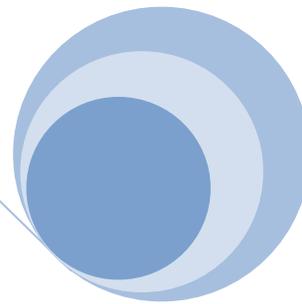


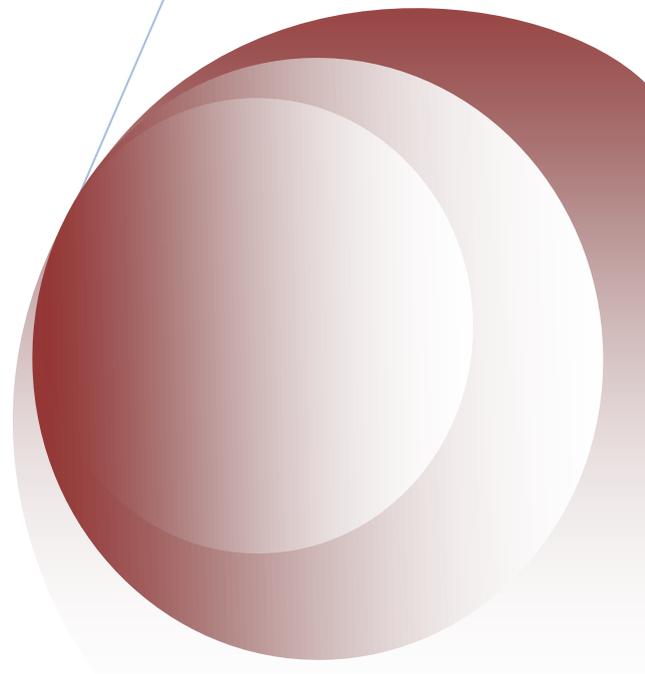


RESEARCH COMMITTEE
ARISTOTLE UNIVERSITY OF THESSALONIKI



Guide for the Management of Projects

Thessaloniki June 1, 2013
18th Edition



CONTENTS

| | |
|--|-----------|
| <i>1 Drafting and submission of proposal for project funding</i> _____ | |
| <i>1.1 Information on the calls for proposals</i> _____ | 4 |
| <i>1.2 Drafting and submission of proposals for project funding</i> _____ | 4 |
| <i>2 Approvals and conditions for project management</i> _____ | |
| <i>2.1 Launching of the project</i> _____ | 6 |
| <i>2.2 Drafting of expense budget</i> _____ | 7 |
| <i>2.3 Depreciations of Fixed Assets for EU and Co-Funded Projects</i> _____ | 8 |
| <i>2.4 Budget reform</i> _____ | 8 |
| <i>2.5 Employment of personnel</i> _____ | 9 |
| <i>2.6 Procurement of goods and services</i> _____ | 10 |
| <i>2.6.1 Procedures for the procurement of goods and services</i> _____ | 12 |
| <i>2.6.2 Procurement of goods and services exempted from VAT</i> _____ | 12 |
| <i>2.6.3 Procurements from abroad</i> _____ | 13 |
| <i>2.6.4 Product transfer (repair-return-change of installation site)</i> _____ | 16 |
| <i>2.7 Domestic-international travel</i> _____ | 16 |
| <i>2.8 Procedures for project funding</i> _____ | 17 |
| <i>2.9 Payment of conference participation fees by credit card</i> _____ | 17 |
| <i>3 Procedures for the payment and justification of expenses</i> _____ | |
| <i>3.1 Issuing cheques and effecting payments</i> _____ | 18 |
| <i>3.2 Personnel remuneration</i> _____ | 18 |
| <i>3.2.1 Description of the methodology for the calculation of the hourly rates of personnel employed in research projects</i> _____ | 20 |
| <i>3.2.2 Description of the time-recording and monitoring system in research projects</i> _____ | 22 |
| <i>3.3 Equipment - Consumables – Other expenses</i> _____ | 23 |
| <i>3.4 Domestic Travel – International Travel</i> _____ | 24 |
| <i>3.5 Eligibility of expenses</i> _____ | 27 |
| <i>4 Financial and scientific review of projects</i> _____ | |
| <i>5 Utilisation of research results</i> _____ | |
| <i>5.1 Patent, Patent of Addition, Utility Model Certificate, Software, Know how, Copyrights</i> _____ | 29 |
| <i>5.2 Contracts for Technology Transfer – Assignment of Rights, Licensing</i> _____ | 30 |
| <i>5.3 Establishment of Spin-offs</i> _____ | |
| <i>ANNEX I –Automatic Payment of Expenses</i> _____ | 32 |
| <i>ANNEX II – Expense Categories</i> _____ | 34 |
| <i>ANNEX III – Personnel Payroll</i> _____ | 37 |
| <i>ANNEX IV – Down payment categories</i> _____ | 46 |

Introduction

The management of funded projects in Greek universities is carried out through the Special Account for Research Funds (ELKE), which acts on behalf of the University and in accordance with the special institutional framework.

ELKE, legally obligated to draft an annual scientific and financial review and budget, collects and checks all submitted information on the scientific and financial progress of each funded project under its management; it then processes the information via a system of electronic monitoring of projects.

We should highlight the number, the significance, the type and the extense of the audits to which ELKE is subjected, in accordance with the current institutional framework, and the specific contractual obligations.

Therefore, audits are conducted by the following bodies:

- ✓ Institute of Certified Public Accountants (regular – annual audit)
- ✓ Hellenic Court of Audit (extraordinary audit)
- ✓ Court of Audit of the European Union (extraordinary audit)
- ✓ General Secretariat of the European Commission (UCLAF) (extraordinary audit)
- ✓ Ministries of Education, Finance and the General Accounting Office (extraordinary audit)
- ✓ Financing Agencies (by project and by case)
- ✓ Also, essential and administrative audits may also be conducted by public finance employees in all programmes financed by European Union resources.

- ✓ Institute of Certified Public Accountants of Greece (regular – annual audit)
- ✓ Court of Audit (extraordinary audit)
- ✓ European Court of Auditors (extraordinary audit)
- ✓ European Anti-Fraud Office – OLAF (extraordinary audit)
- ✓ Ministries of Education, Finance, and the State General Accounting Office (extraordinary audit)
- ✓ Funding bodies (in specific projects and cases)
- ✓ Moreover, substantial and managing audit can be conducted by audit employees in all projects funded by European Union resources.

Consequently, all the above forces ELKE both to monitor the smooth progress of projects and to take necessary measures for their unimpeded operation, as well as the legal and efficient use of resources; it also has to control the legality and completeness of all the actions of the academic head of each project.

Below is a description of the processes, rules, obligations and roles regarding the administration and management of research projects, from the stage of proposal submission to the academic review of a project.

1 Drafting and submission of proposals for project funding

1.1 Information on calls for proposals

The first step of the Academic Head (AH) is to identify the suitable call for proposals. At this stage, all interested parties are advised to contact the Marketing-Planning & Development Department of the Secretariat, which provides all interested academics (Members of the Teaching and Research Staff - DEP) with information on the calls for proposals; at the same time, it provides technical support and relevant information material.

1.2 Drafting and submission of proposals for project funding

The next step involves the drafting of the proposal. At this stage, the relevant instructions of the call should be strictly adhered to, and the special rules and procedures that are to be applied during the implementation phase, if the project is approved, should be taken into account.

- ✓ While drawing up the timetable, one must also take into account the time necessary for actions requiring approvals, such as the processes for staff selection, as well as any licenses that might be required for the use of property (even if it is state property).
- ✓ During the drafting of the budget, it is necessary to make exact calculations of the financial figures, such as the cost of a work unit (hourly, monthly, etc.) for each staff category, using real values without deviations.
- ✓ The funding timetable during the project must provide for the best possible coordination of the expected flow of funding and expenses. Any incorrect estimation, either in terms of the timetable or cost analysis, will later cause problems to the implementation of the project and, consequently, affect the credibility of the agency (AUPh). Delayed actions could possibly lead to an obligation to return funds with interest.
- ✓ One must not neglect to provide for the amount of the General Expenses or overheads (known as the deduction of ELKE), which is related to the indirect operating cost that the University has to bear for the implementation of programmes (administrative costs, use of facilities and equipment, water, lighting, heating, and cleaning costs). This cost must not be confused with the “secretarial support” of the project, which is a direct cost of the specific project and is included in the staff expenses of each project. Services provided by ELKE include consulting services for the project management, as well as inspection and monitoring services, and not secretarial support services for the projects. This is dictated by law and the rules of good management and administration, and involves the application of the principle of “non-identification of the inspector and the inspected”.
- ✓ From this stage onwards, stakeholders should consider ways of utilizing the outcomes of the project; they should also consider the participation share of AUPh, especially when proposals involve multiple partners.

- ✓ A copy of the proposal must be submitted to ELKE; this copy will be a component of the “Administrative File” of the project, provided the project is approved. The proposal is accompanied by a D0 form (“Proposal Accompanying Document”), which states the key data of the proposal.

Important Note

Proposals must be submitted to the Secretariat at least **3 days** before the submission deadline, so that they are checked and all the necessary documents and signatures are collected from the competent department (Marketing-Planning & Development Department).

The failure to submit the proposal to the Secretariat on time could cause the rejection of the project by ELKE.

In the case of projects involving studies, opinions and, generally, the provision of scientific services, which are approved following bilateral negotiations between the AH and the Funding Body, the attributable VAT shall be imposed on the project capital (funding) on the basis of the provisions of the VAT code. This amount is not an expense and must be taken into account in the agreement regarding the amount of financing.

2 Approvals and conditions for project management

2.1 Launching of the project

The following are submitted to the ELKE secretariat:

- ✓ **The contract or decision (depending on the Body) of the Funding Body with AUTH (ELKE) for the implementation of the project.** The contract must at least mention the Academic Head (AH) of the project, the amount of funding (plus VAT when the project involves the rendering of services), the project duration, scope and deliverables. (Samples of contracts for project implementation are available at the ELKE Secretariat, for those cases where the standard contract text is not used by the Funding Body, such as the European Union, the NSRF, etc.)
- ✓ **Copy of the project proposal.** It is submitted in the form it was submitted to the Funding Body.
- ✓ **AH application for approval of the project management.** It is submitted together with a certificate (included in the form) by the Head of the Department where the AH is employed, which states that the project shall not hinder the educational work of the Department (**form D1**).
- ✓ **Expense budget.** A detailed budget is submitted, divided into categories. For the proper inclusion of the various expenses in categories, consult the relevant list (Annex II) and the chapter titled “Drafting of the expense budget” (form D2).
- ✓ **Making up of the project team with the anticipated remunerations and terms of employment.** The capacity or activity of each member must be compatible with the role (specific employment) that s/he has undertaken in the project (name lists D5, D6 or D7).

The contracts of associates, which are signed by them and ELKE, are drafted on the basis of their employment applications.

➤ The employment of personnel on a subordinate employment relationship [Social Security Organisation (IKA)] requires a special call and selection process.

The above steps for the submission of documents and forms are approved by ELKE; projects and financial transactions start on condition of the completion of this process. Following this approval, each project receives an internal code that shall be used as a communication key between the AH and ELKE.

2.2 Drafting the expense budget

The overall budget of the project (form D2) is submitted to the ELKE Secretariat, in accordance with the funding contract or decision (taking into account any contractual obligations) as follows:

- ✓ **Remuneration of academics.** The total extra remuneration of academics participating in the programme is stated. The amount of this extra remuneration per month for each academic cannot exceed the total amount of the monthly gross salary of the President of the Hellenic Supreme Court of Civil and Penal Law (Areios Pagos). Moreover, additional remuneration from projects co-funded by the European Union or National Resources (National Strategic Reference Framework, Public Investment Programme) added to the regular remuneration should not exceed the gross monthly salary of a General Secretary at a Ministry. For all categories of personnel, their overall additional employment (additional to their full employment hours which is equivalent to an 8-hour shift) in European projects should not exceed 4 hours daily. In the case of NSRF co-funded projects, the overall additional monthly employment is determined on the basis of limits defined in the amendment of the Ministerial Decision for Management and Control Systems for NSRF co-funded projects (Greek Official Gazette 292B_13/02/2013) and it cannot exceed 100% of their gross monthly remuneration.
- ✓ **These restrictions** apply to any additional remuneration received from all the projects where the academic participates.
- ✓ **Remuneration of third parties through the award of a contract** (project contract). The budget states the total *gross amount of remuneration* (including VAT) that shall be paid out to those working for the project so that part of the project (contractual relationship) is implemented. The total remuneration of *students and researchers* paid by the project, as well as of *trainees*, provided that the project involves training, is included in the same category. This category also includes the remuneration of employees in other State bodies; for this category of employees, prior to their employment, a certificate of their agency is demanded which shall state that they participate in the project additional to their normal working hours. For those who participate in projects co-funded by NSRF, a permit is requested by the internal council of the main body of their employment. More specifically, for Assistant Teaching Staff (ETEP and EEDIP), a certificate is demanded by the Chairperson of their Department.
- ✓ **Remuneration of third parties working on subordinate employment relationships** (fixed-term employment contract). The budget mentions the *total amount of gross remuneration together with employers' contributions* for those who are to be employed by means of an employment contract.
- ✓ **Equipment** (instruments and materials). The field is filled in with the total value of procurements for fixed equipment, instruments and, generally, non-consumable materials that are to be purchased for the project needs.

- ✓ **Consumables.** The cell is filled in with the total value of consumable (short-lasting) materials required for the implementation of the project.
- ✓ **Domestic travel.** The cell is filled in with the total cost of domestic travel expenses for the members of the project team.
- ✓ **International travel.** Applicants fill in the total cost of international travel expenses of the project team members abroad.
- ✓ **Other expenses.** Applicants must state the amount of expense for typing, photocopies, minor expenses, repairs, maintenance, books, printing and the execution of all types of tasks that are not covered by the above categories.
- ✓ **General expenses.** Applicants state the amount of the deduction (under article 7 of Ministerial Decision KA/679/96) for AUTh, which shall be calculated at 10% of the total project budget, unless otherwise stated by project management rules, in which case it shall be determined by ELKE.

2.3 Depreciation of Fixed Assets for EU and Co-Funded Projects

As of 1/1/2013, there is a one-off depreciation of the cost for the purchase of fixed assets, whose value is not more than €1,500 (VAT excluded) in the fiscal period during which they were first used or put in operation.

For fixed assets other than the ones mentioned above, there is a straight-line depreciation within three years from their purchase; if they are purchased for the implementation of a state or EU funded research project of fixed duration, they are depreciated during the implementation of the research project and until its completion.

We should note here that for equipment purchased until 31/12/2012, the new depreciation rates apply.

2.4 Budget reform

If, during the project implementation, a need to change the amounts of the initial budget emerges, the budget can be reformed (form D2), following an approval by ELKE. In projects with relevant contractual obligations, any reform has to be approved by the Funding Body.

2.5 Employment of personnel

The AH shall fill in the printed application (forms D5, D6, D6a, or D7) for employment of personnel in the project, in which s/he shall state the names of all members of the team along with their *personal details, term of employment, compensation, the particular post of each employee, as well as the specific category for each of them.*

In the cases when a call for expressions of interest is needed so that new members are included in the research team, before forms D5, D6 and D7 are submitted, the procedure for the selection of new members must have been completed.

The procedure is the following:

1. An application is submitted to the Quality Assurance, Human Resources and Procurements Department (form D16). In the form, the AH mentions 3 DEP (teaching and research staff) members, EEDIP or ETEP (Assistant Teaching Staff) members.
2. The details of the application are checked (subject, budget, call demands) together with the technical sheet of the project.
3. The application is approved, and a call for expressions of interest is uploaded on ELKE AUTH website and the DIAVGEIA programme.
4. Proposals are submitted by interested parties in the specified time and place.
5. Submitted proposals are evaluated by a three-member Evaluation Committee based on the conditions of the call.
6. The evaluation report for the proposals is submitted by the AH of the project.
7. The evaluation report is approved and the decision for the approval of the evaluation results are uploaded on the DIAVGEIA programme.
8. The evaluation results are approved by the Funding Body if necessary.
9. New members are included in the project research team.

- Applications for the employment of all types of personnel (name lists) have to be submitted on time and at least 20 days before the employment period starts. Applications for employment of personnel cannot be approved when backdated, because they are against the provisions of article 7 par. 4 of Ministerial Decision KA 679/22.8.96
- The AH is held personally responsible for the accuracy and correctness of the personal details of those employed.

Categories of employed personnel:

- ✓ **University personnel** (form D5). The employment of University staff (DEP, EEDIP, ETEP, Administrative staff, etc.) is possible, provided the maximum limits for additional remuneration in the project are not exceeded. This form shall also state their gross monthly remuneration from their University job.
- ✓ **Non-university personnel.** The employment of additional (non-university) personnel, scientific or other, is allowed for the implementation of a specific project, for which they are employed as follows:

- ***Project contract with a flat-rate payment*** (form D6).
The relation with ELKE and the project is considered as a contracting and independent relationship, and the entity providing the service is bound by the obligations provided for by the law on “parties responsible for the mapping of transactions” (Hellenic Tax Code for Financial Transaction Mapping, VAT, business premises, insurance fund).
It is noted that a copy of the “business start-up certificate” issued by the revenue service to which the freelancer belongs must be submitted together with the D6 form.
Retired Civil Servants, former academics, can be employed only through a project contract for projects managed by ELKE.
In order for their remuneration to be paid, ELKE must have a declaration of employment from the competent Retirement Service.
Their total remuneration (retirement and remuneration) are subject to the limitation of the maximum limit of the salary of a General Secretary in a Ministry. The amount does not include remuneration from any type of research and educational projects undertaken by ELKE, which are funded solely by international or private resources.
For the personnel from other public bodies form D6 is filled in and accompanied by a permit by the internal council of the body where they are regularly employed, which states that they are allowed to participate in the project.
- ***Fixed-term private law contract (IDOX), which is governed by labour law*** (from D7).
This is considered a subordinate relationship, and any type of employer contributions are included in the project budget.

For IDOX, special emphasis should be given to the following

- A cash balance is required, which shall suffice for the conclusion of the contract.
- The entire budgeted amount that shall be incurred by the project for the particular employee is stated (including employers’ contributions).
- Upon signing the contract, employees must state their Social Security Number with IKA, their National Social Security Number (AMKA), and provide their full personal details.

For all categories of employees, in order for the payment cheque to be issued, the employee must have signed the contract.

Other categories of non-university staff employed in the projects include trainees in vocational training programmes and students, who shall be used for ancillary work. Their participation is subject to the provisions of the Ministry of Labour & Social Security and MD KA/679/96 respectively.

2.6 Procurements of goods and services

- ✓ Procurements of goods and services **up to the amount of €5,869 (excluding VAT)** per item are selected by the AH.
- ✓ Procurements of goods and services of **over €5,869 and up to the amount of €60,000 (excluding VAT)** per item take place following an informal public tender, whose call is uploaded on the Research Committee website.
- ✓ Procurements of **over €60,000 and up to €130,000 (excluding VAT)** are carried out through an informal public tender; the call is announced on the daily press and uploaded on the Research Committee website.
- ✓ Procurements of over **€130,000 (excluding VAT)** are carried out through an International Tender Procedure.
- ✓ Specifically for the needs of projects funded by the National Strategic Reference Framework (NSRF), and depending on the contractual obligations of each particular project, the above are either procured through an informal tender procedure (following the above provisions) for amounts of up to **€60,000 (excluding VAT)**, through a regular open tender for procurements from **€60,001 to €130,000 (excluding VAT)**, or through an international tender procedure for procurements of over **€130,000**.
- ✓ The above amounts are calculated on the basis of the operational needs of each project throughout its duration.

2.6.1 Procurement Procedures

Procurements of goods and services are governed by the Project Procurement Guide of AUTH ELKE.

We should note that for services and works of over €2,500 (excluding VAT), a contract has to be signed. A similar obligation (signing of a contract) holds for catering expenses.

More specifically, for any service provided from abroad or for the purchase of software from abroad, a contract has to be signed for the provision of these services with a contractual value of less than €2,500.

To cover the operational needs of the Independent Authority for Public Contracts, in contracts of over €2,500, governed by law 4013/2011, art. 4, par. 3, which are signed after the law came into force, a deduction of 0.10% applies – calculated on the net value (excluding VAT) of the initial and any complementary contract withheld by ELKE during the first payment.

2.6.2 Procurements of goods and services exempted from VAT

Pursuant to POL. 1128/97, certain Legal Entities (including universities), which sign contracts with the European Commission in order to implement research programmes, and are fully or partially funded by it, shall be entitled to VAT exemption.

Expenses that are exempted from VAT, under POL. 1128/97, depending on the percentage of their funding by the European Commission, are the following::

- ✓ Purchase of mechanical or other equipment
- ✓ Services relating to the installation of the above equipment
- ✓ Purchase of software.

Supporting documents for VAT exemption

The supporting documents for VAT exemption are the following:

1. Copy of the project contract without the technical specifications included in some annexes..
2. Translation of the contract into Greek (not certified) and without the technical specifications.
3. Certification for the accuracy and faithfulness of the contract translation (Form At4a).
4. Application of the Academic Head of the Project for VAT exemption during the procurement of mechanical or other equipment or services, that are considered a Fundamental Condition for the project implementation. A separate exemption is provided for each Invoice (Form At4).
5. Certificate provided by the Academic Head of the Project concerning the necessity of the expense or the specific service in order for the project to be implemented (Form At4d).
6. For the purchase of equipment, the Academic Head provides a certificate for the installation of the equipment. We should note that for any transfer of the equipment or any change of the installation location, the AH must provide a dispatch note, and submit a written notice to inform the competent revenue office of the change of location. Failure to issue the dispatch note is considered a

tax offense under the Hellenic Tax Code for Financial Transaction Mapping (KFAS).

7. In case of domestic procurement, a pro-forma invoice has to be issued by the supplier, providing the following information: Trade name, Address, Tax Identification Number (TIN). The pro-forma invoice must provide a detailed description of the equipment or the service, as they will be mentioned in the invoice issued later, as well as the relevant value and VAT for which exemption is required.

Similarly, for a procurement from abroad, a pro-forma invoice is issued with the following information: Trade Name, Address, VAT Number.

8. The competent Public Revenue Office (DOY) could ask the AH to provide more information.

Obligations of the AH following the issuance of the exemption certificate

1. The invoice must be issued within 2 months of the issuance of the exemption certificate.
2. The AH must notify ELKE of the date the good starts to be used within 10 days from the date of use (Form At4g).
3. The invoice issued by the supplier must be submitted within 10 days from the date of issuance.

Note: In cases where the supplier's head office is located in Greece or in a non-EU member state, the certificate of exemption from VAT shall be issued by the 4th DOY of Thessaloniki.

Especially in cases of equipment or software procurement from a supplier whose head office is located in a non-EU member state, the certificate of exemption from VAT issued by the competent DOY is forwarded by the service to the customs house where the customs clearance is to take place.

In the cases where the supplier's head office is in an EU member state (except for Greece), then the certificate is issued by ELKE.

2.6.3 Procurements from abroad

Procurements from abroad are carried out through the mediation of the bank. The AH submits to the Secretariat the pro-forma invoices or the invoices of the supplying company, and at the same time s/he submits the corresponding down payment order. The pro-forma invoices must be issued in the name of ELKE, while also stating (in brackets) the full name of the AH. For intra-Community procurements (purchases from EU member states), the details of ELKE are the following:

Eidikos Logariasmos Erevnas A.P.TH
V.A.T. : EL090049627
Ktirio KE.D.E.A- 3is Septemvriou - Panepistimioupoli
GR 54636 Thessaloniki

In the event of supplies from abroad, the corresponding amount, the VAT expense and any other expenses must be calculated and set aside from the relevant budget category.

Concerning imports of goods from abroad, the following is clarified:

Imports of goods are divided into imports from countries of the European Union (intra-Community acquisitions) and imports from third countries. During the import process, the Academic Head must fulfil the obligations that have been instituted for each given case.

For transactions with foreign countries, the document issued by the supplier is the invoice which states the net value without VAT. Given that the VAT in these cases is calculated and due in the recipient's state, in this case Greece, ELKE is responsible for paying the VAT for the invoices every month with the submission of the periodic VAT statement. The specific VAT is paid by the project cash flow.

It is noted that all the above pertain only to the projects with the tax distinction "Subsidy/Funding" or "Rendering of Services" ..

✓ **Import from Third Countries (Customs Clearance Procedure)**

Customs clearance must take place in the Greek state in the event of any arrival of goods from third countries (non-EU member states).

- In the event of arrivals by post, there is a competent customs clearance service for postal arrivals, which opens the parcels and clears them before they reach the recipient. In some cases (especially where small parcels are concerned), the postal service does not know that the specific parcel involves the import of a product from a third country, and does not proceed to its clearance. In this case, the importer/recipient (AH) shall be obligated to return the parcel to the post office from where it was received, and point out that it is an imported good, in order for customs clearance to proceed (**attention: a necessary condition in these cases is that the parcels are not opened by recipients**).
- When goods are not cleared, the following procedure is followed:
 - a) If goods arrive by train, customs clearance shall take place at the 3rd Customs House.
 - b) If goods arrive by aeroplane, customs clearance shall take place at the 5th Customs House.
 - c) If goods arrive by ship/road transport, customs clearance shall take place at the 1st Customs House.In all of the above cases, the parcel must not be opened by the recipient before reaching the customs house.
- In order for the customs authorities to clear the goods, an invoice must be included in the parcel. If the invoice arrives before the dispatch of the goods, the said invoice must be produced and presented to the Customs Authorities.
- A customs clearance application (a form of the customs house that is provided by the customs broker) is required for the 3rd Customs House.

- When the AH submits the invoices to ELKE, they must also submit the customs declarations of either the post office or customs house.
- The customs clearance invoice has to state the same amount with the pro-forma invoice and, most importantly, the same amount with the one stated in the customs declaration.

✓ **PROCEDURE FOR THE PAYMENT AND JUSTIFICATION OF IMPORTS**

(from EU and third countries)

For the payment of the expense:

- The form (O1) “Down Payment Order” is filled in;
- The available document is attached – INVOICE or PRO-FORMA INVOICE – with a description of the items in Greek (by the AH);
- A transport document certifying the receipt date is submitted;
- The Table of Data for acquisitions from abroad is attached (form O13) only in case an Invoice is submitted.

For the justification of the expense:

In case the initial document was a PRO-FORMA INVOICE:

- Form “Advance Payment” (O2) is filled in;
- The Table of Data for acquisitions from abroad (form O13) is attached;
- The original document – Invoice – is attached;
- A transport document certifying the receipt date is submitted.

For the simultaneous payment and justification of customs-clearance expenses (only in the event of imports from countries outside the EU – third countries)

- The form “Payment Order – Receipt of Materials & Services” (O5) is filled in, together with form O12 “Table of other expenses”;
- The customs clearance supporting documents (e.g. the custom broker’s service invoice, customs declaration, etc.) should be attached, whether paid or not.

✓ **Withholding tax for services provided outside the country**

Services rendered abroad shall be subject to a 20% withholding tax.

Natural persons that provide services (of any nature) abroad and have transactions with ELKE are exempted from this withholding tax.

Foreign Legal Entities are exempted from withholding tax for the services they render only if they come under a similar transnational agreement for the avoidance of double taxation by means of a relevant certificate issued by the competent revenue service of ELKE.

The supporting documents required for exemption from withholding tax are the following:

- Services contract concluded with the supplier regardless of amount;
- Certificate of supplier's residence for tax purposes by the competent revenue authority of his/her country;
- A translated copy of the service invoice;
- A translated copy of the above contract with the supplier.

The Department of Financial Transactions is responsible for the submission of supporting documents to the 10th Revenue Office of Thessaloniki, with the tax exemption application attached for the avoidance of double taxation.

Note:

The purchase of software is considered a service regardless of the method of acquisition. The purchase of satellite images in electronic format, website design and the renting of premises from abroad are also considered services.

✓ **Intra-Community acquisitions**

Customs clearance is not required for the procurement of goods and services from EU member states. Any other documents issued by the foreign firm regarding the intra-Community acquisition must be submitted to ELKE together with the invoices. (PACKING LIST, shipping documents, etc.), and form O13 fully completed.

Important Note!

In all cases of invoice receipt from EU member states, the VAT number of both supplier and customer must be stated.

➤ Foreign invoices have to state the details of ELKE AUTH and its VAT number.

Equipment is kept in the installation area that has been declared by the AH in form O10. After completion of the project, the equipment remains in the same installation area. ELKE may use this equipment, depending on its contractual obligations, for its own purposes through a special decision.

2.6.4 Transfer of products (repair-return-change of installation site)

Before each transfer of products for purposes of repair, return or change of installation site, the Academic Head must request the issuance of a dispatch note, which shall accompany the products. The issuance of the dispatch note must precede the issuance of the credit invoice or repair invoice.

2.7 Domestic – International Travel

Members of the project team may travel for the needs of the project, given there is a provision for the relevant expense in the budget. As regards individuals participating in the project as temporary associates who do not receive a compensation but have to

travel for the project, an approval by ELKE is required with the submission of a name list of project associates (form D5 or D6). Travel expenses include the following:

- The cost of all types of *tickets*;
- The *mileage allowance*, for domestic travel by car (ELKE sets the amount each year);
- The *per diem allowance* for the days of absence, including the days of travel (ELKE sets the amount each year);
- The *cost of conference registration*, provided that the trip is made for this purpose;
- *The cost of* hotel accommodation.

- **Important Note!** For travel of AUTH personnel, other than academic staff (DEP), an approval of the trip by the Head of the employee's Service is required.
- Travel expenses for the use of alternative routes for destinations that one can reach via tolls, when these are not accompanied by supporting documents (hotel invoices, tickets, toll receipts, etc.), are not eligible. In order to calculate the mileage allowance, the shortest route (toll route – alternative route) is taken into account.
- For foreign invoices issued in a currency other than the euro, in order to make the currency conversion, the exchange rate of the invoice date is used.

2.8 Project Funding procedures

These procedures are set in the contract signed with the funding body. The project capital is deposited by the funding body into ELKE's bank account and is disbursed in accordance with the procedures herein.

2.9 Payment of conference participation fees by credit card

Within the context of conference management, when the organizers are members of AUTH faculty (DEP), ELKE allows for the payment of conference participation fees by credit card. In order to make use of the above service, you are kindly requested to submit a written application to the ELKE Department of Administrative Transactions.

3 Procedures for payment and justification of expenses

3.1 Issuing cheques and effecting payments

For each of the following cases, the withdrawal of money from the account for the payment of expenses can be effected following the submission of the **down payment order** (form O1) or **payment order** (forms O4, O5, O6), filled in and signed by the AH of the project, along *with the attachments*. The payment of expenses is effected through the issuance of cross cheques to the beneficiaries of the expense or by means of bank transfer to bank accounts. Cheques may be collected by the beneficiaries themselves, the AH of the project or by the person appointed by the AH of the project, without however transferring the responsibility of the AH to the said individual.

The bank cross cheque or the bank transfer to accounts is issued or effected by ELKE, provided that the budget has been approved, and the funds of the project have been deposited with the bank.

All supporting documentation (invoices, payroll lists), are stamped by the AH prior to their submission, for projects where this is required (NSRF, European projects), in accordance with the instructions of ELKE. The stamp for each project will be issued by the Department of Financial Transactions.

- As regards multi-partner projects coordinated by AUTH, the AH must submit a payment order for an associate agency (form O3), on the basis of which the money transfer to the respective partner shall be effected in a reasonable time frame (not longer than 30 days from the date of arrival of the funds at AUTH).
- For National bodies, together with the payment order, an invoice of the Associate Agency must be submitted.

3.2 Personnel remuneration

For each category of personnel remunerated by the project, the following must be submitted:

- ✓ **Payment-remuneration order (form O4)**, filled in and signed by the AH in the corresponding category with the *total gross amount of remuneration, as it shall arise after adding the amounts in the column “amount entitled to” in the attached summary statement*. In the event of remuneration in a subordinate employment relationship, the employers' contributions are also added.
- ✓ **The summary statement (forms O7, O8, O9)** of the respective personnel category, filled in and signed by the AH. *The summary statement constitutes an integral part of the payment order*. For NSRF and European projects, forms are filled in electronically, through the system for the statement and control of personnel employment term. The Secretariat issues cheques in the names of the beneficiaries or effects bank transfers for the net amounts of their remuneration; in cases of remuneration paid to third parties, the corresponding VAT is added. The amounts from the withholding income tax and insurance contributions,

wherever applicable, are deducted and paid to the revenue office and insurance organizations on the responsibility of ELKE.

- ✓ **The monthly time sheets** as required by the Funding Body.

➤ A necessary condition for the payment of a remuneration is that a contract has been signed with the employee.

Note

1. The fees of academics, as well as the amounts to which they are entitled, are transferred to their personal bank accounts in accordance with the procedure described in annex I of the guide for the management of projects (GMP)
2. Payment orders and summary statements for the employees with an **employment contract** must be submitted by the 20th of the month stated in the summary report.

The justification of remuneration for all categories is effected by:

- ✓ **Payroll lists** issued by the secretariat and signed by the beneficiaries when they receive their cheque;
- ✓ **Service Invoices** of employees, for the category “third party remuneration through the award of a contract”.

Note

For cheques to be received or bank transfers to be effected, the service invoice must be submitted.

3.2.1 Description of the methodology for the calculation of the hourly rates of personnel employed in research projects

1. Calculation of hourly rates for academics (DEP, EEDIP, ETEP), other Permanent Staff and Staff with Open-Ended Private Law Contracts (IDAX).

The calculation of the hourly rate is based on their annual gross salaries, reduced to an hourly cost, after been divided by the total of annual productive hours.

The calculation of annual productive hours (excluding leaves, national holidays, sick leaves, etc.) varies based on compulsory minimum working hours for the various personnel categories in accordance with the relevant legislation that specifies their compulsory presence at the University so that their basic duties are accomplished.

Relevant legislation:

- *Law 2530/97. Employment status and adjustment of the salaries of the teaching and research personnel and educational staff of higher education institutions (Official Gazette A 218/23-10-1997).*
- *Rules of Procedure of Aristotle University of Thessaloniki (Official Gazette 1.231/B1/425).*
- *Ministerial Decision for the Management System (YPASYD) 14053/2009 and its amendments.*

The annual productive time for all categories of staff for full-time employment is set at 1,680 hours, based on the YPASYD amendment for NSRF co-funded projects (Official Gazette 292B_13/02/2013) and European practice. The calculation process is presented in detail in the following table:

Calculation of Productive Hours

| | | |
|----------------------------|------------|--------------------------|
| Total days per year | 365 | |
| Weekends | -104 | 52 weeks*2 days |
| Leaves | -25 | |
| National holidays | -14 | |
| Sick Leave/Education | -12 | |
| Productive days per year | 210 | 365-104-25-14-12 |
| Productive hours per year | 1680 | 210 days*8 hours |
| Productive hours per month | 140 | 1680/12 |
| Productive hours per week | 40 | 5 (working days)*8 hours |
| Productive hours per day | 8 | |

The difference between conventional work hours and full time employment is dealt with through the use of the Full Time Equivalent (FTE), defined as the quotient of conventional annual work hours divided by 1680.

Calculating FTE for different staff categories

| Staff category | Daily Conventional Work Hours | FTE | Calculating FTE |
|--|-------------------------------|--------|-----------------|
| Faculty Members (DEP) | 4 | 0.5 | 4/8=0.5 |
| Administrative Staff (Civil Servants and IDAX) | 8 | 1 | 8/8=1 |
| EEDIP | 4.5 | 0.5625 | 4.5/8=0.5625 |
| ETEP | 6 | 0.75 | 6/8=0.75 |

Calculating the hourly cost = Monthly remuneration * 12 / (1680*FTE)

Calculating hourly cost per staff category:

Faculty = Monthly remuneration * 12 / 840

Administrative Staff = Monthly remuneration * 12 / 1680

EEDIP = Monthly remuneration * 12 / 945

ETEP = Monthly remuneration * 12 / 1260

Minimum/Maximum remuneration for researchers

Researchers are classified into three categories, depending on their qualifications and also taking into account their research experience.

Experienced Researchers: PhD or MA holders with at least 5 year experience in a similar post or University graduates with at least 10 year experience in a similar post.

Researchers: MA holders or University graduates with at least 5 year experience in a similar post.

Early Stage Researchers: University graduates.

The following minimum and maximum remunerations apply per researcher category:

| Categories | | Experienced Researcher | Researchers | Early Stage Researchers |
|--------------|-----|------------------------|-------------|-------------------------|
| Monthly cost | max | 5,000 | 3,500 | 2,200 |
| | min | 3,500 | 2,000 | 1,500 |
| Hourly cost | max | 35.71 | 25.00 | 15.71 |
| | min | 25.00 | 15.71 | 10.71 |

The hourly rate is calculated by the AH after taking into consideration the above figures per researcher category and it is used for the calculation of the total cost of researcher employment; this cost is stated in the contract the researcher signs with ELKE.

In the event of research projects in which the hourly rates provided for by the funding agent for personnel (researchers or permanent staff) are lower than the ones resulting

from the above methodology, then the relevant provisions of the funding body supersede as they are clearly stated in the relevant funding terms.

3.2.2 Description of the time-recording and monitoring system in research projects

The working time charged throughout the duration of a research project and the respective remuneration of the personnel involved is recorded through a computer-based system (web application) found at the site of ELKE.

Procedure for recording working hours

All those employed in a research project (Faculty members, Civil servants, Researchers, etc.), who have signed a contract with ELKE, are given a unique access code to be used for recording their working hours on the system on a daily basis.

Employees have to inform the system about their total working hours per research project and contract.

In addition, University staff (DEP, EEDIP, ETEP, etc.) have to record their working hours in a research project within the context of their regular working hours so that the Institution's own participation is covered.

It should be noted that Civil Servants and IDAX personnel carry out administrative work and are, therefore, not included in the calculation of the Institute's own participation, which strictly pertains to research activity.

The system checks for any possible excess of the maximum working hours or additional employment per day, month and year for all the research projects an employee is involved in.

Monitoring-certification process for working hours by the Academic Head, calculation of payroll, and submission of payment order

The AH monitors and certifies the recording of working hours of those employed in the projects through the system.

The system, based on the above methodology for the calculation of hourly wages, and in connection with the recorded working hours, estimates the total remuneration cost.

The AH submits the payment order through the system, by choosing the duration of employment based on the produced work of employees, which s/he certifies by submitting the payment order to the ELKE Secretariat.

The AH prints through the system:

a) the summary statement of remuneration; b) the monthly time sheet. S/he then attaches the payment order to ELKE. The monthly time sheets are submitted only for projects where the Funding Body requires them, and they are a necessary supporting document, signed by the employee and the AH.

The association of the monthly time sheet with the physical object of the project is achieved through the connection of the employee's contract with the physical object of the project (activities, work packages, deliverables).

3.3 Equipment – Consumables – Other expenses

- ✓ In order to pay for the cost of equipment, consumables and other expenses amounting to **over €1,000** per invoice, the AH submits the Payment-Remuneration Order (form O5), filled in and signed, along with the invoices “on credit”, with the beneficiaries being the suppliers who issue them, as it should arise from the attached lists (forms O10, O11, O12 depending on each case), which constitute an integral part of the order. The Secretariat issues a cross cheque in the name and to the order of the supplier, which is received upon submission of the payment receipt or makes a transfer to a bank account.
- ✓ It is not possible to issue a cheque for invoices (cash or on credit) whose dates of issue are 10 days prior to their dates of submission.
- ✓ In order to pay the cost of the above categories and by adding up invoices amounting to **less than €1,000**, the AH may request payment by means of a payment-remuneration order (form O5), with him/her being the beneficiary, given that the relevant invoices have already been paid in full.

- It is possible for the AH to request – by means of a down payment order (form O1) – an amount of up to **€2,000** for only one of the above categories.
- The down payment (form O2) for the justification of an expense amounting to less than **€2,000** must be made within a period of 15 days from the issuance of the cheque.
- In order to issue a new cheque of less than **€2,000**, the previous cheque must have been paid.

The legal supporting documents that can be used to justify the above expense categories are Dispatch Notes – Invoices on the following details:

Eidikos Logariasmos Kondilion Erevnas A.P.TH or E.L.K.E A.P.TH
V.A.T.: EL090049627- Ktirio KE.D.E.A- 3 Septemvriou - Panepistimioupoli
P.C : GR 54636 Thessaloniki

The above shall be accompanied by the table of the respective category (forms O10-O13).

- In any event, invoices issued for expenses made within the context of ELKE projects must be submitted by the AH to the Department of Financial Transactions within 10 days from the date of issuance, **regardless of whether there is still a balance for their payment**. In the event of an absence of a cash balance in the project, the payment is considered as if effected (credit or debit) and is entered in the accounting books of ELKE.

3.4 Domestic travel – International travel

For the payment of domestic and international travel, a payment order-reimbursement of travel expenses (form O6) is filled in, stating the total expense for the trip under the corresponding category; the beneficiary of the payment is the project team member making the trip (or the AH who acts as proxy). The deadline for submitting the supporting documents is up to 10 days from the end of the trip.

Per diem allowance paid to freelancers is part of their remuneration. More specifically, the relevant provision (Circular L. 8378/POL 141/3-10-1983) states that “Amounts paid to freelancers as out-of-office allowance and travel expenses are gross income for the professional and must be received by submitting a service invoice”.

If a per diem and mileage allowance has to be paid to a freelancer, this will be considered as payment from the total amount of his contract or it can be part of an additional contract in the same project.

Respectively, the above holds for any type of contract concluded with ELKE associated with the general category of the budget under “Third parties”.

Travel expenses for freelancers include public transport tickets (aeroplane, train, coach, ship), conference participation fees, and hotel service invoices for accommodation. Per diem and mileage allowances are not included.

To justify domestic travel expenses, the following must be submitted:

- ✓ **The travel calendar** (form O14) filled in and signed by the beneficiary or the AH. The amount of the per diem allowance is €80 for every day of absence, including the days of travel. The mileage allowance is €0.45 per kilometre to and from a destination (applies since 01/02/03). A per diem and mileage allowance is justified for distances of over 40 kilometers from AUTH. Hotel accommodation expenses are covered for amounts up to €200 per night stay. The above reimbursements apply as long as the Funding Body has not set lower amounts. More specifically, for **NSRF co-funded projects**, following the amendment of YPASD (Official Gazette 292_B_13/02/2013), **the rules that are followed are the ones that apply for travel expenses of civil servants**, in accordance with any amendments in the relevant legislation.

Taxi expenses are included in the per diem allowance.

Depending on the case, the following are attached as supporting documents:

- **tickets** for any public means of transport (aeroplane, train, coach)
- **toll receipts** in cases where trips are made by car. The car license (beneficiary’s or spouse’s car) should also be attached.
- **Hotel invoices and conference participation invoices** (provided that the purpose of the trip involves participation in a conference)

Note

- All service invoices or receipts and airline ticket receipts shall be issued in the details of the ELKE.

- Car rental costs cannot be justified as travel expenses. In the event that the rental of a car is imposed by the nature of the programme (when the transfer of materials is necessary), then special approval is required from ELKE following a relevant request by the Academic Head.
- Accommodation expenses are an eligible expense when the distance from the seat of the employee is longer than 120 kilometers, when s/he uses a private car or car of his/her service, and longer than 80 kilometers when s/he uses public transport and, in the case of travel to an island, when the distance is longer than 20 nautical miles. Moreover, accommodation expenses are included when there is an objective inability to return, which is certified by the local police, port or airport authority.
- Air travel must be proven by presenting the original boarding passes.
- In case of conference participation, the conference programme is submitted, the certificate of attendance, and its connection with the Physical Object of the project/work package is justified. For cases of a work meeting, the work programme is submitted and its connection with the Physical Object of the project/work package is justified. For other types of travel (sampling, etc.), an activity report is submitted stating the objective, its connection with the Physical Object of the project/work packages, the activities and the results/conclusions.
- All invoices, service receipts and air ticket receipts issued before the date of travel must be submitted within ten days from the date of issuance.

To justify international travel expenses, the following must be submitted:

The travel calendar (form O14) filled in and signed by the beneficiary or the AH. The amount of the per diem allowance for international travel is €105 for every day of absence, including the days of travel, unless the funding body has set lower amounts. More specifically, for **NSRF co-funded projects**, following the amendment of YPASVD (Official Gazette 292_B_13/02/2013), **the rules that are followed are the ones that apply for travel expenses of civil servants**, in accordance with any amendments in the relevant legislation.

- ✓ Depending on the case, the following documents are submitted:
 - **tickets** for any public means of transport (excluding private vehicles)
 - **ticket receipts** in the event of airline tickets
 - **hotel invoices and conference registration invoices/receipts** (provided that the purpose of the trip involves participation in a conference)
 - In case of conference participation, the conference programme is submitted, the certificate of attendance, and its connection with the Physical Object of the project/work package is justified. For cases of an official planned meeting, the invitation and the work programme are submitted, and its connection with the Physical Object of the project/work package is justified. For other types of travel (sampling, work meetings etc.), an activity report is submitted stating the objective, its connection with the Physical Object of the project/work packages, the activities and the results/conclusions.

Paid or “on credit” documents have to be submitted within the deadlines provided below, so that they are recorded by the ELKE Secretariat on time, in accordance with the provisions of the Hellenic Tax Code for Financial Transaction Mapping (KFAS).

- ELKE reserves the right to return to the AH any supporting documents with problems in terms of their legality, eligibility and regularity at a time subsequent to their receipt.
- The receipt of documents is proven by the protocol number which is given to the transacting party by ELKE; the documents are not accepted when sent in any other way (by post, fax etc).
- Down payment orders for travel expenses are not accepted after the starting day of travel.

3.5 Eligibility of expenses

In order for an expense to be eligible for the relevant project, it must comply with the following features:

- ✓ It must be made within the contractual term of the project (starting-ending date);
- ✓ It must be included in the expense categories of the project budget;
- ✓ It must be completely relevant to the project;
- ✓ It must be rational, that is, the principles of good management and finance must be observed;
- ✓ It must be supported by the legal documents for the particular expense;
- ✓ The procedures provided for in the institutional framework of project management must have been followed (national legislation and legal framework of the funding contract).

Non-eligible expenses include the following:

- ✓ Expenses for making profit or covering losses;
- ✓ Expenses for covering personal or family needs;
- ✓ Entertainment and advertising expenses.

4 Financial and scientific review of projects

The scientific part of the project is considered complete upon submission to the Administrative Transactions Office of a copy of the final report drafted by the AH for the Funding Body. The final report is accompanied by the D9 form titled “Scientific Review of the Project”, which includes data on the scientific findings of the research, as well as relevant publications or conference presentations. This information shall be included in ELKE Newsletters.

The project is considered financially complete when the contracting parties have absorbed the entire amount of paid-in funds, which is equal to the specific expense budget. Depending on the contractual obligations, the contracting parties can submit to the funding body periodical or final financial estimates with a detailed or summary expense report per category.

The deliverable scope may receive an extension by decision of the Funding Body and following the approval of ELKE.

The financial scope may receive an extension following an application by the AH and approval by the Research Committee.

Applications for the extension of the financial scope shall not be accepted unless all the deliverables of the project and the final report of the project through form D9 have been submitted.

5 Utilization of research results

The utilization of research results is accomplished through technology transfer and the dissemination of new knowledge-information, the publication of research results, the patenting of original methods-know how, the concluding of contract awarding agreements, and the establishment of Spin-offs. More specifically, the utilization of research results can be accomplished in the following ways:

5.1 Patent, Patent of Addition, Utility Model Certificate, Software, Know how, Copyrights

The most usual process to safeguard Intellectual Property Rights is to apply for a Patent to the Industrial Property Organization and/or to the European Patent Office and/or the United States Patent Office. Alternative forms of protection are Copyrights, Patents of Addition, and Utility Model Certificates.

A Patent is a protection title awarded for a period of twenty years to the eligible party for creations that are new, that involve an inventive step and can be used in industrial applications.

Procedure

- **Pre-announcement of research results at the Technology Transfer Office**

Contact with the ELKE-AUTH Technology Transfer Office, where the discovery/invention/research result is discussed in order to provide guidelines for announcement, evaluation and protection issues.

- **Written announcement of the result**

The Form “Expression of Interest for the Protection of an Invention” (At 12) is filled in and submitted at the ELKE-AUTH Administrative Transactions Office. The same form is issued for all announcements: Patent, Software, Copyrights, etc.

Any written announcement for a discovery / invention / research result is considered a confidential document.

- **Evaluation of written announcement**

Following the submission of the application, the Research Committee proceeds to the evaluation of the application. For the application evaluation, special emphasis is given to the following:

- ✓ The research the inventor-creator has carried out in order to assess the technique of his invention (i.e., existing patents, competing technologies, publications, etc.);
- ✓ Knowledge of the market for a potential industrial application of the invention, so that its dynamic for commercial use is defined; and
- ✓ The inventor-creator’s action plan for the commercial exploitation of his invention.

- **Approval-Rejection of written application**

Depending on the results of the written application evaluation, the Research Committee issues a decision that it communicates to the applicant, approving or rejecting the application for the protection of research results.

- **Provision of protection**

In case the provision of protection for the research result is approved, the applicant contacts the ELKE-AUTH Legal Support Office, and the legal procedure for the protection of the discovery/invention/research result starts, depending on the type of protection.

- **Discontinuing the provision of protection**

A decision of the Research Committee may lead to a discontinuance of funding for the process of issuing or preserving the Patent, Patent of Addition, Utility Model Certificate, etc., any time it deems necessary, especially in case when it is estimated that the patent is not commercially exploitable. In this case, the creator/s have the right to continue the process with their own funding, and the invention will now be considered “a free invention”, according to Article 6 of Law 1733/1987.

| |
|---|
| <p>Note: If the creator has proceeded to any public announcement or disclosure of the invention, s/he cannot submit an application for a patent.</p> |
|---|

5.2 Contracts for Technology Transfer – Granting of Rights, Licensing

A contract for granting intellectual property rights is a contract between AUTH and third parties. Within its context, AUTH intellectual property rights are licensed for use (without transferring their ownership) in exchange for economic and other considerations. Two categories of granting contracts are provided for: exclusive and non-exclusive.

Procedure

- **Announcement of research results to the Technology Transfer Office**

Contact with the Technology Transfer Office, where there is a discussion on the framework and the conditions for the granting of intellectual property rights use in relation to the discovery / invention / research result.

- **Concluding a Licensing or Assignment of Rights Contract**

Every contract for licensing of intellectual property rights of the University (Special Account) is drafted and/or checked by the ELKE-AUTH Legal Support Office, and signed by the Chairman of the Research Committee.

| |
|---|
| <p>Note: All parties involved in negotiations for the finalization of licensing contracts are bound to observe rules of confidentiality and absolute discretion about information they receive, by possibly signing a relevant special agreement for it.</p> |
|---|

5.3 Establishment of Spin-offs

A Spin-off is any legal entity established in the form of a Limited Liability Company or Société Anonyme S.A., in order to utilize or exploit the results of scientific research from research projects, funded or not by the University and executed at the University.

Procedure

- **Announcement of research results to the Technology Transfer Office**

Contact with the Technology Transfer Office, where there is a discussion on the framework and conditions for the commercial utilization and exploitation of scientific research results in the form of Spin-offs.

- **Procedure for establishing a Spin-off**

The form of company, the way the University and its researchers are going to participate in the company, and the form of cooperation with the private sector are determined by a decision of the Research Committee administration. This decision has to be ratified by the competent collective body of the Institution.

In case the establishment of a Spin-off company is decided as the optimum business scheme for the utilization of the invention or the research result, the Technology Transfer Office in cooperation with the Legal Support Office support researchers with the establishment procedures.

| |
|---|
| <p>Note: The policy for utilization of research results and the more specific relevant information are included in more detail in the Technology Transfer Guide, which may be amended or invalidated</p> |
|---|

For more information you can visit the Research Committee website:
http://www.rc.auth.gr/Content/Display/RC_COPYRIGHT_

ANNEX I – Automatic Payment of Expenses (APE)

The Academic Head, his/her associates, either academics or not, and suppliers may be assisted in the above manner, by making use of the simultaneous order-payment of account system; this holds for expenses of which they themselves are the beneficiaries, such as personal remuneration, travel expenses and expenses for the purchase of goods, provided the relevant invoices have been paid by them. The procedure of automatic payment of expenses is the following:

- ✓ Application for and receipt of card
(According to the instructions of Piraeus Bank)
The interested party (AH, team member, supplier) receives the appropriate forms for the issuance of a cash card by Piraeus Bank, fills them in and submits them. S/he then receives his/her personal identification number (PIN) and the notice to collect his/her card by post from the Bank. S/He then gives the details of his/her account number to the ELKE Secretariat.

- ✓ Application of the APE procedure
In the event that the AH issues an order for the payment of academics remuneration, where s/he or his/her university associates are the beneficiaries, then s/he has to fill in the O4 form for payment order and mark an 'x' in the box stating 'please credit the bank account of the AH and beneficiaries'; this form is submitted along with the corresponding summary statement of remuneration (form O7).
The same procedure is followed for other paid expenses:
 - Domestic travel (accompanying documents: travel calendar + receipts/invoices)
 - instruments (accompanying documents: table + invoices)
 - consumables (accompanying documents: table + invoices)
 - other expenses (accompanying documents: table + invoices)

Note

Automatic payment occurs only in the event that all accompanying supporting documents of the payment order are legal and have been paid by the AH, and on the condition that there is a current balance in the project and the relevant expense category in the budget.

The beneficiary's bank in case of an academic (AH or member of AUTH) is credited by the ELKE Secretariat and the Bank within a period of three (3) working days from the date of filing the payment order. In case the beneficiary issues a service invoice, the bank account is credited upon receipt of the service invoice.

Incoming payment orders are submitted to an employee of the Financial Transactions Department.

Clarifications

- In any event, for purposes of initializing the procedure and providing information, interested parties must first visit Piraeus Bank, and specifically the Angelaki branch (tel. 2310-254735).
- In the new applications for the personnel employment, the bank account number must be stated in the relevant column.
- The documents for payment that include amounts to be paid to beneficiaries, such as Payroll Lists, Travel Calendars, include the bank account number in the signature field, which must be filled in before submission.

ANNEX II – Expense Categories

Explanations on the budget expense categories (excepting the remunerations that are presented in Annex III) are in accordance with the Single Chart of Accounts.

| Category : d) Equipment (instruments, materials) | | |
|---|---|---|
| 11 | <i>Buildings-Building installations in property owned by third parties</i> | Buildings are built structures that are constructed with building materials. Building installations are additional installations that are connected to the building in such a way that their separation cannot be achieved easily or without causing damages to the installations themselves or the building (e.g. electrical installations, air conditioning, drainage, etc.) |
| 13 | <i>Means of transport</i> | These include all types of privately owned vehicles used by the facility for transport and mobility purposes (e.g. cars, vessels, etc.) |
| 14 | <i>Furniture</i> | Furniture items are mobile or inbuilt articles that can be easily removed without causing damage and are used to fill or decorate spaces. |
| | <i>Utensils</i> | Utensils include various items of kitchen items used in restaurants, canteens, etc. |
| | <i>Office machines</i> | Office machines, namely all types of mechanical office machines (accounting machines, calculators, typewriters, etc.) |
| | <i>PCs and other EDP equipment</i> | It includes computers and electronic systems (e.g. electronic accounting machines, electronic screens, printers, etc.) |
| | <i>Storage and handling equipment</i> | All articles that are used by the facility for the storage and handling of goods, provided they have a productive life of more than one year. |
| | <i>Scientific instruments</i> | These include all means that ensure the necessary analyses, measurements and tests on materials, forces and various forms of energy (reactors, stills, precision scales, various meters, devices for the creation of different artificial environmental conditions, etc.). |
| | <i>Telecommunications equipment</i> | It includes all types of portable or installed telecommunications means. |
| | <i>Other equipment</i> | This item includes the remaining assets that fall under the category of furniture and other equipment, but are not included in any of the above categories. |
| 15 | <i>Buildings-Building Facilities Technical Works in progress</i> | This category includes the amounts provided for the self-construction of new tangible fixed assets, as well as the amounts paid as deposit for the purchase of similar assets. This category (Buildings ...) also monitors the cost of buildings being erected and technical works being carried out, as well as any extensions of or additions to already existing structures. |
| | <i>Furniture and other equipment under construction</i> | All the above also apply to this category for furniture, etc. |

| | | |
|---|--|--|
| 16 | <i>Intangible assets (Reorganization expenses)</i> | Intangible fixed assets or intangible assets are included in this category. These terms refer to the intangible financial goods that can be monetized and that are acquired by the facility for the purpose of using them productively for a period of over one year. More specifically, reorganization expenses include the cost of studies on the financial, commercial, technical and administrative reorganization, which are intended to cover new needs. According to Opinion 142/1948/1993 of the National Accounting Standards Board (ESYL), the acquisition cost of computer software programs is also included in this category. |
| 18 | <i>Long-term claims (Guarantees Given)</i> | Any amount paid as guarantee, which is not expected to be refunded by the end of the following fiscal period (guarantees to the Public Power Corporation, Hellenic Telecommunications Organization, real estate lessors, etc.), shall be entered hereunder. |
| Category : e) Consumables | | |
| 64-08 | <i>Materials for immediate consumption</i> | This category includes the various consumable materials that are “not entered in the warehouse”, either because their value (throughout the term of the project) is insignificant, or because they are consumed immediately. Otherwise, they should be “entered in the warehouse”, since it is the only way to create the necessary conditions to ensure administrative order (e.g. fuel and other heating materials, cleaning materials, pharmaceutical supplies, etc.). |
| 64-07 | <i>Printed materials and stationery</i> | This category includes the expenses made for printing and purchasing printed materials (not books), for materials intended for multiple printouts (e.g. paper), for the cost of multiple printouts when printed by third parties using materials from the facility (e.g. photocopies with own paper). Note: material goods such as punchers, folders, staple removers, staplers, etc., fall under the ‘other expenses’ category. |
| Category : f) Domestic Travel | | |
| 64-01 | <i>Domestic travel expenses</i> | Domestic travel expenses include the expenses that cover the cost of travel and accommodation inside the country, and the per-diem and mileage allowances. |
| Category : g) International Travel | | |
| 64-01 | <i>International travel expenses</i> | International travel expenses include expenses that cover the cost of travel and accommodation outside the country, and the per-diem and mileage allowances. |
| Category : h) Other expenses | | |
| 62-03 | <i>Telecommunications</i> | Telecommunications expenses include the charges of telecommunications and postal services. |
| 62-04 | <i>Rent</i> | This category includes the rent for leasing fixed assets (e.g. buildings, offices, furniture, etc.) |

| | | |
|--------------|--|---|
| 62-05 | <i>Insurance expenses</i> | These expenses include all types of premiums, apart from those for personnel insurance and insurance for the transfer of purchased items. |
| 62-07 | <i>Repairs and maintenance</i> | This category includes the expenses paid to third parties for the repair and maintenance of fixed and other assets, when these repair and maintenance works are carried out by third parties (e.g. repair and maintenance of furniture and other equipment). |
| 62-98 | <i>Other third party charges</i> | These include charges for the supply of electricity and water. |
| 64-00 | <i>Transport expenses</i> | In accordance with what is provided for by the Chart of Accounts (COA), this category includes the travel costs of the Research Committee vehicles (fuel, lubricants, etc.), the travel expenses of facility personnel in the event that transport means belonging to third parties are used (however, excluding rented vehicles), and the cost of transporting various materials-goods that have been purchased by the facility, if transport means belonging to third parties are used. |
| 64-02 | <i>Promotion and advertising expenses</i> | This category includes all expenses made for the promotion (direct or indirect) of the ELKE programme, thus also including hospitality expenses. |
| 64-03 | <i>Exhibitions-Demonstrations expenses</i> | This category includes all types of expenses involved in participation in exhibitions where the services of the Research Committee are presented, as well as all types of expenses made for demonstrations. |
| 64-05 | <i>Subscriptions-Contributions</i> | This category includes the expenses made for subscriptions to journals, newspapers, etc. |
| 64-07 | <i>Printed materials and stationery</i> | This category includes the purchase of books and office supplies that cannot be consumed through their use or in a short period, such as folders, pencil cases, staplers, punchers and, generally, items that create the conditions for the creation of stock at the end of the fiscal period. It is clarified here that the value of the remaining items upon closing of the balance sheet shall be transferred to a transit account (prepaid expenses) in order to return to the same account following the beginning of the new fiscal period. |
| 64-09 | <i>Publication expenses</i> | This category includes all types of publications such as balance sheets, invitations, notices, announcements, etc. (excepting publications of a promotional nature). |
| 64-98 | <i>Miscellaneous expenses</i> | This category includes expenses that cannot be included in any of the above accounts. |
| 65-10 | <i>Commission paid for letters of guarantee</i> | This category includes the commission paid for letters of guarantee. |
| 65-98 | <i>Other expenses relating to funding</i> | This category includes all expenses concerning the financial circuit. |

ANNEX III – Personnel Payroll

Requirements and necessary supporting documents for all categories and cases of personnel payroll.

Category of Academics (and other employees of state bodies)

- α1. AUTH Teaching and Research Staff (DEP) (3% or 10% withholding tax)
- α2. DEP MEMBERS from other Higher Education Institutions
- α3. AUTH CIVIL SERVANTS

Category of Third Parties through the award of a contract

- b1. FREELANCERS with VAT
- b2. FREELANCER Engineers with VAT
- b3. FREELANCERS providing educational work in seminars or employed in European Projects
- b5. NON-TRADERS WITH PROFESSIONAL EXPENSE RECEIPTS, private employees or individuals without a profession
- b5e. CIVIL SERVANTS (with Professional Expense Receipt)
- b6. GREEK SCHOLARSHIP HOLDERS
- b6a&b POSTDOCTORAL SCHOLARSHIP HOLDERS
- b7. FOREIGN SCHOLARSHIP HOLDERS
- b8. STUDENTS with an annual compensation
- b9. STUDENTS in internships
- b10. Seminar TRAINEES
- b11. UNEMPLOYED TRAINEES in Ministry of Labour Seminars
- b12. SCHOLARSHIP HOLDERS FROM THE STATE SCHOLARSHIP FOUNDATION

Category of Third Parties in a subordinate employment relationship

- c1. INSURED ONLY WITH IKA (Social Security Organization)
- c2. INSURED WITH IKA AND TEAX (Auxiliary Insurance Fund for Chemists)
 - a. TEAX, new members
 - b. TEAX, old members
- c3. INSURED WITH IKA AND TSAY (Health Workers' Voluntary Pension and Insurance Fund)
 - a. TSAY, new members over five years
 - b. TSAY, new members under five years
 - c. TSAY, old members with the right to self-employment
 - d. TSAY, old members without the right to self-employment
- c4. INSURED WITH IKA AND TSMEDE (Engineers & Public Constructors' Pension Fund)
 - a. TSMEDE, new members over five years
 - b. TSMEDE, new members under five years
 - c. TSMEDE, old members

a1. AUTH DEP members (3% or 10% withholding tax)

Requirements:

- The project classifies as a research project (3% tax)
- The project classifies as a service provision project (10% tax)
- The member of Teaching and Research staff must be a full-time employee and his/her total monthly remuneration from projects must not exceed his/her gross monthly salary from AUTH or the gross monthly salary of the President of the Hellenic Supreme Court of Civil and Penal Law (Areios Pagos).

Submission of Supporting Documents

- **For the approval of employment:**
 - ♦ Name list of paid academics with the relevant category code a1 (form D5).
 - ♦ The signing of a contract is necessary.
- **For payment:**
 - ♦ Payment-Remuneration order (form O4) and a summary list of paid academics (form O7).

Payment method: Deposit in bank account.

Proof of payment: Deposit Receipt

Note: The beneficiary must have a bank account in Piraeus Bank

a2. DEP MEMBERS from Other Higher Education Institutions

Requirements:

- The DEP member must be a full-time employee and his/her total monthly remuneration from projects must not exceed the gross monthly salary paid by his/her agency or the gross monthly salary of the President of the Hellenic Supreme Court of Civil and Penal Law (Areios Pagos).

Submission of supporting documents

- **For the approval of employment:**
 - ♦ Name list of paid academics with the relevant category code a2 (form D5)
 - ♦ A certificate issued by their service stating that they are full-time employees
 - ♦ The signing of a contract is necessary.
- **For payment:**
 - ♦ Payment-Remuneration order (form O4) and a summary list of paid academics (form O7).

Payment method: Cheque sent to ELKE of the educational institute the academic works for.

Proof of payment: Deposit Receipt

a3. CIVIL SERVANTS (AUTH)

Requirements:

- The total monthly remuneration from projects must not exceed the gross monthly salary from AUTH.

Submission of Supporting Documents

- **For the approval of employment:**

- ♦ Name list of paid university associates with the corresponding category code a3 (form D5).
- ♦ The signing of a contract is necessary.
- **For payment:**
 - ♦ Payment-Remuneration order (form O4) and a summary list of paid university associates (form O7).

Payment method: Bank account deposit.

Proof of payment: Deposit Receipt

Note: The beneficiary must have a bank account in Piraeus Bank.

b1. FREELANCERS (with VAT)

Requirements:

- The total monthly remuneration from AUTH projects must not exceed €5,000. (This amount does not include per diem and mileage allowance from travel expenses)
- They must already be officially registered professionals with a profession related to their specific employment in the project.

Submission of Supporting Documents

- **For approval of employment:**
 - ♦ Name list of those paid through the award of a contract and the relevant category code b1a, b1b, b1c (form D6)
 - ♦ Copy of official registration as freelancer to VAT
 - ♦ The signing of a contract is necessary.
- **For payment:**
 - ♦ Payment-Remuneration order (form O4) and a summary list of paid entities through the award of a contract (form O8).

Payment method: Cheque or bank account deposit.

Proof of payment: Service invoice and signature on the payroll list

Note: X% is the VAT.

b3. FREELANCER ENGINEERS (Engineers with VAT)

Requirements:

- The total monthly remuneration from AUTH projects should not exceed €5,000. (This amount does not include per diem and mileage allowance from travel expenses)
- They must already be officially registered professionals with a profession related to their specific employment in the project.

Submission of Supporting Documents

- **For approval of employment:**
 - ♦ Name list of those paid through the award of a contract and the relevant category code b3 (form D6)
 - ♦ Copy of official registration as freelancer

- ♦ The signing of a contract is necessary.
- **For payment:**
 - ♦ Payment-Remuneration order (form O4) and a summary list of paid entities through the award of a contract (form O8).

Payment method: Cheque or bank account deposit.

Proof of payment: Service invoice and signature on the payroll list

b4. FREELANCERS (individuals who provide educational work in seminars or are employed in European Projects)

- **b4.a : Seminar instructors**
- **b4.b : Participation in a European Project**
- **b4.c : Engineer in a European Project**
- **b4.d : Scholarship holders with Service Invoices in a Marie Curie Project**

Requirements:

- The total monthly remuneration from AUTH projects should not exceed €5,000. (This amount does not include per diem and mileage allowance from travel expenses)
- They must already be officially registered freelancers with a profession related to their specific employment in the project.

Submission of Supporting Documents

- **For approval of employment:**
 - ♦ Name list of those paid through the award of a contract and the relevant category code b4a, b4b, b4c, b4d (form D6)
 - ♦ Copy of official commencement of profession and exemption from VAT for the specific category.
 - ♦ The signing of a contract is necessary.
- **For payment:**
 - ♦ Payment-Remuneration order (form O4) and a summary list of paid entities through the award of a contract (form O8).

Payment method: Cheque or bank account deposit.

Proof of payment: Service invoice and signature on the payroll list

Note:

1. Engineers are subject to deductions for their Fund (Engineers & Public Constructors' Pension Fund)
2. For categories b4b, b4c, and b4d the Research Committee issues, along with the contract, a certificate for exemption from VAT.

β5. NON TRADERS (private employees or individuals without a profession)

Requirements:

- The individual should not be trader and his/her employment must be casual. S/he should not have the obligation to keep books and records under the Hellenic Tax

Code for Financial Transaction Mapping (KFAS). This restriction applies to all projects where a Non Trader may be employed.

Submission of Supporting Documents

- **For approval of employment:**
 - ♦ Name list of those paid through the award of a contract and the relevant category code b5a or b5b (form D6)
 - ♦ An affidavit of Law 1599/1986 where they declare that the above conditions apply (A sample is provided by the ELKE Secretariat)
 - ♦ The signing of a contract is necessary.
- **For payment:**
 - ♦ Payment-Remuneration order (form O4) and a summary list of paid entities through the award of a contract (form O8).

Payment method: Cheque.

Proof of payment: Signature on the payroll list and Receipt of Professional Expenses.

b5e. CIVIL SERVANTS (with a Receipt of Professional Expenses)

Requirements:

- Their total monthly remuneration from projects should not exceed 100% of their monthly gross salary from their state body.

Submission of Supporting Documents

- **For approval of employment:**
 - ♦ Name list of those paid through the award of a contract (D6) together with a permit from the Internal Council of their state body allowing them to work in the project and certifying that their participation does not obstruct their main occupation.
 - ♦ A payroll list from their service of the month they started their employment.
 - ♦ The signing of a contract is necessary.
- **For payment:**
 - ♦ Payment-Remuneration order (form O4) and a summary list of paid entities through the award of a contract (form O8).

Payment method: Cheque.

Proof of payment: Signature on the payroll list.

b6. GREEK SCHOLARSHIP HOLDERS

Requirements:

- A decision by the Funding Body that it grants a scholarship through a specific procedure.

Submission of Supporting Documents

- **For approval of employment:**
 - ♦ Name list of those paid with the award of a contract and the relevant category code b6 (form D6).
 - ♦ The signing of a contract is necessary.
- **For payment:**
 - ♦ Payment-Remuneration order (form O4) and a summary list of paid entities through the award of a contract (form O8).

Payment method: Cheque.

Proof of payment: Signature on the payroll list and Receipt of Professional Expenses.

b7. FOREIGN SCHOLARSHIP HOLDERS

Requirements:

- Decision by the competent Body (national or international) that it grants a scholarship to the specific individual.
- More specifically for those who have scholarships from an international body, the following documents are necessary:

Residence and work for third country (non EU) nationals.

Submission of Supporting Documents

- **For approval of employment:**
 - ♦ Name list of those paid the award of a contract and the relevant category code b7 (form D6).
 - ♦ The signing of a contract is necessary.
- **For payment:**
 - ♦ Payment-Remuneration order (form O4) and a summary list of paid entities through the award of a contract (form O8).

Payment method: Cheque.

Proof of payment: Signature on the payroll list and Receipt of Professional Expenses.

b8. STUDENTS (with annual remuneration)

Requirements:

- This is intended for undergraduate students with an annual remuneration of €3,000 pursuant to the provisions of art. 7, par. 4.A.d of Joint Ministerial Decision KA 679/96

Submission of Supporting Documents

- **For approval of employment:**
 - ♦ Name list of those paid with the award of a contract and the relevant category code b8 (form D6).
 - ♦ The signing of a contract is necessary.

- **For payment:**
 - ♦ Payment-Remuneration order (form O4) and a summary list of paid entities the award of a contract (form O8).

Payment method: Cheque.

Proof of payment: Signature on the payroll list and Receipt of Professional Expenses.

b9. STUDENTS (on internship)

Requirements:

- It is intended for undergraduate students.
- Their remuneration is determined by the Funding Body.

Submission of Supporting Documents

- **For approval of employment:**
 - ♦ Name list of those paid the award of a contract and the relevant category code b9 (form D6).
 - ♦ The signing of a contract is necessary.
- **For payment:**
 - ♦ Payment-Remuneration order (form O4) and a summary list of paid entities the award of a contract (form O8).
 - ♦ Calculation of employer contribution
Employer's contribution for IKA = $N \cdot 1/100 \cdot 25 \cdot M$

N: the premium amounts to 1% of the imputed wages of the current 12th insurance class.
M: the total number of months covered by the term of employment (e.g. an employment term from 29/5 to 28/6 amounts to a total of two months).

Payment method: Payment Order in Piraeus Bank.

Proof of payment: Signature on the payroll list

b10. TRAINEES (in seminars)

Requirements:

- It is intended for individuals that will be trained in seminars.
- Their remuneration is determined by the Funding Body.

Submission of supporting documents

- **For the approval of employment:**
 - ♦ Name list of those paid the award of a contract and the relevant category code b10 (form D6), which shall state – in the field of the standard fee – the hours of training multiplied by the hourly compensation.
 - ♦ The signing of a contract shall be required.
- **For payment:**

- ♦ Payment-Remuneration order (form O4) and a summary list of paid entities through the award of a contract (form O8).

Payment method: Cheque or bank account deposit.

Proof of payment: Signature on the payroll list.

b11. TRAINEES (Unemployed in Ministry of Labour seminars)

Requirements:

- It is intended for individuals that will be trained in seminars.
- Their remuneration is determined by the Funding Body.

Submission of supporting documents

- **For the approval of employment:**
 - ♦ Name list of those paid through the award of a contract and the relevant category code b11 (form D6), which shall state – in the field of the standard fee – the hours of training multiplied by the hourly compensation.
 - ♦ The signing of a contract shall be required.
- **For payment:**
 - ♦ Payment-Remuneration order (form O4) and a summary list of paid entities through the award of a contract (form O8).

Payment method: Cheque or bank account deposit.

Proof of payment: Signature on the payroll list.

WITH SUBORDINATE EMPLOYMENT RELATIONSHIP

- c1. INSURED ONLY WITH IKA (Social Security Organisation)
- c2. INSURED WITH IKA AND TEAX (Auxiliary Insurance Fund for Chemists)
 - a. TEAX, new members
 - b. TEAX, old members
- c3. INSURED WITH IKA AND TSAY (Health Workers' Voluntary Pension and Insurance Fund)
 - a. TSAY, new members over five years
 - b. TSAY, new members under five years
 - c. TSAY, old members with the right to self-employment
 - d. TSAY, old members without the right to self-employment
- c4. INSURED WITH IKA AND TSMEDE (Engineers & Public Constructors' Pension Fund)
 - a. TSMEDE, new members over five years
 - b. TSMEDE, new members under five years
 - c. TSMEDE, old members

FOR ALL THE ABOVE SUBCATEGORIES

Requirements:

- The total monthly remuneration from AUT projects should not exceed €5,000.
- A sufficient cash balance is required for the contract to be signed.

Submission of Supporting Documents

- **For the approval of employment:**
 - ♦ Name list of those employed under a subordinate employment relationship (form D7)
 - ♦ The signing of a contract is necessary (after 3 working days)
- **For payment:**
 - ♦ Payment-Remuneration Order (form O4) and a summary list of those employed under a subordinate employment relationship (form O9)

Payment method: Bank account deposit.

Proof of payment: Signature on the payroll list.

ANNEX IV – Down payment Categories

1. Down Payment of up to €2,000 for materials

A down payment of up to €2,000 can be requested for one of the following categories: instruments, consumables, other (d, e, h).

- A special “Down payment Order” form is submitted.
- The “Down Payment” is provided by means of a special form and only for the category from which it has been requested; it shall be paid in its entirety or gradually, but in full at the most within 15 days from the date of issuance of the cheque (evidently, supporting documents must be dated at the most 10 days following the date of their issuance).
- The issuance of a second down payment order from the same category shall be impossible if a previous one has not been paid under the above terms.
- Every down payment order “closes” upon its payment, that is, with receipts of equal value and the return of the balance to Piraeus Bank in the event that there is a down payment balance (from the payment). Whereas, on the contrary, in the event that the down payment exceeds the payment, then a supplementary down payment order equal to the difference is submitted.
- In the event of an incorrect down payment under another budget category, this is converted into a payment order, and an equivalent cheque is issued and deposited as a refund of the down payment order of the initial category.

2. Down payment for travel expenses

A down payment may be requested from the categories of domestic and international travel (f, g).

- A special “Down Payment Order” form is submitted for travel expenses.
- The “Down Payment Reimbursement” shall be provided by means of a special form and only for the relevant category; the equivalent amount shall be reimbursed not later than 10 days from the end of the trips. It is noted that, in any case, the payment for the order cannot exceed (justifiably) a period of two months from the cheque date of issuance.
- The issuance of a second down payment order from the same category is impossible if a previous one has not been paid within the given deadlines.
- Every down payment order “closes” upon its payment, that is, with receipts of equal value and the return of the balance to Piraeus Bank in the event that there is a down payment balance (from the payment).
- If the payment is exceeded, then a supplementary down payment order equal to the difference is submitted.

3. Down payment for import of goods

A down payment may be requested in the event of an import from abroad for the payment of an amount to the bank (letter of credit) or for the payment of customs-clearance expenses.

- A special “Down payment Order” form is submitted, accompanied by a pro forma invoice or bank documents for the arrival of merchandise.
- The “Down Payment” is provided by means of a special form, to which the final documents (as they are described in the Project Management Guide) for the imports are attached.
- Every down payment order “closes” upon its payment, that is, with receipts of equal value and a receipt of the return of the balance to Piraeus Bank in the event that there is a down payment balance (from the payment). In the event that the down payment exceeds the payment, then a supplementary down payment order equal to the difference is submitted.

4. Down payment for a procurement contract or the execution of works

A down payment may be requested for the payment of down payment amounts for a procurement contract or the execution of works (given it is provided for in the contract).

- A special “Down payment Order” form shall be submitted, along with the procurement contract or execution of works contract and the supplier’s letter of guarantee for the equivalent amount. The cheque shall be received upon submission of the collection receipt by the beneficiary.
- The “Down Payment” is provided by means of a special form for the category from which it has been requested, in full, along with the documents provided for by the Project Management Guide in the relevant cases.

5. Down payment of electricity-telephone bills

A down payment may be requested for the payment of electricity-telephone bills (if provided for in the project budget) from the ‘Other Expenses’ category.

- A special “Down payment Order” form is submitted, with photocopies of the bills attached.
- The “Down Payment” shall be provided by means of a special form and only for the category from which it has been requested, together with the original paid electricity-telephone bills within a maximum of 15 days from the cheque issuance date.

NOTE

In case the relevant deadlines for down payments are not adhered to, ELKE blocks the funding balances of the AH’s projects and proceeds to the relevant administrative actions.