into account in order to calculate the kilometric allowances, in accordance with the circular issued by the Ministry of Infrastructure and Transport (Ref. No. ΔΝΣγ/οικ.41648/φ.ΕΓΚΥΚΛ.-07.06.2017 <https://kmd.ggde.gr/>)

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- ✓ Cost of participating in conferences, workshops, etc.
  - ✓ Report on the activities or documentation material in terms of travel relevant to the project (excerpt from papers, brochures, agenda, minutes, posters, etc.) – compliance with publicity rules (where necessary).
  - ✓ Receipts for costs included in the relevant Travel document/ Expenses sheet (e.g. tickets, hotel invoice, etc.).
  - ✓ Payment slips (in accordance with the specifications in Annex II herein).
  - ✓ Compliance with maximum limits, in accordance with the provisions of sub-paragraph D9 of Article 2(D) of Law 4336/2015 (Official Government Gazette A’ 94).
  - ✓ In case of travel for natural persons under a lease contract, provided that the relevant contract justifies travel and it has been compensated in accordance with legal documents (invoice for services provided, invoice for services received).
3. Payment slips (in accordance with the specifications in Annex II herein).
  4. Accounting entries of receipts, preferably in the form of a subledger of the separate project account (signed by the accountant in charge and bearing the institution’s stamp).

### **Costs for publicity and dissemination of research results**

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

### **Other Costs**

1. Documents constituting compliance with public contract rules for projects, procurement and services under Law 4412/2016 (Public Entities), as in force.
2. Document justifying the procurement necessity in serving the project’s activities and its connection to the physical scope of the project, in case where the type of consumables is not described upon submission of the proposal.
3. Receipt certificate issued by the competent committee.

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4. Invoice copies or equivalent accounting documents. (For certifying invoices from abroad, apart from the invoice itself, all relevant documents, such as: pro forma invoice describing the payment method [advance, instalments, bank payment], accompanying shipping documents, e.g. Consignment Notes, Packing List of imported equipment, invoice or receipt issued by an international carrier, imported equipment insurance policy, customs documents if imported from a country outside the EU).
5. Payment slips (in accordance with the specifications in Annex II herein).
6. Accounting entries of receipts, preferably in the form of a subledger of the separate project account (signed by the accountant in charge and bearing the institution’s stamp).

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

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

For the submission of a cost verification request through the IS, documents listed above must be scanned and attached to the request. In case the beneficiary uses the services of a Certified Public Accountant, their certificate is also attached.