

**Please note! Competition Documentation no 1/2016 and 2/2016, the HOMING Programme, has been amended on the January 30, 2017.**

**Appendices to Competition documentation no 1/2016 and 2/2016, the HOMING Programme:**

- a) Cost Eligibility Guide for Measure 4.4 of the Smart Growth Operational Programme for units not being beneficiaries of state aid;
- b) Catalogue of eligible costs under Measure 4.4 Increasing the human potential of the R&D sector for units which are not beneficiaries of state aid;
- c) Catalogue of ineligible costs for units which are not beneficiaries of state aid;
- d) Manner of incurring expenditures in compliance with the fair competition principle for units which are not beneficiaries of state aid;
- e) Cost Eligibility Guide for Measure 4.4 of the Smart Growth Operational Programme for units which benefit from state aid;
- f) Catalogue of eligible costs under Measure 4 Increasing the human potential of the R&D sector for research organisations which are beneficiaries of state aid;
- g) Catalogue of ineligible costs for beneficiaries of state aid;
- h) Manner of incurring expenditures in compliance with the fair competition principle for beneficiaries of state aid.

In connection with the amendment introduced to the *Public Procurement Law Act* and the updated *Guidelines on Eligibility of Expenditures under the European Regional Development Fund, the European Social Fund and the Cohesion Fund for the Years 2014-2020* (the "Guidelines"), the Foundation has aligned the Guide with the new provisions of the aforementioned documents. The most significant changes include:

1. removing Part 3 *Principles of incurrence of expenses in accordance with the principle of fair competition* and incorporating provisions regarding the principles of public procurement contract performance, in a simplified form, in Part 0 of the Guide, in order to make the applicable Horizontal Guidelines or Programme Guidelines a primary source of information on the principle of competitiveness;
2. updating the definition of double financing;
3. specifying in greater detail the provisions regarding VAT eligibility in accordance with the Guidelines;
4. removing the provisions regarding own contribution from the version of the Guide for units other than state aid beneficiaries;
5. aligning the catalogue of eligible costs in that part concerning remuneration costs and subcontracting costs with the Guidelines;
6. specifying in greater detail the principles of accounting for depreciation/amortisation and financial leasing, and regulating the eligibility of VAT charged on principal instalments.

**The revised shall enter into force as of the February 15, 2017. The updated appendices are available in section "Files to download" (*Templates of appendices for applicants under state aid and Templates of appendices for applicants without state aid*).**