

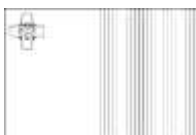


Asylum, Migration and Integration Fund and Internal Security Fund 2014–2020



Eligibility Rules

Version 6 – 1st September 2022



Asylum, Migration and Integration Fund
Internal Security Fund
2014-2020
Sustainable Management of Internal Security and Migration Flows



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Chapter 1: General Principles and Guidance

Section 1: Grant Agreement and Budget

1.1 In accordance with the relevant Specific regulation¹, for it to be eligible, expenditure must be:

(a) within the scope of the Fund and within its objectives, as described in Articles 1 and 3 of the Asylum, Migration and Integration Fund (AMIF) and of the Internal Security Fund (ISF) –Borders and Visa, and Article 1 of the Internal Security Fund (ISF) – Police Cooperation, of the relevant Specific Regulation;

(b) within the eligible actions listed in Articles 5 to 13 of AMIF, Article 4 of ISF - Police and ISF-Borders and Visas, of the relevant Specific regulations;

(c) needed to carry out the activities covered by the project, forming part of the National Programmes, as approved by the Commission;

(d) reasonable and comply with the principles of sound financial management, in particular, value for money and cost-effectiveness;

(e) incurred² by the final beneficiary and/or the partners in the project, who shall be established and registered in Malta, except in the case of international governmental organisations that pursue the same objectives laid down in the relevant specific regulation. The rules herein listed applicable to the final beneficiary shall apply mutatis mutandis to the partners in the project;

(f) incurred³ in accordance with the specific provisions in the grant agreement

(g) as a general rule, the project should not be completed before the signature of the GA, with the exception of already approved projects by the RA. In addition, in case pre-financing is granted on real estate costs as part of the procurement undertaken, it should be covered by an equivalent amount of measured works by end of project.

1.2 The Grant Agreement is the agreement signed between the Responsible Authority and the beneficiary which lays down the rights and obligations of both parties. In addition as outlined in Commission Delegated Regulation (EU) No 1042/2014, it shall also include and indicate the following:

(a) The maximum amount of Union Contribution

(b) The maximum percentage of Union Contribution in accordance with the relevant Specific Regulation

¹ Regulation (EU) No: 513/2014 with respect to the Internal Security Fund – Police Cooperation, Regulation EU (No) 515/2014 with respect to the Internal Security Fund – Borders and Visas and Regulation (EU) No: 516/2014 with respect to the Asylum, Migration and Integration Fund.

² The cost of a service is incurred at the time that the service is provided and the cost of a good/supply is incurred when the good is consumed/delivered and used for the project.

³ Definition of incurred as per previous footnote No. 2.

- (c) Detailed description and timetable of the project;
- (d) If applicable, any major task that the beneficiary intends to subcontract to third parties, together with the related costs;
- (e) Agreed forward budget and financing plan for the project, including expenditure and income, in accordance with the eligibility rules established;
- (f) Method for calculating the amount of Union contribution upon the project's closure;
- (g) Timetable and implementing provisions of the agreement, including provisions on reporting obligations, amendments to the agreement and termination of the agreement;
- (h) Operational objectives of the project, including quantified objectives and the indicators to be reported on;
- (i) Provision requiring the beneficiary to collect, in a timely manner, the requisite data for the common indicators set out in the Specific Regulation, and any programme-specific indicators, and to report these data at least once a year;
- (j) Definition of the eligible costs, including, where applicable, a description of the methodology for determining scale- of-unit costs, lump sums and flat-rate financing;
- (k) Bookkeeping requirements and conditions relating to payment of the grant;
- (l) Conditions relating to the audit trail;
- (m) Provisions relating to data protection;
- (n) Provisions relating to publicity and
- (o) Other obligations and conditions as defined by the RA.

1.3 The Responsible Authority will also indicate which annexes submitted together with the application form (including budget and technical annexes) will form an integral part of the grant agreement.

1.4 In the Budget annexed to the Grant Agreement, costs, if any, of the following budget components should be identified:

- a) Staff Costs
- b) Service Costs
- c) Travel and Subsistence Costs
- d) Equipment
- e) Real Estate
- f) Consumables, Supplies and General Services
- g) Sub-contracting
- h) Costs deriving from the requirements linked to Union co-financing
- j) Expert fees

j) Specific Expenses in relation to third country nationals

k) Indirect Eligible Costs

l) Operational Costs

1.5 Each grant agreement should concern only one project⁴ and therefore include a single budget. Should several distinct projects be planned by the same final beneficiary, separate agreements should be signed for each project. In the case of expenses common to several projects, clear and documented apportionment methods should be used.

1.6 As a general rule, the grant agreement shall be signed before any of the project activities charged to the national programme begin, unless a justified reason is presented to the Project Selection Committee/ Responsible Authority.

1.7 The grant agreement will expressly stipulate that the Commission, or its representatives, and the Court of Auditors exercise powers of audit over all grant beneficiaries, contractors and sub-contractors who receive Union funding under the national programme, and will do so on the basis of documentary and on-the-spot controls.

1.8 All major changes regarding the technical, administrative or financial management of the project must be formalised by amendments to the Grant Agreement. A request for an amendment should be submitted to the Responsible Authority in a timely manner. It is then at the discretion of the Responsible Authority to approve or otherwise the requested changes.

1.9 In cases where the beneficiary is faced with force majeure, the RA shall be informed without delay in writing with advice of delivery or equivalent, stating the nature, probable duration and foreseeable effects. In this regard, force majeure shall mean any unforeseeable exceptional situation or event beyond the parties' control which prevents either of them from fulfilling any of their obligations under this agreement, was not attributable to error or negligence on their part, and proves insurmountable in spite of all due diligence. Defects in equipment or material or delays in making them available (unless due to force majeure), labour disputes, strikes or financial difficulties cannot be invoked as force majeure by the defaulting party. The parties shall make every effort to minimise any damage due to force majeure

1.9 All rules applicable to the final beneficiary in the Grant Agreement and in all other documents including the Manual of Procedures pertaining to the implementation of the Funds apply mutatis mutandis to the partners involved in the project.

1.10 Projects which are supported by the Funds in question may not be financed by any other source covered by the EU budget. Co-financing must only be provided through other public Funds, private sources and own-contribution⁵.

1.11 The beneficiary shall keep hold of all the information and costs related with the implemented project for **four years following the final payment on the project** reimbursed by the European Commission.

⁴ A project could be made up of several actions.

⁵ In all circumstances, the RA will reimburse or pay directly only the co-financing share agreed in the Grant Agreement of the eligible cost of each invoice, receipt or claim. Proof of the availability of the co-financing share of non-governmental organisations, will need to be provided at application stage through the submission of audited accounts or management accounts or any other proof as stipulated in the Guidance Note to the Call.

Section 2: Record of Expenditure, audit trail and supporting documents

2.1 Expenditure may be considered eligible for support from the Fund only if it is actually paid no earlier than 1 January 2014 or any other year indicated in the Grant Agreement and not after the 3^{1st} December 2022. The co-financed actions must not have been completed before the starting date for the eligibility.

2.2 Expenditure shall correspond to payments made by the final beneficiary with the exception of depreciation. These must be in the form of financial (cash) transactions.

2.3 As a general rule, expenditure shall be justified by official invoices except for indirect eligible costs which are eligible for flat rate funding. In cases where official invoices are needed but cannot be obtained, expenditure shall be supported by accounting documents or supporting documents of equivalent evidential value.

2.4 Expenditure must be identifiable and verifiable. In particular:

- (a) it must be recorded in the accounting records of the final beneficiary;
- (b) it must be determined in accordance with the applicable accounting standards of the country where the final beneficiary is established and with the usual cost accounting practices of the final beneficiary; and
- (c) it must be declared in accordance with the requirements of applicable tax and social legislation.

2.5 As a general rule official invoices/receipts are to be:-

- 1) Clearly dated
- 2) Uniquely numbered
- 3) Invoices should depict the VAT registration no
- 4) Amounts need to be clearly visible and in a specified currency⁶
- 5) VAT is to be quoted separately
- 6) The invoice/receipt should contain information on the item/s procured
- 7) Signed and dated by the project leader in blue ink
- 8) Stamped by Project Stamp
- 10) Numerated according to the invoice sequence number

In case of small sized fiscal receipts, these are to be attached to a blank sheet with relevant stamps and signatures as per the above general requirements

2.6 On the other hand in case a claim for reimbursement for payment already affected is submitted, the Responsible Authority should be provided with the following documentation:-

- 1) Original Invoices and/or original receipts clearly dated.
- 2) Original invoices and receipts must be stamped with the project stamp and certified correct in **blue ink** by the Project Leader.
- 3) A letter requesting the RA to reimburse expenses incurred. Samples of two types of reimbursement letters are annexed to these guidelines, as per Annex I.
- 4) If the Beneficiary considers VAT as an eligible cost, a declaration from the VAT department stating that the Beneficiary is not entitled to claim VAT is to be submitted at application stage.
- 5) Evidence of correct public procurement eg. three quotations (if no simplified cost options are applied. This is not applicable for indirect costs as it is based on a simplified cost option).
- 6) Financial Identification Form (Beneficiary's details) to be completed (where applicable),

2.7 As an exception to the above, costs incurred below the sum of € 100 (excluding VAT), (not necessarily from one supplier/service provider) are not eligible in cases where indirect costs have been approved for the project. This does not apply in cases of advanced contingency money granted to forced returnees under forced return measures,

⁶ With regards to the currency conversion rates being used, please refer to eligibility rule no. 3.11 under Section 3: *Travel and Subsistence Costs*.

as well as costs incurred in relation to the voluntary return being claimed for that returnee as part of the component 'specific expenses in relation to third country nationals'

2.8 As necessary, the final beneficiaries are obliged to keep certified copies of the accounting documents justifying income and expenditure incurred by the partners in relation to the project concerned. The storage and processing of such records must comply with the national data protection legislation.

2.9 Retention of documents is needed also in order to provide an adequate audit trail. An audit trail is considered adequate if it complies with the following criteria:

- (a) it permits reconciliation of the amounts certified to the Commission with the detailed accounting records and supporting documents held by the responsible authority, delegated authorities and final beneficiaries on projects co-financed under the Fund;
- (b) it permits verification of payment of the public contribution to the final beneficiary, of allocation and transfer of the Community funding granted under the Fund and of the sources of co-financing of the project;
- (c) it permits verification of application of the selection criteria established for the national programme in question;
- (d) it contains in respect of each project, as appropriate, the technical specifications and financing plan, documents concerning grant approval, documents relating to public procurement procedures and reports on the verifications and audits carried out.

2.10 The RA reserves the right to reject payments even though eligible, if the supporting documentation required are not presented together with the claim for payment

Section 3: Income and non-profit principle

3.1 As per article 17(6) of the Horizontal Regulation (EU) No 514/2014, net revenue directly generated by a project during its implementation which has not been taken into account at the time of approval of the project shall be deducted from the eligible expenditure of the project at the latest in the final payment request submitted by the beneficiary.

3.2 All sources of income for the project must be recorded in the final beneficiary's accounts or tax documents, and must be identifiable and controllable.

3.3 Project income shall come from all financial contributions granted to the project by the Fund, from public or private sources, including the final beneficiary's own contribution, and from any receipts generated by the project. "Receipts" for the purpose of this rule covers revenue received by a project during the eligibility period as described in point 2.1 above, from sales, rentals, services, enrolment/fees or other equivalent income.

3.4 The Community contribution resulting from the application of the principle of non-profit, as referred to under Article 17(6) of the Horizontal Regulation (EU) No 514/2014, will be the "total eligible cost" minus the "contribution from third parties" and "receipts generated by the project".

3.5 Costs reported for EU support must be actual costs borne by the final beneficiary and exclude any profit margin. Particular attention must be paid to the following:

- staff rates based on commercial rates;
- rebates/discounts obtained on subcontracting costs not deducted from the costs reported for EU support;
- subsistence allowances reported to the EU not actually reimbursed to employees;
- all contributions in kind.

Section 4: Eligible Applicants

4.1 The following are eligible to participate in the Asylum, Migration, and Integration Fund: Public Entities, Public Sector Organisations, Voluntary Organisations, Non-Governmental Organisations, Social Partners, Local Councils, private organisations and international organisations, so long as the applicants operate in the area of migration⁷.

4.2 The Internal Security Fund, due to the nature of the Fund only specifically identified entities having a de jure monopoly in the activities identified in the National Programme can participate in the Fund.

⁷ Refer to Circular 12/2018 on the procedure to be applied for confirming the legal status of target group.

Chapter 2: Budget Components

Section 1: Staff Costs

Eligibility Rule 1.1: Costs of staff are only eligible for persons employed with the relative organisation that have a key role in the project, such as project leaders⁸, project managers and other staff operationally involved in the project. Functions, number and names of staff have to be indicated in the application form and eventually attached to the Grant Agreement.

Eligibility Rule 1.2: The cost of staff assigned to the project, comprising actual salaries plus social security charges and other statutory costs is eligible, provided that these correspond to the Beneficiary's usual policy on remuneration.

Eligibility Rule 1.3: Staff costs are considered to be made up of the following, unless explicitly approved by the RA after a reasoned request is made by the beneficiary:

- 1) Gross salary;
- 2) Statutory additional entitlements such as:
 - 13th month salary or holiday entitlements, as defined in the employment contract
 - post adjustment allowance: increase of salary because of living abroad
 - hardship allowance: compensation granted on a regular basis (i.e. monthly) for living in difficult countries
 - Qualification allowance
- 3) Bonuses if not linked to performance (e.g. additional end-of-year bonus defined in the employment contract as a maximum percentage of monthly salary);
- 4) Provisions for pro rata entitlements/terminal emoluments paid at the end of a contract only if statutory or stipulated in the employment contract and provided the amount is reasonable (can be demonstrated by a calculation in every case) and are applicable to all comparable staff;
- 5) Statutory sick leave allowances borne by the employer and not paid back by a social security scheme;
- 6) Maternity leave compensations if borne by the final beneficiary as the employer and not paid back by a social security scheme;
- 7) Employer's social security contributions⁹;
- 8) Direct taxes and other statutory charges paid by the employer.

In addition the Cost Of Living Adjustment (COLA) for that year needs to be taken into account.

⁸ Refer to section 12.1 of the MoP in case of delegation of the role of the Project Leaders. Project Leaders should have not been specifically employed for the project.

⁹ Depending on the status of the beneficiary, a declaration from the accounting officer of the Beneficiary organisation stating that NI has been paid needs to be presented with the claim.

Eligibility Rule 1.4: The following are not considered as eligible expenditure under staff costs and should therefore not be included in the calculation of staff costs:

- 1) Performance bonuses;
- 2) Dismissal allowances not covered by point 4;
- 3) Sick leave allowances not borne by the final beneficiary as the employer (social security scheme);
- 4) Maternity leave compensation not borne by the final beneficiary (social security scheme);
- 5) Pension leave allowances;
- 6) Other relief pay;
- 7) End of contract compensation; except as covered by point 4 above;
- 8) Advantages in kind (cars, housing).

Eligibility Rule 1.5: For international organisations, the eligible staff cost may include provisions to cover statutory obligations and entitlements relating to remuneration.

Eligibility Rule 1.6: Beneficiaries can recruit persons specifically in relation to the project. In such scenarios, the contract has to specifically state that the employment is in relation to the project and indicate the fund which will support this cost.

Eligibility Rule 1.7: The corresponding salary costs of staff of beneficiaries are eligible to the extent that they relate to the cost of activities which the relevant public body or organisation has undertaken with respect to that project; this staff shall be seconded or assigned to the implementation of the project by a written decision of the Final Beneficiary. The Staff so appointed to the project must be notified of this decision by means of a letter outlining the Fund which will be financing their relative costs.

A Letter of Assignment shall include:

- 1) details of tasks to be delegated;
- 2) gross salary/rate of remuneration;
- 3) maximum number of hours of work;
- 4) period of time over which tasks have to be carried out.

Eligibility Rule 1.8: Only costs relating to staff on the Final Beneficiary's payroll and recorded in the accounts of the Final Beneficiary are eligible as direct costs under staff costs.

Eligibility Rule 1.9: Costs of operational and administrative staff are eligible as long as the concerned staff is participating in the project from an operational point of view or carrying out support and administrative tasks linked to the project.

Eligibility Rule 1.10: Salary costs of staff of public bodies are eligible to the extent that they relate to the cost of activities which the relevant public bodies would not carry out if the project concerned were not undertaken.

Eligibility Rule 1.11: Costs of staff have to be linked with his/her time spent on the project. For the purpose of determining staff costs relating to the implementation of a project, the hourly rate applicable may be calculated by dividing the latest documented annual gross employment costs by 1720 hours¹⁰.

Eligibility Rule 1.12: A claim for staff costs should be supported by a copy of the contract, and a copy of the letter of assignment (in case a person is assigned on the project), stating the role of the employee in relation to the project. The claim is to be supported with workings used to calculate the costs that will be claimed, as per RA Circular 14/2018. In all instances, a declaration from the accounts office is to be provided confirming that the social security contributions were paid by the employer. In cases where employees are not employed from the beginning of the pay period, the RA may decide not to reimburse the first pay period for simplification purposes. The same applies for employees whose contract is terminated prior to the end of the pay period. Proof of payment¹¹ to the employee of their salary needs to be kept as part of the accounting records of the beneficiary and should be made available to the RA as part of its controls and verifications.

Eligibility Rule 1.13: In cases where costs claimed relate to staff who are not employed on a full time basis on the project, timesheets indicating the number of hours worked on the project should be provided as well as the final calculation of the hourly rate as per Eligibility rule 1.11 above. The timesheets are to be endorsed by the person carrying out the work and the Project Leader. If the Project Leader is claiming the cost of own salary, the documentation should be signed by a Superior (i.e. double signatures by the Project leader are not accepted). For employees working on more than one EU funded project or perform duties that are not directly linked to the project, the annexed timesheet (Annex II) is to be filled in highlighting the total worked hours.

Eligibility Rule 1.14: Documentary evidence of fixed allowances if these are being included in the calculation of hourly rate should be provided.

Section 2: Service Costs

Eligibility Rule 2.1: When the services of an organisation involved on a project exceeds a certain reasonable threshold (e.g. number of persons involved above which calculation of individual rates may be unreasonably time-consuming or the number of hours worked by each individual employee is less than 10 hours) it is accepted that a service cost per hour is established by the implementing organisation with respect to the implementation of the project. Using such service rate of the cost incurred is however accepted provided that evidence is provided of the total cost incurred of the organisation in a year and the percentage of cost that was allocated to the implementation of that project.

Eligibility Rule 2.2: The rate can only be based on expenditure incurred by the organisation and cannot be applied where services required are subject to a procurement procedure. Therefore, this is only applicable for recruitment purposes.

¹⁰ Refer to Art18 (7) of the Regulation (EU) No. 514/2014.

¹¹ This refers to a copy of the relevant documentation showing the transfer of funds from the Treasury in case of public entities and bank statements in case of non-public organizations or a declaration from the persons issuing the salary and a counter declaration by the employee confirming that s/he has received the salary. If Project Leader is claiming his own salary it should be countersigned by its superior.

Section 3: Travel & Subsistence Costs

Eligibility Rule 3.1: Travel and subsistence costs are eligible as direct costs for staff or other persons who participate in the activities of the project and whose travel is necessary for the implementation of the project.

Eligibility Rule 3.2: Travel costs shall be eligible on the basis of the actual costs incurred. In case of Malta, and its geographical position, reimbursement rates shall be based on the cheapest flight available (return trip) or in exceptional circumstances, where use of the ferry is more convenient.

Eligibility Rule 3.3: In this regard, it is important to note that in the case of air travel only the amount **equivalent to economy tickets** may be claimed unless proof is provided that the economy class tickets were not available or more expensive, or unless the national rules allow for travel in business class in particular situations¹².

Eligibility Rule 3.4: Costs related to the transportation to and from the airport or seaport and parking costs at the airport or seaport for the duration of the period of stay abroad are eligible.

Eligibility Rule 3.5: In the case of duty abroad, a fixed subsistence or per diem allowance should be issued. All partners (including non-public entities) should refer to and follow the appropriate circulars by the Ministry responsible for finance for detailed information on per diem rates. Beneficiaries/partners should contact the RA for the latest rates applicable for travel abroad. In the case of foreign speakers participating in local activities held in connection with the project, the per diem amounts that are granted in this regard should correspond to the rates established by the European Commission within the Europe Aid Framework¹³. Costs of travel for foreign speakers can only be claimed if such costs are not already covered in the expert fees granted to the foreign speakers.

- The Per diem rate should be subdivided in the following manner, as deemed applicable¹⁴:
 - 60% should be allocated to accommodation costs inclusive of breakfast (50% for accommodation and 10% for breakfast)
 - 20% for two meals (10% each)
 - 20% for sundry expenses

Eligibility Rule 3.6: The documentation requested for the verification of per diem costs should consist of the following:-

- 1) Subsistence statement of expenditure¹⁵;
- 2) Copy of Funds Transfer Report and copy of Debit Advice from CBM or other bank accounts (representing the amount credited to the payee's account);
- 3) A signed declaration by the person who received the per diem stating that the money has been received;
- 4) All other receipts (certified true copies) such as Taxi/Bus receipts in connection with contingency expenses¹⁶;

¹² Annex III is to be filled in for cases when flight tickets in economy class are not available.

¹³ The Circulars in force at the time of publication of this Eligibility Rules is MFIN No 4/2015. Beneficiaries should note that these circulars may be revised, updated or replaced accordingly.

¹³ http://ec.europa.eu/europeaid/work/procedures/implementation/per_diems/documents/perdiems_201207.pdf

¹⁴ An exception to the below can only be made if duly authorized by the RA.

¹⁵ In those instances where the Statement of Expenditure is not signed by the person receiving the per diem, a declaration from the said person receiving payment has to be submitted to the RA.

¹⁶ Refer to Eligibility Rule 3.4.

Eligibility Rule 3.7: Boarding passes or equivalent and any other evidence of travel such as e-ticket should be retained and presented with the claim for payment. Quotations¹⁷ gathered in connection with the air tickets should be presented together with the invoice issued by the travel agent or other equivalent document portraying the cost of the ticket purchased.

Eligibility Rule 3.8: In cases where the travel relates to the attendance of a seminar, training or conference, an invitation from the hosting agency should be submitted together, with the agenda/ programme of visit of the event/activity/training. In case of conference fees, a copy of the invoice together with original proof of payment or receipt should be submitted.

Eligibility Rule 3.9: Government departments should present together with the claim for travel a copy of the full document of the GA 27 form signed by their Director Corporate Services and Permanent Secretary or according to the national rules

Eligibility Rule 3.10: Each claim for travel should also be supported with a travel report.

Eligibility Rule 3.11: In cases where a different currency other than the Euro is used, the exchange rate has to be according to the monthly accounting system issued by the Commission¹⁸. Two types of exchange rates are applied¹⁹ depending on whether the costs consist of reimbursement or direct payment. In case of reimbursement, the exchange rate shall be of the month when the payment was actually made whereas in case of direct payment, the exchange rate shall be of the month during which payment is affected by the RA,

The table below lists down the type of exchange rates that can be applied to the incurred expenditure

Type of expenditure	Type of Exchange rate
Staff Costs	Reimbursement
Travel and Subsistence	Reimbursement
Equipment	Reimbursement / Direct
Real Estate	Reimbursement / Direct
Subcontracting	Reimbursement / Direct
Expert fees	Reimbursement / Direct

Section 4: Equipment

Eligibility Rule 4.1: Costs pertaining to the acquisition of equipment are only eligible if they are essential to the implementation of the project. Equipment shall have the technical properties needed for the project and comply with applicable norms and standards²⁰. A declaration by an independent technical expert confirming compliance with technical properties is to be provided together with a declaration on the acquisition of equipment by the Project Leader, as per templates in Annexes IV, V and VI.

¹⁷ This is not applicable for non-governmental organisations for procurement below the value of € 5,000.

¹⁸ An exception to the type of exchange rate to be applied can only be granted if authorized by the RA.

¹⁹ Refer to Section 4 of the MOP, *Currency and payment schedule*.

²⁰ For equipment consisting of transport means purchased under ISF Police, such equipment cannot be part of the normal routine police work and public order tasks, as per EC circular AMIF-ISF/2018/02.

Eligibility Rule 4.2: The choice between leasing, rental or purchase must always be based on the least expensive option. However, if leasing or renting is not possible because of the short duration of the project or the rapid depreciation in value, purchase is accepted. In such cases the beneficiary has to justify and document the rationale for choosing the relevant option. In cases of purchased individual items whose cost exceeds € 5,000, supporting documentation in the form of quotations gathered for both leasing and purchase should be submitted to the RA to ensure that the cheapest option was selected²¹.

Eligibility Rule 4.3: Where equipment is purchased during the lifetime of the project, the budget must specify if the full costs or only the portion of equipment depreciation, corresponding to the duration of use for the project and the rate of actual use for the project, is included. The latter shall be calculated in compliance with section 5 below.

Eligibility Rule 4.4: Equipment that was purchased before the lifetime of the project, but which is used for the purpose of the project, is eligible on the basis of depreciation. However these costs are ineligible if the equipment was originally purchased through a Community grant.

Eligibility Rules 4.5: For individual items costing more than € 20,000, the Beneficiary can opt to either apply the depreciation rules for the duration of the project or else claim the full purchase cost.

Eligibility Rule 4.6: Equipment financed in full by the fund²², must continue to be used for the same objectives pursued by the project, for the following specified periods²³:

- A minimum duration of 4 years or more after the purchase date for ICT equipment;
- 5 years or more for other types of equipment such as operating equipment and means of transport after the completion of the project excluding;
- Helicopters, vessels and aircrafts which have to be used for a further 10 years after the completion of the projects

Eligibility Rule 4.7: Where equipment is used for multiple purposes and therefore it is not possible to charge the full cost of the equipment to the project, a percentage of use should be calculated and applied to the cost of the equipment so as to determine the cost to charge to the project. The beneficiary must ensure that the determination of the ratio to be charged under the Fund must be calculated on objective criteria backed up by appropriate statistics. The whole process must be documented accordingly. Nevertheless, the criteria of duration of use after the end of the project as identified in Eligibility rule 4.6 above, must still be met.

Eligibility Rule 4.8: Maintenance costs of equipment may be considered to be an asset and charged accordingly, provided that the maintenance costs are included in the purchase price of the equipment. In all other cases, maintenance costs may be reported under 'Consumables, Supplies and General services' or 'Subcontracting' according to the type and materiality of the maintenance services (e.g. costs incurred recurrently under a long-term contract for the maintenance of helicopters might be reported under 'Subcontracting'; isolated costs in relation to the maintenance of IT equipment²⁴ may be reported under 'General services').

Eligibility Rule 4.9: Staff training costs relating to equipment purchased may be eligible provided that the staff members trained are actively involved in the project and that the equipment requires specific training (e.g. training costs for the use of general office applications further than the purchase of PCs may not be eligible). If, as per the

²¹ The obligation of checking the leasing or renting option is not applicable for ISF procured equipment due to the nature of the activities.

²² This applies when no depreciation has been calculated on the cost of the equipment.

²³ If any equipment is stolen/damaged/destroyed, the Beneficiary concerned should prepare a technical report and also report the incident to the Police, retaining a copy of the report issued by the latter. Even in this case, the beneficiary is to replace such equipment, especially if the item was stolen through negligence. In case of force majeure, the beneficiary shall inform the RA without delay in writing with advice or equivalent, stating the nature, probable duration and foreseeable effects of the incident.

²⁴ Refer to EU Regulation No. 513/2014, Article 7, whereby Member states shall not use more than 8% of their total allocation under the national programme for the maintenance of Union IT system and national IT systems contributing to the achievement of the objectives of the Regulation.

national accounting rules, training costs can be considered to be an asset they may be depreciated and reported under 'Equipment'. If not, training costs should be reported under 'Subcontracting'.

Eligibility Rule 4.10: An inventory report should always be kept in place with respect to fixed assets²⁵ procured through the funds. Template of the Inventory Report is attached as Annex VII. In addition, a logbook for purchased vehicles, aircraft and sea-craft has to be kept in place by the beneficiary and its copy shall be made available to the RA upon request. Reference to the duration of the destination, its purpose, date and number of persons involved in the activity shall be mentioned in the logbook.

Section 5: Calculation of Depreciation Rate

Eligibility Rule 5.1: Depreciation rate of an item of property or equipment shall be calculated with the straight-line method, in relation to the standard duration of its useful life. The depreciation method shall reflect the pattern in which the asset's economic benefits or service potential is consumed by the entity. This means that only the portion of equipment depreciated according to the duration of use for the project and the rate of actual use for the project is eligible.

Eligibility Rule 5.2: The following table shall serve as a guide for the calculation of the depreciation of the items for co-funding when depreciation is applicable. It reflects the minimum number of years over which items are to be depreciated.

Category of items	Years
Computers and electronic equipment	4
Computer Software	4
Motor vehicles	5
Furniture, Fixtures, Fittings and Soft Furnishings	10
Catering equipment	6
Electrical and Plumbing Installation and Sanitary Fittings	15
Cable Infrastructure	20
Pipeline Infrastructure	20
Communication and Broadcasting Equipment	6
Medical Equipment	6
Lifts and escalators	10
Other machinery	5

²⁵ MT Circular No. 14/99 defines fixed assets as non-trading business assets that are of a relatively permanent nature, i.e., they can be used over a number of years, that is not normally less than three years and that their relative material cost is not less than € 116.47. In cases where assets have a short life span and their value is below € 116.47, then the asset need not be inserted in the inventory report however a record shall still be retained for a proper audit trail.

Eligibility Rule 5.3: With regards to the cost of premises, in line with the provisions of Article 14 (f) (i) of the Income Tax Act (Chapter 123 of the Laws of Malta), the general practice is to apply an annual depreciation rate of 2% on the cost of the premises, i.e. the cost of the premises is fully depreciated over a period of 50 years.

The below example clarifies the method that shall be used to calculate the eligible and non-eligible part of the expenditure:

In May 2014, a Beneficiary purchases furniture costing €10,000 as part of an AMIF project – the invoice is dated 30th May 2014. As per provisions of the Grant Agreement the project start date is established to be 1st January 2014 and the end date is indicated as 30th June 2016. If the project is apportioned (due to other usage) the apportioned amount will be taken into consideration.

As an example, a project has an apportionment of 20% and thus the percentage use for the project is determined at 80%.

Step 1 – deduct VAT (this example assumes that VAT is not an eligible item of expenditure) $€10,000 * 100/118 = €8,474.58$

Step 2 – Divide eligible amount by the depreciation number of months over which equipment is to be depreciated (as per national rules). In the case of this example, the number of months applicable to furniture amounts to 120 (10 years).

$€8,474.58/120 = €70.62$

Step 3 – Calculate the Depreciation Period

May 2014 -> Dec 2014 8 months

Jan 2015 -> Dec 2015 12 months

Jan 2016 -> Jun 2016 6 months

TOTAL 26 months

Step 4 – Multiply the Eligible Amount (as calculated in Step 2) with the Depreciation Period

$€70.62 * 26 = €1,836.12$

Step 5 – Multiply the Eligible Amount (as calculated in Step 4) with the percentage use for project

$€1,836.12 * 80\% = €1,468.90$

For payment purposes the beneficiary would attach the invoice (indicating the full amount of €10,000). However, on the MSIS, the transaction would be recorded as follows:

Full Amount: €1,468.90

VAT: €0.00

Full Amount (excl. VAT): €1,468.90

EU Part 75%: €1,101.68

Malta Part 25%: €367.22

The remaining costs will have to be borne by the Beneficiary. In this regard, at Grant Agreement stage, the applicant will be asked to provide confirmation attesting to the fact that ineligible costs (including ineligible depreciation amounts, ineligible VAT, overspending, non-budgeted items and local co-financing) will be covered from the Beneficiary's end.

Eligibility Rule 5.4: At application stage, the beneficiaries shall present the total amount for the items being purchased as well as the eligible part of the cost (calculated by the method indicated above). It is important to note that the actual reimbursement/payment made by the RA in relation to a particular item on which depreciation applies, may however amount to less than the amount approved in the forward budget. This is due to the fact that actual eligible depreciated value is calculated from the date of purchase, i.e. from the month of the date of invoice and not on the total duration of the project.

Section 6: Real Estate

Eligibility Rule 6.1: In the case of either purchase of real estate, construction or renovation of real estate, or rental of real estate, it shall have the technical properties needed for the project and comply with the applicable norms and standards. This should be attested by means of a declaration submitted by the beneficiary and endorsed by a technical expert. The RA may finance only part of the expenditure if it feels that the property purchased goes beyond the minimum requirements of the project. In addition, it is imperative that any public property is registered with the Government Property Division.

Eligibility Rule 6.2: Where the acquisition of real estate is essential for implementation of the project and is clearly linked with its objectives, the purchase of real estate, i.e. buildings already constructed, or construction of real estate, is eligible for co-financing under the conditions set out below. The said conditions apply also in case the real estate has mixed usage, some of which go beyond the objectives of the project. In such cases the costs related to real estate will be apportioned. The conditions which need to be adhered to are the following:

- a) a certificate is obtained from an independent qualified valuer or duly authorised official body establishing that the price does not exceed the market value, either attesting that the real estate is in conformity with national regulations or specifying the points which are not in conformity that the final beneficiary plans to rectify as part of the project;
- b) the real estate has not been purchased through a Community grant at any time prior to the implementation of the project;
- c) the real estate is to be used solely for the purpose stated in the project for a period of at least ten years after the end date of the project unless the Commission specifically authorises otherwise in the case of co-financing of the full or partial costs, otherwise co-financing will be based on depreciation²⁶;

Eligibility Rule 6.3: In the case of AMIF, subject to condition (c) in Eligibility rule no 6.2 above, the full cost of refurbishment, modernisation or renovating works to buildings is eligible up to a maximum value of EUR 200 000 per project. Above this threshold, depreciation applies. This rule is not applicable for ISF funds²⁷.

Eligibility Rule 6.4: Where land is purchased, the cost of the said land should not exceed 10% of the total eligible expenditure for the project concerned.

²⁶ This should be attested by means of a declaration submitted by the beneficiary for either the renovation or the acquisition of real estate, as per of Annex VIII and IX templates.

²⁷ This is not applicable for the building of the new Open Centre and related refurbishment under AMIF.

Eligibility Rule 6.5: A copy of the bill of quantities / measured works should be submitted with every claim for payment unless it is a claim for advance payment. In that case, a pre-financing guarantee is required.

Eligibility Rule 6.6: Rental of real estate is eligible for co-financing where there is a clear link between the rental and the objectives of the project concerned, under the conditions set out below:

- a) the real estate has not been purchased through a Community grant.
- b) The real estate is to be used solely for implementation of the project. If not, only the portion of the costs corresponding to the use for the project is eligible.
- c) As a general rule, office space used for administrative tasks cannot be charged under direct costs given the fact that it would be very difficult to apportion the cost of office space used for administrative purpose to a specific project. In certain cases, office space of the final beneficiary used for specific tasks directly linked to the project (training of target groups, training of border guards, counselling for target groups, setup of common visa application centres and renovation of consulates) may be considered as direct real estate costs. In that case, detailed justification with supporting documents should be provided. Notwithstanding this, in case full indirect costs are being claimed, it is at the discretion of the RA to determine whether such costs could be financed as eligible expenditure.

Eligibility Rule 6.7: Furniture and additional equipment attached to the real estate should only be considered eligible as equipment (refer to eligibility rules on equipment). Only equipment which cannot be 'physically' removed from the building (e.g. elevators or air conditioning systems) must be considered as part of the real estate cost. Therefore, contracts which include both real estate and equipment should be invoiced separately.

Eligibility Rule 6.8: Where the real estate is used for multiple purposes and therefore it is not possible to charge the full cost of the real estate to the project, a percentage of use should be calculated and applied to the cost of the real estate so as to determine the cost to charge to the project. The beneficiary must ensure that the determination of the ratio to be charged under the Fund must be calculated on objective criteria backed up by appropriate statistics. The whole process must be documented accordingly both at application and also at project closure and the durability period. The RA reserves the right to verify the apportionment workings and reject the beneficiary's criteria.

Section 7: Consumables, supplies and general services

Eligibility Rule 7.1: The costs of consumables, supplies and general services are eligible provided that they are identifiable and directly necessary for the implementation of the project. The term "consumables" refers to items which cannot be reused e.g. food items, otherwise they should be reported under indirect costs. On the other hand 'supplies' are goods which have a short life span, while 'general services' are services which are provided to the entire organisation. For these items to be eligible as direct cost they should be utilised as part of the activities of the project. In case of general supplies, a logbook/stock take registry has to be kept in place by the beneficiary and submitted to the RA upon request.

Eligibility Rule 7.2: Office supplies and all kinds of small administrative consumables, supplies, hospitality costs and general services not directly linked to the activities of the project (such as telephone, internet, postage, office cleaning, utilities, insurance, staff training, recruitment, etc.) are not direct eligible costs; as a general rule they can be charged as indirect costs, unless duly justified.

Section 8: Subcontracting

Eligibility Rule 8.1: A subcontractor is a third party (i.e. a legal entity), which is neither a final beneficiary nor a partner, providing assistance on the project by delivering specific works or services that cannot (or not efficiently) be carried out by the final beneficiary (e.g. developing a website for the project). Below are a number of characteristics of subcontracting:

- 1) the agreement between the final beneficiary and a subcontractor is based on “business conditions” formalised in a duly signed contract setting out the obligations of both parties, the purpose and terms of the work/ service and the financial conditions;
- 2) the subcontractor charges a price that usually includes a profit;
- 3) the subcontractor works without the direct supervision of the final beneficiary and is not subordinate to the beneficiary;
- 4) the responsibility vis-à-vis the EU for the work subcontracted lies fully with the final beneficiary

Eligibility Rule 8.2: As a general rule, Final Beneficiaries must have the capacity to manage the projects themselves. As outlined in Eligibility Rule 1.1, the tasks of the Project Leader cannot be sub-contracted, and the said project Leader must be employed with the Beneficiary Organisation. The amount corresponding to tasks to be subcontracted under the project will have to be clearly indicated in the Grant Agreement.

Eligibility Rule 8.3: Expenditure relating to the following subcontracts is not eligible for co-financing by the Fund:-

- 1) subcontracting of tasks relating to the overall project management;
- 2) subcontracting that adds to the cost of the project without adding proportionate value to it;
- 3) subcontracting with intermediaries or consultants where payment is defined as a percentage of the total cost of the project, unless such payment is justified by the Final Beneficiary by reference to the actual value of the work or services provided.

Eligibility Rule 8.4: For all subcontracts, subcontractors shall undertake to provide all audit and control bodies with all the necessary information relating to subcontracted activities.

Eligibility Rule 8.5: A contract must be drawn up for each subcontracting activity and duly signed by both parties. The costs claimed for subcontracting must tally with the invoices submitted by the subcontractors. In cases of procurement below € 5,000, an agreement in the form of a confirmation email/letter held between the two parties needs to be present. In cases where procurement exceeds € 5,000 (excl. VAT), a formal contract needs to be agreed between the two parties.

Eligibility Rule 8.6: Expenditure related to the organization of conferences or workshops are eligible costs under subcontracting so long as they are provided for by the project budget and are necessary for the attainment of the project’s objective and results.

Eligibility Rule 8.7: Catering costs, coffee breaks, meals or refreshments which are sub-contracted are eligible only as long as they form part of a conference or meeting. Alcoholic beverages or tips or any meals or events which are not listed in the respective agenda cannot be verified as part of the eligible cost. In this regard Beneficiaries should also be cautious when ordering catering, keeping in mind the issue of costs. It is advisable that a registration form is sent to potential attendees so that the actual number of participants can be determined before the actual order. It is also advisable that the order for catering should reflect as far as possible the actual attendees for the conference. This should be backed up by an attendance sheet. It is advisable that a confirmation of the final number of participants is held 24 hours prior to the event and is formally documented. In case of non-retention of such information, the RA reserves the right to pay according to the actual number of participants attending the event.

Section 9: Costs deriving directly from the requirements linked to Union co-financing

Eligibility Rule 9.1: Costs needed to comply with the final beneficiaries' obligations regarding publicity as defined in the Horizontal Regulation (EU) No 514/2014 will be considered as direct costs. These costs may include media coverage, affixing of EU logos, plaques, stickers etc. Such contracts should be proportionate to the project and take into consideration the specific content and characteristics of the project and target group into consideration.

Section 10 Expert fees

Eligibility Rule 10.1: Legal consultancy fees, notarial fees and costs of technical and financial experts are eligible if they are directly linked to the project and necessary for its preparation and implementation. These should be a one-off expenditure and not re-current.

Eligibility Rule 10.2: The documentation requested for the verification of expert fees may include the following documents related to procurement/recruitment process:

- 1) Contracts/Letters of Offer and Letters of Acceptance;
- 2) Timesheets carried out during the respective timeframe if an hourly rate is being claimed;
- 3) Invoices and receipts;
- 4) Proof of transparency in the selection of the company/individual (eg. Of the newspaper adverts, quotations, and tenders depending on the thresholds);
- 5) Proof of payment to the expert/external company.

Section 11: Specific expenses in relation to third-country nationals

Eligibility Rule 11.1: For the purpose of assistance, purchases made by the final beneficiary for the target groups and reimbursements by the final beneficiary of costs incurred by the target groups are eligible under the following specific conditions:

- (a) the final beneficiary shall keep the necessary information and evidence that the persons receiving this assistance correspond to the third country nationals participating in the project;
- (b) the final beneficiary must keep evidence for the support provided (such as invoices and receipts) that the persons have received this support.

Eligibility Rule 11.2: Specific expenses for the target group in relation to return measures provided in Article 12 of Regulation (EU) No 516/2014 will consist of full or partial support in the form of:

- a) Costs incurred by the beneficiary for the target groups;
- b) Costs incurred by returnees which are then reimbursed by the final beneficiary; or non-reimbursable lump sums (as in the case of limited start-up support for economic activities and cash incentives for returnees, as described in Article 12(e) of Regulation 516/2014.
- c) Cash grants given to forced returnees for utilisation during the return trip.

Eligibility Rule 11.3: Specific expenses for the target group in relation to return measures are eligible under the following conditions:

- a) The final beneficiary shall keep the necessary information and evidence that the persons correspond to the specific target groups and situations defined in Article 11 & 12 of Regulation (EU) No 516/2014 making them eligible to receive such assistance.

b) The final beneficiary shall keep the necessary information on the returnees receiving this assistance to allow proper identification of these persons, the date of their return to their country, and evidence that these persons have received this assistance.

c) The final beneficiary shall keep evidence of the support provided (such as invoices and receipts) and in the case of lump-sums evidence must be kept that the persons have received this support.

The storage and processing of the above-mentioned information must comply with national data protection legislation.

Eligibility Rule 11.4: Assistance measures following the return to the third country, such as training and employment assistance, short-term measures necessary for the reintegration process and post-return assistance as described in Article 12 of Regulation (EU) No 516/2014 shall not exceed the duration of the project following the date of the return of the third-country national." In cases where the boarding passes of the returnee cannot be recuperated, the following evidence documents could be used:

- The decision for the return mission to be performed with the name of the returnee clearly mentioned;
- The ticket for the flight (even if electronic booking) for the returnee;
- A signed declaration/certification from the person responsible/authority accompanying the returnee to the plane that this task was accomplished (this is only applicable for forced returnees).

Section 12: Indirect Eligible Costs

Eligibility Rule 12.1: The eligible indirect costs for the action are those costs which, with due regard for the conditions of eligibility, are not identifiable as specific costs directly linked to performance of the project.

Eligibility Rule 12.2: The Responsible Authority shall be responsible for determining the percentage allocated to indirect eligible costs – this will be inserted in the Grant Agreement.

Eligibility Rule 12.3: As a general rule the indirect costs incurred in carrying out the action may be eligible for flat rate funding fixed at not more than 7% of the total eligible direct costs in case of AMIF financed projects and 2.5% in case of ISF financed projects. Organisations need to justify the requested rate of indirect costs and provide the methodology applied for calculating the claim for indirect costs as part of the organisation's administration expenditure and submitted as part of the Application Form for the Project Selection Committee's consideration.

Eligibility Rule 12.4: Organisations receiving an Operational grant from the Union budget cannot include indirect costs in their forward budget.

Eligibility Rule 12.5: Organisations claiming indirect costs need also to attach a signed declaration stating that they are not receiving any Operational grant from the European Union budget. Partners may qualify to report indirect costs eligible for EU support even when the Final Beneficiary cannot (i.e. the Final Beneficiary has received an Operational grant covering 100% of its operating costs for the period of the project). However, indirect costs reported by the partners may not exceed the ceilings set per partner in the budget.

Eligibility Rule 12.6: Throughout the implementation of the project, direct eligible costs (and if applicable sub-contracting costs) start to be incurred and therefore actualized. In parallel the beneficiary could start claiming the relevant proportion of indirect costs and need not wait till the end of the project when the exact amount of direct eligible costs is established.

Eligibility Rule 12.7 : In cases where indirect costs can be claimed through the project, any invoices that collectively cost under € 100, under of the respective components, can be claimed through this budget category. Any costs which collectively exceed € 100 can then be claimed through a reimbursement under the respective component.

Section 13: Operating Costs

Eligibility Rule 6.1: Operating costs are eligible if provided for in the Grant Agreement to the Project as well as when stipulated in the national programme. As outlined in article 10 of Regulation (EU) No 515/2014²⁸ *‘Operating support shall be concentrated on specific tasks and/or services and shall be focused on the objectives as laid down in Annex III, [of the Regulation] [and as indicated in the table below]. It shall entail full reimbursement of the expenditure incurred to accomplish the tasks and/or services defined in the national programme, within the financial limits set by the programme and within the ceiling [stipulated in the regulation].’*²⁹

Objective 1: Promoting the development and implementation of policies ensuring the absence of any controls on persons, whatever their nationality, when crossing the internal borders, carrying out checks on persons and monitoring efficiently the crossing of external borders

- Operations
- Staff costs, including for training
- Service costs, such as maintenance and repair
- Upgrading/replacement of equipment
- Real estate (depreciation, refurbishment)

Objective 2: Promoting the development and implementation of the common policy on visas and other short-stay residence permits, including consular cooperation

- Operations staff costs, including for training
- Service costs, maintenance and repair
- Upgrading/replacement of equipment
- Real estate (depreciation, refurbishment)

Objective 3: Setting up and running secure systems, their communication infrastructure and equipment supporting the management of migration flows, including surveillance across the external borders of the Union

- Operational management of SIS, VIS and new systems to be set up
- Staff costs, including for training
- Service costs, such as maintenance and repair
- Communication infrastructure and security as well as data protection related matters
- Upgrading/replacement of equipment
- Rental of secure premises and/or refurbishment

²⁸ REGULATION (EU) No 515/2014 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 16 April 2014 establishing, as part of the Internal Security Fund, the instrument for financial support for external borders and visa and repealing Decision No 574/2007/EC. Therefore, operating costs are only eligible for projects approved under ISF Borders and Visa.

²⁹ REGULATION (EU) No 515/2014 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 16 April 2014, *Article 10 (4)*.

Section 14: Special Cases

Eligibility Rule 14.1 – As per Commission guidelines on Resettlement & Relocation reimbursements of expenses in relation to the relocation and resettlement of persons are eligible under the following conditions:

For reimbursement of relocation expenses, the beneficiary shall present:

- (a) The list of persons to be relocated supplied by UNHCR;
- (b) Proof of physical transfer of the person such as the boarding passes or equivalent

For reimbursement of resettlement expenses, the beneficiary shall present:

- (a) The boarding passes or equivalent as proof of resettlement to Malta;
- (b) Proof of status of the person available or listed in UNHCR application (refugee status/humanitarian protection)
- (c) Proof of nationality available or listed in UNHCR application
- (d) The list of persons to be resettled supplied by UNHCR

During on-the-spot checks, the beneficiary shall present any documentation confirming the date of the decision to grant legal admission and the date of the actual physical transfer / entry.

Chapter 3: Ineligible Costs

As per article 19 of Regulation (EU) No 514/2014 the following costs shall not be eligible for a contribution from the Union Budget under the Specific Regulations:

- a) Interest on debt
- b) VAT which is not recovered and/or paid outside Malta is eligible at the rate applied in the foreign country
- c) the purchase of land not built upon
- d) the purchase of land built upon, where the land is necessary for the implementation of the project, in an amount exceeding 10% of the total eligible expenditure for the project concerned;
- e) value added tax (VAT), except where it is non-recoverable under national VAT law or in case of intra-community acquisition, if the end product is delivered outside Malta.

Annex I: SAMPLE LETTER FOR REIMBURSEMENT OF EXPENDITURE

Letter head of the Beneficiary Organisation

Claim Reference No.:-

Date:

Name of Project Leader,

Designation (Project Leader),

Name of Organisation,

Address of Organisation

Part A – to be filled in by the officer-in-charge accounts

NAME OF FUND– REIMBURSEMENT OF EXPENSES INCURRED/CLAIM FOR PAYMENT

The submitted documentation constitutes expenditure incurred by the **Name of Organisation** for services rendered in connection with the project **Project Reference number** titled **Project Title**. Expenditure amounts to **€ amount in Euros including VAT¹**.

In this regard you are kindly requested to take the necessary action so that *reimbursement/payment* of the total eligible expenditure is effected.

Proceeds should be credited to:-

(in case of public entities)

(in case of NGOs)

Vote Number:

Account Number:

Line Item:

IBAN:

BIC:

Name of Officer (Officer-in-charge Accounts)

Part B – to be filled in by the Project Leader

Head,
Responsible Authority

The submitted documentation and covering form (*insert reference number*) are being referred for the necessary reimbursement/payment. All transactions are being certified as correct and **refer to expenses incurred in connection with the (insert project details)**.

Project Leader

Date

RA Doc. Reference No. 1

¹ In case of NGOs this should tantamount to 75% of the costs incurred.

Annex I: SAMPLE LETTER FOR REIMBURSEMENT OF SALARIES

Letter head of the Beneficiary Organisation

Claim Reference No.:-

Date:

Name of Project Leader,

Designation (Project Leader),

Name of Organisation,

Address of Organisation

Part A – to be filled in by the officer-in-charge accounts

Refund of Salary in respect of the employee listed hereunder employed with XXX (name of Ministry/Organisation):

Mr/Ms. XXXX

The total amount of € XXX was paid by the entity covering the XX pay period of 'N year' to the above-mentioned employee in relation to the Asylum, Migration and Integration Fund / Internal Security Fund (2014 – 2020).

Annexed to this request please find the breakdown of the indicated amount.

The listed supporting documentation is being attached with the claim for payment:

Payroll No.	Pay period		Social Security Contribution Declaration? [Yes/No]	Inland Revenue Receipt ¹ or DAS Schedule of Payment? [Yes/No]	IR receipt no. ¹ or Schedule voucher no. [as applicable]	NI Declaration Form signed by Financial Controller	Total Eligible Expenditure
	From	To					

²You are kindly requested to proceed with the request for reimbursement of the amount of € XXX incurred to XXX (Name of Ministry) 201X Vote No. XXX.

(Name of Officer-in-charge Accounts)

¹ NGOs shall only indicate the Inland Revenue Receipt and respective Receipt No. accordingly
² Not applicable for NGOs.

Part B – to be filled in by the Project Leader

Head,
Responsible Authority

The submitted documentation and covering form ***(insert reference number)*** are being referred for the necessary reimbursement/payment. All transactions are being certified as correct and ***refer to expenses incurred in connection with the (insert project details).***

Project Leader

Date

F/Director Corporate Services /
Head of Accounts

RA Doc. Reference No. 1

Annex III – JUSTIFICATION ON THE USE OF BUSINESS CLASS FLIGHT TICKETS

Form Reference No. RA Doc. No: 29

Director General
Funds & Programmes Division
Triq il-Kukkanja,
Santa Venera SVR 1411

I, the undersigned,

Surname

First name

declare having been forced to take an air-ticket in the business class (or discounted business) since (tick and complete relevant box):

- A ticket in the economy class was not available within the time assigned by the invitation convening the Management Committee Meeting for Direct Payments on (date):
- Other reason (to be specified):

Date:

.....

Signature



Annex IV: DECLARATION OF COMPLIANCE WITH TECHNICAL PROPERTIES

Form Reference No. RA Doc. No: 13

Director General
Funds & Programmes Division
Triq il-Kukkanja,
Santa Venera SVR 1411

(Date)

Project Title:

Project Reference Title:

Subject: Declaration of compliance with the technical properties

Dear **Ms. /Mr. (surname of DG)**

With reference to the above mentioned project, I would like to confirm that the purchased / rented equipment / property has the technical properties needed for the project and complies with the technical specifications requested in the tender document/request for quotations. The technical properties of the equipment / property also comply with the applicable norms and standards, and the purchased cost / rental value of the respective equipment / property corresponds to normal market values.

(Name of technical expert)

Endorsed by:

(Name of project leader)

Annex V – DECLARATION ON THE ACQUISITION OF EQUIPMENT UNDER ISF

Beneficiary's Logo/Letterhead

Project Ref. No: RA Doc. No. 11

Project Title:

Form Reference No:

Declaration relating to the acquisition of Equipment under the Internal Security Fund (Borders/Police - delete where applicable)

I the undersigned declare that the equipment acquired under the above mentioned project is essential for the implementation of the project and is directly linked to the realisation of the project.

Furthermore, the equipment co-financed by EU funding under this project has not been purchased through an EU grant prior to the implementation of the project.

Purchase of equipment (in case depreciation is not applicable)¹

The equipment will continue to be used exclusively for the same objectives pursued by the project, even after the project has ended for a minimum duration of:

- a) 4 years or more for ICT equipment
- b) 5 years or more for other types of equipment such as operating equipment and means of transport
- c) 10 years for helicopters, vessels and aircrafts.

In case equipment will not solely be used for ISF purposes, logs will be kept and the RA will be informed on the usage.

Signature: _____

Date: _____

Name and Surname: _____

Project Leader

¹ Refer to Eligibility Rule 4.6

Annex VI – DECLARATION ON THE ACQUISITION OF EQUIPMENT UNDER AMIF

Beneficiary's Logo/Letterhead

Project Ref. No: RA Doc. No. 12

Project Title:

Form Reference No:

Declaration relating to the acquisition of Equipment under the Asylum, Migration and Integration Fund (AMIF)

I the undersigned declare that the equipment acquired under the above mentioned project is essential for the implementation of the project and is directly linked to the realisation of the project.

Furthermore, the equipment co-financed by EU funding under this project has not been purchased through an EU grant prior to the implementation of the project.

Purchase of equipment (in case depreciation is not applicable)¹

The equipment will continue to be used exclusively for the same objectives pursued by the project, even after the project has ended for a minimum duration of:

- a) 4 years or more for ICT equipment
- b) 5 years or more for other types of equipment such as operating equipment and means of transport

Signature: _____

Date: _____

Name and Surname: _____

Project Leader

¹ Refer to Eligibility Rule 4.6.

Annex VII – INVENTORY TEMPLATE FOR FIXED ASSETS

Annex 4 - Inventory template for Fixed Assets procured from the Internal Security Fund and/or Asylum, Migration and Integration Fund

Fund: _____
 Project Number: _____
 Title of the Project: _____
 Beneficiary: _____
 Project Leader: _____



List of items procured

Contract No	Lot No	Description of the item	Name of supplier	Serial/ID no	Purchase date	Installation date	Value € (incl. VAT and any other taxes, duties, delivery costs, installation fees)	Quantity	Name and address of the department/location where the equipment is installed)	Section within the department	If the equipment has been transferred, state its original location	Is a guarantee applicable to the equipment purchased?		Is the equipment operating on site?		
												yes		no	yes	no
												start date	end date			

List any equipment that has undergone any changes/damages since it was procured

Contract No	Lot No	Description of the item	Name of supplier	New Serial/ID no	Old Serial/ID no	Purchase date	Installation date	Value € (incl. VAT and any other taxes, duties, delivery costs, installation fees)	Quantity	Name and address of the department/location where the equipment is installed)	Section within the department	If the equipment has been transferred, state its original location	Is a guarantee applicable to the equipment purchased?		Is the equipment operating on site?		
													yes		no	yes	no
													start date	end date			

Version 1 - April 2016

	Yes	No	Comments (If NO state why)
Did the beneficiary list all the procured equipment purchased through this project?			
Are the inventory items listed above kept in a secure and dirt-free place?			

Certified by:
Project Leader

Name in Block Letters	Date
Signature	

Acknowledged by: **Non-Public Entities and NGOs - Head of Accounts**
Public Entities - DCS of the respective Ministry

Name in Block Letters	Date
Signature	

RA Doc. Reference No. 5



Asylum, Migration and Integration Fund
 Internal Security Fund
 2014-2010

Co-financing rate: 75% EU Funds; 25% Beneficiary Funds

Sustainable Management of Internal Security and Migration Flows



Annex VIII – DECLARATION ON RENOVATING / ACQUISITION OF REAL ESTATE UNDER ISF / AMIF

Beneficiary's Logo/Letterhead

Form Reference No: RA Doc. No. 9

Director General
Funds and Programmes Division
Triq il-Kukkanja,
Santa Venera

Declaration relating to renovations to be undertaken on rented/ leased real estates under the Internal Security Fund (Borders/Police - delete where applicable) or Asylum, Migration and Integration Fund (select fund as applicable)

Project Ref. No:

Project Title:

This is to declare that the renovations that will be made on the rented property as per contract of lease dated **XXX** between **XX** and **XX**, shall be used solely for the objectives of the project for at least a period of 10 years following closure of the project.

By means of this declaration, I am hereby guaranteeing that the duration of the contract of lease as above stated covers the 10 year period aforementioned. Furthermore, it is hereby declared that this real estate is in compliance with the technical properties needed for the project; is used solely for the purpose of the project, is not excessive and is registered under the Government Property Division.

Signature: _____

Date: _____

Name and Surname: _____

Project Leader

Annex IX – DECLARATION ON RENOVATING / ACQUISITION OF REAL ESTATE UNDER ISF / AMIF

Beneficiary's Logo/Letterhead

Form Reference No: RA Doc. No. 10

Director General
Funds and Programmes Division
Triq il-Kukkanja,
Santa Venera

Declaration relating to the acquisition of real estate under the Internal Security Fund (Borders/Police - delete where applicable) or Asylum, Migration and Integration Fund (select fund as applicable)

Project Ref. No:

Project Title:

- a) To be provided with purchase contract of property / rental / lease contract
- b) To sign the below declaration for assurance of durability in the case of acquisition / rental / lease of real estate

This is to declare that the real estate acquired is to be used solely for the purpose stated in the project for a period of at least ten years after the end date of the project unless the Commission specifically authorises otherwise in the case of co-financing of the full or partial costs. Furthermore, it is hereby declared that this real estate is in compliance with the technical properties needed for the project; is used solely for the purpose of the project, is not excessive and is registered under the Government Property Division.

Signature: _____

Date: _____

Name and Surname: _____

Project Leader