

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

Appendices to Competition documentation no 1/2016 and 2/2016, the POWROTY / REINTEGRATION 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*).