



Corrigendum to the Project Implementation Handbook

1. Chapter 3.3.1 Eligibility based on timing and geographical location

The first sub-chapter is modified as follows:

Eligibility period:

In the framework of the HU-RO Cross-Border Co-operation Programme, costs subject to reimbursement in all the projects must be incurred and be paid out effectively in the eligibility period of expenditures that falls between the **1st of January 2007 and 31st of December 2015**.

NOTE! The exact beginning and the end of the eligibility period of each project is laid down in the respective SC. This means that expenditures will be eligible in case they incurred and were paid out within this eligibility period indicated in the SC.

Exception is made for the final reporting period, where costs budgeted under each budgetary line can be paid out within maximum 30 calendar days after the end date of the project, **but not later than 31st December 2015**.

2. New template added for follow-up reports

The modified template for follow-up reports is included in the download section of the programme website, project implementation documents - Annex 4 - Progress Report samples.

3. Chapter 4.3 VAT rules

The eligibility of VAT in Hungary

The fourth paragraph is corrected as follows:

The submitted invoice is subject to inverse taxation according to the respective regulations; the procedure of validation is as follows according to the specific VAT status of the Partner:

- *In case the PP/LP is entitled to reclaim the VAT (the VAT is not eligible cost) the supporting documentation is enough to cover the net amount of the invoice (the VAT declaration is not necessary to be submitted, but during the site visits it can be checked)*
- *In case the PP/LP is generally entitled to reclaim the VAT but in respect to the given project he is not allowed to do so or deduct, the PP/LP has to submit a bank statement and warrant to prove the financial transfer of the net amount. The payment of the VAT amount to the Hungarian Tax Office (NAV) is proven by a VAT statement, where the VAT declaration will be checked during the site visits). It is important to note that the PP/LP has to be aware of the fact that the date of reimbursement of the co-financing share of the invoice and the VAT amount can be*



different (quarterly or yearly VAT declarations). Therefore the transfer of support is done to the same addressee but in a different date.

- *If the PP/LP is not entitled to reclaim the VAT, the rules of the previous paragraph should be applied.*

4. Timesheets – list of compulsory elements

1. Project registration number (HURO/...)
2. Activity performed, indicating the relation to the respective activity package of the ERDF Subsidy Contract
3. Detailed description of the activity, exact and specific reference to the tasks performed
4. Project output concerned, contribution of the activity performed to the respective outputs
5. Place of work
6. Working hours used

5. Chapter 2.4.2.2 Notifications about changes in the technical content of infrastructure projects

The first sub-chapter is completed as follows:

Notifications about changes in the technical content of infrastructure projects can be submitted to the JTS for acknowledgement only once in a reporting period any time, but not later than the end date of the respective reporting period. **The final reporting period may be an exception as the JTS may decide to accept further change in the technical content of infrastructure projects.**