



HELLENIC REPUBLIC
MINISTRY OF DEVELOPMENT AND INVESTMENTS
SECRETARY GENERAL FOR RESEARCH AND DEVELOPMENT
HELLENIC FOUNDATION FOR RESEARCH AND INNOVATION

127 Vasilissis Sofias Avenue, 11521 Athens, Greece
Information: researchdepartment@elidek.gr
Contact number: +30 210 6412410, +30 210 6412420

**MANAGEMENT & IMPLEMENTATION GUIDE FOR RESEARCH
PROJECTS TO SUPPORT ACADEMIC STAFF AND RESEARCHERS
AND PROCURE HIGH-VALUE RESEARCH EQUIPMENT**

Categories I & II Projects

Version 1.0

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GENERAL

This **Management & Implementation Guide** (hereinafter “MIG”) establishes terms and conditions regarding the procedure for granting, auditing and verifying expenses, and disbursement of funding for high scientific calibre **Category I or II** research projects (hereinafter “project”/“projects”) that have received a positive evaluation and are included in the list of proposals to be funded as part of the Action “**1st Call for H.F.R.I. Research Projects to Support Faculty Members & Researchers and Procure High-Value Research Equipment**” (Ref. No. 452/01.12.2017, as in force, hereinafter the “Call”), with the ultimate objective being the support of research activities in the country.

The action has been adapted to the special features of the research effort in each scientific area it covers, without any restrictions on topic or geographical location. It forms part of the H.F.R.I. action plan, in accordance with MD 245/23.03.2017 on “Annual planning of actions and resource allocation of the Hellenic Foundation for Research and Innovation (H.F.R.I.) for 2017” (GG 1066/B/2017).

The Action is carried out in accordance with the following institutional framework:

- Law 4429/2016 on “Hellenic Foundation for Research and Innovation and other provisions” (199/A) as amended and in force, and especially Articles 2, 4(3 5(3-9) and 9(7) thereof;
- Decision with Ref. No. 245/23.03.2017 issued by the Alternate Minister of Education, Research and Religious Affairs on “Annual planning of actions and resource allocation of the Hellenic Foundation for Research and Innovation (H.F.R.I.) for 2017” (1066/B), as in force;
- Law 4485 2017 on “Organisation and operation of higher education, regulations on research and other provisions” (114/A), as in force;
- Law 4310/ 2014 (258/A) on “Research, technological development and innovation and other provisions”, 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 (Online Posting No.: 995046M77Γ-8IΦ);
- Decision with Ref. No. 452/01.12.2019 issued by the Director for the “1st Call for H.F.R.I. Research Projects to Support Faculty Members & Researchers and Procure High-Value Research Equipment” (Online Posting No.: 631046M77Γ-3IΥ), as amended and in force after the similar Decisions with Ref. No. 500/15.12.2017 (1st Amendment), 6195/07.11.2018 (2nd Amendment), 11251/27.03.2019 (3rd Amendment), 14228/19.06.2019 (4th Amendment) and 15662/09.08.2019 (5th Amendment, Online Posting No.: 636046M77Γ-3XH).

1. CONTACTING H.F.R.I.

For the PI and HO of each scientific project, a contact person shall be appointed by the H.F.R.I. Department of Research Projects.

Any communication (telephone, internet, print) regarding this Guide shall be carried out exclusively between the appointed H.F.R.I. contact person and the PI and/or HO of the research project.

All mail (digital and hard copy) must feature their identification number and project title, and must be sent exclusively to the appointed H.F.R.I. contact person.

Mail is considered as 'received' on the date it receives a reference no. from H.F.R.I.

All documents must be submitted to the H.F.R.I. in hard copy and digital format (pdf format files, saved in CDs or USBs).

2. FUNDING DECISION ISSUANCE

After proposal evaluation, H.F.R.I. issues a funding decision with the list of the projects to be funded, in line with the available budget.

Once the funding decision is released, beneficiary PIs receive a letter of approval by post and/or email, whereby they are invited to submit necessary supporting documents to the H.F.R.I., so that the Funding Decision may be formally issued.

The Funding Decision is attached to the Project Technical Bulletin (PTB), which includes proposal details, as it has been established following evaluation by the competent Evaluation Thematic Committee, including the project updated budget (see paragraph 2.1, 4, below).

Project duration is stated in the Funding Decision. The project start date shall be the date it is included in the budget of the HO.

2.1 Supporting Documents and Information for Issuing the Funding Decision

Once the Funding Decision is released, project beneficiary PIs receive a letter of approval by post and/or email, notification copies forwarded to the HO, whereby they are invited to submit the necessary supporting documents **within 20 calendar days**, so that the Funding Decision may be issued.

Required supporting documents are:

1. Project Commitment Certificate by the HO, signed by their legal representative.
2. Cooperation Certificate by the Cooperating Agencies (CA) named within the proposal in Greece or abroad, signed by the legal representative of each CA, which will provide sufficient description of the type of cooperation, the staff involved, the equipment, the infrastructure or exclusive resources that will be used, as well as the estimated duration of the cooperation.
3. Solemn statement of Law 1599/1986 signed by the legal representative of the CA, whereby the following is declared:
 - All information reported for the research project entitled " " is true and accurate.
 - The research project to be funded entitled " " has not been funded, nor will be funded, by other bodies insofar as part of or its entire scope.
 - All messages received from H.F.R.I. via email at the email address(es) to be specified, are considered notifications and signal the commencement of all legal processes and deadlines, both for the CA and the PI.
4. Updated project budget.

Once all supporting documents above have been submitted, the Funding Decision is issued by the H.F.R.I. Director, with the Technical Bulletin being an integral part thereof. The Funding Decision shall include all proposal details, as it has been established following evaluation by the competent Evaluation Thematic Committee, including the updated project budget (paragraph 2.1, 4).

3. PAYMENT OF FUNDING – REQUIRED DOCUMENTS

3.1 General

The funding for each approved project comes, at maximum, to the amount recorded in the Funding Decision.

The funding amount is paid in stages (instalments) while the project is being implemented. Each instalment corresponds to a specific amount of the approved project budget total. The final instalment (settlement) is paid after the project has been completed and received, where the amount depends, on final certified project expenses in total and instalments already paid.

The H.F.R.I. pays each instalment by depositing the corresponding amount in the bank account the HO has specified to the H.F.R.I., upon supporting document submission requested by H.F.R.I. Financial Services (Annex I).

3.2 Payment of Funding

3.2.1 Advance

Once the Funding Decision is issued and supporting documents specified in Annex I have been submitted, a 60% advance over the approved project budget is paid. The advance is offset against the interim payment and/or project settlement, in the case of no interim payment.

3.2.2 Interim Payment

The interim payment comes to 30% of the approved project budget and is settled, following PI request, provided that: ensuing the audit of the physical and financial scope to be carried out by the competent H.F.R.I. officer, in accordance with provisions in paragraph 4 herein, expenses for the total approved budget have been certified by 50% in the least.

3.2.3 Settlement

The final instalment (settlement) is paid following the audit / verification of project completion, as to the physical and financial scope, its final delivery and the issuance of the Project Completion Certificate. The final eligible cost of the funded project is concluded at this stage, ensuring whether Funding Decision requirements have been met or not.

4 PROJECT IMPLEMENTATION – MONITORING PROCEDURE

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

Specifically, the Department of Research Projects monitors project implementation, financial progress and target achievement, through the deliverables and milestones of each project; and takes necessary measures to ensure steady cash flow towards projects, while when necessary, recommends corrective actions.

The project audit / verification, includes both the physical and financial scope and may be carried out with the help of dedicated outsourced experts.

H.F.R.I. reserves the right, whenever deemed necessary, to audit the progress of the physical and financial scope of the project with onsite inspections: at the place where the project is carried out or HO head offices and/or conduct an administrative verification of information submitted by beneficiaries. In any event, the

PI and HO shall be notified in advance, of the time and venue deemed most suitable for the audit to take place, by the H.F.R.I. Department of Research Projects.

The PI and HO are entirely liable to H.F.R.I. for implementing the project and ensuring its progress, fully observing deadlines, terms and restrictions, as well as completing the physical and financial scope, based on the evaluated proposal and Funding Decision.

4.1 Project Progress and Completion Reports

For each project, it is mandatory that H.F.R.I. Department of Research Projects be submitted with the following: the project Interim Progress Report of (midterm of project duration), should the audit / verification for the interim funding payment not have been conducted by then, as well as the Final Progress Report (upon project completion). Project progress reports must be submitted to the H.F.R.I. or/and the H.F.R.I. IT system exclusively within 30 calendar days from the end of the audit period and must include:

1. Reference to the project physical scope completed within the reference period (including any project dissemination and promotion activities).
2. Deliverables completed during the reference period.
3. Milestones accomplished during the reference period.
4. Reference to the project financial scope completed within the reference period.
5. Copies of expenditure supporting documents for the corresponding period.
6. Detailed description of any amendments and other changes, to the physical and financial scope.

Especially for the project Final Progress Report, the following must be recorded:

1. Reference to the total project physical scope that has been completed (including any project dissemination and promotion activities).
2. Total deliverables.
3. Total milestones accomplished.
4. Reference to the total project financial scope that has been completed, by submitting necessary information and supporting documents, so as to certify the eligibility of project expenses.
5. Extended synopsis of the Final Report (in Greek and English) in a form suitable for posting/uploading onto the H.F.R.I. website, or wherever considered suitable by the H.F.R.I. This synopsis should also include the objectives and conclusions reached during project implementation.

If for specific scientific, research or academic reasons, the project cannot lead to the results provisioned in the PTB, a documented scientific report shall be drawn up by the PI, submitted to the H.F.R.I. Department of Research Projects and forwarded to the HO. The H.F.R.I. will evaluate the entire research effort and interim deliverables, and will proceed reviewing expenses already incurred, either approving/certifying them or not.

The certification of the physical and financial scope of the project shall be concluded based on the information in the Final Report, while it shall also be decided whether the settlement is to be payable or not, as well as the exact settlement amount, and should the need arise, the recovery of undue funding payments.

4.2 Auditing – Verification Process

The verifications (audits) of projects in this Action are divided into administrative and onsite. The

administrative verification is carried out remotely, based on the information and supporting documents submitted by the project PI and the HO, while the onsite verification is conducted by the verification agent at the location of project implementation.

In order for the PI and HO to be appropriately prepared for the onsite verification, the H.F.R.I. sends a notification by post or email, including the exact time and date of the onsite verification, estimated duration and method, as all information or staff to be held available to the verification agent; this notification is sent thirty (30) calendar days prior to the onsite verification date. On their part, the beneficiary must facilitate the verification agent and follow their instructions, also observing the deadline for sending additional information for any pending matters that may be identified. A key condition for the straightforward conduct of the verification is that all beneficiary competent officers are present during the onsite verification.

Deficiencies that may have been identified during verification, can be covered during fifteen (15) calendar days of the date that the beneficiary received knowledge of them (printed or online notice).

After the verification has been carried out and any identified shortfalls have been covered or the fortnight deadline has expired, the verification is concluded with drafting the relevant report. The verification report includes verified items (inspected items), relevant findings and any recommendations or corrections. If the online verification is carried out via sampling, the H.F.R.I. shall record the sample-selection methodology in question. Once the verification report has been finalised, the beneficiary is informed of its results in writing; so as to file any objections if found in disagreement with the results, or receive scheduled funding, provided that the verification does not reveal any irregularity or the beneficiary accepts report findings.

4.3 Approval of Verification Results – Objections by PI/HO

For funding to be paid to the beneficiaries and once the verification process (onsite or administrative) has been concluded, the verification agent will draft (interim or final) verification report, notifying the PI and HO or entering it to the IT system.

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

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

Upon when expense audit / verification report results being released, the PI is entitled to file documented objections to the H.F.R.I. Time frames in which this right may be exercised, or/and a positive or dismissive decision be issued as well as any relevant procedures, are specified in the respective H.F.R.I. Internal Operation Regulation when in force, as posted on the H.F.R.I. website. If the deadline for lodging objections expires without any being submitted, it is considered that the verification results have been accepted by the beneficiary.

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

After objections have been reviewed or the deadline for submission has expired without any objections being lodged, the report is finalised. If the final report does not recommend fiscal correction and recovery, it is approved by the H.F.R.I. Director, entered to the IT system and forwarded to the beneficiary. The final verification report, along with the repeal and recovery decision (see paragraph 9 below), are forwarded to the beneficiary. Verification reports containing corrective action recommendations are approved by the H.F.R.I. Director. After the final report is approved by the H.F.R.I. Director, a corrections log is entered into the IT system; along with the fiscally corrected amount, reduced accordingly, in the event that any project funding amount has already been paid. The audit/verification request and the approved verification report,

as well as any material relating to any lodged objections, are kept in the project file.

4.4 Irregular Progress Audit

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

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

The report, along with a proposal of recommendations by the Department of Research Projects, is forwarded to the H.F.R.I. Director.

Depending on audit findings, it may be decided whether the project will be continued or the Funding Decision be revoked or amended.

5. PROJECT FINANCIAL MANAGEMENT

Eligibility of expenses starts on the date when the project is included in the HO budget and is concluded at the end of project duration, as specified in the Funding Decision.

The eligibility of expenses is approved based on legislative and regulatory provisions in force, as and when they apply.

5.1 Eligible Expenses

Eligible project expenses are expenses that have in fact been paid by the HO and fulfil the following criteria:

1. They have been incurred within the project eligibility period, as approved and specified in the Funding Decision, and have been included in the total project budget.
2. They pertain to the physical scope of the Funding Decision and relate to the project deliverables and milestones.
3. They are proportionate and necessary for project implementation, and they have been incurred based on the principles of economy, effectiveness and efficiency.
4. They are recognisable and verifiable, especially as they are recorded in HO accounts, in accordance with the country accounting standards and generally accepted accounting principles.
5. They comply with the requirements of tax and social insurance legislation in force.

Photocopies of the following expenditure supporting documents, per beneficiary and expense category, must be submitted for **auditing / verifying project expenses**:

1. Invoices or equivalent accounting documents, in accordance with applicable national legislation.
2. Proof of payment (attached to the submitted invoice).
3. Accounting entries of supporting documents, in the form of a detailed ledger of the separate project account (signed by the head accountant and bearing the Operator seal).
4. Solemn statement by the beneficiary, duly signed, mentioning:

“Submitted documents are exact copies of the original supporting documents. The originals are always at H.F.R.I. disposal. Supporting documents do not correspond to expenses funded by another programme. Project expenses are monitored through a separate account and the undersigned is fully aware that any expenses not

recorded in said account shall be considered non eligible.”

If the beneficiary used a Chartered Accountant, their certificate is also attached.

5.2 Categories of Eligible Expenses

For all projects, eligible expenses are:

- Staff Remuneration
- Consumables
- Expenses for Use of or Access to Equipment, Infrastructure & Other Resources
- Expenses for Equipment Purchase
- Travel Expenses
- Expenses for Promotion & Dissemination of Research Findings
- Other Expenses
- Administrative Expenses & Overhead – Indirect Expenses

To be eligible, an expense must fall within specifications herein and included in the Funding Decision, as in force.

5.2.1 Staff Remuneration

It includes the remuneration for the PI and Research Team members. In specific, the following apply:

5.2.1a Remuneration of PI, Faculty Members & Researchers

The additional gross remuneration for the PI and Research Team members who are Faculty Members at AEI, ASEI or Researchers, cannot exceed €800.00 monthly per proposal, and is also subject to the maximum income and additional remuneration limit under Article 2 of Law 3833/2010, as amended and in force, through the provisions of Law 4472/2017 (Articles 130-135, 156) and Law 4354/2015 (Article 13 and 28). Especially for Professors Emeritus and/or retired professors / researchers, any additional remuneration is paid in accordance with the applicable provisions (Article 20 of Law 4387/2016).

5.2.1b Remuneration of Other Research Team Members

Salaried Research Team members, excluding HO Other Personnel, are contracted to the HO either with a fixed-term employment agreement or a project agreement. Remuneration limits are set out in Table 1 below:

Table 1: Remuneration of Research Team Members

Category of Salaried Research Team Members	Monthly Remuneration
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<p>1. Post-Doctoral Researchers</p> <p>i. <5 years from being awarded their PhD</p> <p>ii. 5-10 years from being awarded their PhD</p> <p>iii. > 10 years from being awarded their PhD</p>	<p>i. up to € 1,600.00</p> <p>ii. up to € 1,700.00</p> <p>iii. up to € 1,800.00</p> <p>and in all events, it must be at least equal to 90% of the income of a 3rd level Researcher (Article 16[12] of Law 4310/2016).</p>
<p>2. PhD Candidates</p>	<p>up to €900.00</p> <p>In the event of a fixed-term private-law employment agreement, the provisions under Chapter B of Law 4354/2015, as in force, are taken into account.</p>
<p>3. Postgraduate Students (in the context of conducting their postgraduate thesis)</p>	<p>up to €600.00</p> <p>In the event of a fixed-term private-law employment agreement, the provisions under Chapter B of Law 4354/2015, as in force, are taken into account.</p>
<p>4. Other Personnel working for the HO with a public law employment agreement or with an open-ended / fixed-term private law employment agreement</p>	<p>The staff in question shall be employed on the project in the form of additional work, beyond their working hours and in accordance with the legislation in force [a condition for employees with i) a public-law or open-ended private-law employment agreement is that the additional work is carried out beyond their contractual obligations, ii) a fixed-term private-law employment agreement who belong to the project is that they are permitted to carry out additional work for an additional project beyond their obligations towards the project in question].</p>
<p>5. Scientific collaborators, Technicians, Auxiliary staff in administrative - financial matters etc., to sign an employment agreement solely for covering project needs</p>	<ul style="list-style-type: none"> ➤ In the event of a fixed-term private-law employment agreement, monthly remunerations are equal to those described in the provisions under Chapter B of Law 4354/2015, as in force for full employment. ➤ In the event of a project lease agreement, monthly gross remunerations may be equal to those received if RT member in question had signed a fixed-term private-law employment agreement as above (plus corresponding VAT).

Aforementioned figures are gross amounts, over which all legal fees, as these apply on a case per case basis, are calculated. The net amount received by the salaried Research Team member is derived after subtracting all legal fees from the gross amount. To calculate total project charges, legal employer contributions which constitute eligible project expenses, are also added to aforementioned gross amounts; VAT is also added to above gross amounts in project agreements, provided it is specified in the legislation, and also constitutes an eligible project expense.

In the event that a postgraduate student of the Research Team concludes their studies and is enrolled as a PhD candidate during the project, it is possible to include them in the PhD candidate category. The same applies for PhD candidates who receive their PhD and wish to remain Research Team members as Postgraduate Researchers, following the procedures outlined in paragraph 8 of this Guide.

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

All non-salaried Research Team members may receive travel expenses (e.g. expenses for transport, overnight lodging and daily allowance) for movements in the context of project needs.

Remuneration of RT members (PI and members) must make up at least 50% of the total approved budget for the project.

Staff who had not been named on proposal submission, shall be selected following a call for expression of interest by the HO, in accordance with the provisions of Law 4386/2016 and Law 4485/2017 and based on the qualifications specified in the Funding Decision.

Note that the remuneration expenses through fixed-term private-law employment agreements or project lease agreements (by keeping timesheets) for auxiliary staff working on administrative/financial matters (Categories 4 and 5 of Table 1) are an eligible expense for the project. This staff does not have to be named when the proposal is submitted, but pertaining costs must have been budgeted and their qualifications recorded. These qualifications shall be used to select the people for corresponding positions, following a call for expression of interest by the HO, in accordance with the provisions of the relevant articles in Law 4386/2016 and Law 4485/2017 (Category 5, Table1). This staff is restricted to one (1) person per proposal, either belonging to Category 4 or Category 5 of Table 1.

The staff is distinguished into permanent and temporary, depending on the employment relationship with the HO.

The total eligible remuneration per employee is determined based on the actual time they are directly working on the project.

Expenses for additional remuneration for additional work by the HO staff employed with a dependent employment agreement (public law, fixed-term, open-ended), are generally calculated based on the total actual employment time of the staff on the project, and the gross hourly cost of employment of said staff for the HO. 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 HO's accounting system, and the number of 1720 productive hours for people employed full-time or a proportion of the 1720 productive hours for people employed part-time. If the last annual gross staff employment cost is not available for the beneficiary (12 continuous months), the annual gross employment cost may be calculated from the available documented employment cost, or the employment cost provisioned in the relevant agreement with the beneficiary, suitably adjusted for a period of 12 months.

Annual gross employment cost also includes a proportionate amount for any benefits/bonuses specified in the HO's institutional framework or the employment agreement, which are paid out regularly and are not linked to employee performance. Additional income not specified in the institutional framework of the beneficiary or the employment agreement and/or paid ad hoc, is not eligible and is not taken into account when determining the gross annual employment cost.

Expenses for overtime or any additional employment included in the last documented annual gross employment cost, in accordance with the HO accounting system, are excluded from the calculation of the gross hourly employment cost.

Social insurance contributions are an eligible expense provided that they actually burden the HO for employing staff for the project.

HO staff may not be employed based on a service-provision agreement (sub-contractor) or a project agreement.

The supporting documents listed in Annex III are necessary in the approval of eligible expenses under this category.

5.2.2 Consumables Expenses

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

Especially for the procurement of consumables, HOs are obliged to apply the provisions of Law 4412/2016 on "Public contracts for projects, procurement and services (harmonisation to Directives 2014/24/EU and 2014/25/EU)" (147/A), as in force, if they are considered contracting authorities as defined in said law.

Supporting documents listed in Annex III are necessary so as to approve eligible expenses for consumables.

5.2.3 Expenses for Use of or Access to Equipment, Infrastructure & Other Resources

This category includes the expenses that must be paid to use or have access to the research lab equipment, infrastructure or other resources necessary to research project implementation. The relevant need must have been adequately documented in the submitted proposal and accompanied by a letter of intent from the relevant Agency. Apart from equipment, infrastructure or resources of other Agencies in Greece or abroad, this category may include relevant resources belonging to the HO. In this case, a relevant letter of intent is not necessary, as the HO project commitment certificate constitutes such.

Indicatively, apart from expenses linked to using or accessing lab research equipment or infrastructure, this category may include eligible expenses for accessing resources that are necessary to implement the research project, such as: access to databases, subscriptions to libraries, files and collections of agencies in Greece and abroad, procurement of software for research purposes, costs for existing software updates at the HO, conversion of paper and tangible audiovisual files to digital files and their further development, expenses for acquiring satellite data, etc.

Supporting documents listed in Annex III are necessary so as to approve eligible expenses under this

category.

5.2.4 Expenses for Equipment Purchase

This expense category includes the procurement of lab small equipment. **The total eligible amount must not exceed 20% of the total budget of the research project proposal.** For this expense to be considered eligible, it is required that the submitted proposal includes documentation linking equipment usefulness to project implementation, and that said equipment is purchased within the first half of project duration at the latest.

For the procurement of equipment, the HO are obliged to apply the provisions of Law 4412/2016 on “Public contracts for projects, procurement and services (harmonisation to Directives 2014/24/EU and 2014/25/EU)” (147/A), as in force, if they are considered contracting authorities as defined in said law.

Supporting documents listed in Annex III herein are necessary in the approval of eligible expenses under this category.

5.2.5 Travel Expenses

These involve the expenses incurred by the PI and Research Team members for travelling in Greece or abroad, to participate in conferences so as to present research project findings, conduct fieldwork or participate in research cooperation with Research Teams members belonging to other agencies, universities or research centres in Greece or abroad. In the case of a research cooperation, a necessary condition for expense eligibility is to submit a relevant letter of intent from the cooperating Agency as part of the submitted proposal.

This category also includes eligible expenses to cover travel and accommodation costs for cooperating Researchers from Agencies/Institutes in Greece and abroad, who are participating in the Research Team as non-salaried members. This category is considered part of research cooperation, where a necessary condition for the expense eligibility is to submit a relevant letter of intent from the cooperating Agency as part of the proposal.

The total amount spent for this expense category must not exceed 10% of the total budget.

Expenses under this category are in line with the specifications in Sub-paragraph D “Expenses of travellers within and outside the State” of Law 4336/2015 (94/A) as in force.

Supporting documents listed in Annex III herein are necessary so as to approve the eligible expenses under this category.

5.2.6 Expenses for Promotion & Dissemination of Research Findings

These include expenses for articles by all Research Team members in acclaimed scientific journals, registration fees in conferences for speeches / posters, expenses for organising and hosting one-day events, expenses for publishing monographs and books, expenses for producing audiovisual material and developing websites. In addition, this category includes expenses for registering patents with the Industrial Property Organisation (IPO) and/or corresponding foreign agencies, as well as expenses for any type of registration of research findings, etc.

For all above to be considered eligible, they must be the result of the research project and all promotion

rules described in paragraph 7 herein must be followed.

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

Supporting documents listed in Annex III herein are necessary to approve eligible expenses under this category.

5.2.7 Other Expenses

This category includes expenses that cannot be included in other categories, as well as any fees for chartered accountants registered in the Auditor Register of the Hellenic Accounting and Auditing Standards Oversight Board (ELTE) who certified the financial scope of the project. For example, expenses included in this category may be: special telecommunications expenses (such as use of satellite communications), expenses to repair significant equipment, etc.

Expenses are eligible provided that they are mentioned in the Technical Project Bulletin or a subsequent amendment during project implementation, in accordance with the procedure described in paragraph 9 herein.

Especially in the case of repair expenses for research equipment, apart from the above, the application must be documented with a simple cost/benefit analysis and must concern equipment that is significant for the implementation of the research project. Expenses for necessary parts and components, labour costs and possible transport expenses of aforementioned equipment, are eligible.

For incurred expenses under this paragraph, HOs are obliged to apply the provisions of Law 4412/2016 on "Public contracts for projects, procurement and services (harmonisation to Directives 2014/24/EU and 2014/25/EU)" (147/A), as in force if they are considered contracting authorities as defined in said law.

Supporting documents listed in Annex III herein are necessary in the approval of eligible expenses under this category.

5.2.8 Project Administrative Expenses & Overhead (Indirect Expenses)

Project administrative expenses for the HO and overhead, may amount to 10% of the total cost of the project remunerated into the Special Account for Research Funds (SARF) or the relevant HO departments. These include expenses for supporting financial management in office supplies (stationery, PC consumables, etc.) and main utilities (telecommunications, power, internet access, etc.). The amount is calculated over the total expenses of the other categories and is included in the research project budget.

It is noted that indirect expenses are eligible without submitting the corresponding supporting documents.

5.3 Accounting

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

Supporting documents of expenditures must be accompanied by settled invoices or equivalent accounting documents, in accordance with the national legislation and the information in Annexes II and III.

With regard to the accounting entries for invoices, required supporting documents in the case of double-

entry book-keeping are:

- Copies of detailed ledgers (cards) of the accounts depicting project expenses.
- Copies of accounting entries for project expenses and their settlement.
- Copies of accounting entries for any advances or interim payments (during final certification of the project at the latest).

5.4 Value Added Tax

The Value Added Tax (VAT) is an eligible expense only if the HO is not VAT-exempt, in accordance with the provisions of the VAT code as in force when applied, proven by a relevant certificate issued by the competent Tax Office. The VAT that may be recovered or offset in any manner cannot be considered an eligible expense, even if not recovered by the Operator.

5.5 Audit Certificate by Chartered Accountant

It is possible to have project expenses certified by chartered accountants registered in the Auditor Register of ELTE, in accordance with the provisions in Law 4314/2014 (Article 47). Chartered accountant tasks include submitting a report after auditing the legitimacy and regularity of expenses incurred and paid, and accounting entries, in accordance with the legislation in force and the Funding Decision. Moreover, chartered accountants audit the existence of adequate supporting documents, whether expenses were incurred within the eligible period and how they relate to the specific project, as well as compliance to the terms in the Funding Decision. Chartered accountants are chosen by the beneficiary and their fee is eligible, provided their task is carried out before the date of three (3) months from project end. In case where, during the physical scope of the project audit, a part or percentage of deliverables is accepted, in terms of quantity or quality, as in cases of findings during the financial audit (e.g. non-permitted budget excesses, ineligibility of expenses), H.F.R.I. reserves the right to limit the expense certified by chartered accountants, by a corresponding amount or percentage.

5.6 Supporting Document Loss

If an expenditure supporting document has been lost or misplaced, the beneficiary is obliged to submit:

1. A copy of the misplaced supporting document bearing the supplier seal and the wording “true copy of the original” by the supplier, and
2. A solemn statement of Law 1599/86, with the signature of the legal representative duly certified, with the following wording:

“... The supporting document (listing the number, issue date, supplier and description of the expense) has been lost and a true copy of the original from the supplier is submitted. This supporting document has not been supported (subsidised) nor will it be used in the future for subsidy from a national or EU programme.”

5.7 Ineligible Expenses

The following expenses are considered ineligible:

1. Interest charges, debt servicing charges and default interest.
2. Financial transaction commissions and other purely financial expenses, excluding expenses pertaining to the opening of accounts required by the H.F.R.I. or the applicable law, and the cost of financial services required by the Funding Decision.

3. Provisions 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 following completion, or although income is generated it is related to a non-taxable activity; confirmation that the relevant activity is non-taxable is issued by competent tax authorities.
6. Amounts withheld for the Operator, or on its behalf, or state fees returned to it in any manner. Amounts withheld by the operators on behalf of third parties are an eligible expense, provided they are paid to third parties in accordance with the applicable provisions.
7. Incurred expenses for which the provisions of Law 4412/2016 on “Public contracts for projects, procurement and services (harmonisation to Directives 2014/24/EU and 2014/25/EU)” (147/A), as in force, were not applied, if the HO is considered a contracting authority as defined in said law.

6. PI & HO OBLIGATIONS

The PI represents the Research Team in all communications with the H.F.R.I., takes all necessary steps for the effective supervision of the project from a scientific aspect and guides the Research Team throughout all implementation phases of the research project. They are responsible for notifying the H.F.R.I. on time of any incident or change in circumstances that may affect the progress of the project, target achievement, compliance with provisioned timetable and production of deliverables. They are also responsible for registering all relevant amendment requests.

6.1 PI & HO Obligations

The PI is mainly responsible for the appropriate implementation of the Project, assisted by the HO. Both PI and HO must meet the following obligations:

1. Comply with the EU and national legislation when implementing the project, with regard to the laws on public agreements, state subsidies, sustainable development, gender equality, non-discrimination of and accessibility for people with disabilities (EU 1303/2013/17.12.2013, Article 7).
2. Comply with the terms of the Call and the Funding Decision.
3. Keep a separate account for the project or have adequate accounting coding that assists in recording all the expenses fully corresponding to declared expenses.
4. Carry out all the necessary actions to keep H.F.R.I. and/or the IT system informed, with data and documents about the implemented project, ensuring accuracy, quality and completeness of information submitted.
5. Not receive subsidies from any other national or EU programme for project implementation or part thereof and/or part of eligible expenses, in violation of the restrictions regarding accumulation of state subsidies.
6. Not transfer or replace assets that have been subsidised without prior approval from H.F.R.I.
7. Post bills with information on the action and funding received by the HO, from H.F.R.I.
8. Use the H.F.R.I. logo on every document issued during project implementation or generated in the context of the project (hard copy or electronic).
9. Make reference to project funding by H.F.R.I., through current Action using appropriate wording as well as relevant logos, as described in detail in Chapter 7, in any type of promotional activity concerning the project (e.g. announcements in printed or online media, presentations in one-day

meetings and conferences, scientific papers in national or international journals, events), as well as through a posting on their website.

In addition, the PI and HO are responsible for:

1. Collecting all required information, supporting documents and any other documents.
2. Completing forms and sending them to the competent H.F.R.I. department on time.
3. Collaborating with H.F.R.I. during audits / verifications.

In specific, the HO must hold a separate account for the Project, as well as keep all Project financial management supporting documents throughout the duration of the project and for five (5) years following completion, as described in the Financial Management of the project (paragraph 5 herein).

The PI and HO are obliged to immediately notify the competent H.F.R.I. department in regard to:

1. Any information that proves necessary for project implementation, either in the form of reports, or by providing specific details.
2. Any amendment of grave importance arising from the physical or financial scope of the project that dictates amendment of the Project Technical Bulletin.
3. Possible inability on their part to continue project implementation.

Any violation of the terms of the Funding Decision designates taking corrective measures, pursuant to the provisions specified in the H.F.R.I. Internal Operation Regulation and the rest of the applicable legislation.

6.2 Obligations following Project Completion

HO obligations are:

1. The HO is obligated to comply with the Call and Funding Decision terms.
2. The HO and the PI cannot be subsidised by another organisation / programme for the implementing the same project or part thereof.
3. The HO must return interest fees accrued in the bank account dedicated to making project payments and were generated due to project pre-funding.
4. Throughout project implementation and five (5) years thereafter, the HO must keep all documents, supporting documents and information pertaining to the approved proposal, making them available to competent H.F.R.I. officers in any manner specified; either in hard copy or online using the IT system, so that it is possible to examine whether the progress and completion of the physical and financial scope of the project is in line with: the timeframe, the implementation terms, the institutional framework in force and the provisions specified in the Call, the Implementation Guide and the Funding Decision.
5. All original supporting documents and invoices for the project expenses are kept by the HO throughout the implementation of the project and a further five (5) years of the date the last funding instalment was concluded, while simple copies are kept collected in a special folder made available to competent H.F.R.I. auditors, provided a relevant audit is requested; irrespective of whether keeping supporting documents and invoices pertaining to project implementation is not required by other national legislation provisions. These supporting documents and information are kept either as originals or as certified copies of the originals, or in commonly accepted data carriers, including electronic versions of the originals or documents only available in electronic format.

7. PROMOTIONAL OBLIGATIONS

Project beneficiaries for this action are obligated to inform the general public (including the scientific community) of the funding received from H.F.R.I., for the specific project as part of the specific action.

In detail, each dissemination and promotional activity generated from research, conducted in the context of the research project, in the form of:

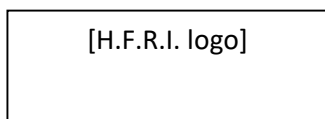
- Communication and/or publication of articles in journals, scientific or not (either by individual Research Team members or the entire team).
- Posts on websites and social media.
- Information leaflets (e.g. flyers)
- Participation in conferences, seminars, one-day meetings, etc.
- Production of audiovisual material.

Beneficiaries must state that the research project has been funded by H.F.R.I., clearly referring to the specific action plan and displaying the H.F.R.I. logo and website (depending on the type of action).

With regard to articles in journals, scientific or not, it is noted that this obligation is independent of research project completion; it is dependant only on whether the published research was conducted within the funded research project context (this also applies to articles published after the project was completed).

The PI is responsible for fulfilling this obligation, a necessary minimum condition for the eligibility of specific expenses and/or relevant travel expenses.

In specific, the following guidelines must be followed as a minimum condition for the eligibility of corresponding budget expenses:



The research work was supported by the Hellenic Foundation for Research and Innovation (H.F.R.I.) under the “1st Call for H.F.R.I. Research Projects to Support Faculty Members & Researchers and Procure High-Value Research Equipment” (Project Number:).

With regard to the audiovisual material, opening and closing credits must include a clear and legible reference to H.F.R.I. support funding, with the appropriate wording in Greek and English.

The 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 start and end date of the project, total eligible expenses), as well as PI personal details and HO details, for reasons of transparency, publicity and dissemination of project findings of the action, including posting this information on the H.F.R.I. portal, www.elidek.gr.

Failure to comply with the information and communication measures as specified above may lead to a flat-rate correction over total project expenses.

8. AMENDMENTS

The terms for implementing the project, as specified in the Call and Funding 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.

Upon a request by the beneficiary and a recommendation by the Department of Research Projects, it is possible to amend the Funding Decision and the approved PTB, by decision of the H.F.R.I. Director. The request must substantiate the necessity to amend project details, which may pertain to the physical or

financial scope, or its duration, as well as corresponding terms in the Funding Decision. The request is submitted in writing to the H.F.R.I. (in hard copy or digital format), or by using the template through the IT system, within a reasonable time before the required implementation of the amendment, and is accompanied by all supporting documents justifying the need for the amendment. A necessary condition for accepting the amendment request is that proposed changes do not affect the initial targets of the approved proposal and do not alter evaluation results. An amendment request submitted less than thirty (30) calendar days from the end date of the project shall not be reviewed.

Amendment requests shall not be reviewed until all necessary accompanying information and supporting documents specified below, or in the Funding Decision, have been submitted. Provided that all required documents and data have been supplied, the requests are reviewed by the H.F.R.I. Department of Research Projects as per case, with or without the assistance of an external expert and/or a competent committee appointed by the H.F.R.I.

Should the amendment request be accepted, the individual parts of the project and corresponding parts of the Funding Decision are amended by decision of the H.F.R.I. Director. The beneficiary is notified through H.F.R.I. or through the IT system, while the decision is made known and relevant documents placed in the file records kept by H.F.R.I. for each approved proposal. Should the amendment not be accepted, H.F.R.I. Director issues a decision rejecting the amendment request, fully justifying the reasons for rejection. The decision is forwarded to the beneficiary, who, from that point onwards, is obligated to implement the project in line with the initial Funding Decision.

8.1 Cases of Amendments

Amendments may be made by the project beneficiaries of this action in the following cases:

1. Extension of project duration. An extension may be granted for one (1) time only and cannot exceed four (4) months for projects with a 24-month duration, or six (6) months for projects with a 36-month duration.
2. Replacement of Principal Investigator. The PI submits a relevant documented request recommending another faculty member or researcher, holding equivalent qualifications in the least, as the new Principal Investigator. In the event of an objective incapability of the PI in appointing a new PI (e.g. due to illness or death), then the HO may recommend a new PI of similar qualifications, upon Research Team recommendation.
3. Amendment to information that significantly affects the extent and implementation method of the physical scope (e.g. use of techniques / methodology for lower calibre research, limitation of specified deliverables, change of the HO, etc.).
4. Discontinuation of the research project: The PI submits an Irregular Progress Report and the deliverables completed, up to the time of discontinuation. Following their evaluation, the funding is limited to the expenses that have already been incurred and approved in the context of the aforementioned evaluation. If the PI has already received an amount higher than the one approved up to the time of discontinuation, the non-approved amount is returned to the H.F.R.I.
5. Transfer of an expense between project expense categories or work packages, that results in a change (increase or decrease) of said expenses (i.e. change in the expense being reduced and the corresponding expense(s) being increased after the transfer) **greater than 25%**, provided that all terms and conditions in the Funding Decision are met.
6. Transfer of an expense to a non-approved but eligible expense category, which leads to a decrease in the category from which it was transferred of **more than 10%**, provided that all terms and conditions in the Funding Decision are met.
7. Transfer of man-efforts between project staff categories or work packages, leading to a change

(increase or decrease) of **more than 10%**, provided that all terms and conditions in the Funding Decision are met.

8. HO replacement is permitted only in special cases by full and justified documentation of the necessity for change, and provided there is adequate assurance that research project targets will not be affected by the change.

All amendment requests are submitted to the H.F.R.I. at least thirty (30) calendar days prior to project end date, as arising from the Funding Decision, including any approved time extensions. These requests must clearly reflect requested changes in relation to corresponding details in the Funding Decision, and all necessary information or supporting documents supporting the need for changes per case, must be attached.

In the context of project implementation, only two (2) amendment requests per project may be submitted.

The amendment may be approved, rejected or partially approved, by decision of the H.F.R.I. Director, based on a pertinent recommendation by the Department of Research Projects, with or without the assistance of external experts. The decision is included in the project file and/or uploaded in the IT system by responsibility of the Department of Research Projects and forwarded to the PI and the HO.

8.2 Amendments as to Beneficiary Details

In any event of changes being made to beneficiary details, the beneficiary is obliged of notifying H.F.R.I. by sending the updated information and/or completing the relevant fields in the IT system. Indicatively, such changes may include:

- change in the trade name and/or legal form,
- change of Legal Representative,
- change of head office and/or relocation of subsidised activity.

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

8.3 Changes not Considered Amendments

The following changes, not constituting amendments in the sense of paragraphs 8 and 8.1 above, are permitted in the context of project implementation, without restriction as to their number:

1. Replacement of Research Team member(s). If a member of the Research Team withdraws, the replacing member shall be selected following a relevant Call issued by the HO; the content of the call is determined by the PI. The PI is obligated to notify H.F.R.I. accordingly. Relevant provisions in Laws 4310/2014, 4386/2016, 4485/2017 and 4589/2019, as in force, are followed for these calls. In addition, in the event that a Postgraduate Student of a Research Team concludes postgraduate studies and is enrolled as a PhD Candidate during the project, they may be included in the PhD Candidate category, with a corresponding increase in remuneration, provided there exists a relevant provision in the project budget. The same applies for PhD Candidates who are awarded their PhD and wish to continue being members of the Research Team as Post-Doctoral Researchers. The PI is obliged to notify the H.F.R.I. accordingly.
2. Appointment of new Research Team members, or members not named upon proposal submission.
3. Transfer of an expense between project expense categories or work packages, that results in a change (increase or decrease) of said expenses (i.e. change in the expense being reduced and the

corresponding expense(s) being increased after the transfer) **greater than 25%**, provided that all terms and conditions in the Funding Decision are met.

4. Transfer of an expense to a non-approved but eligible expense category, which leads to a decrease in the category from which it was transferred of **more than 10%**, provided that all terms and conditions in the Funding Decision are met.
5. Transfer of man-efforts between project staff categories or work packages, leading to a change (increase or decrease) of **more than 10%**, provided that all terms and conditions in the Funding Decision are met.
6. Changes as to the duration of work packages and timelines for achieving deliverables and milestones, within the approved project schedule in total.

Above changes may be carried out under PI and/or HO responsibility throughout the duration of the project, without prior approval. They are attached to the relevant verification / certification request and are submitted to H.F.R.I., where changes proposed / carried out, are clearly reflected upon comparison to the Funding 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 Funding Decision.

Any other issue or amendment, not falling under any case of change noted above, and not constituting change in the beneficiary information (paragraph 8.2), is reviewed by the Department of Research Projects and approved by the H.F.R.I. Director. These requests may be incorporated in the verification / certification request, without the requirement of submitting a separate amendment request.

9. REVOCATION OF FUNDING

By decision of the H.F.R.I. Director, the Funding Decision may be revoked in the following cases:

1. If prior to the conclusion of approved implementation schedule, 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 Decision terms, 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 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.

Aforementioned occurred events are confirmed by the Department of Research Projects, and a documented Funding Revocation Decision is issued by the H.F.R.I. Director, then forwarded to the beneficiary. Relevant documents are placed in the pertinent file kept by the H.F.R.I. and/or uploaded in the IT system, as for each approved proposal.

In the event of recovering faultily or illegally paid sums, provisions in Articles 51 and 52 of the H.F.R.I. Internal Rule of Operation, apply.

10. PROJECT COMPLETION

Based on verification report results and collective approved proposal information, the H.F.R.I. Director drafts and issues the Project Completion Certificate through the IT system.

For a project to be considered complete, necessary conditions are:

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

The Project Completion Certificate:

- 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 the final result of verified expenses 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 HO obligations as specified in the Funding Decision have been met, including any obligations relating to publicity.
- Establishes PI and HO 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 Decision.

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

H.F.R.I. retains detailed project files for a decade after they have been completed.

The Director of the Hellenic Foundation for Research and Innovation

ANNEX I

SUPPORTING DOCUMENTS FOR PAYING OUT THE FUNDING

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

1. Tax clearance certificate for collecting State fees or Certificate of State registered debts.
2. Social insurance clearance certificate for collecting settled receivables from the State or Certificate of withheld (settled) social insurance contributions
3. Bank account number (preferably at the National Bank of Greece).

Upon payment of each instalment, the pertinent receipt must be issued and sent to the H.F.R.I.

ANNEX II**ACCEPTABLE METHODS FOR EXPENSE PAYMENT**

Specifically, for expenses to be considered eligible, they must be settled (in part or in full) as follows, so that an adequate audit trail is ensured and they may constitute deductible expenses relative 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):

- All expenses for the purchase of goods or services over five hundred euros (€500) (excl. VAT) must be settled in part or in full through bank payments.
- All expenses for the purchase of goods or services under five hundred euros (€500) (excl. VAT) may be settled without using a bank payment, i.e. in cash.

In compliance with the above, a bank payment may be:

- 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 expense certification date. Required to certify payment are the following: i) the HO business account statements relating to the issued cheque (extrait), ii) a copy of the cheque, iii) a payment receipt issued by the supplier and iv) the supplier ledger (account 50).
- Cash deposit by the funding recipient / beneficiary to the supplier bank account. The following are required to certify the payment: i) 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, ii) the treasury ledger (account 38) and/or business account statement depicting cash withdrawal, iii) a payment receipt issued by the supplier and iv) the supplier ledger (account 50).
- Cash transfer from the business account of the funding recipient / beneficiary to the business account of the supplier. The following are required to certify the payment: i) a copy of the bank cash transfer slip containing all account details, ii) a payment receipt issued by the supplier and iii) the supplier ledger (account 50).
- A Bank Cheque issued by the HO payable to the supplier from a bank legally operating in Greece, through the corresponding cash deposit in the bank of the funded operator. Apart from other documents (e.g. deposit slip), required to certify the payment are 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 money transferring service). The following are required to certify payment: i) a copy of the business account statement kept at the beneficiary's bank or money transferring service for at least one month after payment is made, ii) a copy of the online transaction containing the payment amount recipient, i.e. the supplier of the goods and services and the payer / depositor, i.e. the funding beneficiary, and iii) the detailed supplier ledger (account 50).
- Card payment (debit, credit, prepaid). A condition for certifying the payment is that the card has been issued in the name of the HO or is definitely linked to a payment account kept at a money transferring service in the name of the HO. 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). The following are

required to certify it: i) a copy of the card statement or the payment account statement of the beneficiary kept at a money transferring service, depicting card transactions and one instalment or the lump-sum payment of the transaction, and ii) the detailed supplier ledger (account 50).

- A postal cheque / quick payment issued by cash deposit at the Hellenic Post to settle supplier payment, at a time prior to the expense certification date. The following are required to certify payment: i) documents proving the issuing and collection of the postal cheque, containing the details of the beneficiary and the supplier, and ii) 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 amount of the partial or advance payment.

In cases where the details the two exchanging parties are not clear, or payments pertain to special types of expenses, beneficiaries will also be required to submit a payment receipt or an equivalent document, e.g. confirmation by the supplier regarding settlement of the transaction, apart from aforementioned information and bank payment supporting documents.

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

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

It is noted that:

- All expenses 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 that contains the information required by the Greek Accounting Standards (Law 4308/2014) and has been issued and received in electronic format. For the purposes of certifying investment expenses, electronic invoices must be printed in all events.
- The beneficiary is obliged to keep a separate account for the project, where all relevant project expenses are recorded.
- Project expenses are considered eligible provided that they comply with applicable tax and labour legislation requirements.
- All companies/suppliers of Action beneficiaries must maintain a business bank account for project expenses.
- Payment of expenses using third-party cheques will not be accepted.
- Dividing an expense for the purposes 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 expenses in cash).

ANNEX III**ELIGIBILITY RULES & SUPPORTING DOCUMENTS FOR CERTIFYING EXPENSES**

In the context of this Action, eligible expenses for funded projects are calculated based on the actual cost, i.e. that they have been incurred by the HO, are justified by the terms and objectives of approved activities, are specified in the Funding Decision and are documented by supporting document copies, as outlined above. The original supporting documents must be available for auditing by the competent H.F.R.I. officer.

Remuneration Expenses**– Permanent Staff**

- Decision by the HO management specifying the staff who will be involved in the project, 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 and/or other operators, signed by the employee and the HO competent management executive.
- Beneficiary payroll lists for the time period the audit is being conducted, depicting gross annual monthly income, with any allowances clearly recorded, social insurance contributions and any allowances specified in the beneficiary 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.
- Supporting documents of social insurance contribution payments, for each employee 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 supporting documents, preferably in the form of a detailed ledger for the separate project account (signed by the head accountant and bearing the HO seal).

– Temporary Staff**✓ *With fixed-term employment agreement (part time or full time)***

- Fixed-term employment agreement 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 conferences, one-day meetings (relevant to the project), etc. Apart from cases where natural persons have been evaluated during project selection, in line with the 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 HO and/or other operators, signed by the employee and the HO competent 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. Payrolls must also clearly depict any payments concerning overtime or additional employment.
- Employee payment slips (in accordance with the specifications in Annex II herein).
- Supporting documents depicting social insurance contribution payment for each employee on the project during the audited period, and submission of statement proof (detailed periodic statement).
- Proof of income tax statement and payment.
- Accounting entries of supporting documents, preferably in the form of a detailed ledger for the separate project account (signed by the head accountant and bearing the HO's seal).

✓ ***With project lease agreement***

- Project lease agreement. An open procedure 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 scope of the agreement in terms of 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 conferences, one-day meetings (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 agreement specifies an hourly fee, global timesheets co-signed by the competent operator management executive and the employee, are required.
- Permission from the competent, as per case, officer for staffing circumstances concerning state or wider public sector employees, actually involved in the activity.
- Invoice for services rendered or legal title (former professional expense 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.
- Supporting documents 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 relevant payment.
- Accounting entries of supporting documents, preferably in the form of a detailed ledger for the separate project account (signed by the head accountant and bearing the HO's 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. If these two conditions are met the expense is certified, 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 Expenses

1. Documents establishing compliance with the rules of public agreements for projects, supplies and services under Law 4412/2016, as in force.
2. Documents justifying procurement necessity in serving project activities and how this is linked to the physical scope of the project, in case where the type of consumables is not described upon proposal submission.
3. Receipt issued by the competent committee.
4. Copies of invoices or equivalent accounting documents. (For certifying invoices from abroad, apart from the invoice, 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 the supporting documents, preferably in the form of a detailed ledger for the separate project account (signed by the head accountant and bearing the Operator seal).

Expenses for Use of or Access to Equipment, Infrastructure & Other Resources

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

Expenses for Equipment Purchase

1. Documents establishing compliance with the rules of public agreements for projects, supplies and services under Law 4412/2016, as in force.
2. Documents justifying procurement necessity in serving project activities and how this is linked to the physical scope of the project, in case where the type of consumables is not described upon proposal submission.
3. Receipt issued by the competent committee.
4. Certificate from the supplier confirming that equipment is new and unused.
5. Copies of invoices or equivalent accounting documents. (For certifying invoices from abroad, apart from the invoice, 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 supporting documents, preferably in the form of a detailed ledger for the separate project account (signed by the head accountant and bearing the Operator seal).

Travel Expenses

1. Decision or relevant administrative document approving travel, also stating:
 - ✓ the destination
 - ✓ the departure and return dates
 - ✓ the mode of transport
 - ✓ the reason for travel (in summary)
 - ✓ the project it pertains to
2. Expense log / Travel document listing the name of the person travelling, reason, destination, departure and return dates, and expenses (in detail)¹:
 - ✓ Transport expenses and ticket fees in particular (public transport or other modes).
 - ✓ Fee per km (0.15/km)² for using a privately owned or leased vehicle, where permitted, toll fees, cost of transferring the vehicle by ship, as in force per instance.
 - ✓ Car rental or expenses for using public-use passenger cars (taxis), when permitted.
 - ✓ Overnight lodging expenses to the amount cleared for each type of hotel or rental lodgings, in accordance with limits set out in Law 4336/2015, as in force per instance (e.g. Category I traveller, up to €80 per night; Category II traveller, 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 traveller position or rank), as in force each time.
 - ✓ Cost of participating in conferences, one-day meetings, etc.
 - ✓ Travel report or documentation relevant to the project (excerpt from papers, brochures, agenda, minutes, posters, etc.), compliance with promotion rules (where necessary).
 - ✓ Supporting documents for expenses included in the relevant Travel document / Expense 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 agreement, when the relevant agreement justifies travel and when 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 supporting documents, preferably in the form of a detailed ledger for the separate project account (signed by the head accountant and bearing the Operator seal).

¹ The travel expenses in the context of 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.

² The Interactive Kilometre Calculation Tool is taken into account to calculate the fee per km, in accordance with the circular issued by the Ministry of Infrastructure and Transport (Ref. No. ΔΝΣΥ/οικ.41648/φ.ΕΓΚΥΚΛ.-07.06.2017 <https://kmd.ggde.gr/>)

Expenses for the Promotion & Dissemination of Research Findings

1. Documents establishing compliance with public agreement rules for projects, supplies and services under Law 4412/2016.
2. Documents justifying necessity of acquired services in serving project activities and how this is linked to the physical scope of the project, in case where the type of services is not described upon proposal submission.
3. Copies of invoices or equivalent accounting documents. (For certifying invoices from abroad, apart from the invoice, 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 the promotional references and/or obligations explained in detail in Chapter 7 herein.
5. Payment slips (in accordance with the specifications in Annex II herein).
6. Accounting entries of supporting documents, preferably in the form of a detailed ledger for the separate project account (signed by the head accountant and bearing the Operator seal).

Other Expenses

1. Documents establishing compliance with the rules of public agreements for projects, supplies and services under Law 4412/2016, as in force.
2. Documents justifying procurement necessity in serving project activities and how this is linked to the physical scope of the project, in case where the type of consumables is not described upon proposal submission.
3. Receipt issued by the competent committee.
4. Copies of invoices or equivalent accounting documents. (For certifying invoices from abroad, apart from the invoice, 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 supporting documents, preferably in the form of a detailed ledger for the separate project account (signed by the head accountant and bearing the Operator seal).

Aforementioned expense categories require that a solemn statement 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 expenses funded by another programme.
- ✓ Project expenses are monitored through a separate account and the undersigned is fully aware that any expenses not recorded in said account shall be deemed ineligible.

For the submission of an expense verification request through the IT system, documents listed above must be scanned and attached to the request. In case where the beneficiary used Chartered Accountant services, their certificate is also attached.