



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

HELLENIC FOUNDATION FOR RESEARCH AND INNOVATION

185 Syggrou Ave. & 2 Sardeon St., 171 21 N. Smyrni
Information: grants.pd3@elidek.gr
Contact No.: +30 210 6412410, +30 210 6412420

**MANAGEMENT-IMPLEMENTATION GUIDE FOR PROJECTS
UNDER THE 3RD CALL FOR H.F.R.I RESEARCH PROJECTS TO SUPPORT
POSTDOCTORAL RESEARCHERS**

Version 1.0

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IN GENERAL

This **Management-Implementation Guide** (hereinafter “MIG”) sets out the terms and conditions regarding the procedures for monitoring, auditing and certifying costs, as well as awarding funding for research projects of high scientific value and excellence (hereinafter “project”/“projects”), in which Principal Investigators (PI) are Postdoctoral Researchers and which were evaluated positively and ranked in the list of research projects to be funded under the “**3rd Call for H.F.R.I. Research Projects to Support Postdoctoral Researchers**” (Ref. No. 32000/28.12.2020, as in force, hereinafter the “Call”), with the ultimate goal to shape new perspectives in the scientific and professional course of both the PI and the members of the Research Team (RT) of the project, and to create the appropriate conditions for utilizing the existing scientific potential of the country and attracting young scientists working abroad.

The action is adapted to the particular 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 actions program, in accordance with the Ministerial Decision No. 29898/26.02.2019 on the “Annual planning of actions and resource allocation of the Hellenic Foundation for Research and Innovation (H.F.R.I.) for 2019” (OGG 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” (OGG A’ 199), as amended and in force, and in particular Articles 2, 4 par. 3, 5 par. 3 to 9 and 9 par. 7 thereof;
 - Joint Decision No. 195245/15.11.2018 issued by the Ministers of Education, Research and Religious Affairs, as well as Economy and Administrative Reform on the “Internal Rules of Operation of the Hellenic Foundation for Research and Innovation (H.F.R.I.)” (OGG B’ 5252), as in force, and especially articles 34 and 41 to 52 thereof;
 - Decision No. 29898/26.02.2019 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 2019” (OGG B’ 809), as in force;
 - Decision No. 22202/24.02.2020 adopted at the 73rd Meeting of H.F.R.I.’s Scientific Council on the “Operational Planning of H.F.R.I.’s Actions for 2020” (IUN: ΩMTΔ46M77ΓNI6), as in force and following its amendment with the Decision No. 31798/21.12.2020 issued at the 94th Meeting of H.F.R.I.’s Scientific Council; (IUN: 6ΨΛ446M77Γ-1ME);
 - Law 4485/2017 on the “Organization and operation of higher education, regulations on research and other provisions” (OGG A’ 114), as in force;
 - Law 4310/2014 (OGG A’ 258) on “Research, technological development and innovation and other provisions”, as in force;
 - Law 3187/2003 on “Higher Military Educational Institutions (ASEI)” (OGG A’ 233), as in force;
 - The Agreement dated 15th 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. 38750/21.04.2022 issued by the Deputy Minister for Development and Investments (Issue for Specially Positioned Employees and Administrative Bodies of Public or Broader Public Sector Entities No. 335), with which Dr. Aikaterini Kouravelou was appointed Director of the H.F.R.I.
- ;

- Decision No. 32000/28.12.2020 regarding the “3rd Call for H.F.R.I. Research Projects to Support Postdoctoral Researchers” (IUN: ΩΓΖΚ46Μ77Γ-ΚΟΗ), as in force and after its amendment with the Decision No. 32412/12.01.2021 by the H.F.R.I. Director, (IUN: ΠΛΑΩ46Μ77Γ-ΑΩΟ).

1. CONTACTING THE H.F.R.I.

The H.F.R.I.’s Department of Research Projects establishes a contact point for each research project, through which the PI and the Host Institution (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 the H.F.R.I.

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

2. ISSUING THE FUNDING AWARD DECISION

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

Once the list of projects to be funded 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 the 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 (see below par. 2.1).

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

The project duration is mentioned in the Funding Award Decision. The project start date is determined by the HI upon the project’s inclusion in the HI’s budget and may not extend beyond thirty (30) calendar days from the inclusion date.

A postdated start of the Research Project is possible following a relevant justified request submitted by the PR-PI which is approved by decision of the H.F.R.I. Director.

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 I.S., **within the deadline that shall be defined in the above-mentioned letter**, for the Funding Award Decision to be issued.

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

Following the submission and review of all aforementioned documents, the Funding Award Decision is issued by the H.F.R.I. Director, an integral part of which is the Project Technical Bulletin (PTB) featuring project details, as they have been formulated after the proposal evaluation by the competent Evaluation Committee, including the updated project budget (see par. 2.1. point 3).

3. FUNDING REIMBURSEMENT – REQUIRED SUPPORTING DOCUMENTS

3.1 In general

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

The funding amount is paid in 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 (payment of the balance) 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.

The H.F.R.I. settles each instalment by depositing the corresponding amount in the bank account specified by the HI to the H.F.R.I., following the submission of any supporting documents to H.F.R.I.'s IS. (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 approved project budget and is made once the review of the Interim Progress Report is completed, provided it is confirmed that the project's physical and financial scope evolves in a smooth and successful way.

3.2.3 Final balance payment

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

4. IMPLEMENTATION PROCESS - PROJECT MONITORING

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

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

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

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

The PI and HI are fully liable to the 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 Progress and Completion Reports of the Project

The submission of an Interim and a Final Progress Report (upon project completion) is compulsory for each project. The Interim Progress Report is submitted after the first year of the project's implementation.

Project progress reports are submitted to the H.F.R.I.'s I.S. within an exclusive deadline of seventy-five (75) calendar days from the completion of the audit period and shall include:

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

2. Deliverables completed within the reporting period.
3. Milestones accomplished within the reporting period.
4. A report in 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 and documentation of any amendments and other changes in the physical and financial scope.

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

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

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 be submitted to H.F.R.I.'s I.S., while also communicated to the HI. The 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 to H.F.R.I.'s I.S. by the PI and the HI of the project, while an onsite verification is conducted by the verifying agent at the venue, where the project is implemented.

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

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

After the verification is carried out and any identified shortcomings are covered or there is a failure doing so within these 15 days, the verification is concluded with the preparation of a pertinent report. The verification report includes the items to be verified (control points), relevant findings and any recommendations or corrections. If the on-site verification is carried out via sampling, the 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/PI Objections

Upon conclusion of the verification process (on-site or administrative) and in order for funding to be reimbursed to beneficiaries, the verifying agent shall draft the (Interim or Final) Verification Report, entering it to the I.S. The report is communicated to the PI as well as the 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 the H.F.R.I. The time frame, in which this right may be exercised, the deadline, 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 Operation, as posted on H.F.R.I.'s website and as in force from time to time. Should the deadline for lodging objections expire with failure to do so, it is considered that the verification results have been accepted by the beneficiary.

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

After the examination of objections or the expiration of the deadline without lodged objections, the report is finalized and communicated to the beneficiary. In case where the final report does not recommend any financial correction and recovery, it is approved by the H.F.R.I. Director and communicated to the beneficiary. In case where the verification report of the final audit contains a recommendation for corrective actions and is approved by the H.F.R.I. Director, it is registered into the IS, and the project funding amount that may have already been entered is reduced accordingly.

The approved verification reports, as well as any filed objections and all relevant accompanying 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 the 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.

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

5. FINANCIAL MANAGEMENT OF PROJECTS

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

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

5.1 Eligible costs

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

1. They have been incurred within the approved project eligibility period, as specified in the Funding Award Decision, and have been included in the total project budget.
2. They pertain to the physical scope of the Funding Award Decision and are linked to project deliverables and milestones.
3. They are proportionate and necessary for the implementation of the project and are incurred based on the principles of economy, effectiveness and efficiency.
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 forty-five (45) calendar days after. The employment cost receipts of the certified public accountants which are eligible up to three (3) months from the end of each project are an exception to this.

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

1. Invoices or accounting documents of equal substantiating value, in accordance with the national legislation in force.
2. Proof of payment (attached to each submitted invoice).
3. Accounting receipt entries, in the form of a detailed subledger of the separate project account (signed by the accountant in charge and bearing the stamp of the institution).
4. A Solemn declaration by the beneficiary, duly signed, where it is mentioned that:

"Submitted documents are true copies of the original receipts. The original receipts are always available to the 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

The eligible cost categories are the following:

- Personnel costs
- Consumables
- Travel allowances and 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 Personnel costs

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

5.2.1a PI's remuneration

For the duration of Research Project implementation, the project PI will be contracted with the HI under a fixed-term private law employment contract, or a project lease contract.

The PI's employment under their contract with the HI will be full and exclusive, excluding the provision of teaching work, while the PI shall be obliged to keep timesheets regardless of the contract type they hold with the HI.

If the PR-PI is appointed as a Faculty Member at a university or as a Researcher at a research/technological institution of the country any time before the issuing date of the Funding Award Decision or during the funding of the research project, they can continue implementing the project as PIs without receiving remuneration and shall be listed as a Non-remunerated member (with eligible travel and dissemination costs for actions that are directly connected to the project's physical scope) from the date they took office as a member of the Academic Staff or a researcher, as it appears in writing (e.g. rectory act about taking office, certificate by the institution, contract).

If, any time before the issuing date of the Funding Award Decision, the PR-PI takes office as a Faculty Member or Researcher at a foreign educational, research or technological institution or takes any of the positions described in Section 5.1.2 of the Call, the project cannot be funded. If this happens during the implementation of the project, the H.F.R.I. Director issues a Funding Revocation Decision, unless there are reasons that allow for PI replacement, in line with Section 8 hereof.

The project PI's gross monthly earnings are calculated for full employment as follows:

1. In case of a fixed-term private law employment contract, gross monthly earnings should be at least equal to the minimum limits specified in article 18, par. 12 point a) of Law 4310/2014, as in force. The maximum limit for full-time employment is specified in line with the provisions of Chapter B’ of Law 4354/2015, as in force.

In case of a project lease contract, gross monthly earnings shall equal the gross monthly income 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 employer’s contributions, if any, and the corresponding VAT).

5.2.1b RT members’ remuneration

Research Team members of the project entitled to remuneration may be Post-Doctoral Researchers (PRs), PhD Candidates, Postgraduate Students, as well as specialized scientific and technical staff.

PRs employed in the Research Team shall contract with the HI holding a fixed-term private law employment contract for dependent employment or a project lease contract and their remuneration shall be defined in line with the above (under 5.2.1.a) stated provisions.

In case a Post-Graduate Student of the project Research Team concludes their postgraduate studies during the implementation of the project and enrolls as a PhD Candidate, it is possible to include them in the PhD Candidate category with a corresponding monthly salary raise, provided there is a pertinent provision in the project budget. Respectively, the PhD candidate who has successfully received a doctorate nomination may be included in the PR category with the corresponding monthly salary raise, provided there is a pertinent provision in the project budget, in line with the processes listed in Section 8 of this Guide.

For Scientific Associates (PhD Candidates and Post-Graduate Students) and/or other temporary technical/auxiliary staff to be contracted with the HI under the project, gross monthly salary for full employment is calculated as follows:

1. In case of a fixed-term private law employment contract, gross monthly remuneration is equal to gross remuneration for full-time employment 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 income 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 employer’s contributions, if any, and the corresponding VAT).

In case a member of the Research Team changes staff category during the implementation of the project, they can be added to a new staff category with a corresponding monthly salary raise, provided there is a pertinent provision in the project budget.

It is noted that remunerated RT members cannot be receiving payment from another H.F.R.I. action, for the duration of their remunerated employment in this project and full-time employment.

Table 1 below summarizes the above terms and payment limits.

Table 1: Remuneration for RT members

Remunerated RT member categories	Gross earnings calculation
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PR-PI <i>Postdoctoral Principal Investigator</i>	Maximum remuneration limits (gross) for full employment
PR <i>Postdoctoral Researcher (member of the RT)</i>	<p>a) Fixed-term private law employment contract: gross monthly earnings should be at least equal to the minimum limits specified in article 18, par. 12 point a) of Law 4310/2014, as in force. The maximum limit for full-time employment is specified in line with the provisions of Chapter B' of Law 4354/2015, as in force.</p> <p>b) Project lease contract: gross monthly earnings shall be equal to the gross monthly income 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 employer's contributions, if any, and the corresponding VAT).</p>
Scientific or Technical staff	<p>a) Fixed-term private law employment contract: In line with the provisions of Chapter B of Law 4354/2015.</p> <p>b) Project lease contract: gross monthly earnings shall be equal to the gross monthly income 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 employer's contributions, if any, and the corresponding VAT).</p>

The above are gross amounts, upon which all legal deductions and employee contributions 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 the above amounts and constitute an eligible cost for the project.

All Remunerated Research Team members employed under a dependent employment contract (fixed-term private law employment contract) are obligated to keep timesheets.

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

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

Members of the Project's Advisory Committee may receive, for the Project's needs, daily and travel allowance for travels directly linked to the Project's physical scope.

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

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

These staff members do not have to be denominated during the submission of the proposal; however, the related cost must have been budgeted and the qualifications that said staff shall possess must have been listed. Corresponding positions shall be filled based on these qualifications and following a call for expression of interest issued by the HI, in line with provisions of Laws 4386/2016 and 4485/2017.

Staff is divided into regular and temporary, depending on the employment relationship they hold with the HI.

The total eligible salary cost per employee is determined based on the actual time they are employed by applying labor within the project’s framework.

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

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

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

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

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

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

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

5.2.2 Consumables

The consumables are eligible if they concern solely the implementation of the project. Indicatively, they involve the purchase of direct consumption materials (e.g. lab consumables, reagents, etc.) that are necessary for the implementation of the project. This category does not include costs for general office supplies, such as forms, stationery, computer consumables, etc., as they are usually included in the general operating expenses of the project. The costs for the above may be eligible as costs for consumables only when the characteristics of the research project require relevant costs of an unusual extent 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)” (OGG A’ 147), as in force, when considered contracting authorities within the meaning of said law.

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

5.2.3 Travel allowances and dissemination costs

Indicatively, these include publication costs in scientific journals, registration costs in conferences relating to speeches / communication or posters, costs for organizing and conducting workshops and/or conferences, costs for publishing monographs and books, costs for producing audiovisual material, costs for website development and publicity in social networking media. Additionally, this category includes costs for patent submission in domestic institutions and in corresponding institutions abroad, as well as different cost types for protecting research findings, etc. In order to be considered eligible, these costs have to be linked to the implementation of the Research Project.

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.

Furthermore, this category also includes costs pertaining to the PI's and RT members' travelling in Greece or abroad for participating in conferences with the purpose to present Research Project outcomes or for conducting field research or collaborative research with RT members belonging to other Institutions in Greece or abroad. In regard to collaborative research, a necessary condition for cost eligibility is submitting the pertinent letter of intent by the Collaborating Organization as part of the submitted proposal.

Costs covering mobility and accommodation expenses 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. A necessary condition for cost eligibility is submitting the pertinent letter of intent by the Collaborating Organization as part of the submitted proposal.

The above-mentioned allowances are incurred in line with the provisions of Subparagraph D "Costs for Travelling in and out of State" of Law 4336/2015 (OGG A' 94), as in force.

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

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 the 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 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 and included in the PTB. 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, files 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 archives and their further utilization, costs for acquiring satellite data, etc.

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

5.2.5 *Costs for equipment procurement*

This cost category includes the procurement of equipment (new or used) that is necessary for the implementation of the research project. For this cost to be considered eligible, documentation as to the usefulness of this equipment for the implementation of the project is deemed necessary, 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 Proposal.

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

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

5.2.6 *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 project implementation, in line with the procedure described in Paragraph 9 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 accessories and spare parts, labor costs and any shipping costs pertaining to the above equipment are considered eligible.

For the purposes of incurring the costs of this Paragraph, 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)” (OGG A’ 147), as in force, when considered contracting authorities within the meaning of said law.

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

5.2.7 Indirect Costs

Indirect costs include the Project's management costs and operating expenses of the HI. These costs include costs for supporting the financial management, office supply costs (stationery, PC consumables, etc.) and main utilities (telecommunications, electricity, internet access, etc.). Indirect costs may amount up to 8% of the total costs provided in all other categories, they are included in the Research Project Budget and are paid to the SARF or the corresponding HI's office.

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 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 45 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 confirmed/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), the 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 evidence 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 1599/1986 certifying the authenticity of the signature of the legal representative of the beneficiary stating that:

"The evidence (listing the number, issue date, supplier and cost description) has been lost and a true photocopy of the original from the supplier is submitted. Cost pertaining to that evidence has not been supported (subsidized) nor will it be used in the future for a subsidy from any national, EU or other funding 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 the H.F.R.I. or the applicable law, and the cost of financial services imposed by the funding decision.
3. Provision for losses or potential future liabilities.
4. Foreign exchange losses.
5. Recoverable VAT. By exception, VAT is eligible in cases where no taxable income is generated during the implementation of the project or after its completion, or when income is indeed generated, but it relates to a non-taxable activity. Confirmation that the activity in question is non-taxable is provided by the 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)" (OGG A' 147), as in force, were not applied, when the HI is considered a contracting authority within the meaning of said law.
8. Any excessive or unreasonable costs.
9. Any fines, penalties and costs before courts.

6. PI and HI RESPONSIBILITIES

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

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

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

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 the HI must fulfill the following obligations:

1. Observe EU and National Legislation when implementing the project, and especially with regard to the law on public contracts, state subsidies, sustainable development, gender equality, non-discrimination of and accessibility for People with Disabilities (EU 1303/2013/17.12.2013, Article 7).
2. Observe the terms of the Call, the MIG and the Funding Award Decision.
3. Keep a separate account for the project or have adequate accounting codification, from which the entry of all costs fully corresponding to declared expenses can be tracked.
4. Keep a separate account for each project.
5. Take all necessary actions for updating the H.F.R.I. and/or the IS with data and documents of the project they are implementing, thus ensuring the accuracy, quality and completeness of submitted information.
6. Not receive any subsidies from another national or EU program for the implementation of the project or part thereof and/or part of the eligible costs, in violation of restrictions regarding the accumulation of state subsidies.
7. Not transfer or replace fixed assets, whose value has been raised, without H.F.R.I.'s approval.
8. Place posters with information about the action and funding provided from the H.F.R.I. to the HI.
9. Affix a stamp featuring the funding information (Action Title, Project No.) on each tax item for each cost related to the funded project.
10. Place 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. Make reference to the project's funding by the 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.

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 I.S. on time, as well as
3. Cooperating with the H.F.R.I. during audits – verifications.

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

4. Any information deemed necessary regarding the project under implementation, in the form of reports or by providing specific details.
5. Any amendment arising in the physical or financial scope of the project, dictating the need for an amendment of the PTB.
6. Possible inability on their part to continue implementing the project.

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

6.2 Obligations following project completion

The obligations of HIs are:

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 is 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 I.S., so that it is possible to monitor whether progress and project completion in terms of its physical and financial scope are in line with the 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 for project costs are kept by the HI throughout the implementation of the project and a further five (5) years from the date the last funding instalment was made. Furthermore, simple copies are kept together in a dedicated folder that is made available to the competent H.F.R.I. auditors, when requested. This obligation shall apply irrespective of whether retaining the supporting documents and invoices related to the implementation of the project is not required by other legislation provisions in force. These supporting documents and information are preserved either as originals or as certified copies of the originals or in commonly accepted data carriers, including electronic versions of original documents or documents that exist only in electronic form.

7. PUBLICITY OBLIGATIONS

Beneficiaries of this action’s projects must inform the public of the funding received from 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 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 «3η Προκήρυξη ερευνητικών έργων ΕΛ.ΙΔ.Ε.Κ. για την ενίσχυση Μεταδιδακτορικών Ερευνητών/τριών» (Αριθμός Έργου:.....)



The research project was supported by the Hellenic Foundation for Research and Innovation (H.F.R.I.) under the “3rd Call for H.F.R.I. Research Projects to support Post-Doctoral 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), and for reasons of producing official Foundation statistics.

Failure to comply with the publicity obligations laid down in this Paragraph may result in a flat-rate correction to the total cost of the project.

8. AMENDMENTS

8.1 In general

The terms for implementing the project, as specified in the Call and in the Funding Award Decision, are binding and essential. Any unilateral change by the beneficiary without prior approval from 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 I.S. within a reasonable time prior to the implementation of the requested amendment and is accompanied by all supporting documents justifying the amendment need. **A necessary condition for accepting the amendment request is that the changes proposed do not affect the initial objectives of the approved proposal and do not alter 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 the 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

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

1. Extension of the project's implementation duration. An extension may be granted only once (1) (except if it is granted for reasons of force majeure), provided that the successful completion of the project is ensured.
2. Withdrawal of RT members (without them being replaced) or addition of new Research Team members.
3. Replacing the Principal Investigator. The possibility of replacing the PI in order for the project to be continued may be examined only in cases of force majeure (e.g. sickness, death). In this case, the continuation or not of the project is decided by the 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's implementation, the existence or not of a Research Team. 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.
4. Amendment of information that significantly affects the extent and implementation method of the physical scope (e.g. use of techniques / research conduct methodology of lesser technical weighting, restriction of provisioned deliverables, equipment change/ modification etc.).

5. 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.
6. 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.
7. Change of HI is permitted only 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. HI replacement is specifically allowed, in case where the PI has been appointed faculty member or researcher to an institution different than the HI.

Each amendment request is submitted to the 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 registered in the I.S. and 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 I.S., 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 under project implementation without restriction as to their number:

1. Change of member category: In case where any postgraduate students of the Research Team finish their postgraduate studies and register as a PhD Candidate within the project duration, their inclusion in the category of PhD Candidates with the respective raise in the reimbursement amount is possible, provided that there is a pertinent provision in the project's budget. The same also applies to PhD Candidates obtaining their doctorate diploma and wishing to continue being Research Team members as Postdoctoral Researchers. The PI is obliged to inform H.F.R.I. on the matter. The same also applies in the case of a postdoctoral researcher being appointed as a Faculty member or researcher.

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 the 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. Transfer of amounts between project cost categories, which alters (increases/decreases) the total amount of the initially approved budget for said categories (i.e. the cost category being reduced and the one being increased after the transfer, respectively) totally/cumulatively up to 25%, provided that all terms and conditions of the Funding Award Decision are met.
4. 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.
5. 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.
6. Transfer of man-effort between project staff categories, provided that all terms and conditions of the Funding Award Decision are met.
7. Changes to the duration of work packages and the deadlines for deliverables and milestones, within the approved total project timetable.
8. 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. For this change, the above (under 2-4) financial scope alteration restrictions must be observed.

The above changes may be carried out under the responsibility of the PI and/or the HI throughout the project, without prior approval. These are included to the respective Progress Report, where they are clearly reflected in relation to the Funding Award Decision information 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 with the remaining terms of the Call and the Funding Award Decision.

8.5 Other amendments

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.

9. DISCONTINUATION OF RESEARCH PROJECT - WITHDRAWAL OF FUNDING

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. In this case, the H.F.R.I. Director issues a decision for the withdrawal of the Funding Award Decision.

More specifically, the Funding Award Decision is withdrawn in the following cases:

1. In case the beneficiary submits a written resignation to the H.F.R.I. and/or via the I.S., stating

inability to implement the project, before the approved implementation schedule has been concluded.

2. As a sanction, following failure to comply with the conditions of the Funding Award Decision, as arising from relevant certifications. Indicatively, the process is activated upon determination of:
 - i. expiry of proposal implementation deadline,
 - ii. inability to verify the physical scope of the project,
 - iii. inability to certify the financial scope and its eligibility, based on the original invoices and other supporting documents and documenting information arising from the verification procedures,
 - iv. inability to confirm the existence of an adequate verification trail,
 - v. beneficiary failure to comply with H.F.R.I.'s recommendations following an administrative or on-site verification.

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

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 the H.F.R.I.

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

10. COMPLETION OF PROJECTS

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

Necessary conditions for project completion are:

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

The Project Completion Certificate:

- Certifies that the implementation of the physical scope (project deliverables and objectives) has been completed.
- Certifies that the implementation of the financial scope has been completed and the final result of verifying costs incurred throughout the project is reflected.
- Specifies the final funding amount to be paid, reflecting amounts that may have already been paid, as well as the amount remaining to be paid.
- Specifies the final funding scheme.

- Establishes whether the PI and HI obligations have been met, as specified in the Funding Award Decision, including any obligations related to publicity.
- Establishes the PI's and HI's compliance with any recommendations from previous verifications/inspections/audits conducted for the project.
- Specifies the exact date that the beneficiary assumes each Long-term Obligation, as it has been predetermined in the Funding Award Decision.

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

The Director of the Hellenic Foundation for Research and Innovation

Dr. Aikaterini Kouravelou

ANNEX I

SUPPORTING DOCUMENTS FOR FUNDING REIMBURSEMENT

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

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

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

ANNEX II

ACCEPTABLE WAYS OF COST PAYMENT

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

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

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

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

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

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

In addition, costs that are reimbursed by the Principal Investigator of the Project through a Prepaid Money Order are also eligible, provided that the provisions of article 59 par. 9a of Law 4485/2017, as in force, are observed.

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.
- 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.
- Project receipt certification. In case the contract specifies an hourly fee, global timesheets co-signed by the institution's managing director and the employee are required.
- 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, 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).

The eligibility of costs for the purchase of used equipment in addition to the above requires:

1. A solemn declaration from the supplier confirming that the equipment in question has not been acquired in the previous ten (10) years through community or national funding, and
2. Appropriate supporting documents (e.g. expertise/opinion) proving that the used equipment does not exceed its market value and that it is lower than the value of the corresponding new equipment.

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)¹:
 - ✓ Transport costs and public transport ticket fees in particular (or other transportation means).

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

- ✓ Cost of kilometric allowance $(0.15/\text{km})^2$ for using a privately owned or leased vehicle, where permitted, toll costs, cost of transferring the vehicle by ship – as in force per case.
 - ✓ Car rental or costs for using public-use passenger cars (taxis), when their use is permitted.
 - ✓ Overnight stay expenses for the recognized amount for each type of hotel or rented accommodation in accordance with the limits set by Law 4336/2015, as in force per case (e.g. Category I traveler, up to €80 per night; Category II traveler, up to €60 per night; specified amounts are increased by 20% for stay within the boundaries of the Municipalities of Athens and Thessaloniki).
 - ✓ Daily allowance in line with the limits set by Law 4336/2015 - as in force per case.
 - ✓ Cost of participating in conferences, workshops, etc.
 - ✓ Report on the activities or documentation material in terms of travel relevant to the project (excerpt from papers, brochures, agenda, minutes, posters, etc.) – compliance with publicity rules (where necessary).
 - ✓ Receipts for costs included in the relevant Travel document/ Expenses sheet (e.g. tickets, hotel invoice, etc.).
 - ✓ Payment slips (in accordance with the specifications in Annex II herein).
 - ✓ Compliance with maximum limits, in accordance with the provisions of sub-paragraph D9 of Article 2(D) of Law 4336/2015 (Official Government Gazette A' 94).
 - ✓ In case of travel for natural persons under a lease contract, provided that the relevant contract justifies travel and it has been compensated in accordance with legal documents (invoice for services provided, invoice for services received).
3. Payment slips (in accordance with the specifications in Annex II herein).
 4. Accounting entries of receipts, preferably in the form of a subledger of the separate project account (signed by the accountant in charge and bearing the institution's stamp).

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).

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

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.
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.