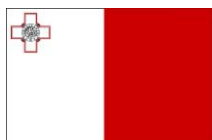


Maritime and Fisheries Operational Programme 2014–2020

CCI N°: 2014MT14MFOP001

MANUAL OF PROCEDURES

Version 3 – February 2018



Maritime and Fisheries Operational Programme 2014-2020
European Maritime and Fisheries Fund



Investing in sustainable fisheries and aquaculture

Funds and Programmes Division
Parliamentary Secretariat for European Funds and Social Dialogue
Ministry for European Affairs and Equality
Triq il-Kukkanja
Sta. Venera SVR 1411

TELEPHONE: (+356) 2200 1108
FAX: (+356) 2200 1141

The purpose of this Manual of Procedures is solely to provide guidance to beneficiaries. It should be read in conjunction with:

1. Regulation (EU) N° 1303/2013 of the European Parliament and of the Council of 17 December 2013 laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund; and
2. Regulation (EU) N° 508/2014 of the European Parliament and of the Council of 15 May 2014 on the European Maritime and Fisheries Fund.

This Manual cannot in any way override the general principles included in the above mentioned Regulations and any subsequent amendments thereto.

Table of contents

List of abbreviations	5
1. Introduction	7
Guide to Beneficiaries	7
2. Roles, responsibilities and channels of communication	8
2.1 Managing Authority	8
2.2 Certifying Authority	8
2.3 Audit Authority	8
2.4 Line Ministry	9
2.5 Beneficiary	9
2.6 Department of Contracts	9
2.6.1 <i>Departmental Tender Evaluation Committee</i>	10
2.6.2 <i>Departmental Contracts Committee</i>	10
2.7 Accountant General / Treasury	10
2.8 Contractor	11
2.9 Monitoring committee	11
2.10 Ministerial projects steering committee	11
2.11 National Audit Office	11
2.12 Channels of communication	11
3. Compliance with Community policies: public procurement, State aid, equal opportunities and sustainable development	13
3.1 Introduction	13
3.2 Public procurement	13
3.3 State aid requirements	13
3.4 Equal opportunities	14
3.5 Sustainable development	14
3.5.1 <i>General sustainable development</i>	14
3.5.2 <i>Environmental sustainability</i>	14
3.6 Environment and planning	15
4. Contracting	16
4.1 Introduction	16
4.2 General principles	16
4.3 Contracting procedure	19
4.3.1 <i>Procurement procedures for public contracts with an estimated value below €144,000</i>	19
4.3.2 <i>Procurement procedures for public contracts with an estimated value higher than €144,000</i>	19
4.4 Procurement of equipment through the EMFF	19
4.5 Employment contracts	20
5. Financial management and payments	22
5.1 Eligibility of costs	22
5.2 Co-financing	22
5.3 Government pre-financing set-up	22
5.4 Reimbursement of staff costs	23
5.5 Treatment of VAT	23
5.6 Invoices and confirmation (proof) of payment	23
5.6.1 <i>Payment through the normal procedure (by Treasury direct to contractor)</i>	23
5.6.2 <i>Reimbursement Requests</i>	23
5.7 Invoices payment process	27
5.8 Revenue-generating projects	31
5.9 Accounting system	31
6. Drawdown of funds from the European Commission	32
6.1 Grant agreement	32
6.2 Savings on a project	32
6.3 Statement of Expenditure	32
6.3.1 <i>The verification process</i>	32
6.3.2 <i>Verification process at project level</i>	33
6.4 The certification process	33
7. Monitoring, reporting and evaluation	34

7.1	Monitoring	34
7.1.1	<i>Monitoring structures and tools</i>	34
7.1.2	<i>Monitoring of results - use of indicators</i>	35
7.1.3	<i>EMFF Database</i>	35
7.2	Reporting requirements for a beneficiary	35
7.2.1	<i>Project Progress Report</i>	36
7.2.2	<i>Bilateral Brief</i>	36
7.2.3	<i>Project Closure Report</i>	36
7.3	Article 71 of Regulation N ^o . 1303/2013	36
7.4	Evaluation	36
7.5	Performance reserve	37
8.	Audit and Control	38
	Introduction	38
8.1	Management verifications (first level of control)	38
8.1.1	<i>Follow-up action to the management verifications</i>	38
8.2	Systems audits and audits on operations (second level of control)	38
8.3	National Audit Office	39
8.4	EU audit missions	39
8.5	Preparing for audit visits (applicable to all audits)	39
8.6	Follow-up to an audit mission	41
8.7	Audits after closure of programme	41
8.8	Ex-post management control	41
8.9	Risk management and risk registers	42
9.	Reporting on irregularities and fraud	44
9.1	Irregularities and financial corrections	44
9.2	Detecting and reporting irregularities	44
9.3	Content of an Irregularity Report	45
9.4	Financial recoveries	48
9.5	Fraud	48
9.6	Preventive actions	49
9.7	Detective actions	49
9.8	Effective and proportionate anti-fraud measures	50
10.	Information and communication	51
	Introduction	51
10.1	Publicity and information: strategic objectives	51
10.2	Regulatory framework	51
10.3	Role of the Managing Authority – programme level information and publicity	52
10.4	Responsibility of the beneficiary – project level information and publicity	52
10.5	Participation in publicity and information measures at EU or programme level	52
10.6	Implementing publicity and communication measures	52
10.7	Ensuring compliance with visual identity requirements	53
10.8	Implementing obligatory information and communication measures	54
10.8.1	<i>Projects involving construction / infrastructural works [Total public contribution over €500,000]</i>	54
10.8.2	<i>Projects involving the purchase of physical items / equipment / furniture or other objects</i>	55
10.8.3	<i>Projects involving events, conferences or training</i>	55
10.9	Optional information and communication measures	56
11.	Delegation of authority	57
11.1	Delegating authority	57
11.2	Termination and change of Project Leader	57
12.	Retention of documents	59
12.1	General remarks	59
12.2	Records to be retained	59
12.3	Records to be uploaded on the EMFF Database	59
12.4	Data protection	60
12.5	Filing system for project related documentation	60
12.6	Retention of documents	60

List of Abbreviations

AA	Audit Authority
AG	Accountant General
CA	Certifying Authority
CFP	Common Fisheries Policy
DAS	Departmental Accounting System
DCS	Director (Corporate Services)
DoC	Department of Contracts
DPDPI	Director (Policy Development and Programme Implementation)
EC	European Commission
EMFF	European Maritime and Fisheries Fund 2014-2020
ERA	Environment and Resources Authority
EU	European Union
FPD	Funds and Programmes Division
IAIB	Internal Audit Investigations Board
IAID	Internal Audit and Investigations Department
ICT	Information and Communication Technology
ISC	Invoice Status Certificate
LM	Line Ministry
MA	Managing Authority
MC	Monitoring Committee for the Maritime and Fisheries Operational Programme 2014-2020
MEAE	Ministry for European Affairs and Equality
MEAIM	Ministry for European Affairs and Implementation of the Electoral Manifesto
MFIN	Ministry for Finance
MoP	Manual of Procedures for the Maritime and Fisheries Operational Programme 2014-2020
MPSC	Ministerial Projects Steering Committee
NAO	National Audit Office
NCPD	National Commission for Persons with Disability
NCPE	National Commission for the Promotion of Equality
NGO	Non-Governmental Organisation
OLAF	European Anti-Fraud Office
OP	Operational Programme
PA	Partnership Agreement
PA	Planning Authority
PL	Project Leader
PPCD	Planning and Priorities Co-ordination Division
SAMB	State Aid Monitoring Board

VAT

Value Added Tax

1. Introduction

Guide to beneficiaries

1. This Manual of Procedures (henceforth referred to as the MoP) is designed to guide beneficiary organisations involved in the management and implementation of projects co-financed under the European Maritime and Fisheries Fund 2014-2020 (EMFF).
2. The European Maritime and Fisheries Fund is the financial instrument for the implementation of the Common Fisheries Policy and sustainable development of fisheries and aquaculture areas and inland fishing. In the case of Malta the objectives of the Fund can be summarised as follows:
 - a) Promoting competitive, environmentally sustainable, economically viable and socially responsible fisheries and aquaculture;
 - b) Fostering the implementation of the Common Fisheries Policy (CFP);
 - c) Fostering the development and implementation of the Union's Integrated Maritime Policy in a manner complementary to cohesion policy and to the CFP.The pursuit of those objectives shall not result in an increase in fishing capacity.
3. The European Maritime and Fisheries Fund is allocated according to a strategic plan drawn up by Malta and agreed with the European Commission (EC). This plan is referred to as the Partnership Agreement (PA). It may be downloaded from <https://eufunds.gov.mt/en/Information/Pages/Partnership-Agreement.aspx>.
4. The PA is complemented by the Maritime and Fisheries Operational Programme 2014-2020 (OP) which sets out the priority areas which the EMFF funds will pursue. The OP may be downloaded from <http://eufunds.gov.mt/en/EU%20Funds%20Programmes/Agricultural%20Fisheries%20Fund/Pages/Links-and-Downloads---EMFF.aspx>
5. In Malta the overall co-ordination and management of the EMFF falls under the direct responsibility of the Funds and Programmes Division (FPD) within the Ministry for European Affairs and Equality (MEAE)¹. FPD is the designated Managing Authority (MA) for the OP.
6. It is important to note that projects implemented through the EMFF always require both EU and national public funds. An element of co-financing from non-governmental organisations or the private sector may also be applicable in the case of projects implemented by those organisations.
7. The main Regulations which lay down the general provisions for the 2014-2020 programming period are those listed at page 2 of this MoP. Users of this MoP should note that the list is not exhaustive and is subject to change according to any amendments initiated by the EC.
8. This MoP is subject to regular revisions and changes. Should there be changes to the MoP, all Project Leaders and stakeholders will be informed and an updated version of the MoP will be placed on the website of the MA.

¹ Endorsement by Permanent Secretary MEAIM (former ministerial nomenclature prior to 08 June 2017) dated 3 September 2013.

2. Roles, responsibilities and channels of communication

2.1 Managing Authority (MA)

The Funds and Programmes Division within the Ministry for European Affairs and Equality is designated as the MA responsible for the EMFF OP, in accordance with Article 123 of the Common Provisions Regulation (EU) N° 1303/2013. Under the principle of shared management, the MA retains overall responsibility for the funds and therefore any implementation queries, concerns as well as requests for further information that a beneficiary, stakeholder or the general public feel have not been addressed in a comprehensive manner at the appropriate level, should be brought to the immediate attention of the MA.

The general functions of the MA are set down in Article 125 of the Common Provisions Regulation (EU) N° 1303/2013. In addition, the MA shall also perform the functions set down in article 97 of Regulation (EU) N° 508/2014.²

MA contact details:

Funds and Programmes Division
Triq il-Kukkanja
Sta. Venera SVR 1411
Malta

Telephone: (+356) 2200 1108

Fax: (+356) 2200 1141

Email: fpd.meae@gov.mt

2.2 Certifying Authority

The EU Paying Authority Directorate within the Ministry for Finance (MFIN) is designated as the Certifying Authority (CA) for the EMFF in accordance with Article 123 of the Common Provisions Regulation (EU) N° 1303/2013.

The CA is entirely responsible for the certification process as well as providing Government with information (and compile relevant reports) on requests for interim payments, funds received, debtors' ledger status and related issues in terms of Article 126 of Regulation (EU) N° 1303/2013. The CA is also responsible for transferring funds to the MFIN Revenue Vote following receipt of funds from the EC.

CA contact details:

Telephone: (+356) 2599 8266

Fax: (+356) 2599 8418

Email: payingauthority.mfin@gov.mt

2.3 Audit Authority

The Internal Audit and Investigations Department (IAID) is the designated³ Audit Authority (AA) under Article 123 of the Common Provisions Regulation (EU) N° 1303/2013. The IAID is the executive branch of the Internal Audit Investigations Board (IAIB) within the Office of the Prime Minister and is regulated by the Internal Audit and Financial Investigations Act 2003 (Chapter 461, Laws of Malta).

The functions of the AA are set down in Article 127 of the Common Provisions Regulation (EU) N° 1303/2013.

² The remit of the MA includes the issuance of calls for applications some of which may be open calls with a periodical selection facility.

³ Approved by the Principal Permanent Secretary on 24 January 2014.

IAID contact details:

Telephone: (+356) 2123 7737

Fax: (+356) 2123 7681

Email: info.iaid@gov.mt

2.4 Line Ministry (LM)

1. In most cases the Director (Policy Development and Programme Implementation) (DPDPI) and / or the Director (EU Affairs) is responsible for the LM function. The DPDPI has to make sure that the full LM function (including raising the commitment in the Departmental Accounting System) is carried out efficiently by the relevant officers within the LM.
2. The LM is primarily responsible for the inter-agency co-ordination for all projects implemented by any department / public organisation forming part of the ministry's portfolio. The co-ordination function is applicable from the very start, including providing ministerial input at programming stage; supporting agencies at the moment of submission of proposals; providing support to beneficiaries during implementation – including liaison with the MA and other horizontal stakeholders; processing of the second stage of the payment process (including EMFF Database input) and submission to Treasury once documentation is correct; monitoring of projects falling within the ministry's portfolio, including the endorsement of the Project Progress Reports; and following up any issues arising from management checks and audits.
3. Non-Governmental Organisations will process payment through the Director (Policy Development and Programme Implementation) within the Ministry for Education and Employment, whilst Local Councils through the Ministry for Justice, Culture and Local Government⁴.
4. The list of the Directors can be found on: <https://www.gov.mt/en/Government/Government%20of%20Malta/Ministries%20and%20Entities/Pages/default.aspx> under the contact details of each respective ministry.

2.5 Beneficiary

1. A beneficiary is an organisation responsible for the implementation of a project. A beneficiary has signed a Grant Agreement with the MA and its project must be implemented in line with that Agreement. A beneficiary is responsible to implement the operation in line with the relevant terms and conditions of the Grant Agreement signed with the MA as well as the provisions of this MoP. A beneficiary shall always be guided by the principles of good governance and sound financial management.
2. A Grant Agreement signed between the MA and a beneficiary gives the relevant details on the objective, targets and financial allocation of the respective project. A Grant Agreement binds that beneficiary to implement the project in accordance with the terms and conditions set out therein and any requests for changes shall be notified to the desk officer at the MA in good time to allow for its assessment and determination by the MA. A decision is transmitted to a beneficiary in writing and, in case of an approval this is then generally followed up by means an addendum. Although the MA shall approve all changes in writing, there is no need to sign an addendum each time there is a change. In the spirit of proportionality and also to reduce administrative burden, an addendum may cover several changes that would have already been approved by the MA over a span of time. No unilateral changes (by a beneficiary) to a Grant Agreement shall be accepted by the MA.
3. The list of beneficiaries can be obtained from the FPD website: <http://eufunds.gov.mt/en/EU%20Funds%20Programmes/Agricultural%20Fisheries%20Fund/Pages/Links-and-Downloads---EMFF.aspx> (under the heading Information and Publicity) or by sending an e-mail to fpd.meae@gov.mt.

2.6 Department of Contracts (DoC)⁵

1. The Department of Contracts (DoC) within MFIN is responsible for administration of the procurement procedures as laid down in the Public Procurement Regulations 2016 (**LN 352 of 2016 as subsequently amended by LN 155 of 2017, LN 26 of 2018 and any other subsequent amendments**). The DoC provides guidance and advice to beneficiaries on all issues pertaining to public procurement. In the Legal

⁴ For further information on the payment process, refer to Chapter 5 of this MoP.

⁵ The Department of Contracts is involved in tenders whose value (excluding VAT) exceeds €144,000.

Notice, the DoC is defined as the Central Government Authority whereas an agency procuring the goods/services/works is defined as a Contracting Authority.

2. The DoC makes sure that the relevant tenders are launched and published in accordance with the above-mentioned Regulations and that contracts are awarded in conformity with the principles of non-discrimination, equality of treatment, transparency, mutual recognition, proportionality, open competition, financial management and good governance.
3. The main functions of the Office of the Director of Contracts are set in Regulations 10-15 of LN 352/2016.
4. It is the responsibility of ALL beneficiaries (even those not falling within the direct remit of the DoC such as NGOs, Local Councils and other LN 352/2016 Schedule 3 entities) to obtain the advice of the DoC on procurement-related matters.

DoC contact details:

Telephone: (+356) 2122 0212

Fax: (+356) 2124 7681

Website: www.contracts.gov.mt

www.etenders.gov.mt

Email: info.contracts@gov.mt

2.6.1 Departmental Tender Evaluation Committee

1. A Departmental Tender Evaluation Committee is a committee appointed by a Contracting Authority with the purpose of evaluating departmental tender offers received and making recommendations thereon.
2. In keeping with the principle of proportionality, it is recommended that Departmental Adjudication Boards use templates and procedures available on the DoC website (with applicable amendments that have to be made by the relevant Contracting Authority) and consult the DoC should further information on the procedure be required.
3. It is also highly recommended that Boards refer to the Manual for Evaluation Committees, issued by the DoC and available at: <http://contracts.gov.mt/en/Resources/Pages/Resources.aspx>

2.6.2 Departmental Contracts Committee

For the purpose of EU funding implementation, this refers to the Committee set up in terms of Regulations 73-75 of the Public Procurement Regulations with the purpose of making definite recommendations for the award of public contracts whose value does not exceed €144,000.

Beneficiaries should contact their respective Director (Corporate Services) for more information on their ministry's Departmental Contracts Committee.

2.7 Accountant General (AG) / Treasury

1. The Accountant General (AG) is also referred to as the Director General (Treasury). The AG heads the Treasury Department within MFIN. Within the context of implementation of the EMFF OP, the Treasury is responsible for:
 - i. Receiving requests for payment / reimbursements (from the LM) to contractors and beneficiaries (as the case may be);
 - ii. Carrying out relevant checks, particularly that the expenditure and supporting documentation are correct and in line with national Financial Regulations;
 - iii. Effecting payments / reimbursements to contractors and beneficiaries in respect of expenditure incurred for approved projects.

Treasury contact details:

Telephone: (+356) 2596 7131/183

Fax: (+356) 2596 7208

Email: eufmu@gov.mt

2.8 Contractor

A contractor is a provider of works, supplies or services that has been awarded a contract following the launch and adjudication of a public procurement procedure. A beneficiary is responsible for ensuring (through supervision and certification of works, services and/or supplies) that a contractor delivers the works/supplies/services in accordance with the terms and conditions stipulated in the contract and in accordance with Public Procurement Regulations.

2.9 Monitoring Committee

In terms of Articles 47 and 48 of Regulation (EU) N° 1303/2013, a Monitoring Committee (MC) charged with overseeing the implementation of the EMFF Operational Programmes in Malta has been established. The MC has its own terms of reference (in line with Article 110 of the same Regulation) and is chaired by the Permanent Secretary (MEAE) (or his / her representative).

In line with Delegated Act 240/2014 of 7 January 2014, the Committee comprises partners that are the most representative of the relevant stakeholders consulted for the preparation of the EMFF OP. The partners include public authorities, economic and social partners and bodies representing civil society, including environmental partners, community-based and voluntary organisations which can significantly influence or be significantly affected by implementation of the EMFF Programme. Furthermore, the MC includes representatives from the following sectors: fishers, aquaculture, fisheries control, inspection and enforcement, IMP and data collection.

Representatives of the partners shall be delegated to be part of the Monitoring Committee by the respective partners through transparent processes. The list of the members of the Monitoring Committee shall be published and each member of the Monitoring Committee shall have a voting right.

2.10 Ministerial Projects Steering Committee

1. In view of the fact that most operations are implemented by public sector bodies, a [Ministerial] Steering Committee may be set up within each LM with the task to monitor projects and steer implementation to make sure that targets – financial and physical – are reached.
2. The Steering Committee is part of the overall monitoring system. The Committee is chaired by the Permanent Secretary of each ministry (or his / her representative) and provides a more focused mechanism to keep track of project progress and facilitate programme implementation.
3. Information on the Steering Committee can be obtained from the Director (Policy Development and Programme Implementation) of each ministry.

2.11 National Audit Office (NAO)

1. The National Audit Office is the external auditor of the Government of Malta and is completely independent of the executive arm of the Government.
2. Since projects co-financed through the EMFF are considered to be public funds, the NAO may carry out audits on the projects (both on public entities and agencies as well as private or projects implemented by NGOs) as the external auditor of Government.

NAO contact details:

Telephone: (+356) 2205 5555

Fax: (+356) 2123 8918

Email: nao.malta@gov.mt

2.12 Channels of communication

The following lines of communication shall be adhered to:

1. Only the MA, the CA and the AA (in their respective roles, through the official channels) shall directly communicate with the EC on issues pertaining to the EMFF 2014-2020.
2. As secretariat to the MC, it is only the MA that will communicate with the MC on issues pertaining to the EMFF 2014-2020. Members should send their comments to the MA for distribution.
3. In terms of project implementation, the MA will communicate with beneficiaries and, in the case of public

sector projects, the LM [i.e. Director (Policy Development and Programme Implementation)] on issues pertaining to projects. In the case of public sector projects, communication between a beneficiary and the MA shall be copied to the LM.

4. It is the beneficiary's responsibility to consult the relevant national authorities on issues pertaining to a project being implemented by that beneficiary (e.g. DoC on procurement; Treasury on payments; ERA/PA on planning and environmental permits; SAMB on State aid; NCPD and NCPE on equal opportunities; the VAT Department on issues related to VAT).
5. Beneficiaries and LMs shall ensure continuous communication with the relevant stakeholders to guarantee that the payment process is progressing accordingly and within acceptable timeframes.
6. Any changes to the implementation (including changes in Project Leader and / or contact persons) shall be notified immediately to the MA. The relevant template in Annex 9 is to be filled in. The MA shall also inform beneficiaries of changes in desk officers assigned to projects.
7. Any other queries pertaining to implementation in general may be addressed to the MA.
8. Beneficiaries, LMs and Heads of Organisations should note in particular that they should inform the MA immediately in case of EMFF Database users who are transferred to another organisation or have left the project. This information should be sent to the EMFF Database Unit, the MA, the respective Information Management Unit and the LM (where applicable). It is a beneficiary's responsibility to inform the stakeholders accordingly.
9. EMFF Database users should note that trainers on the system have been appointed within their organisation or the ministry. Those users requiring assistance in using the database management system, including payment processing, should consult the tutorials uploaded on the MA's website⁶ and contact the respective EMFF Database trainers within the organisation or the ministry. Where users do not know who the respective trainers are, they should contact the Head of their organisation or the MA. Any EMFF Database queries should be channelled through the respective trainer(s).

⁶ <http://eufunds.gov.mt/en/EU%20Funds%20Programmes/Agricultural%20Fisheries%20Fund/Pages/Links-and-Downloads---EMFF.aspx>

3. Compliance with Community policies: public procurement, State aid, equal opportunities and sustainable development

3.1 Introduction

A beneficiary shall ensure coherence with Community policies, in particular (although not exclusively) public procurement, State aid, environment, equal opportunities and sustainable development. The latter two are identified as horizontal themes at Article 96 of the Common Provisions Regulation (EU) N^o. 1303/2013 and shall be incorporated into EMFF projects.

3.2 Public procurement

All beneficiaries should make sure that any procurement for projects co-funded by the EMFF is carried out in line with the principles of non-discrimination, equality of treatment, transparency, mutual recognition, proportionality and good governance. Public entities are to make certain that procurement is carried out in line with the Public Procurement Regulations applicable at the time of implementation. In addition, it is highly recommended that beneficiaries ensure compliance with requirements set by DoC through the relevant Procurement Policy Notes which are regularly published on <http://contracts.gov.mt/en/ProcurementPolicyNotes/Pages/ProcurementPolicyNotes.aspx>.

A beneficiary organisation (or its legal representative) is responsible to make sure that all contracting procedures are carried out in a spirit of good governance, fairness, transparency and non-discrimination between economic operators.

Financial Control Unit Circular 01/2016 issued by the FPD on 15 January 2016 provides public procurement guidance for practitioners on the avoidance of the most common errors. For more information click on link below: http://eufunds.gov.mt/en/EU%20Funds%20Programmes/Financial%20Control%20Unit/Documents/Circulars/circular%2001_2016.pdf.

Tender documents should be drafted in a manner that clearly sets the specifications / terms of reference of the contract and also the way that bids are to be adjudicated. Tender Evaluation Committees are to make sure that bids are administratively, technically and financially compliant with the tender conditions.

Other beneficiaries not governed by the said Public Procurement Regulations (e.g. private sector beneficiaries, NGOs) are to make sure that they follow the spirit of the Regulations and any guidance on procurement as set out in circulars issued by the MA.

Failure to comply with the Public Procurement Regulations could lead to recovery of funds. The EC has issued a set of guidelines for the financial corrections to be applied for irregularities in the application of the Community regulations on public procurement in the case of contracts that are co-financed through EU funds⁷. Should such irregularities be detected by the EC services and/or by the control authorities established at a national level, a financial correction (which could reach 100% of the tender value) may be applied.

3.3 State aid requirements

1. In general, EU State aid rules apply to projects which involve any direct (or indirect) financial support from the public sector to commercial enterprises or organisations carrying out an economic activity or if in some way the assistance involved distorts trade or threatens to distort competition within the Community.
2. State aid rules are applicable to all Union Priorities of the EMFF OP provided that the operations under them fall outside Article 42 of the Treaty on the functioning of the EU.
3. Project applicants have a duty to ensure compliance with State aid rules and applicants are encouraged to consult the State Aid Monitoring Board (SAMB) prior to submission of a project application.
4. Should the nature of the project change during its life-time and/or after completion, thereby raising the possibility of State aid, a beneficiary shall report this change to the MA without delay. Failure to report such change may result in loss of funds to that beneficiary.

⁷ 'Commission Decision of 19 December 2013 on the setting out and approval of the guidelines for determining financial corrections to be made by the EC to expenditure financed by the Union under shared management, for non-compliance with the rules on public procurement'.

- Beneficiaries should note that other changes involving State aid implications could also result in recoveries being imposed on the project.

State Aid Monitoring Board (SAMB) contact details:

Executive Secretary, State Aid Monitoring Board

Telephone: (+356) 2125 2757

Email: yana.haber@gov.mt

3.4 Equal opportunities

- 'Equal opportunities' is a cross-cutting theme and all efforts should be made by a beneficiary to include this element within the project and the effort undertaken needs to go beyond legal obligations. In accordance with Article 7 of the Common Provisions Regulation (EU) N^o. 1303/2013, beneficiaries must take into consideration equal opportunities at all stages of the project and necessary steps should be taken to prevent any discrimination based on sex, racial or ethnic origin, religion or belief, disability, age or sexual orientation. In particular, accessibility for disabled people to projects co-financed through the EMFF should be ensured.
- Beneficiaries are encouraged to identify possible specific initiatives that promote equal opportunities. In this regard, advice from the National Commission for Persons with Disability (NCPD) and the National Commission for the Promotion of Equality (NCPE) for advice on equal opportunities legislation is recommended in order to determine how to integrate equal opportunities in a project co-financed through the EMFF. Beneficiaries should make sure that any advertising and/or marketing activities undertaken within the project are free from stereotyping or any form of discrimination.

NCPE contact details:

Telephone: (+356) 2590 3850

Email: equality@gov.mt

NCPD contact details:

Telephone: (+356) 22788555

Email: helpdesk@nnpd.org

3.5 Sustainable development

3.5.1 General sustainable development

- Article 8 of the Common Provisions Regulation (EU) N^o. 1303/2013 stipulates that the objectives of the Fund shall be pursued in line with the principle of sustainable development and with the EU's promotion of the aim of preserving, protecting and improving the quality of the environment, as set out in Article 11 and Article 191(1) TFEU, taking into account the polluter pays principle. Sustainable development is a cross-cutting theme which covers economic growth, social cohesion and the protection of the environment. All efforts should be made by beneficiaries to include sustainable development issues at all stages of a project.
- Beneficiaries must make sure that projects are structured in such a manner that sustainable development issues are mainstreamed at all stages of their design and implementation.
- Beneficiaries should refer to the National Sustainable Development Strategy which can be downloaded from http://www.um.edu.mt/islands/sustainable_development_strategy_for_malta.

3.5.2 Environmental sustainability

- Beneficiaries should make sure that a project is structured in such a way so as to make sure that environmental sustainability is mainstreamed in its aims and throughout its life-time.
- Supporting the shift to a low carbon economy is an important element for projects co-financed under EMFF. In this regard, beneficiaries should strive to take into consideration the total climate-damaging carbon emissions generated, reduce them, where possible, and then balance the remaining emissions through resource efficient plant and equipment / renewable energy sources measures within the projects.

3.6 Environment and planning

As explained above, Project Leaders must make sure that planning regulations and obligations are adhered to and that environmental issues are taken into consideration throughout a project's life cycle. Projects should be structured to ensure minimum environmental damage and maximum benefits. Project Leaders should also factor in timeframes stipulated by national law and procedures needed to obtain planning permits in order to ensure an adequate project implementation timeframe. Officials at ERA/PA may provide advice on environmental and planning permitting.

ERA contact details:

Hexagon House
Spencer Hill
Marsa MRS 1441
Telephone: (+356) 2292 3500
Email: info@era.org.mt
Website: www.era.org.mt

PA contact details:

St. Francis Ravelin
Floriana FRN 1230
Telephone: (+356) 2290 0000
Email: customercare@pa.org.mt
Website: www.pa.org.mt

4. Contracting

4.1 Introduction

1. Beneficiaries should note that EU funds are public funds and EU funded projects are subject to audits by various national and EU audit bodies. Funds *must be contracted* in a transparent and competitive manner. In this regard beneficiaries must be guided by the principles of non-discrimination, equality of treatment, transparency, mutual recognition, proportionality, open competition, sound financial management and good governance.
2. It is important to note that the following points are only guidelines *which are* not intended to substitute in any way the relevant regulations or guidance issued by the Department of Contracts (DoC). **The MA emphasises that advice should be sought from the DoC on ALL ISSUES pertaining to contracting.**
3. When preparing a tender dossier, a beneficiary must refer to the Public Procurement Regulations (LN 352/2016) and any subsequent amendments. **Beneficiaries not bound by the Public Procurement Regulations, NGOs and non-public organisations are encouraged to follow the spirit of the Regulations and any guidance as set out in circulars issued by the MA. In any case the principles of transparency, fair competition and good governance should always apply.**
4. The relevant tendering templates are available from the Department of Contracts and beneficiaries should consult the Department of Contracts about such templates. All beneficiaries are encouraged to use the procurement templates issued by the DoC when carrying out procurement in relation to EU funded projects and to consult the DoC on any procurement issue. Given that tender drafting is a very complex, laborious and costly process, it is highly recommended that beneficiaries check with the DoC whether there are any changes (administrative or legal) planned in the near future PRIOR to the commencement of the drafting of the tender so that there is no unnecessary waste of resources and time.
5. Schedule 3 entities (refer to LN 352/2016 and any subsequent amendments), NGOs and non-public organisations that are not bound by the Public Procurement Regulations shall make sure that tenders issued for EMFF projects follow the spirit of the Public Procurement Regulations and any guidance set out in circulars issued by the MA. The principles of transparency, fair competition and good governance should always apply.
6. **The provisions of sub-paragraph 5 do not apply to Local Councils in cases of EU funded projects. In such cases Local Councils must adhere to the Public Procurement Regulations.**

4.2 General principles

Beneficiaries should note that irregularities in contracting procedures may render the project (or parts thereof) ineligible for funding.

Beneficiaries who do have a Ministerial Procurement Unit inside their respective ministry should adhere to the terms of DoC Circulars 09, 10/2017 and any subsequent amendments.

The following principles *must be observed* for all contracts.

General issues:

1. Beneficiaries are to make sure that contracting is in line with the approved project proposal and reflected in the Grant Agreement.
2. Tenders are initiated by a beneficiary organisation as the Contracting Authority. A beneficiary organisation is also responsible for the management of the contract.
3. Beneficiaries are to ensure consistency and compliance with EMFF publicity requirements when drafting or using tender and contract templates (issued by the Department of Contracts or the department / ministry as Departmental Calls for Tenders), and when issuing adverts relating to EMFF published in the Malta Government Gazette and any other publications⁸.
4. Tenders must be evaluated by an Evaluation Committee. It is highly recommended that Committees refer to the Manual for Evaluation Committees, issued by the DoC.
5. Selection and award criteria must be specified in advance and tenders are to be evaluated exclusively on the basis of those pre-established criteria. No other criteria can be used for the evaluation of the tender. Experience cannot be used as an award criterion.
6. The tender dossier must describe all items in sufficient detail in order to determine eligibility of costs under the EMFF.
7. Items which are not included in the approved project proposal and Grant Agreement should either not be included in the same tender / lot of the eligible items or be clearly identifiable (also in terms of cost), ideally by having a separate lot within the same tender for the ineligible items. This is particularly important for beneficiaries issuing works tenders. In addition, extra works which are not to be paid out of the EU funds should be settled in a separate contractual arrangement.
8. When preparing the tender dossier, a beneficiary must observe the EU horizontal requirements, in particular equal opportunities and sustainable development. In executing the contract, a beneficiary must make sure that the contractor observes EU and national environmental and equal opportunities legislation and may recommend ways in which those requirements are met.
9. It is important to ensure transparency and fair competition, for example by requesting comparable quotations from several potential providers to enable the selection of the most cost effective technically compliant option.
10. A beneficiary should seek to consolidate the number of tenders. In the first instance, this reduces administrative burden. Moreover, artificial splitting of tenders is not in line with Public Procurement Regulations and the EU Directives on Public Procurement.
11. Publication in the EU Official Journal is mandatory for tenders exceeding certain thresholds and depending on the classification of a beneficiary as a Contracting Authority as defined in LN 352/2016 and any subsequent amendments. The thresholds are subject to change from time to time. It is advisable that a beneficiary regularly consults the EU Directives on Public Procurement⁹, and contacts the DoC with regards to possible revisions of the thresholds.

Contract requirements:

1. Contracts should comply with the publicity requirements as set out in the visual identity guidelines issued by the MA.
2. Beneficiaries should insert contract details, including the financial component in the EMFF Database as soon as the contract is awarded, to ensure data accuracy in the system.

⁸ Refer to Visual Identity Guidelines, issued by the MA and uploaded on:

<http://eufunds.gov.mt/en/Operational%20Programmes/Publicity/Pages/Cohesion-Policy-2014-2020.aspx>

⁹ http://europa.eu/european-union/business/public-contracts_en

Currency and payment schedule:

1. All tenders must be issued in Euro and all contracts must be signed in Euro. Payments will be in Euro.
2. Beneficiaries are advised to prepare a payment schedule which must be included in the special conditions section of the tender dossier and which should generally be consistent with what has been agreed in the Grant Agreement¹⁰.
3. A contractor shall issue an invoice according to the conditions stipulated in the respective contract and deliver it to the beneficiary implementing the project.
4. **Financial Identification Form (TR/S-9):** Whenever a beneficiary receives an invoice for the first time from a contractor, the Treasury requests that beneficiary to provide a TR/S-9 Financial Identification Form (Annex 1) filled in by the contractor. By means of this form, the Treasury will have the necessary information on the contractor enabling the proper execution of bank credit transfers. This form needs to be sent to Treasury prior to insertion of invoice in the EMFF Database.
5. It is important for beneficiaries to note that should a contractor's financial details change during the execution of a contract, the beneficiary is to inform the Treasury in order to make sure that contractor fills in a new Financial Identification Form (TR/S-9) and submits it to the Treasury to insert that contractor's new details.
6. The Treasury will issue payment against the details of the latest TR/S-9 Form.
7. Invoices should be addressed to the beneficiary and / or Project Leader. Contractors are to note that invoices must be issued by the company that was awarded the contract. Payments are to be made via bank credit transfers only.
8. Contractors and beneficiaries are advised to consult Annex 10 Guidelines for Issuing Valid Invoices and Receipts¹¹ in particularly article 3 – Requirements and contents of an invoice.

Bank guarantees and retention money:

1. Safeguards such as bank guarantees must be put in place to enable recovery of funds in the case of misspent advance or pre-financing payments. Subject to the applicable threshold stipulated in the Public Procurement Regulations, a pre-financing guarantee to cover the full amount of the pre-financing payment shall be issued by the contractor.
2. Where applicable, safeguards such as bank guarantees should be inserted in the tender dossier to recover funds in case of advance payments and/or termination of contract.
3. It is important to note that beneficiaries ARE NOT TO RETAIN MONEY AT THE END OF A CONTRACT. Retention money during the implementation of a contract is allowed, however all money should be released upon completion of a contract. In this regard if beneficiaries feel the need to have some money retained for specific safeguards, they are to insert a clause in the tender dossier and in the contract whereby a contractor would be paid all funds due upon completion of its contract (i.e. at provisional acceptance stage) but against a bank guarantee (to be renewed until final acceptance stage) of an amount equivalent to the value of the retention money. For EU co-financed projects, this guarantee is NOT OPTIONAL, so if there is a need for retention money, it must be included as a condition in the special conditions within the tender document. This is necessary to safeguard public funds. Further advice should be sought from the DoC.
4. Apart from the retention guarantee, the performance guarantee must be kept valid until final acceptance.
5. Where VAT is an eligible cost, bank guarantees concerning EU co-financed projects must also cover the VAT element.

¹⁰ When deciding on the payment schedule, Beneficiaries should be guided (where possible) by the disbursement schedule in the Grant Agreement signed with the MA.

¹¹ Prepared by the EU Certifying Authority, May 2009.

4.3 Contracting procedure

4.3.1 Procurement procedures for public contracts with an estimated value below €144,000

1. When the estimated value of the procurement does not exceed the €144,000 threshold, beneficiaries should consult Part III of LN 352/2016 with specific reference to Regulations 9, 100-103 (vide also Schedule 5).
2. In the case of a beneficiary choosing to obtain hand quotations from the open market (refer to Regulation 100), for the purpose of good governance, a minimum of three **comparable** quotations must be obtained and the cheapest technically compliant quotation is to be selected. Dossier publication on the Government's e-Procurement platform or the Government Gazette applies depending on the threshold. Other procedures may also be applicable as approved by the competent authorities.

4.3.2 Procurement procedures for public contracts with an estimated value higher than €144,000

1. In the case of public contracts with an estimated value exceeding €144,000, the administration of the contract depends on whether the beneficiary is listed under Schedule 2 or 3 of the Public Procurement Regulations¹². Procurement procedures are administered through the DoC if the beneficiary is listed under Schedule 2 of the Public Procurement Regulations. If the beneficiary is a contracting authority listed under Schedule 3, then that beneficiary publishes the tender and administers and determines public contract/s in accordance with the provisions of the Public Procurement Regulations (LN 352/2016 and any subsequent amendments).
2. The beneficiary needs to submit the EMFF Commitment Form (Annex 2) to DoC before launching tenders with an estimated value higher than €144,000. It is important to note that the Commitment Form must be submitted immediately as no tender can be launched unless the Commitment Form is submitted to DoC. The beneficiary submits the original Commitment Form to the DoC, retains a copy for itself and submits a copy to the MA, a copy to the Assistant Director (Capital Expenditure) MFIN and a copy to the Accounting Office and Director (Policy Development and Programme Implementation) of its line ministry. It is pertinent to note that before a tender is published, the beneficiary will also need to submit an original copy of the Tender Originator's Form, the Green Public Procurement approval and priced budget estimates. The Civil Works Form and PA permits for works tenders as per Contracts Circular N^o. 18/2008 are to be submitted, if applicable. This procedure is not applicable to NGOs and beneficiaries falling under Schedule 3 of the Public Procurement Regulations.
3. The DoC vets the tender document and advises the beneficiary on any amendments, if necessary. The beneficiary will incorporate these amendments and re-submit the tender document to DoC as early as possible for further vetting.
4. Once the tender vetting is complete and approval on the final text is granted, the DoC will take the necessary steps to forward the publication forms to the EU Official Journal (where applicable) and also to publish the tender in the Malta Government Gazette. Beneficiaries wishing to give further publicity to tenders on other media should allow for publication by the DoC prior to publishing such adverts.
5. A beneficiary is responsible for following up matters with the DoC at all stages of the procurement and contracting procedure including publication of clarifications during the publication period, evaluation of tenders, requests for clarifications / rectifications during evaluation, adjudication and publication of results, contracting, approval of additional costs, addenda to contracts, non-compliance with contractual obligations by contractors, release of financial guarantees, etc.

4.4 Procurement of equipment through the EMFF

1. **Documentation:** When purchasing fixed assets through EMFF funds, it is important that the item is used for the specific reasons for which it was acquired and in accordance with the conditions in the Grant Agreement. All documentation in relation to purchase and use of fixed assets (including guarantees), has to be filed in the project file. The Project Leader should make sure that all relevant documents are handed over by the supplier and filed for ease of future reference, in line with the principle of sound financial management.
2. **Inventory:** Beneficiaries are obliged to keep an inventory of the fixed assets¹³ including their location in file. The beneficiary is required to fill in an Inventory of the fixed assets list (Annex 3) of **all assets**¹⁴ and **where possible**, the following details should be included:

¹² Beneficiaries should consult the latest version on the website as there could be changes to the schedules from time to time. Beneficiaries are to use the one applicable at the time of launching the tender.

¹³ MF Circular N^o. 14/99 issued by the Ministry of Finance stipulates that tangible fixed assets are non-trading business assets that have the following characteristics: (i) a relatively permanent nature in that their useful life is expected to span over a number of years that is not normally less than three years, and (ii) a relatively material cost that is not less than Euro 116.47.

- Contract number;
- Name of supplier;
- Serial / ID number – *Where serial number is not visible, a unique inventory number should be assigned;*
- Date of purchase / installation;
- Total cost or value;
- Location of asset;
- Description of asset;
- Quantity;
- Whether a guarantee has been applied or not.

Items which have (i) a short life, (ii) cannot be aggregated, and (iii) their value does not exceed €116.47 will fall in the category of consumables. Such items are not to be included in the inventory of the fixed assets, however, a record thereof has also to be retained for a proper audit trail.

The beneficiary should also list any equipment that has undergone any alterations following acquisition.

The inventory list / fixed asset register of each project should be frequently updated to include the relevant details of the assets purchased. The list is to be signed and certified correct by the Project Leader and made available to the MA upon request.

In the case of public entities and NGOs compiling their own accounts, the equipment must also be accounted for according to established accounting standards. In the case of beneficiaries which are either government departments or ministries, the inventory list / fixed asset register should be in compliance with MF Circular N^o 14/99 (and any subsequent amendments) which refers to the Revised Inventory Control Regulations.

3. Beneficiaries must keep in mind that:

- a) When fixed assets are purchased through EU funds, it is imperative that they are kept in good working order throughout and after the project life (in line with durability clause in the Grant Agreement (Article 71 of Regulation (EU) N^o 1303/2013);
- b) The beneficiary is to make sure that an asset comes with the appropriate warranties;
- c) If any fault results in an asset, all documentation in relation to the repair must be kept and when that asset needs to be replaced, it is important that all documentation is kept on file;
- d) If an asset is replaced, both the old and new serial numbers must be retained;
- e) If an asset is faulty and / or damaged and is replaced at the supplier's or the beneficiary's expense – whether under guarantee or not – the replacement must perform the same function and be of the same or higher specifications as the asset being replaced;
- f) Relocation of an asset needs to be reflected in the inventory;
- g) The beneficiary shall make sure that the relevant publicity¹⁵ appears on the equipment purchased as well as on the relevant documentation (proportionality should apply in the case of infrastructural project whereby the whole building or area is co-financed).

4.5 Employment contracts

1. Services may either be procured through a service tender (procured in accordance with the foregoing sections of this Chapter) or through an employment contract. It is highly advisable that, prior to publication, a beneficiary consults the Department of Contracts (in the case of government departments, entities or Local Councils) and the Department of Industrial and Employment Relations (all types of beneficiaries, including public, private and NGOs) to identify which procedure to apply when considering a beneficiary's particular requirements. The option of a **contract of service** (employment) as opposed to a **contract for service** (outsourcing) may have to be applied depending, amongst others, on the nature of the service required, level of autonomy allowed, the duration and frequency of delivery, and time (office hours or not) and location of delivery requested.
2. For employment contracts, a beneficiary should follow its official recruitment procedure provided that such procedure complies with the principle of good governance, is transparent and in line with national legislation.
3. **Full-time or part-time employment, with tasks solely related to a single project:** Where a beneficiary engages a person on a full- or part-time employment contract to work solely on a project co-funded through

¹⁴ Paragraph 9 of the International Accounting Standard IAS 16 states that it may be appropriate to aggregate individually insignificant items, such as mould, tools and dies, and to apply the (recognition) criteria to the aggregate value. Aggregated items which are short-lived but exceed €116.47, have to be included in the inventory.

¹⁵ Refer to the Visual Identity Guidelines and/or consult the responsible officer within the MA in case of difficulties/particular cases.

EU funds, that beneficiary shall make sure that the person being engaged works solely on that project and does not undertake any unrelated work within the beneficiary organisation.

4. **Full-time or part-time employees performing other tasks not related to the project:** Where an individual is working on a co-financed project but also undertakes other unrelated tasks within the organisation (as part of his / her job description), a beneficiary shall be entitled to claim only that part of the salary related to tasks carried out on the project. Before claiming staff costs, a beneficiary should make sure that these costs are in line with the eligibility rules. To calculate the hours to be claimed, the MA has developed staff costs calculators, based on formula and on different pay periods (e.g. monthly, four-weekly). These are available on request from the Financial Control Unit within the MA. A beneficiary should make sure that this template is properly filled in and submitted when claiming these costs. The eligibility of staff costs shall be determined in the Grant Agreement. The number of hours claimed must be supported by timesheets endorsed by the Project Leader. The timesheets need to show time in and out (not just record of the number of hours worked) and a concise description of tasks carried out. In this regard the Project Leader should make sure that regular task-based reports are drawn up.
5. If a beneficiary employs a person on an employment contract, a clause should be inserted in the contract that the employment of that person is only for a specified period (in line with the completion of the project up till the submission of the final report on the implementation of the project). The beneficiary concerned should always seek advice from the relevant department / entity responsible of employment procedures. A beneficiary should always ensure compliance with national legislation and be guided by the relevant internal procedures. The MA and the EC are not responsible for any employment related disputes that may arise during and after project implementation.
6. Terms and conditions of an employment contract should strictly conform to those issued in the respective Call for Applications. Beneficiaries should also consult the relevant Eligibility Rules before drafting the call and / or the contract.
7. Beneficiaries shall retain the necessary documentation recording the employment procedure and employment contract (including the call, selection criteria, reports of the Selection Board, evidence of publication of results, time sheets (if applicable), progress / performance reports and lesson / course plans [in case of trainers]). Further details on document retention are available in Chapter 12.

5. Financial management and payments

5.1 Eligibility of costs

A set of eligibility rules is available on the MA's website¹⁶.

5.2 Co-financing

The financing of all projects benefiting from EU funds may require an element of national co-financing. The eligible cost and the co-financing arrangements (EU, national public and own resources¹⁷) are outlined in the Grant Agreement¹⁸.

5.3 Government pre-financing set-up

1. Distinct procedures for the mobilisation and circulation of funding have been set up to facilitate project implementation and ensure the transparency of financial flows. The financial flows vary according to specific categories of beneficiaries.
2. **Public Sector Beneficiary:** In the case of projects being implemented by a public sector beneficiary¹⁹, the Maltese Government's annual financial estimates provide for the pre-financing of the EU share of the forecast annual eligible expenditure of projects. The financial estimates also provide for the national co-financing share of the forecast annual eligible expenditure, as well as an allocation for other expenditure not eligible for EU co-financing (e.g. non-eligible VAT, where applicable)²⁰. The Treasury pays the relevant service / supplier / works provider or reimburses the beneficiary (as the case may be) from the pre-financing arrangement (the annual estimates are allocated in the Government's Departmental Accounting System) following a request for payment raised by a beneficiary (please refer to the *ad hoc Reimbursement Request Form* to be submitted that can be found under section 5.6.2).
3. **Public Equivalent Beneficiary:** In the case of projects being implemented by public equivalent beneficiaries²¹, the Maltese Government's annual financial estimates provide for the pre-financing of the EU co-financing share of the forecast annual eligible expenditure of the projects. Unless otherwise indicated, the national public co-financing share of projects is provided for from the beneficiary's own funds (e.g. local council). On receipt of invoice/s, the co-financing share (together with any ineligible expenditure related to the invoice), is extracted from the respective organisation's allocation. Treasury then pays the full amount of the invoice to the service / supplier / works provider on behalf of that beneficiary or reimburses that beneficiary (as the case may be), through a request for payment raised by the beneficiary (please refer to the *ad hoc Reimbursement Request Form* to be submitted that can be found under section 5.6.2).
4. **Non-Governmental Organisations / Private Beneficiary:** In the case of NGOs / private beneficiaries, the public share (EU and national) for the respective accounting year is allocated in the ESI Funds Item in the DAS by Government as pre-financing. NGOs / private beneficiaries shall provide for the co-financing (as stipulated in the Grant Agreement, as well as any other ineligible costs). When submitting invoices, the beneficiary forwards a cheque for the amount equivalent to the its share of the invoice, so that Treasury then pays the full amount to the contractor (please refer to the *ad hoc Reimbursement Request Form* to be submitted that can be found under section 5.6.2).

¹⁶ Beneficiaries should make sure that they have the latest version as the list is reviewed periodically. Information may be obtained from the MA website: <https://eufunds.gov.mt/en/Operational%20Programmes/Useful%20Links%20and%20Downloads/Pages/Useful-Links-and-Downloads.aspx>

¹⁷ Where applicable.

¹⁸ The eligible cost can vary and can also change during the project's lifetime (e.g. due to changes arising from the monitoring exercise).

¹⁹ Public Sector beneficiaries consist of LMs, government departments, public authorities, public corporations, public agencies, public commissions, and public foundations amongst others.

²⁰ In the case of some public entities/corporations the national co-financing and ineligible costs may be sourced from the entity's own resources.

²¹ Public Equivalent beneficiaries include Local Councils.

5.4 Reimbursement of staff costs

Staff costs relating to the implementation of a project shall be in proportion to the time spent on that project in the reporting period. In the case of staff not working full time on the project, costs claimed must be substantiated by timesheets signed by the employee and endorsed by the Project Leader.

For the purposes of apportioning 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 1,720 hours.

For eligibility purposes, beneficiaries shall ensure compliance with the eligibility rules of the relevant OP. To claim the reimbursement of staff costs, beneficiaries are requested to use the ad hoc form provided by the MA (please refer to the *ad hoc* **Reimbursement Request Form** to be submitted that can be found under section 5.6.2)

5.5 Treatment of VAT

VAT shall be considered as an eligible cost only if it is genuinely and definitively borne by the beneficiary. VAT, which is recoverable, by whatever means, shall not be considered eligible even if it is not actually recovered by the beneficiary.

Beneficiaries should consult with the VAT Department for all issues concerning VAT.

5.6 Invoices and confirmation (proof) of payment

This section includes considerations on invoices, receipts and any other proof of payment. It should also be read in conjunction with section 12.3 (Records to be uploaded on EMFF Database).

In accordance with Article 65(2) of Regulation (EU) N^o. 1303/2013, expenditure included in the drawdown requests submitted to the EC must be real.

An invoice is a request for payment while a receipt (or equivalent) is confirmation of payment.

5.6.1 *Payment through the normal procedure (by Treasury direct to contractor)*

1. Where an invoice is a tax invoice, its corresponding proof of payment (not a fiscal receipt) should be filed, but NOT uploaded in the EMFF Database. Examples of such proofs are given in Table 1 below.
2. Invoices which are not tax invoices should be followed by a fiscal receipt (also not uploaded on the EMFF Database) within reasonable time of payment, unless the invoice quotes the EXO (exemption) number of the provider. In order to ensure both objectives of fiscal validity and payment confirmation, a fiscal receipt must:
 - a) Contain reference to the invoice in question (invoice number). Payments on account without the relevant invoice number are not acceptable;
 - b) Be dated after the payment date;
 - c) Include the name of the recipient beneficiary.

It is the responsibility of beneficiaries to make sure that fiscal receipts (where applicable) are received in good time and filed in the payments section of the project file.

5.6.2 *Reimbursement requests*

In the case of reimbursement requests, the invoice and corresponding proof of payment should be filed and uploaded on the EMFF Database.

The reimbursement request form varies depending on the status of a beneficiary and on the type of costs claimed. Beneficiaries should make sure that the correct form is being used as provided below:

- Annex 6 a – Reimbursement Request Government Organisation (Not salaries);
- Annex 6 b – Reimbursement Request Government Departments (Not salaries);
- Annex 6 c – Reimbursement Request NGOs / Voluntary Organisations (Not salaries);
- Annex 6 d – Reimbursement Request Local Councils (Not salaries);
- Annex 6 e – Reimbursement Request – All Beneficiaries (Apportioned staff costs, including staff costs co-funded through different projects);
- Annex 6 f – Reimbursement Request – All Beneficiaries (Staff costs co-funded through a single project);

- Annex 6 g – Reimbursement Request – All Beneficiaries (Indirect costs).

If the invoice presented is not a tax invoice (and does not contain an EXO number), a fiscal receipt should be presented as proof, containing:

- Reference to the invoice/s in question (invoice number/s). Payments on account without the relevant invoice number/s are not acceptable;
- A date occurring after the payment date;
- Name of the recipient beneficiary.

Note on fiscal receipts: For the definition of a fiscal receipt and cases of exemption from obligation to issue a fiscal receipt, beneficiaries should refer to the Value Added Tax Act.

Table 1: Documents required for payment or reimbursement

Payment Procedure	Condition	Invoice Type	Proof of Payment Required	Uploading in EMFF Database	Filing
Direct payment (Condition 1)	<u>Tax</u> invoice issued by a person registered under Article 10 – for supplies other than exempt without credit supplies – to a person registered under Article 10 or Article 11 of the VAT Act who is identified with a VAT number on invoice	Tax invoice	Any document proving payment (dated after payment date on the EMFF Database) (e.g. Central Bank debit advice, acknowledgement of receipt from supplier, etc)	Tax invoice only	Tax invoice and proof of payment
Direct payment (Condition 2)	Invoice issued by a person registered under Article 10 – for supplies other than exempt without credit supplies – to a non-registered person	Not a tax invoice + no EXO number	Fiscal Receipt dated on or after the actual payment date on the EMFF Database. <u>OR</u> Fiscal Receipt dated before the actual payment date on the EMFF Database ²² <u>AND</u> further proof of payment (e.g. Central Bank debit advice, acknowledgement of receipt from supplier, etc)	Invoice only	Invoice and fiscal receipt (and any further proof where applicable)
Direct payment (Condition 3)	Invoice issued by a person registered under Article 10 – for supplies other than exempt without credit supplies – to a non-registered person)	Not a tax invoice + with EXO number	Any document proving payment (dated after payment date on the EMFF Database) (e.g. Central Bank debit advice, acknowledgement of receipt from supplier, etc)	Invoice only	Invoice and proof of payment
Reimbursement request (Condition 1)	<u>Tax</u> invoice issued by a person registered under Article 10 – for supplies other than exempt without credit supplies – to a person registered under Article 10 or Article 11 of the VAT Act who is identified with a VAT number on invoice	Tax invoice	Any document proving payment (dated after payment date on the EMFF Database)	Request for payment, tax invoice, proof of payment	Request for payment, tax invoice, proof of payment

²² If dated prior to the payment date, the fiscal receipt cannot be considered as sufficient proof and further proof is required. However, the same receipt remains fiscally valid, as per Thirteenth Schedule, point 2.

Payment Procedure	Condition	Invoice Type	Proof of Payment Required	Uploading in EMFF Database	Filing
Reimbursement request (Condition 2)	Invoice (not a tax invoice) issued by a person registered under Article 10 – for supplies other than exempt without credit supplies – to a person registered under Article 10 or Article 11 of the VAT Act whether identified with a VAT number on invoice or not	Not a tax invoice	Fiscal Receipt dated on or after the actual payment date on the EMFF Database. <u>OR</u> Fiscal Receipt dated before the actual payment date on the EMFF Database ²³ <u>AND</u> further proof of payment (e.g. official cheque image from bank, bank transfer advice slip, bank statement, acknowledgement of receipt from supplier, etc)	Request for payment, invoice, fiscal receipt (<u>and</u> any further proof where applicable)	Request for payment, invoice, fiscal receipt (<u>and</u> any further proof where applicable)
Reimbursement request (Condition 3)	Invoice issued by a person registered under Article 10 – for supplies other than exempt without credit supplies – to a non-registered person	Not a tax invoice + no EXO number	Fiscal Receipt dated on or after the actual payment date on the EMFF Database <u>OR</u> Fiscal Receipt dated before the actual payment date on the EMFF Database ²⁴ <u>AND</u> further proof of payment (e.g. official cheque image from bank, bank transfer advice slip, bank statement, acknowledgement of receipt from supplier, etc)	Request for payment, invoice, fiscal receipt (<u>and</u> any further proof where applicable)	Request for payment, invoice, fiscal receipt (and any further proof where applicable)
Reimbursement request (Condition 4)	Invoice issued by a person registered under Article 10 – for supplies other than exempt without credit supplies – to a non-registered person	Not a tax invoice + with an EXO number	Any proof of payment dated after invoice date	Request for payment, invoice, proof of payment	Request for payment, invoice, proof of payment

²³ If dated prior to the payment date, the fiscal receipt cannot be considered as sufficient proof and further proof is required. However, the same receipt remains fiscally valid.

²⁴ If dated prior to the payment date, the fiscal receipt cannot be considered as sufficient proof and further proof is required. However, the same receipt remains fiscally valid.

5.7 Invoices payment process

1. Stakeholders involved in the payment process [beneficiaries, LMs (DPDPI and Accounting Officers), Treasury and the Central Bank of Malta] are to make sure that the payment process progresses in the shortest time possible since Malta will only be able to draw down funds from the EC on the basis of payments effected to contractors. It is the responsibility of Project Leaders to make sure that invoices and supporting documentation are submitted on time and correctly (i.e. right first time) in order not to delay the process.
2. For further information related to the payment process, beneficiaries should refer to guidelines provided by the Treasury.

Roles and responsibilities of all key players involved in payment process

Function	Responsible Body
1. Certification of works / services / supplies and invoicing	
<p>a) The EMFF Database is the single channel through which requests for payment (invoices or reimbursement requests) related to the EMFF 2014-20 are processed for ultimate payment (or reimbursement) by Treasury.</p> <p>b) Tutorials for the processing of payments are available at: https://eufunds.gov.mt/en/EU%20Funds%20Programmes/Agricultural%20Fisheries%20Fund/Pages/Links-and-Downloads---EMFF.aspx</p> <p>c) Payments are executed in a three-stage process:</p> <ul style="list-style-type: none"> i. Beneficiary receives request for payment from contractor (or the finance unit within the beneficiary organisation in the case of reimbursement requests). Following vetting of the request (to ensure compliance with Table 1 above) and confirmation of its adequacy, beneficiary performs an online checklist and uploads the necessary supporting documents as required in the EMFF Database; ii. Beneficiary transmits print outs of the supporting documents to the LM [office of the ministry’s Director (Policy Development and Programme Implementation)], for the second stage; iii. The LMs Director (Policy Development and Programme Implementation) receives an email notification alerting him / her to the pending authorisation. As part of this authorisation the Director (Policy Development and Programme Implementation) has to perform an online checklist; iv. Treasury performs its online checklists and authorisations and executes payment. <p>d) To fulfil the step at point (c) above, the beneficiary shall validate the invoice by confirming that it is addressed to beneficiary, issued by the company / individual performing the contract and preferably bears the relevant contract reference code²⁵;</p> <p>Validation implies that the data on the invoice is correct. Beneficiaries are also advised to consult the guidelines for issuing valid invoices and receipts (Annex 10).</p> <ul style="list-style-type: none"> i. Make sure that the invoice is based on and reflects the schedule of payments as stated in the respective contract (if applicable). Beneficiary must also make sure that advance payments and subsequent interim payments are discounted as stipulated in the contract; ii. Make sure that the payment being requested is in line with the Grant Agreement of the project and the eligibility rules of the OP; iii. Verify the delivery of supplies (including quantities), works / services (except where the invoice relates to an advance payment); iv. Confirm compliance with EU and national rules. <p>e) The Project Leader (or delegate) shall complete the online checklist. Through the completion of the online checklist, the Project Leader (or delegate) is confirming that all the contents of the invoice are in line with the contract, Grant Agreement and the national rules on invoicing.</p> <p>f) Beneficiary shall scan the invoice (and any additional documentation required such as the summary certificate of the supervisor in relation to works) and upload it on the EMFF Database (refer to section 12.3). It is important that beneficiary retains the invoice / reimbursement request and any</p>	Beneficiary

²⁵ Beneficiaries are not to accept invoices issued by subsidiary companies and/or by one of the partners in the case of joint ventures.

<p>supporting documentation in the project file.</p> <p>Attention: Corporations, other Public Sector and Public Equivalent beneficiaries</p> <p>Where the national co-financing and any ineligible costs (such as VAT) are not provided for in the EMFF line items, Treasury shall charge the applicable amount to the respective capital vote of the entity.</p> <p>Attention: Non-Governmental Organisations</p> <p>Voluntary organisations are to attach a cheque equivalent to the value of their share as well as the total of any ineligible cost to each invoice.</p>	
<p>2. Authorising payments</p>	
<p>a) In the second stage of the payment process, LM²⁶ confirms the checks carried out by beneficiary and performs its online checklist in order to authorise payment.</p> <p>Completion of the online checklist on the EMFF Database by LM confirms that:</p> <ul style="list-style-type: none"> i. Beneficiary has carried out the relevant checks; ii. The relevant EU and national rules, including Public Procurement Regulations and eligibility rules, have been complied with; iii. Beneficiary has uploaded the relevant request for payment and supporting documentation (refer to section 12.3); iv. The payment amount being requested corresponds to a valid contract; v. The payment amount being requested is arithmetically correct. <p>b) Following the completion of the online checklist on the EMFF Database, DPDPI then notifies the Accounting Officer of the LM to raise the commitment in the DAS (as per below). This task is carried out by the Accounting Officer but the Director (Policy Development and Programme Implementation) <u>has the overall responsibility</u> for the LM function at this stage of the payment process.</p> <p>These checks may be carried out by a delegate of the DPDPI, after filling the appropriate delegation of authority form (see Chapter 11).</p>	<p>Directorate (Policy Development and Programme Implementation) of LM</p>
<p>3. Submission of documentation by LM to Treasury</p>	
<p>LM scans and uploads on the EMFF Database the EMFF Purchase Order to enable Treasury to execute. Treasury reserves the right to refer documents back to LM for rectification.</p> <p>In summary, the Policy Development and Programme Implementation Directorate is responsible for:</p> <ol style="list-style-type: none"> 1. Liaising with the Accounting Officer with regard to the preparation of the required documents related to commitments in the DAS; 2. Scanning and uploading on the EMFF Database the EMFF Purchase Order; 3. Completing the relevant checklist on the EMFF Database. 	<p>Directorate (Policy Development and Programme Implementation) of LM</p>

²⁶ In the case of NGOs and Local Councils, the LM function is performed by the Director (Policy Development and Programme Implementation) MSDC or MJCL respectively. In the case of private beneficiaries, the LM function is performed by the Director (Policy Development and Programme Implementation), MEAE.

Please refer to the following Financial Flow Charts:

1. Financial Flow Chart – Public Sector Beneficiaries (Annex 12)
2. Financial Flow Chart - Other Public and Public Equivalent Beneficiaries (Annex 13)
3. Financial Flow Chart – NGOs (Annex 14)

NOTE: Beneficiaries should consult Treasury for further guidance on the payment process.

5.8 Revenue-generating projects

1. In case of revenue-generating projects, beneficiaries are to be guided by the obligations emanating from Article 61 of Regulation (EU) N°1303/2013. A revenue-generating project is defined as any operation involving:
 - An investment in infrastructure the use of which is subject to charges borne directly by users; or
 - Any operation involving the sale or rent of land or buildings; or
 - Provision of any other services against payment.
2. In the relevant cases, the beneficiary is asked to prepare a financial feasibility (FF) study and / or a cost-benefit analysis (CBA) as the case may be, to determine the funding gap. Beneficiaries may be required to update the relevant study as guided by the MA in particular in cases where there are new revenue streams.

5.9 Accounting system

In terms of paragraph 4 (b) of Article 125 of Regulation (EU) N°1303/2013, the MA is responsible to make sure that beneficiaries involved in the implementation of operations reimbursed on the basis of eligible costs actually incurred maintain either a separate accounting system or an adequate accounting code for all transactions relating to an operation.

Accordingly, beneficiaries and other bodies involved in the implementation of operations must maintain either a separate accounting system or an adequate accounting code for all transactions relating to each operation. It is the responsibility of beneficiaries to make sure that all transactions related to each co-financed operation are recorded either:

- i. In a fully-dedicated, separate accounting system / bank account; or
- ii. By assigning a specific accounting code in their existing system (easily identifiable and retrievable, as well as auditable).

The MA may carry out specific checks on the above.

In this regard, in order to ensure compliance with the obligation to maintain separate accounting the MA may include further instructions in Grant Agreements.

6. Drawdown of funds from the European Commission

6.1 Grant Agreement

The Grant Agreement signed between the MA and a beneficiary gives the relevant detail on the objective, targets and financial allocation of the project. The Grant Agreement binds the beneficiary to implement the project in accordance with its terms and conditions. Any change requests shall be notified to the MA in good time to allow for their assessment and determination (approval or rejection) by the MA. Approvals are sent to a beneficiary in writing and these are then generally followed up by means of an addendum. Although the MA shall approve all changes in writing, there is no need to sign an addendum each time there is a change. In the spirit of proportionality and also to reduce administrative burden, an addendum may cover several changes that would have already been approved by the MA over a span of time. No unilateral changes by a beneficiary to the Grant Agreement shall be accepted by the MA.

6.2 Savings on a project

1. It is important to note that as a general rule any savings on a project revert to the Union Priority of the OP. In this regard, a beneficiary is to inform the MA of any actual or potential savings on a project. **Beneficiaries will be held responsible for any loss of funds to Malta resulting from failure to report actual or potential savings on a project in a timely manner.**
2. A beneficiary cannot utilise any savings arising in any component of a project without prior authorisation from the MA. As a general rule, if a beneficiary needs to utilise savings, it should submit a duly justified request to the MA.

6.3 Statement of Expenditure

1. As explained in Chapter 5 of this MoP, the Government of Malta pre-finances projects. However, Malta can only submit a claim for payment from the EU when expenditure is actually incurred. Therefore, beneficiaries and line ministries are to make sure that invoices are received and payments are processed as expeditiously as possible.
2. It is important to be aware that **failure to make sure that payment procedures are initiated and processed efficiently may result in Malta losing funds.**
3. Settled invoices are stored in the EMFF Database and undergo a verification process by the MA. Periodically, the MA will initiate a verification process for the submission of claims for payment to the EC. The CA is informed by the MA on the dates it will be forwarding the relevant SOE documents for certification.

6.3.1 The verification process

1. The verification process is an integral part of the implementation system for EMFF projects. Verification is the process whereby all payments effected by Treasury for each project benefiting from EMFF funds are checked again, verified correct at different levels and eventually submitted to the EC (by the CA) for reimbursement. There are different levels and this process is undertaken through the EMFF Database:
 - a) At **project level** this process is undertaken by the MA (refer to the next section for details). Once the Statement of Expenditure at project level is generated, the actual SOE, invoice list and declaration is submitted to the FCU through the EMFF Database for further processing at the next level (Union Priority level). In line with Article 125 of Regulation (EU) N^o. 1303/2013 the MA undertakes verifications (which may include both on-the-spot checks and desk-based checks through the EMFF Database) on payments listed in the generated SOE. During this stage the MA may request additional clarifications and / or additional assurances from a beneficiary
 - b) At **Union Priority level** this process is undertaken by the FCU. In line with Article 125 of Regulation (EU) N^o. 1303/2013 the FCU may undertake additional verifications as necessary on payments listed in an SOE generated by the MA. During this stage the FCU may request additional clarifications and / or additional assurances from a beneficiary. Payments that are accepted in the verification process by the

FCU are then passed on to the CA. At this stage, the FCU recommends which payments selected originally at project level may be considered for reimbursement from the EC.

- c) Upon receipt of an SOE from the FCU, the CA undertakes the certification process. The CA may also ask for clarifications during this process.

6.3.2 Verification process at project level

1. Only payments that have been processed correctly (in line with Chapter 5) and against which there are no pending follow-up issues (including suspicion of irregularity) by any of the stakeholders in the system should be verified by the MA.

When undertaking the verification process, the MA must undertake a review of any relevant pending payments not included in previous SOEs. The MA may utilise the relevant sections of the checklist at Annex 4 which is **only** a guidance of issues that should be checked prior to verifying the payments in the 'Statement of Expenditure at Project Level'.

2. Once the MA undertakes the review exercise including the necessary management and control verifications and is satisfied that all expenditure incurred is in line with the Grant Agreement and contract and in compliance with the established EMFF procedures, it can generate the Statement of Expenditure by Project (including all relevant payments pertaining to that project) through the EMFF Database. It is important to note that a separate SOE is prepared for every project.
3. The MA submits the Statement of Expenditure by Project and the Declaration to the FCU (through the EMFF Database) for the second stage of the verification process. It is important that all necessary documents (as per section 12.3 of this MoP) are uploaded on the EMFF Database prior to submitting the SOE and Declaration by the MA.

It is important to note that should the MA/FCU require any clarifications on expenditure included in an SOE, the MA/FCU submits a request for clarification to the beneficiary. The latter must reply immediately to the request in view of the tight deadlines within which the verification process must be completed. If the MA/FCU is satisfied with a beneficiary's reply, it will proceed with the verification process. If the MA/FCU is not satisfied with a beneficiary's reply, it may request additional information.

6.4 The certification process

The CA has the overall responsibility for the certification process. Once the FCU has concluded the verification process, it sends the SOE (together with any relevant comments) to the CA for further processing. The CA undertakes its own checks of the relevant documentation and may also ask for clarifications. The CA may reject part of the SOE in which case the relevant information would be uploaded in the EMFF Database by the CA. It is important for beneficiaries to reply immediately to any requests for clarification from the CA in order not to delay the certification process and the drawdown of funds from the EC. Project Leaders shall make sure that any documentation submitted by the CA is filed in the appropriate manner (in the project file) in order to ensure a full audit trail of the certification process. Beneficiaries should be guided by the table 'Documents to be Retained' (Annex 11).

7. Monitoring, reporting and evaluation

7.1 Monitoring

Articles 47 to 53 of Regulation (EU) N° 1303/2013 deal with monitoring. Monitoring is an on-going process of examining the progress of interventions and expenditure to ensure the attainment of programmed results. The MA has the overall responsibility for monitoring at programme level. However, the monitoring and reporting systems are based on a bottom up approach and it is important that all players in the system give their input in a timely manner. The implementation system foresees a number of tools and structures to support the monitoring process.

7.1.1 Monitoring structures and tools

There are different levels of monitoring, namely:

Monitoring committee

Malta has set up a monitoring committee (MC) in terms of Article 47 of Regulation (EU) N° 1303/2013. Its main function is to monitor the OP at the strategic level, ensuring that the objectives and targets at programme level are being met. The committee is chaired by the Permanent Secretary responsible for EU funds (or his / her delegate) and its members include representatives of ministries as well as partner organisations, civil society and the EC. The MC is convened at least once a year. The aim is to monitor targets as well as facilitate implementation and the timely and effective absorption of funds. The secretariat to the MC is provided by the MA and any queries regarding the OP can be sent to the MA on the contact address provided at chapter 2 of this MoP.

Ministerial Projects Steering Committee (in case of public sector projects)

This is a monitoring structure at ministerial level which is intended to provide an effective mechanism to track progress of projects falling within the portfolio of a particular LM. This committee is chaired by the ministry's Permanent Secretary (or his/her representative). The purpose of this committee is to monitor targets as well as facilitate implementation and the timely and effective absorption of funds. In this regard Project Leaders are required to compile Project Progress Reports bi-annually (refer to section 7.2.1) through a structured template that will be provided by the MA.

Bilateral meetings (all projects)

From time to time the MA may organise bilateral meetings with beneficiaries (including NGOs and Local Councils) to discuss issues arising from the progress (monitoring) reports and / or from the day-to-day monitoring conducted through the EMFF Database. *Ad hoc* meetings are held with those projects deemed to have specific issues which could put at risk their timely implementation. In this regard Project Leaders are required to compile Bilateral Briefs (refer to section 7.2.1) using a structured template that will be provided by the MA.

Line Ministries

As the co-ordinating units in the LMs, Directors (Policy Development and Programme Implementation) are responsible for monitoring of projects and to alert any of the horizontal stakeholders, if and when required, of any issues that could affect the timely implementation of the project. DPDPIs are also responsible for endorsing the Project Progress Reports before these are submitted to the MA.

Monitoring by beneficiary

A beneficiary, through the appointed Project Leader, has the responsibility of ensuring effective monitoring of the project. The responsibility of a beneficiary extends beyond the achievement of outputs and entails a financial monitoring (and forecasting) function as well as monitoring of physical implementation on the ground to ensure attainment of results. It is up to the beneficiary organisation to choose the most appropriate tool to ensure effective and timely monitoring of a project, however continuous monitoring by the beneficiary must be well documented, dated and signed. Examples of such actions may include on-site visit reports, reports of

coursework done (in the case of training), annual report by trainers endorsed by the Project Leader (in the case of training), reconciliations prior to payments, controls over timesheets, minutes of meetings etc.

7.1.2 Monitoring of results - use of indicators

1. Monitoring of EU funds is facilitated through the use of indicators making it possible to measure the progress in relation to the baseline situation and the achievement of targets for each project, Union Priority and the OP as a whole.
2. There are three sets of indicators:
 - Output indicators: such indicators capture the physical output or product activity undertaken i.e. what is directly obtained in exchange for public expenditure;
 - Result indicators: these indicators measure the immediate benefits of the intervention / set of interventions for beneficiaries;
 - Impact indicators: these capture the longer-term effects of the programme on a national level.
3. The output and result indicators are described and quantified at the Union Priority level and are based on the main focus areas of each Priority and under which most of the interventions of each Priority are likely to occur or can be grouped. The targets established for the output and result indicators will be achieved at programme level by the end of the programming period. These two sets of indicators contribute towards the attainment of the impact indicators (specific and/or overall).
4. In order to achieve the indicators at programme level, a bottom up approach is adopted whereby each project selected for funding through the EMFF will have an established set of output and / or result and / or impact indicators established in the Grant Agreement. The beneficiary of each project will work towards the attainment of the indicators set out in the respective Grant Agreement, which will ultimately contribute towards the attainment of the indicators set at OP level under the relevant Union Priority.
5. The indicators of each project shall be monitored mainly through the EMFF Database, the Project Progress Reports and the Bilateral Briefs. However, additional surveys and / or research activities may be undertaken (by beneficiaries and / or the MA) in the case of certain result indicators.
6. Beneficiaries and Project Leaders are responsible for collecting, and verifying the data with regard to the indicators in the agreed project. It is important to note that monitoring of indicators is a condition of the grant and failure to attain the agreed targets could lead to recovery of funds on the project and loss of funds for Malta.

7.1.3 EMFF Database

1. Day-to-day monitoring is based on a bottom-up approach. Informally, the MA is in touch with Project Leaders almost on a daily basis, however most of the effective monitoring is done from information uploaded or inputted into the management information system (EMFF Database) by all stakeholders, including beneficiary as well as horizontal stakeholders.
2. Once an organisation becomes a beneficiary, it will be asked to nominate the various officials that shall have access to the EMFF Database. Heads of organisations should inform the MA immediately of any changes in this regard (e.g. persons no longer working on the project). A beneficiary organisation shall bear all responsibility for the misuse of data in cases where it fails to inform the MA's EMFF Database Unit and the relevant desk officer of such changes.
3. The EMFF Database tutorials and guidance notes are available on the EU funds website and provide information to the officers in using the information system. They should be considered as an integral part of this MoP. It should be noted that CDRT offers specific training courses on the use of the EMFF Database. Information can be obtained from the ICT Support Officers within MEAE.

7.2 Reporting requirements for a beneficiary

There are different levels of reporting:

- Project Progress Reports prepared by beneficiaries once every six months and input (by beneficiary) to the Annual (and Final) Implementation Report prepared by the MA ²⁷;
- Bilateral Briefs prepared by beneficiaries to serve as a basis for discussion at bilateral meetings;
- Regular updates through the EMFF Database;
- Project Closure Report which is prepared by beneficiaries at the end of the project and confirmed by the MA.

7.2.1 Project Progress Report

1. A beneficiary prepares a Project Progress Report once every six months (to be presented every 15th January for the reporting period between 1st July- 31st December and 15th July for the reporting period between 1st January- 30th June) or as determined by the MA. The report is compiled on a specifically designed template and is intended to give a snapshot on progress (physical and financial) and any risks or issues needing mitigation and / or resolution. The report may be used for the meetings of the MPSC mentioned at section 7.1.1 above but that is at the discretion of the ministry.
2. The co-ordinating unit (DPDPI) within a LM (where applicable) shall validate the report before it is submitted to the MA. The ministry / MA may suggest changes to the report.
3. It is important that beneficiary and ministry make sure that any data is validated as errors in the data could result in recoveries on the project.

7.2.2 Bilateral Brief

A beneficiary prepares a Bilateral Brief prior to each bilateral meeting that the MA may organise (refer to section 7.1.1 above). The brief is compiled on a specifically designed template and is intended to serve as a basis for discussion, highlighting issues arising from the Project Progress Reports and / or from the day-to-day monitoring conducted through the EMFF Database.

7.2.3 Project Closure Report

1. Upon completion of a project, the beneficiary compiles a Project Closure Report. The report must be reviewed by the respective Director (Policy Development and Programme Implementation) and endorsed by the Permanent Secretary (in the case of public sector projects). In the case of projects implemented by Local Councils, the report must also be signed by the Executive Secretary and the Mayor. In the case of NGOs, the report should be also signed by the legal representative of the organisation and the person responsible for the organisation's finances.
2. The report is to be submitted in original to the MA.

7.3 Article 71 of Regulation (EU) N^o 1303/2013

1. In accordance with Article 71, modifications to any operation shall be brought to the attention of the MA.
2. The MA shall be monitoring the obligations under Article 71 annually for each concluded project, in conjunction with the annual monitoring of indicators and other monitoring obligations as deemed relevant. In addition the MA (on sample basis) will undertake on-site visits to check the durability of the co-financed operations.

7.4 Evaluation

In terms of paragraph 1 of Article 54 of Regulation (EU) N^o 1303/2013, the aim of evaluation is to improve the quality of the design and implementation the programme, as well as to assess its effectiveness, efficiency and impact in relation to its targets.

²⁷ Beneficiaries /Project Leader may be requested to submit ad hoc progress reports for internal use of the MA or by any of the monitoring structures.

Evaluation exercises may be undertaken by a number of stakeholders, including the MA and the EC. For its part, the MA may undertake evaluations for a number of reasons, including to assess how support from the EMFF has contributed to the objectives for each Priority in a more systematic and holistic manner and also in cases where the monitoring system reveals deviations from the objectives set out in an OP.

To this end, the MA shall draw up an evaluation plan that is consistent with the monitoring system. The MA will organise evaluations and related activities on the basis of the evaluation plan.

Evaluations of an operational nature shall be utilised to provide support to the monitoring and implementation system. All beneficiaries (and other relevant stakeholders) shall co-operate fully with the MA and the EC (and their delegated contractors) on evaluation exercises. The MA shall inform beneficiaries (in advance) of any such exercise and beneficiaries are to make sure that they retain in file any information and feedback provided during an evaluation exercise (through an interview, in writing or through any other medium following consultation with the MA).

Beneficiaries shall inform the MA if approached by an evaluator directly in order to ensure full co-ordination of the exercise and avoid duplication of effort and ensure efficient use of resources.

7.5 Performance Reserve

6 % of the resources allocated to measures financed under shared management in accordance with Regulation (EU) N° 508/2014 constitute the performance reserve established in the Partnership Agreement and the OP and allocated to the Union priorities of the OP in accordance with Article 22 of Regulation (EU) No. 1303/2013.

Projects subject to the Performance Reserve must reach the targets set in their respective Grant Agreement by **31 December 2018**. Beneficiaries will have to bear any and all financial repercussions of failure to reach the applicable targets.

8. Audit, control and risk management

Introduction

This section is concerned with financial control procedures applied for EMFF co-financed expenditure. The framework for proper financial management, control and audit is set out in Regulation (EU) N° 1303/2013.

8.1 Management verifications (first level of control)

1. In accordance with paragraphs 4(a) and 5 of Article 125 of Regulation(EU) N° 1303/2013, the MA shall carry out verifications in respect of each claim for payment (refer also Chapter 5 of this MoP). The verifications carried out by the MA are **documentary checks** (desk-based or at beneficiary's premises) to make sure that expenditure has been carried out in line with the Grant Agreement, that the relevant procedures have been followed and that operations and expenditure comply with EU and national rules. These are management checks, **not** audits. Checks may also be carried out via the EMFF Database.
2. The MA will also carry out **on-the-spot checks** focusing on the physical deliverables of the project. The MA may use external expertise to support it during checks of a project's physical implementation. Beneficiaries should refer to the Physical Checks Template (Annex 8) used by the MA to address all the necessary requirements.
3. Documentary and physical verification checks may be carried out throughout a project's lifetime. The MA shall inform a beneficiary that an administrative/physical check will take place at least one day in advance. The check-list template (see section 6.3.2. of this Manual) to be used during the visit is sent to the beneficiary with the on-the-spot check notification in order to help the beneficiary prepare for the visit. The on-the-spot check is carried out in the presence of the beneficiary.
4. **The beneficiary shall make sure that the Project Leader and any other relevant officials are present for the checks and that the relevant documentation is readily available.**
5. Finally, beneficiaries are to note that the MA checks are not intended to offer any comfort or guarantees with regard to audits, but they are merely management verifications in line with the relevant regulation.

8.1.1 Follow-up action to the management verifications

1. Following an on-the-spot check, the MA shall send the draft report (outlining findings and follow-up / recommendations²⁸) to the beneficiary for signature / comments. If the Project Leader fails to sign the administrative check / on-the-spot check report within the stipulated deadline, the final report may still be considered closed and the MA may upload the final report unsigned on the EMFF Database for the benefit of the relevant stakeholders.
2. Any follow-up action required by the beneficiary (as identified by the MA) will need to be undertaken within a stipulated deadline. Failure to do so may result in the MA taking action against the beneficiary.

8.2 Systems audits and audits on operations (second level of control)

1. Systems audits and audits on operations are carried out by local and international audit institutions. The Internal Audit and Investigations Department (IAID) is the designated audit authority in terms of Article 123 of Regulation (EU) N° 1303/2013 and it is the main entity responsible for system audits and audits on operations. The audits are carried out on an on-going basis throughout the programme period and thereafter up to three years following the closure of the OP.
2. **Systems audits** are carried out in accordance with paragraph 1 of Article 127 of Regulation (EU) N° 1303/2013 in order to verify the effective functioning of the management and control systems of the OP. Systems audits may be carried out on the main implementing bodies and other horizontal stakeholders, as well as on cross-cutting issues by undertaking audits on operations.
3. **Audits on operations** are carried out on the basis of an appropriate sample to verify expenditure declarations to the EC in accordance with paragraph 1 of Article 127 of Regulation (EU) N° 1303/2013. The

²⁸ Where applicable.

audit authority may decide to audit a complementary sample of operations in order to guarantee coverage of different types of operations, beneficiaries and Union priorities.

4. Audit on an operation usually includes:
 - reconciliation between the expenditure claimed and the supporting documents; and
 - verification of the execution of the operation, the eligibility of the expenditure, the provision of co-financing and compliance with relevant EU and national legislation, including, where applicable, public procurement, state aid, non-discrimination and the environment.
5. The audit authority will inform a beneficiary to be audited at least one week in advance.
6. The beneficiary must make certain that all relevant documentation is made available to the auditors. The Project Leader should make sure that the necessary support is provided to the auditors in carrying out their work.
7. Beneficiaries should note that other organisations including the National Audit Office (NAO) as well as the EC and the European Court of Auditors may undertake audits on the projects. Other organisations such as the SAMB or the VAT Department may carry out checks on the project in order to certify that projects are being implemented in accordance with State aid or VAT legislation.

8.3 National Audit Office

1. As the external auditor to the Government of Malta, the National Audit Office (NAO) may carry out audits on projects co-financed through the EMFF. The NAO may carry out audits on projects which are implemented by public entities and agencies as well as the private sector or projects implemented by NGOs.
2. A beneficiary is to notify the MA in good time when it receives an announcement regarding an audit on a project co-funded under the EMFF. The MA, on its part, will seek to support the beneficiary in the process.
3. Beneficiaries and other stakeholders (whether public or not) shall grant the NAO full access to project documentation.

8.4 EU audit missions

1. Officials from the EC and the European Court of Auditors (or their representatives) may carry out audits on both systems and operations co-funded by the EMFF.
2. EU auditors generally inform their Maltese counterparts in advance of a mission. In cases where they are informed directly by the EC, beneficiaries shall inform the MA to ensure full co-ordination and support.
3. The MA and / or the AA (as the case may be) usually co-ordinates the timetable for an audit mission and informs stakeholders accordingly.
4. Beneficiaries and other stakeholders (whether public or not) shall grant the EU auditors (and / or their delegated contractors) full access to project documentation.

8.5 Preparing for audit visits (applicable to all audits)

1. In general, auditors will want to spend a few days examining documentation held by a beneficiary organisation, the MA, the DoC, the Treasury as well as the CA. Auditors may also ask to be taken on the site of a project.
2. As part of their preparation for an audit mission, beneficiaries should:
 - Make sure that all persons involved in the implementation of the project being audited, are available during the audit mission. Priority must be given to the audit by all those involved in the project being audited. It is important that such persons are appropriately briefed by the Project Leader on the scope of the audit mission. The MA will also support the Project Leader in this regard.
 - Make sure that all project documentation is made available and filed in accordance with the chapter on retention of documents (Chapter 12 of this MoP) to facilitate easy access to the necessary documentation during the audit.
 - Provide a meeting room for the audit mission.

- Make sure that photocopying facilities are readily available in view of the fact that auditors may ask for copies of documents that are on file. The beneficiary will take note of any copies of documentation that is handed to the auditors and may be requested by the MA to submit this list to it upon completion of the audit.
 - Make sure that the actual site where the project is being implemented is in accordance with the conditions stipulated in the Grant Agreement, particularly in relation to EU publicity requirements. The technical supervisor should also be available for site visits. It is important to note that auditors may give no prior notice with regard to site visits and may request an ad-hoc site visit at short notice.
3. As a general rule, in addition to documents available on the EMFF Database, auditors will seek to examine the following documentation during an audit visit²⁹:
- a. **Project documentation:**
 - Copy of application submitted;
 - Project rating / ranking sheet³⁰;
 - Grant Agreement signed between MA and beneficiary;
 - Addenda to the Grant Agreement and letter/s stipulating any modifications to the project;
 - Feasibility studies and technical studies (where applicable).
 - b. **Tendering and contracting**
 - Tender document launched on the market;
 - Advertisement of the tender (also in the Official Journal where applicable);
 - List of respondents to the publication of the tender;
 - The tender opening report;
 - Any clarifications requested during the adjudication of the tender;
 - The evaluation report and relevant documentation such as minutes of meeting/s of the evaluation committee;
 - Copy of the publication of the adjudication of the tender (and the Contract Award Notice where applicable);
 - Contract drawn up and signed by the DoC / beneficiary³¹ and the contractor;
 - Any subsequent addenda to contract;
 - Documentation related to approved variations;
 - Any other relevant documents related to contracts (including employment contracts³²) connected with the project.
 - c. **Other Community policies**
 - All relevant documentation concerning other Community policies, including State aid, non-discrimination and sustainable development.
 - d. **Payments**
 - Commitments;
 - Copies of the SoEs of the project;
 - Copies of sampled invoices listed in the SoEs and of the corresponding ISCs;
 - CBM Debit Advices;
 - Receipts obtained from the contractors;
 - Certification of works by technical supervisor, acceptance certificates / reports for supplies and services.
 - e. **Information and publicity**
 - Photos or recordings evidencing information activities or publicity undertaken in relation to the project (where applicable);
 - Original adverts, brochures, leaflets or any other publicity material and promotional items produced through the project;

²⁹ This is only an indicative (not exhaustive) list of documents which auditors may ask to review. Other documents which should be part of sound financial management and therefore part-and-parcel of a beneficiary's obligations are not necessarily listed here.

³⁰ These documents will be retained by the MA and will be provided to the AA by the MA.

³¹ In the case of contracts administered by the beneficiary.

³² Where applicable.

- Copies of handouts, documents, attendance sheets, certificates, agendas and other publications displaying EU information and publicity requirements.
- Copies of press articles (where applicable);
- Verification of compliance with compulsory EU information and publicity requirements during on site visits (such as billboards, posters, permanent plaques and identification stickers or plaques on physical items / equipment).

f. **Monitoring reports**

- Copies of the progress reports prepared by the beneficiary;
- Viewing of progress updates in the EMFF Database;
- Record keeping of time sheets (particularly in the case of employment contracts).

g. **Others**

- Lists of participants;
- Progress / performance reports of contracted employees / trainers;
- Attendance sheets;
- Evaluation sheets;
- Inventory lists.

8.6 Follow-up to an audit mission

1. Once audit field work is complete, the auditors will send the draft audit report to the MA. Upon receipt by the MA of the draft audit report, the contradictory procedure will commence. As part of that procedure, the MA may liaise with the beneficiary (where reference is made thereto) to coordinate the replies to the auditors regarding their draft findings. Such replies shall be submitted expeditiously.
2. At the conclusion of the contradictory procedure, the auditors will send the final audit report to the MA for onward transmission to the beneficiary as it deems necessary and will concurrently copy it to the CA (if applicable).
3. The beneficiary is in the first instance responsible to follow up any recommendations in any audit report drawn up in accordance with paragraph 1 of Article 127 of Regulation (EU) N° 1303/2013. The LM is to make certain that the beneficiary has followed up the recommendations within the agreed time-line.
4. The MA is to make sure that remedial action on the findings and recommendations included in the final audit report is taken within the agreed time period. The action taken is to be communicated to the auditors. The auditors reserve the right to organise follow-up audits if necessary.
5. In case of EU audits, replies will be co-ordinated by the MA / AA and a consolidated reply will be given on behalf of the Member State.

8.7 Audits after closure of programme

Beneficiaries should note that projects can be audited even after project implementation. In view of this, **all project documentation must be retained by the beneficiary for at least three years after closure of the programme (closure date will be communicate by the MA).**

8.8 Ex-post management control

1. Beneficiaries should take note of Article 71 of Regulation (EU) N° 1303/2013. A project comprising investment in infrastructure or productive investment shall repay the contribution from the EMFF if within five years of the final payment to the beneficiary (or ten years if the productive activity is subject to relocation outside the EU, except where the beneficiary is an SME or within the period of time set out in State aid rules, where applicable), it is subject to any of the following:
 - a) A cessation or relocation of a productive activity outside the programme area;
 - b) A change in ownership of an item of infrastructure which gives to a firm or a public body an undue advantage;
 - c) A substantial change affecting its nature, objectives or implementation conditions which would result in undermining its original objectives.

2. Beneficiaries are to inform the MA immediately of any such modifications to a project. Such changes may require that financial corrections (partial or in full as applicable) be made which could result in the cancellation of all or part of the EU contribution.
3. In line with Article 61 a beneficiary must also monitor the revenue being generated by a project to guarantee that this is in line with the revenue indicated at application stage. Should there be any substantial deviations (as defined in the Regulation / EC guidance documents), that beneficiary must immediately inform the MA in view of the fact that such changes may also require financial adjustment / correction to the public eligible allocation to a project. **Beneficiaries will be held responsible for failing to report such changes in a timely manner which could result in loss of funds not only to them but also to Malta.**

8.9 Risk management and risk registers

Risk management is a recently introduced management process within government departments and government entities. This process is to be applied also with respect to the management and implementation of EU funded projects.

There are five key steps necessary to effectively manage and control risks; uncontrolled risks may hamper the development of a project *and* may also effect the achievement of a project's objectives. The principal tool used for recording and managing risks is the Risk Register which incorporates identified risks rated according to their importance.

The five key steps in the process of risk management are:

i) Identification

The first step is to determine the 'context' within which the project is being undertaken. The implementation and objectives of a project are also to be probed; follows the identification of the inherent risks which may impact on the fulfilment of the objectives. Inherent risks can be described as the exposure arising from a specific risk before any action has been taken to manage it.

ii) Assessment

Once the inherent risk has been identified and understood, the next step is to assess the 'likelihood' of its occurrence and its potential 'impact' on objectives. It is to be noted at this stage that when assessing risks, reference should be made to the 'risk appetite'. Risk appetite is the management's attitude towards risk taking, which in turn dictates the amount of risk that it considers acceptable.

iii) Addressing

At this stage one has to prepare and implement specific management responses to the threats and opportunities identified. Ideally this, given the risk appetite, will be to reduce or remove the threats and to maximise the opportunities.

In practical terms this means identification of the controlling actions or activities that will lessen the likelihood or impact of the risk materialising or remove the risk completely. Controls identified as already established and in place are classified as 'current controls'. 'Residual risk', which has to be identified at this point, is the assessment in terms of likelihood and impact of the risk taking account the controlling actions that are already in place. Where appropriate, actions to improve control are added to strengthen the risk response.

iv) Presenting and escalating

The principal tool used for recording risks is the risk register; its aim is to capture, maintain and monitor information on all of the identified threats and opportunities and the associated controlling actions that have been identified. The technique used in the department / entity to present the assessments of the residual risks in summary format is a 5x5 grid (see below); this helps to visually communicate the range of severity of residual risks identified (representing a combination of likelihood and impact).

Department Impact	High	5	5	10	15	20	25
	Medium / High	4	4	8	12	16	20
	Medium	3	3	6	9	12	15
	Low / Medium	2	2	4	6	8	10
	Low	1	1	2	3	4	5
			1	2	3	4	5
			Low	Low / Medium	Medium	Medium / High	High
			Probability				

Should a risk assessment exceed the tolerance threshold after the controls have been put in place, it will be escalated to the Head of the department/entity for action.

v) **Reporting and reviewing**

All ensuing reports will be endorsed by the Project Leader and formally presented to the Head of the department / entity. Risk registers are living documents which should be updated regularly. In fact risk management is a continuous process with new risks being identified and controls in place changing the likelihood and impact assessments of the risks.

9. Reporting on irregularities and fraud

9.1 Irregularities and financial corrections

1. An **irregularity** is defined as 'any breach of EU law, or of national law relating to its application, resulting from an act or omission by an economic operator involved in the implementation of the ESI Funds, which has, or would have, the effect of prejudicing the budget of the EU by charging an unjustified item of expenditure to the budget of the EU'.³³
2. It is important to note that failure to apply rules and regulations can result in irregularities which, in turn, could lead to financial corrections. In certain cases, particularly in the case of public procurement, the recovery can be up to 100% of the overall contract value. In the case of systemic irregularities the recoveries can extend to other or all components of the project and possibly also other projects being implemented by the same beneficiary.
3. Irregularities can be individual or systemic in nature:
 - An *individual irregularity* is a one off error which is independent of other errors in the population or deficiencies in the systems;
 - A *systemic irregularity* is an error, repeated or not, resulting from the existence of serious deficiencies in the management and control systems for which requirements are set out in Title VIII of Regulation (EU) N^o. 1303/2013. System deficiencies are weaknesses in the management and control system.
4. The amount of the financial correction is assessed, wherever possible, on the basis of individual cases and is equal to the exact amount of expenditure wrongly charged to the EU budget. However, precisely quantified corrections are not always possible or cost effective if extensive additional verification work is needed. In such cases a flat rate correction, proportionate to the seriousness of the irregularity or the system deficiency, should be made.
5. *Quantifiable corrections* – The financial impact of an irregularity is quantifiable precisely when it is possible, on the basis of an examination of the individual irregularity, to calculate the exact amount of expenditure wrongly declared to the EC (e.g. ineligible expenditure). In such cases the financial correction should be calculated exactly.
6. *Non-quantifiable corrections* – In other cases, due to the nature of the irregularity or system deficiency, it may not be possible to quantify precisely the financial impact (e.g. non-compliance with public procurement or publicity rules). In these cases, a flat rate correction may be applied to the individual operation based on the seriousness of the irregularity or deficiency identified.
7. *Extrapolated corrections* – Where irregularities have occurred in a great number of activities throughout an operation, but it is not cost-effective to verify the regularity of such activities not included in the verified sample, the financial correction may be based on extrapolation. In this case, the results of a thorough examination of a representative sample of the individual cases concerned are extrapolated to all expenditure in the population, in accordance with generally accepted auditing standards.
8. Upon detection of systemic irregularities in a project, the MA shall immediately notify the beneficiary and relevant stakeholders (AA, CA, Treasury and other stakeholders as may be applicable), informing them of the immediate measures to be taken. These may include recovery of irregular amounts, suspension of payments on the project, interruption of payments on other operations managed by the same beneficiary, corrective action required to reinstate adequate management and control systems in particular so that the risk of any future recurrence is mitigated, and relevant deadlines for all action.
9. Irregular amounts, for both systemic and individual irregularities, shall be recovered **within three months of circulation of report**³⁴. The periods established shall be interrupted in the case of legal proceedings or other duly motivated cases. Interest charges may apply.

9.2 Detecting and reporting irregularities

1. Article 122 of Regulation (EU) N^o. 1303/2013 regulates the reporting of irregularities.

³³ Article 2 (36) of Regulation (EU) N^o. 1303/2013.

³⁴ MFIN Circular N^o. 3/2014 'Guidelines regarding recoveries of irregular expenditure paid by Treasury on EU Funds under shared management'.

2. There are various methods how irregularities can be detected:
 - a. **At management and control level through:**
 - Checks undertaken by stakeholders (including beneficiaries) during implementation (e.g. payment process);
 - Checks made during the management verifications (both administrative and physical) by the MA;
 - Checks made during the certification process by the CA;
 - Checks undertaken by other stakeholders in the system;
 - Audits under Article 127 of the Regulation (EU) N° 1303/2013;
 - Audits carried out by other audit bodies.
 - b. **Through other methods such as:**
 - Fiscal controls;
 - Evaluations;
 - Initial/judicial enquiry;
 - *Ex-post* checks and controls;
 - Correction of accounts (reconciliations);
 - Denunciation;
 - Grievance or complaint (anonymous or not);
 - Preventive controls;
 - Release of the guarantees;
 - Press information;
 - Parliamentary statements;
 - Situation of the operator;
 - Situation of the beneficiary;
 - EU controls.
3. Any one player (the MA, CA, AA, Treasury, DoC, LM, beneficiary or any other relevant entity) involved in the implementation of ESI Funds, who, at any stage of implementation and / or control procedure, becomes aware of an irregularity (whether individual or systemic), has the duty to **IMMEDIATELY** report the irregularity in accordance with the procedures specified in this chapter. The person / organisation detecting an irregularity at any stage of the implementation of the programme, shall prepare the EMFF Irregularity Report³⁵, giving details on the relevant irregularity, **which is then circulated among stakeholders**.
4. In the case of public sector beneficiaries, the report, signed by the person reporting the irregularity, is sent to the Director (Policy Development and Programme Implementation) of the relevant LM who counter-signs the report and forwards it immediately to the MA, copying the AA and the CA. The MA shall then circulate the report to all relevant stakeholders.
5. There might be circumstances where officials feel constrained to by-pass the normal system of reporting irregularities. Whenever this situation arises, an official is given the opportunity to report any irregularity directly to the MA (copying the AA and CA) by filling in ESI Funds Irregularity Report (ESIFIR).
6. In the case of non-public beneficiaries (NGOs, partners), the report is sent directly to the MA (copying the AA and CA).
7. In the case of private beneficiaries, the report is sent to the MA copying the AA and the CA.
8. The MA retains both a hard and soft copy of the irregularities reported.
9. As explained above, the AA would be in copy of irregularity reports. The AA fulfils also the role of the Anti-Fraud Co-ordinating Service (AFCOS) Malta. In this framework, AFCOS (Malta) reports irregularities to OLAF (The European Anti-Fraud Office) using the Irregularities Management System, if the irregularities are within certain parameters. These parameters are described in Article 122(2) of Regulation (EU) N° 1303/2013.

9.3 Content of an Irregularity Report

The template of the ESI Funds Irregularity Report includes the following details:

- General information on the OP, Fund, Union Priority and project affected by the irregularity;
- The date and source of the information when the irregularity was detected;

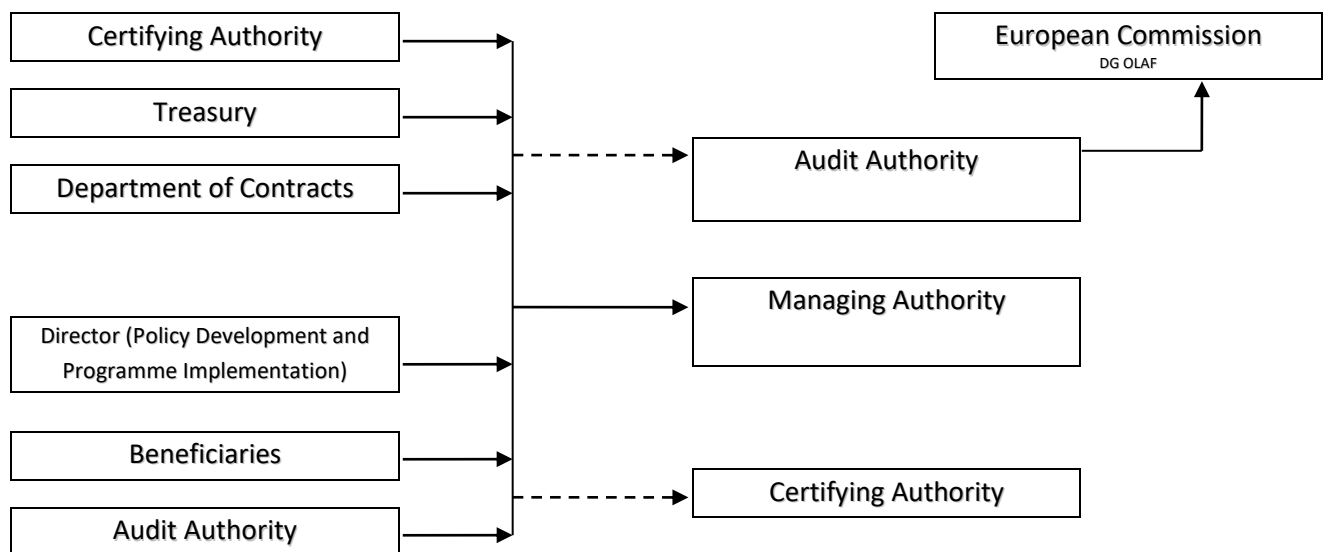
³⁵ Refer to Annex 16.

- The organisation detecting the irregularity;
- The total recoverable amount and its distribution between the different sources of funding;
- The regulation / decision / procedure which has been infringed;
- The nature and amount of the expenditure;
- Location where irregularity took place;
- The practices employed in committing the irregularity;
- Explanation of how the irregularity was quantified;
- Type of irregularity;
- Qualification of the irregularity;
- Indication on how the irregularity was detected;
- The period during which or the stage at which the irregularity was committed;
- The body or bodies involved, except in cases where such information is of no relevance in combating irregularities on account of the character of the irregularity concerned;
- The financial consequences, the suspension (if any) of payments, the procedure to be undertaken for recovery and relevant deadlines;
- Other applicable information;
- Signatures and dates of the report³⁶.

³⁶ In cases where the Project Leader fails to sign the Irregularity Report within the stipulated deadline, the final report will be considered closed and the MA may upload it unsigned on the EMFF Database for the benefit of the relevant stakeholders.

Table 2: Irregularities

Detecting Irregularities



9.4 Financial recoveries

1. An irregularity that warrants a financial recovery will be specified in the relevant irregularity report as per section 9.3 of this Manual). In this case the person / organisation detecting the irregularity must make sure that recovery procedures are initiated immediately, in line with the instructions of the MA.
2. In the case of public entities, a note addressed to the head of the organisation (copying the Permanent Secretary, the Director (Policy Development and Programme Implementation), the Project Leader, AA, CA and Treasury) shall be issued by the MA (or any other relevant organisation drawing up the irregularity report) specifying the amount to be recovered.
3. In the case of Local Councils, the recovery note shall be addressed to the mayor, copying the Director (Local Government), the Executive Secretary, the Project Leader, AA, CA and Treasury.
4. A deadline for the settlement of the recovery is set in the recovery note, which, in any case, should not exceed three calendar months from the note. Failure to settle the irregularity in a timely manner may lead to suspension of any remaining funds on the operation and / or other operations being implemented by the same beneficiary. Interest may be added to any sums not repaid in due time under the conditions laid down in Regulation (EU, Euratom) N^o: 966/2012.
5. Although the CA is responsible for maintaining a debtors' ledger, the MA shall be responsible to make sure that all necessary procedures are established so that funds are recovered within reasonable deadlines (and as provided by MFIN Circular N^o: 3/2014), that timeframes for corrective action are respected and that the necessary escalation procedures are followed. The MA shall set formal deadlines in the Irregularity Report within which all action is to be completed. Such periods shall be interrupted in the case of legal proceedings or duly motivated cases.

9.5 Fraud

In terms of paragraph 4 (c) Regulation (EU) N^o: 1303/2013, the MA shall put in place effective and proportionate anti-fraud measures taking into account any fraud risks identified. Accordingly, the MA performs an exercise to assess the impact and likelihood of specific fraud scenarios occurring. The MA utilises a fraud risk assessment tool provided by the EC which covers the likelihood and impact of specific and commonly recognised fraud risks, focusing on these three key processes:

- Selection of beneficiaries;
- Implementation of projects by beneficiaries, focusing on public procurement and staff costs;
- Certification of expenditure by the MA and payments.

The fraud risk assessment exercise is undertaken periodically or whenever a significant alteration to the management and control system is made.

This exercise enables the MA to provide risk responses which are proportionate to the risks identified to its specific situations. However, although a well-targeted assessment of fraud risks is a requirement it cannot completely eliminate the risk of fraud occurring or remaining undetected. Additional mitigating controls are therefore called for and these are discussed further under sections 9.6 and 9.7 below.'

It is important at this point to distinguish between irregularities and fraud. Whilst irregularities involve breaches of certain conditions of funding and are often the result of genuine errors (e.g. not filling out a form correctly, or not respecting the proper tendering procedure) fraud is a deliberately committed irregularity constituting a criminal offence.

The convention drawn up on the basis of Article K.3 of the Treaty on the Functioning of the European Union, concerning the protection of the European Communities' financial interests defines fraud, in respect of expenditure, as any intentional act or omission relating to the:

- Use or presentation of false, incorrect or incomplete statements or documents, which has as its effect the misappropriation or wrongful retention of funds from the general budget of the European Communities or budgets managed by, or on behalf of the European Communities;
- Non-disclosure of information in violation of a specific obligation, with the same effect;
- Misapplication of such funds for purposes other than those for which they were originally granted.

As from 2006 a new term i.e. suspected fraud, has been introduced. Suspected fraud means an irregularity giving rise to the initiation of administrative and/or judicial proceedings at national level in order to establish the

presence of intentional behaviour, such as fraud.³⁷

Member States shall take all necessary measures, including legislative, regulatory and administrative measures, to protect the Union's financial interests, namely by preventing, detecting and correcting irregularities and fraud. The last three elements and 'prosecution' constitute the four key elements of the anti-fraud cycle.

The MA has a clear commitment to combat fraud and corruption both through preventive and detective control mechanisms and it is determined to transmit cases to the competent authorities for investigations and sanctions.

9.6 Preventive actions

The MA is determined to prevent fraudulent activities. For this purpose, the MA encourages all beneficiaries to put in place an effective internal control system with the aim of deterring potential fraudsters and also of maximising the commitment of staff to combat fraud.

For this purpose, beneficiaries should:

- Raise awareness through formal training of all staff complement involved in the management of EU funds about preventative and detective control measures as well as the specific roles and responsibilities of all stakeholders and reporting mechanisms;
- Put in place effective separation of duties, particularly with respect to financial and control units and rotate staff (when possible);
- Promote an ethical culture among staff to act honestly and with integrity to safeguard all national and Community resources;
- Make sure that staff involved in the management and implementation of EU funds is aware of possible conflict of interest or fraudulent behaviour at every stage of implementation;
- Encourage staff to report any case of suspected fraud concerning EU funds to the MA, either through their respective hierarchy or directly if necessary;
- Conduct regular verifications ensuring that staff in charge is aware of EC and national guidance on fraud indicators.

9.7 Detective actions

Effectively implemented, robust control systems can considerably reduce the risk of fraud but cannot completely eliminate it occurring or remaining undetected. That is why the systems also have to make certain that procedures are in place to detect fraud and to take appropriate measures once a suspected case of fraud is detected.

The procedure below highlights the authority levels, responsibilities for action and reporting lines established in the event of suspicion of fraud.

- When any relevant authority or beneficiary, or their members of staff, suspects that fraud has occurred, they must notify their immediate superior. If it is inappropriate to raise the matter with the immediate superior, the concern should be raised with the head of the beneficiary organisation / ministry / MA. The official with whom the report was filed must immediately relay the message to the head of the MA;
- Timeliness plays a crucial role when addressing suspected cases of fraud. Consequently, when identifying cases of potential fraud, an officer's immediate action is to alert his / her direct superior verbally. The case, which is treated with confidentiality (subject to legal obligations), is followed up by a written report so that the relevant authorities can be informed and requested to investigate further;
- The body reporting the suspected fraud must act with caution in dubious situations which might lead to fraudulent transactions. In case of detection of possible forged documents, the Treasury is advised to temporarily stop all payments addressed to the supplier / contractor in question;
- The body identifying / reporting the irregularity / suspected fraud should inform in writing the Permanent Secretary and / or head of the beneficiary organisation, and the Internal Audit and Investigations Department in terms of Article 16 of the Internal Audit and Financial Investigations Act (chapter 461 of the Laws of Malta), which states that 'If an entity has reason to suspect any irregularity and, or a

³⁷ Article 27c of Commission Regulation (EC) N^o. 1828/2006.

suspected case of fraud of public funds, it shall refer the matter forthwith to the Director (of IAID), and shall supply to the Director all information in his possession relating thereto’;

- In terms of Article 18 of the Internal Audit and Financial Investigations Act, ‘whenever, and as soon as the Director firmly establishes the existence of suspected cases of irregularities and, or suspected cases of fraud concerning the responsibilities of the auditee under review, the Director shall, if he is of the opinion that the irregularity, if proved, would constitute a criminal offence immediately inform the Attorney General’;
- The Attorney General will evaluate the case in question and determine whether:
 - To forward the case to the Malta Police for criminal investigation; or
 - Terminate proceedings of the case at that juncture.
- The Commissioner of Police forwards to the body reporting the case a copy of the report of the investigation including any court action to be taken by the Police.
- Where the investigation report concludes that no criminal proceedings are required (i.e. it is prima facie confirmed that the suspicion of fraud is not correct) the MA advises Treasury to proceed with payment of pending invoices;
- On the other hand, where the investigation report concludes that criminal proceedings are required (i.e. it is confirmed that the suspicion of fraud is factual) the MA recommends the withdrawal of any suspicious payments from certification already carried out.

9.8 Effective and proportionate anti-fraud measures

Article 125(4)(c) of Regulation (EU) N^o 1303/2013 obliges the MA to put in place effective and proportionate anti-fraud measures taking into account the risks identified. The MA will use a fraud risk self-assessment tool to assess the impact and likelihood of common fraud risks occurring. The tool identifies specific fraud risks in relation to three processes namely:

- i. Selection of applicants;
- ii. Implementation and verification of the operations;
- iii. Certification and payments.

For each of the specific risks, the first step is to quantify the risk that a given fraud type would occur by assessing impact and likelihood, ignoring the current mitigating internal controls (**gross risk**). The second step is to factor in the current controls in place and assess the effectiveness of these controls to mitigate the gross risk. The resulting risk (the **residual risk**) should then be assessed on whether it is tolerable or not; if it is not tolerable, additional controls would have to be introduced till the risk level is considered by the MA to be tolerable (**target risk**).

Thus the output of the fraud risk assessment identifies those specific risks with respect to which not enough is in place to reduce the combined likelihood and impact of potentially fraudulent activity to an acceptable level. The team carrying out the assessment, mostly made up of officers managing the ESI Funds; should then come up with further corresponding anti-fraud measures mostly in the form of mitigating internal controls.

10. Information and communication

Introduction

Information and communication form an integral part of the programming strategy for the 2014-2020 period. All beneficiaries are required to inform the public about the support obtained from the EMFF complying with requirements in Regulation (EU) N^o: 1303/2013 with regard to signage, including billboards, plaques and promotional material.

This chapter deals with ESI Funds information and communication requirements to make sure that the results and achievements of the EMFF OP and co-financed projects are communicated as widely and effectively as possible. These measures are intended to lead to increased transparency and greater awareness.³⁸ In this regard the MA has also prepared a communication plan (available online at <http://eufunds.gov.mt>).

This section is complemented by the visual identity guidelines for EMFF. These can be downloaded from <http://eufunds.gov.mt/en/Operational%20Programmes/Publicity/Pages/Cohesion-Policy-2014-2020.aspx>

The visual identity guidelines provide the technical specifications for the EMFF logos and the graphical guidelines with layouts / templates for information and publicity measures.

The MA will support beneficiaries in their communication activities, providing technical guidance on information and communication measures.

10.1 Publicity and information: strategic objectives

Communication is essential at both programme and project level in order to reach the following strategic objectives³⁹:

- Ensuring transparency of and accessibility to the Funds;
- Increasing visibility and awareness of the role of the EU and the positive impact of ESI Funds on Malta and Gozo's socio-economic development and quality of life of the citizens.

These communication objectives are entrenched in a number of EU and national regulations and guidelines as outlined in section 10.2 below.

10.2 Regulatory framework

This Chapter of the MoP incorporates and builds on the following regulations and specifications:

- Regulation (EU) N^o: 1303/2013, Article 115 and Regulation (EU) N^o: 508/2014, Article 119;
- Commission Implementing Regulation (EU) N^o: 763/2014 laying down rules for applying Regulation (EU) N^o: 508/2014 as regards the technical characteristics of information and publicity measures and instructions for creating the Union emblem;
- The official graphical specifications of the EU emblem;
- The official graphical specifications of the national flag of Malta.

Failure to comply with the provisions of the Manual of Procedures may put the eligibility of expenditure or parts thereof at risk.

³⁸ As required by Article 115 of Regulation (EU) N^o: 1303/2013.

³⁹ Article 115 of Regulation (EU) N^o: 1303/2013.

10.3 Role of the Managing Authority – programme level information and publicity

1. The MA has two main functions:
 - a) Providing guidance, monitoring and ensuring compliance with the information and publicity regulations and requirements at programme and project level;
 - b) Drafting and implementing the communication strategy for the EMFF.

For further information on publicity and information at programme level, the MA may be contacted by email: fpd.meae@gov.mt

2. Logos, useful downloads and information can be found in the publicity section of the MA's website: <http://eufunds.gov.mt/en/EU%20Funds%20Programmes/Agricultural%20Fisheries%20Fund/Documents/EMFF%202014-2020/Technical%20characteristics%20of%20information%20and%20publicity%20measures.pdf>
<https://eufunds.gov.mt/en/Operational%20Programmes/Publicity>

10.4 Responsibility of the beneficiary – project level information and publicity

1. Beneficiaries also have responsibilities relating to publicity and information in relation to the project/s. These are:
 - a) Implementing publicity and information measures in line with the Grant Agreement, as outlined in the following sections including compliance with the visual identity guidelines;
 - b) Participating in information and publicity measures organised by the MA at programme level when required;
 - c) Reporting on information and publicity actions to the MA when required and also through the Project Progress Reports. Samples / proofs of publicity actions may also be requested for record keeping by the MA;
 - d) Participating in publicity and information measures as well as networks and / or exchanges of experience organised at EU, national or programme level.

10.5 Participation in publicity and information measures at EU or programme level

1. Beneficiaries must be aware that acceptance of funding is also acceptance of their inclusion in online or other published lists and databases of beneficiaries compiled by the MA.⁴⁰ The information may include⁴¹ among other things, name and details of beneficiary organisations, cost of projects, grant amounts and purpose and results of projects. Furthermore, such information may also be uploaded on websites, including those hosted by the EC and / or other EU institutions where information is collated and presented in order to show activity across Member States.
2. Beneficiaries shall, if so requested, collaborate with the MA during the organisation of events or promotional activities, including networks and exchanges of experience at both national and European level. An indicative list of these events and information and communication initiatives is outlined in the MA's communication strategy.

10.6 Implementing publicity and communication measures

Information and communication is an integral part of project implementation. However, communication is not synonymous with marketing. If the project warrants marketing activities, these should be described and budgeted separately in the project proposal. Attention is drawn to the following main points relating to communication initiatives:

1. **Principle of proportionality:** communication measures should be reasonable and in proportion to the size, objectives and results of the project.
2. **Planning and scheduling:** information and communication measures should be carefully planned at an early stage and implemented in line with the budget and project plan set out in the Grant Agreement. Project

⁴⁰ Article 3.2 of Annex XII to Regulation (EU) N^o. 1303/2013.

⁴¹ The list is indicative and not exhaustive of the information that can be published.

Leaders need to make certain that they include these measures in their budgets and implementation schedules. The following must also be taken into account at the planning stage:

- a) *Consultation*: the MA recommends that beneficiaries inform and consult with the MA about all information and communication activities prior to implementation. However, the final vetting of the visual layout and artworks of information and communication measures will be beneficiary's responsibility;
 - b) *Target audience*: information and communication measures should be appropriate for the identified target groups. Where possible beneficiaries should also target the general public, particularly when informing about results of EMFF interventions;
 - c) *Language and tone*: information and communication activities should be neutral and factual in tone to avoid being perceived as biased and / or propaganda. The language used can be either Maltese or English, though use of the former is encouraged to reach a wider audience.
3. **Tendering and procurement**: Like other co-financed project components, information and communication initiatives or items should be procured or contracted in line with national legislation on public procurement. It is also important to note that advertising and documents relating to tendering and procurement should comply with the compulsory visual identity guidelines.
 4. **Copyright issues and reproduction**: Beneficiaries are advised to retain copyright of original information and communication material related to projects, including all artwork and / or concepts. The MA has the right to utilise project level information and communication material during public events, presentations or publicity at programme / national level without the obligation to compensate the beneficiary or contractor. Co-financed information and communication material cannot be used by beneficiaries for other purposes. It is important that copyright issues are clear to prospective bidders and set out in the relevant terms of reference and tender dossiers (as well as subsequent contracts).
 5. **Reporting**: Beneficiaries shall report on progress relating to the implementation of information and communication actions by completing the relevant section of the Project Progress Report template.
 6. **Audit and control**: Beneficiaries are advised to retain original copies of articles, news items, press releases, promotional and informative material for future checks / audits, wherever possible. Audio-visual material such as TV and radio spots, photographs, video clips, documentaries or features should also be archived and kept for audit purposes. Audio-visual material could also be made available on CD to make sure that it can be viewed by auditors and / or other officials involved in the control process.
 7. **Confidentiality and data protection**: The confidentiality of participants in all projects is to be respected. Photographs or footage featuring participants can only be transmitted or reproduced for information or communication purposes if participants give their written consent. The relevant letters of consent should be retained in file by beneficiaries. Beneficiaries should make sure that such consent is received at the start of a project in order to make sure that communication material can be used.

10.7 Ensuring compliance with visual identity requirements

1. All documents, information and communication items, publications or measures are to respect the provisions of Article 2.2 of Annex XII to Regulation (EU) N^o 1303/2013 and of national requirements. Beneficiaries can refer to the visual identity guidelines for guidance, where necessary.
2. The main elements making up the visual identity of the EMFF are the following:
 - a. **The national flag of Malta**: It is important to make certain that the flag is reproduced correctly, in line with the official graphical specifications for the national flag which can be downloaded from <http://eufunds.gov.mt/en/EU%20Funds%20Programmes/Agricultural%20Fisheries%20Fund/Document/s/EMFF%202014-2020/Technical%20characteristics%20of%20information%20and%20publicity%20measures.pdf>;
 - b. **The emblem of the European Union**: The emblem must be reproduced correctly, in line with the official graphical specifications which can be downloaded from the following sites:
http://europa.eu/european-union/about-eu/symbols/flag_en

The EU emblem is strictly compulsory for all information and communication measures, as per Article 2.2 of Annex XII to Regulation (EU) N^o 1303/2013;
 - c. **The compulsory text**: Apart from the EU emblem In line with Article 2.2 of Annex XII to Regulation (EU) N^o 1303/2013, the national flag of Malta and a reference to the EMFF are to be included in all publicity measures, highlighting the EU's contribution to projects and the role of the programme. The text consists of the following:

- Reference to the EMFF: 'European Maritime and Fisheries Fund*';
- Reference to the European Union: e.g. 'Co-funded by the European Union' or 'Part-financed by the European Union'. The term European Union shall always be spelled out in full;
- The relevant co-financing rate;
- The slogan: 'Investing in sustainable fisheries and aquaculture*'.

Statements marked by an asterisk are strictly compulsory, in terms of Article 1 of Commission Implementing Regulation (EU) N^o. 763/2014.

3. These elements are to be mainly laid out as indicated in the visual identity guidelines.

10.8 Implementing obligatory information and communication measures

Apart from ensuring that all information and communication initiatives comply with the visual identity requirements, beneficiaries shall also make sure to carry out all the mandatory information and communication measures which are necessary for the project⁴². These mandatory activities, together with other optional information and communication measures, are outlined in further detail under the points 10.8.1 to 10.9 below.

In order to enhance visibility, beneficiaries shall seek to include the visual identity requirements in:

- All media adverts in relation to procurement, recruitment, calls or other procedures and / or events (with the exception of adverts on the Malta Government Gazette);
- All information and communication measures part-financed by the EMFF;
- The cover pages of tender documents and contracts;
- The cover pages of all part-financed reports, studies, questionnaires, attendance sheets, certificates⁴³, power-point presentations, handouts and other documents without excluding information and communication items;
- Promotional items / giveaways financed through projects.

10.8.1 Projects involving construction / infrastructural works [Total public contribution over €500,000]

Projects receiving a total public contribution of over €500,000 and which involve construction / infrastructural works must erect a temporary billboard at a location readily visible by the public, followed by a permanent plaque at the site of works.

1. The temporary billboard must be:
 - a) Put up at or beside the construction or infrastructure site/s during the whole period of project implementation until works are complete. Once works are completed the billboard should be replaced by the compulsory explanatory plaque;
 - b) Installed in line with relevant ERA/PA or other national / local requirements, if applicable;
 - c) Clearly visible to passers-by and well-maintained throughout the whole period of construction;
 - d) Of significant size, in proportion to the scale of the operation;
 - e) Designed in such a way that at least 25% of the billboard is allocated to the:
 - i. Name and type of the project;
 - ii. Visual identity requirements.
 - f) Made of a material that is weather-resistant and durable enough not to fade, crumble or succumb to vandalism. In cases where billboards are vandalised or become worn through exposure to the elements, these must be replaced by the beneficiary at its own cost.

⁴² As required by Article 2.2 of Annex XII to Regulation (EU) N^o. 1303/2013.

⁴³ In cases where certificates are issued by external training providers (such as University degrees; ECDL course etc.), it is recommended that a letter is attached to the certificate informing the trainee/s that the training programme or course was part-financed by EU funds.

Further detail on the technical specification of compulsory billboards, together with illustrations, can be obtained from the visual identity guidelines, <https://eufunds.gov.mt/en/EU%20Funds%20Programmes/Agricultural%20Fisheries%20Fund/Documents/EMFF%202014-2020/Technical%20characteristics%20of%20information%20and%20publicity%20measures.pdf>.

2. The permanent plaque must be:
 - a) In place within three months of completion of the construction / infrastructural works;
 - b) A location readily visible by the general public and of significant size;
 - c) Designed in such a way that at least 25% of the plaque is dedicated to the:
 - i. Name and type of the project;
 - ii. Visual identity requirements.
 - d) Made of a material which is weather-resistant and durable enough not to fade, crumble or succumb to vandalism. Should plaques be vandalised or become worn through exposure to the elements, these must be replaced by the beneficiary at its own cost;
 - e) Well-maintained and erected in line with relevant ERA/PA or other local requirements, if applicable.

Further detail on the technical specification of permanent plaques, together with illustrations, can be obtained from the visual identity guidelines, <https://eufunds.gov.mt/en/Operational%20Programmes/Publicity>.

10.8.2 Projects involving the purchase of physical items / equipment / furniture or other objects

Beneficiaries whose projects involve the purchase of equipment or other items of any value are advised to make sure that items are identified through the affixing of stickers or plastic plaques attached to the equipment, or through a wall plaque on site. It is recommended to make certain that stickers / plastic plaques:

- a) Include the EU emblem and national flag of Malta, together with a reference to the EMFF;
- b) Be based on the layout that can be obtained from the visual identity guidelines, which can be downloaded from <http://eufunds.gov.mt/en/EU%20Funds%20Programmes/Agricultural%20Fisheries%20Fund/Documents/EMFF%202014-2020/Technical%20characteristics%20of%20information%20and%20publicity%20measures.pdf>;
- c) Be made of a durable material;

Copies are to be retained for reporting and audit purposes, including photographs of the affixed signs.

10.8.3 Projects involving events, conferences or training

1. A beneficiary implementing an EMFF project which includes events, conferences, training or other activities involving several participants is advised to make sure that all participants are informed of the project's source of funding. This involves the following:

Recommended specifications for events, conferences, training or other activities:

- a) Documents, including hand-outs, presentation slides, attendance sheets, certificates, agendas and other publications shall include the project title as well as the visual identity requirements mentioned above;
 - b) The EU emblem and national flag of Malta shall be displayed prominently inside the venue, preferably behind or beside the speakers / trainers;
 - c) Venues must be fully accessible to persons with disability both with regard to training rooms and also facilities;
 - d) Photographs and / or recordings of the event shall be taken and retained by the beneficiary for reporting and audit purposes. These photographs and / or recordings are to clearly show the visual identity requirements;
 - e) Copies of all documentation including original signed attendance sheets and forms are to be retained for reporting and audit purposes.
2. Compulsory posters / signs shall be:

- a) Positioned at sites which are clearly visible to participants and the public, such as in or outside training rooms, reception areas, hallways and entrances;
- b) Designed in such a way that at least 25% of the poster is dedicated to the:
 - i. Name and type of the project;
 - ii. Visual identity requirements.

Further detail on the technical specifications of compulsory posters, together with illustrations, can be obtained from the visual identity guidelines,

<http://eufunds.gov.mt/en/EU%20Funds%20Programmes/Agricultural%20Fisheries%20Fund/Documents/EMFF%202014-2020/Technical%20characteristics%20of%20information%20and%20publicity%20measures.pdf>.

10.9 Optional information and communication measures

In addition to the measures outlined above, beneficiaries may choose from a wide range of optional information and communication measures to publicise their projects as required as long as these are reasonable and in proportion to the rest of the project. When implementing information and communication measures, beneficiaries are advised to make sure that these measures comply with the requirements mentioned in this Manual and in the visual identity guidelines.

11. Delegation of authority

11.1 Delegating authority

1. A beneficiary organisation is responsible for the entire implementation of its project.
2. A Project Leader represents the beneficiary on all matters related to the project.
3. Where it opts for external project management, a beneficiary is expected to explain to the MA the internal checks and balances introduced within the beneficiary organisation to make sure that the beneficiary retains full control and decision-making rights on the project. No beneficiary should be represented by external project management at any meetings concerning the project.
4. In order to make sure that a beneficiary retains full control of the project, it is advisable to nominate a contact person, in addition to the Project Leader.
5. In cases where tight deadlines are involved, such as during the Statement of Expenditure period and the certification of works, invoices and ISCs, a Project Leader may delegate authority to the contact person or other officials. This option should only be exercised when the Project Leader is abroad, on sick leave or vacation leave.
6. In cases approved by the MA, the Project Leader may assign an open delegation of authority to a designated person within the Project Leader's office to:
 - a) Certify correct and sign invoices / reimbursement requests;
 - b) Insert and confirm invoice / reimbursement request details in the EMFF Database;
 - c) Create and endorse Invoice Status Certificates; and / or
 - d) Upload scanned copies of invoices / reimbursement requests, proofs of payment and any other necessary supporting documentation on the EMFF Database. In such circumstances, it is the responsibility of the Project Leader and the beneficiary to make sure that such delegation of authority is adequately documented, covers a definite time period and is supervised.

Only one person shall perform all actions outlined in (a) to (d) above. Multiple signatures are not permitted.

7. Where a Project Leader delegates duties to officers within the beneficiary organisation, the Project Leader must complete the appropriate Delegation of Authority Form (Annex 7) authorising the officer concerned to carry out specific tasks on his / her behalf. The Project Leader should forward the Delegation of Authority Form to the MA before the delegate starts executing the assigned duties.
8. It should be noted that while functions can be delegated, responsibility **remains with the Project Leader**.
9. The Delegation of Authority Form must be completed by the Project Leader and signed by both parties.
10. The provisions of this section also apply to the LM function. A DPDPI may delegate authority to another officer within his / her directorate to certify invoices on his / her behalf. A specific or general delegation may be applied, but the ultimate responsibility remains with the DPDPI.

11.2 Termination and change of Project Leader

1. Should there be a change in Project Leader, the current PL and the newly appointed PL should draw up a letter informing the MA that the current PL will be terminating his / her Project Leadership (refer to Annex 9). The letter should specify the name and designation of the officer taking over the Project Leadership and the effective date of take over.
2. Where both parties are available, the letter should be signed by both outgoing and newly appointed Project Leaders and endorsed by the Permanent Secretary / legal representative of the beneficiary⁴⁴, as per specific form. This procedure also applies for Project Leaders who would be retiring from their post within the beneficiary organisation. In the case of public sector projects, the LM shall make sure that the above procedure has been undertaken in time and that an effective hand over has been given to the new Project Leader to ensure the smooth continuation of the project.

⁴⁴ In the case of NGOs. On the other hand, in the case of Local Councils, the change should be endorsed by the mayor and executive secretary.

3. Beneficiaries should make sure that the post of the Project Leader remains occupied **until the end of the document retention period as indicated in chapter 12 of this manual**. Beneficiaries can be required to report to the MA, CA and AA (amongst others) even after termination of the project, mainly in the context of the closure of the programme period (3 years from closure of the Programme by the EC) and possible ad hoc audits by European institutions or national authorities.

12. Retention of documents

12.1 General remarks

All documentation related to projects shall be kept available for control and audit purposes up to three years after closure of the Operational Programme by the EC in accordance with Article 140 of Regulation (EU) N° 1303/2013 and/or as stipulated in the Grant Agreement. This applies to all organisations benefiting / or involved in the management of ESI Funds 2014-2020.

12.2 Records to be retained

1. In line with Article 140 of Regulation (EU) N° 1303/2013, all the documents related to a project and expenditure shall be made available during audit missions. Beneficiaries must make sure that the following are available:
 - a) Documents relating to specific expenditure incurred, declared and paid under the assistance, and required for a sufficient audit trail including documents constituting proof of actual delivery of works / supplies / services co-financed through an EU grant;
 - b) Reports and documents relating to checks carried out through:
 - Verification of expenditure;
 - Certification of expenditure;
 - Audits performed by the audit authority (IAID).

The rules regarding document retention apply to all stakeholders involved in delivering and administering ESI Funds, including the Department of Contracts, Treasury, LMs, etc. In this regard, **in relation to procurement by contracting authorities falling under Schedule 2 of LN 352/2016 and whose value exceeds the €144,000 threshold**, originals of documents should be retained by the Department of Contracts. Beneficiaries are still required to retain copies of documents originating at their end.

2. As indicated in the 'Documents to be retained' (Annex 11) table, beneficiaries and other ESI Funds stakeholders are required to retain documents.
3. Documents must be kept by a competent officer on commonly accepted data carriers. They include:
 - a) Original documents;
 - b) Photocopies of original documents;
 - c) Microfiches of original documents;
 - d) Electronic versions of original documents on data carriers (such as hard-disks, DVDs, USB sticks);
 - e) Documents existing in electronic version only.
4. It is the sole responsibility of beneficiaries to ensure easy and quick access to project documentation also after the project closes. This is particularly the case when project management is entrusted either outside the organisation or to persons on contracts that may terminate at the end of the project.
5. Where originals are required and these cannot be kept in files, copies of original documents must be certified as true copies of originals. The person certifying such copies, is dependent on the documents being copied (i.e. which stakeholder in the implementation system). In the case of beneficiaries, documents should be signed by the Project Leader (or delegate) and, in the case of LMs, by the DPDPI / DCS (or delegate).

12.3 Records to be uploaded on the EMFF Database

1. Specific guidance on the documents to be uploaded by the MA, beneficiaries and Treasury in the EMFF Database will be provided by the MA. Beneficiaries and stakeholders are reminded that all the obligations relating to retention of documents as stipulated in Article 140 of Regulation (EU) N° 1303/2013, the Grant Agreement and this Manual of Procedures remain valid and effective.
2. Documents are to be uploaded on the EMFF Database in the available permissible formats. Assistance on how to upload the documents on the Database will be given by the MA during the implementation of the EMFF programme.

12.4 Data protection

All beneficiaries are reminded to adhere to the Data Protection Act, 2001, other subsidiary legislation and the internal policy of the respective organisation.

12.5 Filing system for project related documentation

1. Each standard project file should be divided into the sections identified below (with separators) and should strictly follow the same order, with section (i) on top:
 - i. Original Application Form, Letter of Approval, Grant Agreement and Addenda to the Grant Agreement;
 - ii. General Correspondence, mostly related to the Grant Agreement;
 - iii. Payment Process (copies of invoices, ISCs and fiscal receipts and other proofs of payment as applicable);
 - iv. Verification Process (including administrative and physical on-the-spot checks reports);
 - v. Certification Process (Statements of Expenditure and letters from the CA regarding rejection of invoices from the SoE);
 - vi. Procurement and Employment Procedures;
 - vii. Monitoring;
 - viii. Irregularity Reports;
 - ix. Project Deliverables and Inventory of Fixed Assets procured by Project;
 - x. Information and Communication Records;
 - xi. Training records.
2. The documents included under each of the above-mentioned sections should be filed in date order, with the most recent documents on top.
3. It is preferable that a beneficiary retains a separate file for each project, with each file wholly devoted to matters related to a single project, it is understandable that the beneficiary might already have internal filing procedures to be adhered to (e.g. in relation to procurement, human resource recruitment and selection). In order to avoid unnecessary duplication of documents and administrative burden, a beneficiary may maintain its own filing system AS LONG AS all necessary documents may be retrieved through an easy tracking system (e.g. indexing).
4. Government departmental files must be kept in line with the department's procedures.

12.6 Retention of documents

The purpose of this MoP is specifically focused on the requirements of beneficiaries; however for the sake of completeness a full list of documents that need to be retained by the various stakeholders involved in the implementation of EMFF funded projects can be found in the table 'Documents to be retained'. This gives beneficiaries a comprehensive picture of the requirements regarding the retention of documents process.

Annex 1

Financial Identification Form

Financial Identification Form

Form **TR/S-9**
(January 2008)
Treasury Division
EU Funds Management Unit



Supply/Service Provider Financial Identification Number and Certification

Please remember to complete in **BLOCK LETTERS** and endorse declaration in **Part III** below before submitting to the EU Funds Management Unit

Part I	Business Name as Registered with VAT Dept. _____ _____ Trading Name <i>(if applicable)</i> _____ Address _____ _____ Town/City _____ Post Code _____ Country _____ VAT Reg. Number _____ Contact Person _____ Telephone Number _____ Fax Number _____ e-mail Address <i>(generic)</i> _____		
Part II	Bank Account Holder _____ _____ Bank Name _____ Branch Address _____ _____ Town/City and Post Code _____ Country _____ International Bank Account Number (IBAN) <i>(compulsary)</i> _____ Bank Identifier Code (BIC) _____		
Part III	I the undersigned declare that all information filled herein and conferred to you is to the best of my knowledge and belief true, correct and complete. I understand and am fully aware that falsification of any information may jeopardize the validity of the payment issued thereon. I further declare that I have read and understood the details given on page 2 of this form, and unless otherwise directed, the above information may be used for future EU related payments.		
SIGN HERE	Signature of account holder ▶ _____ Date ▶ _____ <i>[compulsory]</i>		
FOR OFFICE USE ONLY	<table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;"> ▶ _____ <i>Signature of Treasury's Representative</i> Date </td> <td style="width: 50%; border: none;"> ▶ _____ <i>Signature of Contracting Authority/FB* (as applicable)</i> Date </td> </tr> </table> <p style="text-align: right; font-size: small;">* Final Beneficiary</p>	▶ _____ <i>Signature of Treasury's Representative</i> Date 	▶ _____ <i>Signature of Contracting Authority/FB* (as applicable)</i> Date
▶ _____ <i>Signature of Treasury's Representative</i> Date 	▶ _____ <i>Signature of Contracting Authority/FB* (as applicable)</i> Date 		

Annex 2

Funds Commitment Form

Funds Commitment Form

(Not applicable to non-public entities)

COMMITMENT FORM FOR PROJECTS QUALIFYING FOR EU FUNDING UNDER THE 2014-2020 PROGRAMME

Original to accompany tender documents in Contracts Department file
Copy to be sent to Director General (Funds and Programmes Division), MEAIM
Copy to be sent to Assistant Director (Capital Expenditure), Budget Office, MFIN
Copy to be sent Account Officer of the Line Ministry

Date:	
Ministry:	
Public Entity (if applicable):	
Name of Union Priority:	
Name of Project:	
Estimated Project Value¹:	
Name of Tender:	
Estimated Tender Value:	
CT Reference N°:	

Kindly fill in as applicable:

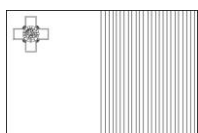
A. Declaration for Projects whose funding will be mostly covered through EU Funds

It is confirmed that the value of this tender (estimated at €.....) is contained within, and will not give rise to any excess funding requirement with respect to the project value (estimated at €.....). The co-financing rate of this project is% EU Funds and% MT Funds with a public aid intensity of%, or

B. Declaration for Projects whose funding will be partially covered through EU Funds

It is confirmed that the value of this tender (estimated at €.....) may give rise to excess National funding requirement with respect to the project value (estimated at €.....). This is due to the fact that EU funds allocated for the project are not sufficient to cover all required project activities. In this regard, this project shall be partially funded through EU. The co-financing rate of this project is% EU Funds and% MT Funds with a public aid intensity of%.

¹ This is subject to the grant award decision.



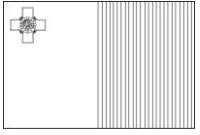
Maritime and Fisheries Operational Programme 2014-2020
 Part-financed by the European Union
 European Maritime and Fisheries Fund (EMFF)
 Co-financing rate: XX% European Union Funds; XX% National Funds



Investing in sustainable fisheries and aquaculture

--	--

Name and signature of project leader:	
Name and signature of Director (PDPI):	
Name and signature of Permanent Secretary:	



Maritime and Fisheries Operational Programme 2014-2020
Part-financed by the European Union
European Maritime and Fisheries Fund (EMFF)
Co-financing rate: XX% European Union Funds; XX% National Funds



Investing in sustainable fisheries and aquaculture

Annex 3a

Inventory template government departments

Inventory template for Equipment/Supplies funded through European Maritime and Fisheries Fund 2014-2020
This template should be filled in by Government Departments

Title of the Project/Aid Scheme: _____

Beneficiary: _____

MFA/MFB Number of vessel if applicable: _____

Project Leader: _____

List of items procured

Contract No	Description of the item	Name of supplier	Serial/ID no. (Where the serial numbers are not provided, a unique inventory number should be given)	Purchase date	Value € (incl. VAT and any other taxes, duties, delivery costs, installation fees)	Quantity	Name and address of the beneficiary where the equipment is installed. Include also the room where it is found.	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		yes	no	

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

Contract No	Description of the item	Name of supplier	Serial/ID no.	Description of the modifications the equipment has undergone	Purchase date	Value € (incl. VAT and any other taxes)	Quantity	Name and address of the beneficiary where the equipment is installed. Include also the	If the equipment has been transferred, state its original location	Is a guarantee applicable to the equipment		Is the equipment operating on site?			
										yes		no	yes		no
										start date	end date		yes	no	

List any equipment that has been replaced

Contract No	Description of the item	Name of supplier	New Serial/ID no	Serial ID of old equipment disposed	Purchase date	Value € (incl. VAT and any other taxes, duties, delivery costs, installation fees)	Quantity	Name and address of the beneficiary where the equipment is installed. Include also the room where it is found.	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		yes	no	

Project Leader	Date
Signature	

Directorate Corporate Services	Date
Signature	



Maritime and Fisheries Operational Programme 2014-2020
 Part-financed by the European Union
 European Maritime and Fisheries Fund (EMFF)
 Co-financing rate: XX% European Union Funds; XX% National Funds



Investing in sustainable fisheries and aquaculture

This template must be signed by the project leader and the Directorate Corporate Services of that particular ministry.
 A copy should be sent to the Directorate Corporate Service and to the Managing Authority of the EMFF 2014-2020.
 This template should be stored in a secure and dirt-free place and a soft copy should be maintained.
 The project leader should update the inventory template on a regular basis.

Annex 3b

Inventory template NGOs

Inventory template for Equipment/Supplies funded through European Maritime and Fisheries Fund 2014-2020
This template should be filled in by non-public entities and NGOs

Title of the Project/Aid Scheme: _____

Beneficiary: _____

MFA/MFB Number of vessel if applicable: _____

Project Leader: _____

List of items procured													
Contract No	Description of the item	Name of supplier	Serial/ID no. (Where the serial numbers are not provided, a unique inventory number should be given)	Purchase date	Value € (incl. VAT and any other taxes, duties, delivery costs, installation fees)	Quantity	Name and address of the beneficiary where the equipment is installed. Include also the room where it is found.	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 since it was procured														
Contract No	Description of the item	Name of supplier	Serial/ID no	Description of the modifications the equipment has undergone	Purchase date	Value € (incl. VAT and any other taxes)	Quantity	Name and address of the beneficiary where the equipment is installed. Include also the	If the equipment has been transferred, state its original location	Is a guarantee applicable to the equipment			Is the equipment operating on site?	
										yes		no	yes	no
										start date	end date			

List any equipment that has been replaced														
Contract No	Description of the item	Name of supplier	New Serial/ID no	Serial ID of old equipment disposed	Purchase date	Value € (incl. VAT and any other taxes, duties, delivery costs, installation fees)	Quantity	Name and address of the beneficiary where the equipment is installed. Include also the room where it is found.	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			

Project Leader	Date
Signature	

Legal Representative/Head of Accounts	Date
Signature	



Maritime and Fisheries Operational Programme 2014-2020
 Part-financed by the European Union
 European Maritime and Fisheries Fund (EMFF)
 Co-financing rate: XX% European Union Funds; XX% National Funds



Investing in sustainable fisheries and aquaculture

This template must be signed by the project leader and a legal representative or head of accounts.
 A copy should be sent to the Directorate Corporate Service and to the Managing Authority of the EMFF 2014-2020.
 This template should be stored in a secure and dirt-free place and a soft copy should be maintained.
 The project leader should update the inventory template on a regular basis.

Annex 4

Documentary OTS template

EMFF 2014-2020 Programme - Documentary On-the-Spot Checks¹

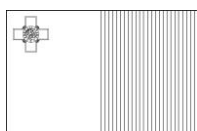
This template should be filled in by the MA when carrying out administrative verifications at the Beneficiary

OTS Reference No.:

1.0 GENERAL INFORMATION

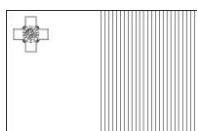
Date	
Member State	Malta
Programming Period	2014-2020
Fund	European Maritime and Fisheries Fund
Union Priority	
Operation Number	
Operation Title	
Beneficiary	
Activity	
Sub Activity	
Project Leader	
Person Representing the Project Leader (if the latter is not available)	
Line Ministry representative (where applicable)	
Place of meeting	
Officers present during on-the spot check	

¹ The MA reserves the right to add additional questions to this template to ensure that the beneficiary is in line with the Grant Agreement.



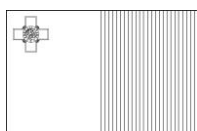
1.1 Final Beneficiary Details	
Full name of Organisation	
Postal Address	
Post Code	
VAT number (if any)	
Project Leader	
Position within organisation	
Phone number	
E-mail address	
Contact Person	
Position within organisation	
Phone number	
E-mail address	

1.2 Project Cost									
1.2.1 Original Total Cost of the Project (as per Grant Agreement)									
	Community Amount	National Public Amount	Other (Private or Non-Public Equivalent)	Net Cost	Vat		Other Ineligible Costs	Funding Gap	Total
					Eligible	Non-Eligible			
1.2.2 If any changes were proposed in the addenda, enter the revised cost of project									
Addendum No.	Community Amount	National Public Amount	Other (Private or Non-Public Equivalent)	Net Cost	Vat		Other Ineligible Costs	Funding Gap	Total
					Eligible	Non-Eligible			



1.3 Project Documentation				
File reference no.				
Is project documentation in file?	Yes	No	N/A	Comments
Application Form submitted by Beneficiary to MA (<i>during call</i>) (<i>copy</i>)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Supporting Documentation (<i>copy</i>) e.g. Business Plan, CBA, Feasibility Study or any other relevant study	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
List the Studies that were attached to the application form or as subsequently requested by the PSC as a condition for approval				
PSC clarifications	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Beneficiary replies to PSC clarifications	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Letter of approval by PSC	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Grant Agreement (<i>original</i>)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Request for addendum	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Approval of Addendum	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Addenda to the Grant Agreement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Indicate number of addendum/addenda done on this Grant Agreement and date of last signature on each addendum				
Planning Authority permit (<i>where applicable</i>)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Project Progress Report/s	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Compliance Certificate (<i>where applicable</i>)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Any other correspondence related to the Project	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

2.0 DELIVERABLES				
2.1 Studies (financed through the Project Funds)	Tick here if section is <u>Not Applicable</u> to project			<input type="checkbox"/>
	Yes	No	N/A	Comments



Were any studies conducted in relation to the project (<i>following approval</i>)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
If yes, are they in file? (<i>original</i>)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<i>If yes, please list them below:</i>				

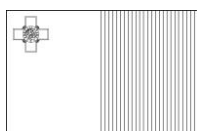
2.2 Fixed assets (e.g. Equipment, Furniture, Apertures, etc.)	Tick here if section is <u>Not Applicable</u> to project				<input type="checkbox"/>
	Yes	No	N/A	Comments	
Were any fixed assets purchased under this project?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
If yes, please specify what fixed assets have been purchased					

2.3 If any of the fixed assets purchased under this project are being checked during this OTS², list them here	Tick here if section is <u>Not Applicable</u> to project			<input type="checkbox"/>
Item Description	Qty	Serial No.	Is item operating on site?	

2.4 Equipment-related Training	Tick here if section is <u>Not Applicable</u> to project				<input type="checkbox"/>
	Yes	No	N/A	Comments	
Attendance Sheets (<i>for both trainer and trainees</i>)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Documents used for training (<i>e.g. presentation, handouts, etc.</i>)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Photographs showing that the training took place	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Copy of certificates (<i>where applicable</i>)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		

2.5 Inventory	Tick here if section is <u>Not Applicable</u> to project		<input type="checkbox"/>
----------------------	--	--	--------------------------

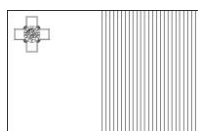
² Attach photos of items that are physically checked



	Yes	No	N/A	Comments
Has the Beneficiary filled in and updated the inventory template for all the fixed assets procured under this project and which are being co-financed by the EU?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
In the case of Government Entities, was the inventory template signed by the project leader and the DCS of the respective Line Ministry?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
In the case of non-public entities and NGOs, was the inventory template signed by the project leader and legal representative?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
In the case of Government Entities, did the Beneficiary send a copy of the Inventory to the Managing Authority and to the Directorate Corporate Service?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
In the case of non-public entities and NGOs, did the Beneficiary send a copy of the Inventory to the Managing Authority? <i>(In case of economic operators the inventory has to be centrally recorded and proof of this has to be presented by the PL during the on-the-spot check to the officer conducting the check.)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Is the inventory stored in a secure and dirt-free place?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Does the beneficiary maintain a soft copy of the inventory template? If yes, state where it is maintained?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Is the beneficiary updating the inventory template on a regular basis?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Are there any cases where any fixed assets procured under this project have been replaced due to damages? And if yes, did the beneficiary record it on the inventory template by means of a new serial number?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

2.6 Second Hand Equipment	Tick here if section is Not Applicable to project			<input type="checkbox"/>
	Yes	No	N/A	Comments
Approval by the MA for the procurement of second-hand equipment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Declaration by the supplier stating:				
• The origin of equipment (<i>original</i>)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Proof that the equipment does not exceed market value or cost of similar new equipment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

3.0 FINANCIAL IMPLEMENTATION PROGRESS



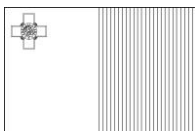
Maritime and Fisheries Operational Programme 2014-2020
Part-financed by the European Union
European Maritime and Fisheries Fund (EMFF)
Co-financing rate: XX% European Union Funds; XX% National Funds



Investing in sustainable fisheries and aquaculture

3.1 Statement of Expenditure						
SoE by Fund Date	SoE by Fund No.	Community Amount (€)	National Public Amount (€)	Total Public Eligible Amount (€)	Are signed copies of each SoE by Project available in the MA SoE file?	
					Yes	No

3.2 Disbursement						
	Net	VAT		Public Eligible Amount	Private Share (where applicable)	Total
		Eligible	Not Eligible			
Please indicate the amount of money paid by Treasury to date [insert date]						



4.0 PUBLIC PROCUREMENT
(remove the sections which are not applicable)

The Officer conducting the verification must ensure that public procurement has been carried out in accordance with the relevant Public Procurement Regulations and must also refer to the Manual of Procedures for Project Implementation - *Retention of Documents*

Reference	
Title	
Respective Component in Grant Agreement	
Amount allocated in Grant Agreement	
Date of Publication	
Deadline for Submission of Offers	
Winning Bidder	
Amount of winning bid	€
Invoices which relate to this procurement	



Procurement which does not exceed €5,000.00	Request for Quotations (Section A)	<input type="checkbox"/>
	Call for Quotations issued through the ePPS (Section B)	<input type="checkbox"/>
	Direct Order (Section C)	<input type="checkbox"/>

Procurement which is equal or exceeds €5,000.00 but does not exceed €10,000.00	Call for Quotations issued through the ePPS (Section B)	<input type="checkbox"/>
	Direct Order (Section C)	<input type="checkbox"/>

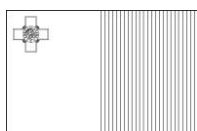
Procurement which is equal or exceeds €10,000.00 but does not exceed €144,000.00	Departmental Tender issued through the ePPS (Section D)	<input type="checkbox"/>
	Direct Order (Section C)	<input type="checkbox"/>

Procurement which is equal or exceeds €144,000.00	Call for Tenders issued through the ePPS (Section E)	<input type="checkbox"/>
	Direct Order (Section C)	<input type="checkbox"/>



Award Criteria Used	Price	<input type="checkbox"/>	Cost	<input type="checkbox"/>	Best Price Quality Ratio	<input type="checkbox"/>
----------------------------	-------	--------------------------	------	--------------------------	--------------------------	--------------------------

	Yes	No	N/A	Comments
--	------------	-----------	------------	-----------------



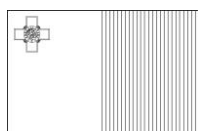
If BPQR criteria was used, were scoring and tables vetted and approved by DOC prior publication	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
---	--------------------------	--------------------------	--------------------------	--

Section A: Request for Quotations	Tick here if section is <u>Not Applicable</u> to project	<input type="checkbox"/>
--	--	--------------------------

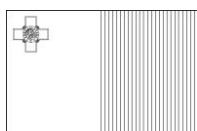
Bidders	Value (excl. VAT)	Quotation is comparable and according to the specifications asked for by the Beneficiary			Comments
		Yes	No	N/A	
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		Yes	No	N/A	Comments
Request for quotations		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Request for provision of Works / Supplies / Services are in line with the Grant Agreement.		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Quotations received (at least 3 quotations)		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Justification for selected quotation		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Reference/Notification to selected bidder		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
LPO/Agreement, where applicable		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Section B: Call for Quotations	Tick here if section is <u>Not Applicable</u> to project	<input type="checkbox"/>
---------------------------------------	--	--------------------------

Bidders	Value (excl. VAT)	Quotation is comparable and according to the specifications asked for by the Beneficiary			Comments
		Yes	No	N/A	
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	



	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Yes	No	N/A	Comments
State whether or not call for quotations was issued through ePPS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Call for provision of Works / Supplies / Services are in line with the Grant Agreement.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Advert of Publication of Call in Government Gazette	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Date of first advert in Govt. Gazette: (not mandatory if call was issued through ePPS))	[DD/MM/YY]			
Any other adverts (website, local newspapers, etc.) (not mandatory)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Summary of quotations received	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Quotations received	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Justification for selected quotation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Reference/Notification to selected bidder	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
State whether appeals had been lodged with the Public Contracts Review Board (PCRB). If yes, was the objection filed within ten calendar days following the date on which the award decision or cancellation was issued? Was the objection accompanied by a deposit equivalent to 0.50% of the estimated value? The deposit shall not be less than €400 and not more than €50,000. (not applicable for procurement below €5,000)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
LPO / Agreement, where applicable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Confirm whether the appeals period lasted 10 calendar days.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Award decision date: Contract Agreement date:
Section C: Direct Order	Tick here if section is <u>Not Applicable</u> to project			<input type="checkbox"/>
	Yes	No	N/A	Comments

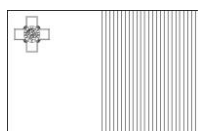


Was the direct order justified according to one of the following circumstances 1) When no tenders or no suitable tenders or no applications have been submitted in response to open procedure 2) Restrictions of choice and availability 3) The urgency attached to the procurement caused by unforeseeable events 4) Where the contract concerned is awarded subsequent to a design contest and must be awarded to the successful candidate or to one of successful candidates. 5) In so far as is strictly necessary, for additional services not included in the project initially considered or in the contract first concluded but which have, through unforeseen circumstances, became necessary for the performance of the service or works or supplies described therein, on condition that the award is made to the economic operator executing the contract.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Head of department approval (<i>Required for direct orders with a value equal to or less than €10,000</i>)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
MFIN approval (<i>Required for direct orders with a value that exceeds €10,000</i>).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Request for provision of Works /Supplies / Services are in line with the Grant Agreement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
LPO / Agreement, where applicable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

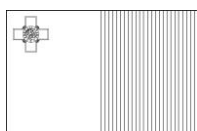
Section D: Departmental Tender	Tick here if section is <u>Not Applicable</u> to project	<input type="checkbox"/>
---------------------------------------	---	--------------------------

Type of Procedure	Open Procedure	<input type="checkbox"/>	Innovative Partnership	<input type="checkbox"/>
	Design Contest	<input type="checkbox"/>	Restricted Procedure	<input type="checkbox"/>
	Framework Agreement	<input type="checkbox"/>		

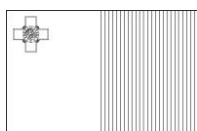
	Yes	No	N/A	Comments
Approval from DG Contracts if call for tenders was NOT carried out through an open procedure.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
State whether or not the 20 calendar day's minimum time limit for departmental tenders was respected.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
If an accelerated procedure was used state whether or not the 15 calendar day's minimum time limit for departmental tenders was respected.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	



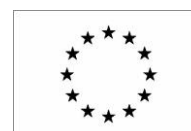
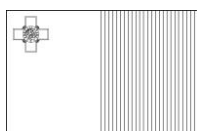
Head of Contracting Authority approval for accelerated procedure		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>							
Bidders	Value (excl. VAT)	Administratively Compliant			Technically Compliant			Financially Compliant			Comments
		Yes	No	N/A	Yes	No	N/A	Yes	No	N/A	
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		Yes	No	N/A	Comments						
Commitment Form		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>							
Tender Originators Form including GPP declaration		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>							
Approval from GPP to proceed with publication		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>							
Tender Document (<i>final version</i>)		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>							
Call for provision of Works / Supplies /Services are in line with the Grant Agreement		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>							
Advert of Publication of Tender in Government Gazette		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>							
Date of first advert in Govt. Gazette: (<i>not mandatory</i>)		[DD/MM/YY]									
Any other adverts (<i>Website, local newspapers, etc.</i>) (<i>not mandatory and not applicable for negotiated procedure after prior publication</i>)		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>							
Requests for clarifications & replies (<i>during call</i>)		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>							
Official letter of appointment /approval of the Evaluation Committee		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>							
CVs of Evaluation Committee members		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>							
Summary of Tenders received		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>							
Tenders received		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>							
Requests for clarifications & replies (<i>during evaluation</i>)		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>							



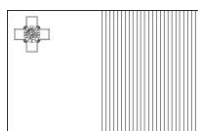
Evaluation Report (<i>final version</i>) Including Annexes: <ul style="list-style-type: none"> • Declarations of Impartiality and Confidentiality of the Evaluation Committee Members • Declarations of Impartiality of Technical and/or Financial Experts (<i>where applicable and as good practice</i>) • Clarification/Rectification correspondence with tenderers • Minutes of Evaluation Committee meetings (<i>good practice</i>) Report should be endorsed by each member of the evaluation committee on each page.					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Publication of Results					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Letter of award to successful bidder/s					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Letter to non-successful bidder/s					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
State whether evaluation of tenders had been carried out within 90 calendar days.					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
State whether appeals had been lodged with the Public Contracts Review Board (PCRB). If yes, was the objection filed within ten calendar days following the date on which the award decision or cancellation was issued? Was the objection accompanied by a deposit equivalent to 0.50% of the estimated value? The deposit shall not be less than €400 and not more than €50,000.					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
LPO/Agreement, where applicable					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Confirm whether the appeals period lasted 10 calendar days.					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Award decision date: Contract Agreement date:
Addenda to the above (<i>where applicable</i>)					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Valid Performance Guarantee including any amounts stipulated in addenda to the contract (<i>as deemed relevant</i>)					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Is appropriate reference given to the protection of personal data in documents such as tender documents and contracts, in accordance with the Data Protection Act of 2001 (<i>and subsequent amendments</i>)?					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Section E: Call for Tenders (DoC)			Tick here if section is <u>Not Applicable</u> to project				<input type="checkbox"/>	
Type of Procedure	Open Procedure		<input type="checkbox"/>	Restricted Procedure		<input type="checkbox"/>		



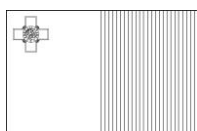
	Competitive Procedure with negotiation	<input type="checkbox"/>	Innovation Partnership	<input type="checkbox"/>
	Competitive Dialogue	<input type="checkbox"/>	Negotiated Procedure without Contract Notice	<input type="checkbox"/>
	Design Contest	<input type="checkbox"/>		
Open Procedure			Tick here if section is Not Applicable to project <input type="checkbox"/>	
	Yes	No	N/A	Comments
State whether or not the 30 calendar day's minimum time limit for DoC tenders was respected.				
If an accelerated procedure was used state whether or not the 15 calendar days minimum time limit for DoC tenders was respected.				
DG Contracts approval for accelerated procedure.				
If a pin was published state whether or not the 15 minimum time limit for DoC tenders was respected.				
Restricted Procedure			Tick here if section is Not Applicable to project <input type="checkbox"/>	
	Yes	No	N/A	Comments
State whether or not the 30 calendar day's minimum time limit for request to participate was respected.				
If an accelerated procedure was used state whether or not the 15 calendar days minimum time limit for request to participate was respected.				
DG Contracts approval for accelerated procedure.				
If a Prior Information Notice (PIN) was published state whether or not the 30 calendar day's minimum time limit for request to participate was respected.				
State whether or not the 25 calendar day's minimum time limit for receipt of tenders was respected.				
If an accelerated procedure was used state whether or not the 10 calendar days minimum time limit for receipt of tenders was respected.				
DG Contracts approval for accelerated procedure.				
If a Prior Information Notice (PIN) was published, state whether or not the 10 calendar day's minimum time limit for receipt of tenders was respected				
Competitive Procedure with Negotiation and Innovative Partnerships			Tick here if section is Not Applicable to project <input type="checkbox"/>	



				Yes	No	N/A	Comments				
State whether or not the 30 calendar day's minimum time limit for request to participate was respected.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>					
If an accelerated procedure was used state whether or not the 15 calendar days minimum time limit for request to participate was respected.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>					
DG Contracts approval for accelerated procedure.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>					
If a Prior Information Notice (PIN) was published, state whether or not the 30 calendar day's minimum time limit for request to participate was respected.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>					
State whether or not the 25 calendar day's minimum time limit for receipt of tenders was respected.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>					
If an accelerated procedure was used state whether or not the 10 calendar days minimum time limit for receipt of tenders was respected.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>					
DG Contracts approval for accelerated procedure.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>					
If a Prior Information Notice (PIN) was published, state whether or not the 10 calendar day's minimum time limit for receipt of tenders was respected.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>					
Competitive Dialogue						Tick here if section is Not Applicable to project				<input type="checkbox"/>	
				Yes	No	N/A	Comments				
State whether or not the 30 calendar day's minimum time limit for participation was respected.											
Bidders	Value (excl. VAT)	Administratively Compliant			Technically Compliant			Financially Compliant			Comments
		Yes	No	N/A	Yes	No	N/A	Yes	No	N/A	
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
				Yes	No	N/A	Comments				
Tender Originators Form including GPP declaration				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>					



Approval from GPP to proceed with publication	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Tender Document (<i>final version</i>)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Call for provision of Works / Supplies /Services are in line with the Grant Agreement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Advert of Publication of Tender in Government Gazette	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Date of first advert in Govt. Gazette: (<i>not mandatory</i>)	[DD/MM/YYYY]			
Any other adverts (<i>Website, local newspapers, etc.</i>) (<i>not mandatory</i>)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Contract Notice issued on the OJEU	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Request made for the appointment of the Evaluation Committee members (<i>by Project Leader to the Head of the Entity</i>)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Approval letter/email of appointment of the Evaluation Committee	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
CVs of Evaluation Committee members	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Requests for clarifications & replies (<i>during call</i>)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Summary of Tenders received	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Tenders received	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Requests for rectification and submission (<i>during evaluation and if permitted in the instructions to Tenderer</i>)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Requests for clarifications & replies (<i>during evaluation and if permitted in the instructions to Tenderer</i>)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Evaluation Report (<i>final version</i>) Including Annexes: <ul style="list-style-type: none"> • Declarations of Impartiality and Confidentiality of the Evaluation Committee Members • Declarations of Impartiality of Technical and/or Financial Experts (<i>where applicable and as good practice</i>) • Clarification/Rectification correspondence with tenderers (<i>where applicable</i>) • Minutes of Evaluation Committee meetings (<i>good practice</i>) <p>Report should be endorsed by each member of the evaluation committee on each page.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Publication of Results	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	



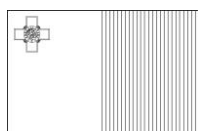
Letter of award to successful bidder/s	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Letter to non-successful bidder/s	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
State whether appeals had been lodged with the Public Contracts Review Board (PCRB). If yes, was the objection filed within ten calendar days following the date on which the award decision or cancellation was issued? Was the objection accompanied by a deposit equivalent to 0.50% of the estimated value? The deposit shall not be less than €400 and not more than €50,000.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
State whether evaluation of tenders had been carried out within 90 calendar days	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Contract <i>(and any other document required by law)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Confirm whether the appeals period lasted 10 calendar days.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Award decision date: Contract Agreement date:
Addenda to the Contract <i>(where applicable)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Valid Performance Guarantee including any amounts stipulated in addenda to the contract <i>(as deemed relevant)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Is appropriate reference given to the protection of personal data in documents such as tender documents and contracts, in accordance with the Data Protection Act of 2001 <i>(and subsequent amendments)</i> ?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Applicable for all types of procurement

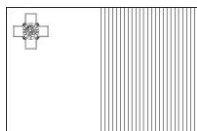
	Yes	No	N/A	Comments
Invoice/s or Requests for Reimbursement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Invoice Status Certificate/s	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Local Purchase Order/s	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Receipt/s	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Other Documentation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

5.0 EMPLOYMENT

5.1 Engagement through Employment			Tick here if section is Not Applicable to project	<input type="checkbox"/>
Full-Time	<input type="checkbox"/>	Part-Time	<input type="checkbox"/>	



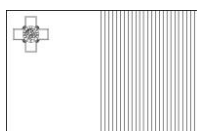
Call made through	Register of Persons Seeking Employment (Section A)	<input type="checkbox"/>		Date of Publication of Call	
	Open Call for Employment (Section B)	<input type="checkbox"/>		Deadline for submission of applicants	
	Call for Contract of Service (Section C)	<input type="checkbox"/>			
Call Reference				Position	
Applicant/s Selected				Salary/Rate per hour	
Duration of contract				No. of Hours/Week	
		Yes	No	N/A	Comments
A. Register of Persons Seeking Employment (ETC register)		Tick here if section is <u>Not Applicable</u> to this procurement			<input type="checkbox"/>
Vacancy Form signed by Permanent Secretary incl. position, requirements (<i>qualifications, skills, experience</i>)		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Vacancy Approval		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Part 1/ 2/ 3 list of eligible candidates (<i>where applicable</i>)		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
B. Open Call for Employment		Tick here if section is <u>Not Applicable</u> to this procurement			<input type="checkbox"/>
ETC Permit No. (<i>where applicable</i>)		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Call for applications (<i>advert i.e. govt. gazette, newspapers, websites</i>): position, eligibility criteria (<i>qualifications, skills, experience</i>) and any supporting documentation.		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
C. Call of Service		Tick here if section is <u>Not Applicable</u> to this procurement			<input type="checkbox"/>
Call for applications (<i>advert i.e. govt. gazette, newspapers, websites</i>): position, eligibility criteria (<i>qualifications, skills, experience</i>) and any supporting documentation		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
D. Section to be filled for all types of employment procedures		Tick here if section is <u>Not Applicable</u> to this procurement			<input type="checkbox"/>
All submitted application/s, CVs, certificates and other requested documentation (<i>where applicable</i>)		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<i>State the number of applications received within the stipulated deadline:</i>					
Short-listing of applicants giving reasons for rejection		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Copy of Interview letters sent to short-listed applicants		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	



State the number of applicants shortlisted:				
Were all applicants shortlisted eligible for the position?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Copy of letters sent to those applicants who were not shortlisted	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
State the number of applicants who were not shortlisted:				
Letter of appointment/ approval of Selection Board	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Conflict of Interest Declaration of Selection Board members	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Selection Criteria and/or sub-criteria	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Selection Report	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Copy of Letter of appointment to successful candidate/s	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Copy of Letter to non-successful short listed candidate/s	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Contract of employment/service	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Is appropriate reference given to the protection of personal data in documents such as tender documents and contracts, in accordance with the Data Protection Act of 2001 (and subsequent amendments)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

6.0 ACCOUNTING			
6.1 Government Entities (Departments and Agencies)	Tick here if section is <u>Not Applicable</u> to project		<input type="checkbox"/>
	Yes	No	Comments
Government entities process payments through the DAS system which allow users to include a stock code for a particular project. State whether stock code is being used for this project. If yes identify the stock code.	<input type="checkbox"/>	<input type="checkbox"/>	
6.2 Government Entities (not Departments and Agencies)³, Economic Operators	Tick here if section is <u>Not Applicable</u> to project		<input type="checkbox"/>
	Yes	No	Comments

³ Government Entities as defined in the Public Administration Act, 2008. Circular 04/2010/GE does not apply to Government Departments and Government Agencies listed in the Second and Fourth Schedule of the Act, whose transactions are recorded in the Departmental Accounting System (DAS).



For the accounting of all transactions related to the project, state whether a Separate accounting system <input type="checkbox"/> and/or an adequate accounting code <input type="checkbox"/> is/are being used for this project	<input type="checkbox"/>	<input type="checkbox"/>	
If neither of the above are being used, state reason why			
Annual auditor's certificate to the financial statements for each financial year for the full duration of the project, and for the year following the last reimbursement received by the beneficiary are in file (<i>indicate year where applicable</i>)	<input type="checkbox"/>	<input type="checkbox"/>	
	Year/s:		

7. HORIZONTAL PRIORITIES

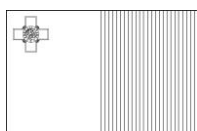
7.1 Environmental Sustainability and Sustainable Development

	Yes	No	N/A	Comments
Beneficiary is implementing its commitments in terms of environment sustainability as outlined in the project application	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Specify what the project has achieved so far in relation to its contribution to environment sustainability.				
Comments:				
Beneficiary is implementing its commitments on sustainable development as indicated in the project application	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Comments:				

7.2 Equal Opportunities

	Yes	No	N/A	Comments
Project is in line with Community Policy on Equal Opportunities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Beneficiary is implementing its commitments related to equal opportunities as outlined in the project application	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Specify what the project has achieved in relation to its contribution to Equal Opportunities.				

7.3 State Aid

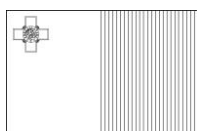


	Yes	No	N/A	Comments
Correspondence with State Aid Monitoring Board	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Project being implemented in line with SAMB instructions (<i>if applicable</i>)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Has the project changed? (for example change in ownership, nature of works/project, support aid, capping of support etc)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
If project changed, notification to SAMB and subsequent clearance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

8. PUBLICITY AND INFORMATION⁴

	Yes	No	N/A	Comments
Billboard on Site	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Signs/plaques on site	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Poster/s on site	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Stickers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Official Launch Event	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Press Release/s/write ups	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Media adverts (Television/Radio)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Printed Media Adverts (Newspapers, Magazines)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Other informative material such as leaflets and brochures	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Online or Email publicity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Other/s (<i>Please specify</i>)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

⁴ Attach photos of items physically checked



9.0 CONCLUSIONS

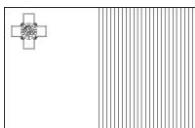
9.1 General remarks on the overall implementation of the project and updates on the follow up actions requested in previous OTS checks.

9.2 List any follow-up actions required and the date by which these should be undertaken as well as who is to check that action has been taken as instructed. Indicate if a follow-up visit is necessary and by when this visit should take place.

9.3 Indicate/list any suspicion of irregularities or actual detection of irregularities.

9.4 Recommendations and remarks on general improvement which may be required in the implementation and management of the project.

9.5 List of Annexes (as relevant)
(Any photos and/or documents gathered during on-the-spot check)



10. ENDORSEMENT OF ON-THE-SPOT CHECK REPORT

Officers Conducting Check:

Name in Block Letters	Signature
Designation	Date

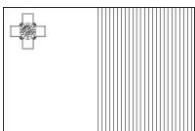
Name in Block Letters	Signature
Designation	Date

Conclusions and Recommendations endorsed by:

Name in Block Letters	Signature
Designation	Date

Beneficiary:

Name in Block Letters	Signature
Designation	Date



Annex 5

Documentary follow-up template

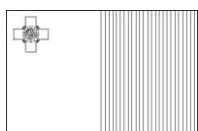
EMFF 2014-2020 Programme – Follow-Up On-the-Spot Check

This template should be filled in by the MA when carrying out follow up check on beneficiaries

Follow Up Reference No. EMFFFUR

1. GENERAL INFORMATION	
Date	
Member State	Malta
Programming Period	2014-2020
Fund	European Maritime & Fisheries Fund
Union Priority	
Measure	
Title and ref. no of operation	
On-the-spot Check Report ref. no.	
Final Beneficiary	
Project Leader	
Place of meeting	
Officers present during the spot check	

2. LIST OF ISSUES					
<p>2.1 List all issues that were earmarked as requiring follow-up action when the on-the-spot check was undertaken and indicate whether the required action has taken place and put in any comments if required.</p>					
	Agreed date for action to be undertaken	Indicate who was responsible to undertake the agreed follow-up action	Yes	No	Remarks
Issue no 1			<input type="checkbox"/>	<input type="checkbox"/>	
Issue no 2			<input type="checkbox"/>	<input type="checkbox"/>	
Issue no 3			<input type="checkbox"/>	<input type="checkbox"/>	



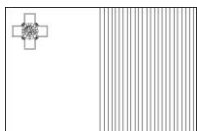
Maritime and Fisheries Operational Programme 2014-2020
Part-financed by the European Union
European Maritime and Fisheries Fund (EMFF)
Co-financing rate: XX% European Union Funds; XX% National Funds



Investing in sustainable fisheries and aquaculture

Issue no 4			<input type="checkbox"/>	<input type="checkbox"/>	
Issue no 5			<input type="checkbox"/>	<input type="checkbox"/>	

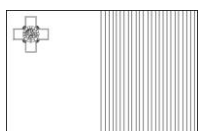
2.2 Concluding remarks:



3. ENDORSEMENT OF FOLLOW UP REPORT	
Officers Conducting Check:	
Name in Block Letters	Signature
Designation	Date

Name in Block Letters	Signature
Designation	Date

Conclusions and Recommendations endorsed by:	
Name in Block Letters	Signature
Designation	Date



Annex 6a

Reimbursement Request government organisation (not salaries)

MINISTERU GHALL-AFFARIJJIET
EWROPEJ U L-UGWALJANZA

SEGRETARJAT PARLAMENTARI
GHALL-FONDI EWROPEJ U ID-
DJALOGU SOCJALI

Id-Divizjoni għall-Fondi u Programmi



MALTA

MINISTRY FOR EUROPEAN AFFAIRS
AND EQUALITY

PARLIAMENTARY SECRETARIAT FOR
EU FUNDS AND SOCIAL DIALOGUE

Funds and Programmes Division

<Date>

<Address>

Dear Project Leader,

Reimbursement Request – Government Organisations

Attached to this letter please find the form to be used when claiming reimbursement for expenses incurred by an entity in respect of eligible activities under an approved project. When filling in, please delete the words in italics and insert the information according to the instructions provided.

The form should be issued and signed by the Financial Controller or Accountant of the organisation, addressed to the Project Leader as appropriate.

Prior to certification, the Project Leader shall then carry out all necessary checks to confirm the validity and eligibility of the claim.

The reimbursement request form, corresponding invoices and proofs of payment are to be uploaded in the *Invoices* section of the EMFF Database. All documents are to be forwarded to the line ministry and Treasury for execution of payment.

We thank you for your cooperation.

Regards

The Managing Authority

REIMBURSEMENT REQUEST FOR GOVERNMENT ORGANISATIONS

[Letterhead of the organisation]

Ref N°: *[Project N° / Component N° / Claim N°]*

[Date]

[Name of Project Leader]

[Project Number and Name of Project]

[Insert Address]

Reimbursement to *[name of organisation]*

List of invoices with this claim:

Invoice Number	Contract Reference	Description of activity / invoice	Invoice Value			Proof of payment reference ¹
			Net €	VAT €	Gross €	
		Totals				

Total amount due for reimbursement: **€ *(insert total eligible amount)***

Original invoices and corresponding proofs of payment are attached.

You are kindly requested to proceed with the requested reimbursement to *[name of organisation]*. Proceeds are to be credited to the bank account specified in the Financial Identification Form already submitted to the Treasury.

[Name of Financial Controller / Accountant/ Treasurer]

Financial Controller / Accountant / Treasurer

Signature

Certified correct by: _____ - Project Leader

Signature: _____ Date: _____

¹ Where the invoice is not a tax invoice, a fiscal receipt shall be submitted. Other proofs of payment include official cheque images (not photocopies) from bank, bank statements, bank transfer advice slips, Central Bank of Malta debit advice slips and acknowledgement of receipt of payment from contractor (only for tax invoices).

Annex 6b

Reimbursement Request government departments (not salaries)

MINISTERU GHALL-AFFARIJJIET EWROPEJ U
L-UGWALJANZA



MALTA

MINISTRY FOR EUROPEAN AFFAIRS AND
EQUALITY

PARLIAMENTARY SECRETARIAT FOR EU
FUNDS AND SOCIAL DIALOGUE

SEGRETARJAT PARLAMENTARI GHALL-
FONDI EWROPEJ U ID-DJALOGU SOCJALI

Id-Divizjoni għall-Fondi u Programmi

Funds and Programmes Division

<Date>

<Address>

Dear Project Leader

Reimbursement Request Form – Government Departments

Attached to this letter please find the form to be used when claiming reimbursement for expenses incurred by a governmental department for eligible activities under an approved project. When filling in, please delete the words in italics and insert the information according to the instructions provided.

The form should be issued and signed by the Director (Corporate Services) of the ministry, addressed to the Project Leader as appropriate.

Prior to certification, the Project Leader shall then carry out all necessary checks to confirm the validity and eligibility of the claim.

The reimbursement request form, corresponding invoices and proofs of payment are to be uploaded in the *Invoices* section of the EMFF Database. All documents are to be forwarded to the line ministry and Treasury for execution of payment.

We thank you for your cooperation.

Regards

The Managing Authority

REIMBURSEMENT REQUEST FOR GOVERNMENT DEPARTMENTS

[Letterhead of the department]

Ref N°: *[Project N° / Component N° / Claim N°]*

[Date]

[Name of Project Leader]

[Project Number and Name of Project]

[Insert Address]

Reimbursement to *[name of ministry]* Recurrent Vote

List of invoices with this claim:

Invoice N°	Contract Reference	Description of activity / invoice	Invoice Value			Proof of payment reference. ¹
			Net €	VAT €	Gross €	
		Totals				

Total amount due for reimbursement: € *(insert total eligible amount)*

Original invoices and corresponding proofs of payment are attached.

You are kindly requested to proceed with the requested reimbursement to *(name of ministry)* Recurrent Vote *(DAS vote number, item number)*.

[Name]

Director Corporate Services

Signature

Certified correct by: _____ - Project Leader

Signature: _____ Date: _____

¹ Where the invoice is not a tax invoice, a fiscal receipt shall be submitted. Other proofs of payment include official cheque images (not photocopies) from bank, bank statements, bank transfer advice slips, Central Bank of Malta debit advice slips and acknowledgement of receipt of payment from contractor (only for tax invoices).

Annex 6c

Reimbursement Request voluntary organisations (not salaries)

MINISTERU GHALL-AFFARIJJIET EWROPEJ U
L-UGWALJANZA



MALTA

MINISTRY FOR EUROPEAN AFFAIRS AND
EQUALITY

PARLIAMENTARY SECRETARIAT FOR EU
FUNDS AND SOCIAL DIALOGUE

SEGRETARJAT PARLAMENTARI GHALL-
FONDI EWROPEJ U ID-DJALOGU SOCJALI

Id-Divizjoni għall-Fondi u Programmi

Funds and Programmes Division

<Date>

<Address>

Dear Project Leader

Reimbursement Request Form – NGO / Voluntary Organisations

Attached to this letter please find the form to be used when claiming reimbursement for expenses incurred by an NGO / VO for eligible activities under an approved project. When filling in, please delete the words in italics and insert the information according to the instructions provided.

The form should be issued and signed by the Financial Controller / Accountant / Treasurer of the organisation, addressed to the Project Leader as appropriate.

Prior to certification, the Project Leader shall then carry out all necessary checks to confirm the validity and eligibility of the claim.

The reimbursement request form, corresponding invoices and proofs of payment are to be uploaded in the *Invoices* section of the EMFF Database. All documents are to be forwarded to the line ministry and Treasury for execution of payment.

We thank you for your cooperation.

Regards

The Managing Authority

REIMBURSEMENT REQUEST FOR NGO / VOLUNTARY ORGANISATIONS

[Letterhead of the organisation]

Ref N^o: [Project N^o / Component N^o / Claim N^o.]

[Date]

[Name of Project Leader]

[Project Number and Name of Project]

[Insert Address]

Reimbursement to [name of organisation]

List of invoices with this claim:

Invoice N ^o .	Contract Reference	Description of activity / invoice	Invoice Value			Proof of payment reference ¹
			Net €	VAT €	Gross €	
		Totals – 100%				
		Totals – Public share (EU + MT)				

Total amount due for reimbursement (Public share EU + MT): **€ (insert eligible public amount)**

Original invoices and corresponding proofs of payment are attached.

You are kindly requested to proceed with the reimbursement to [name of organisation]. Proceeds are to be credited to the bank account specified in the Financial Identification Form already submitted to the Treasury.

[Name of Financial Controller / Accountant / Treasurer]

Financial Controller / Accountant / Treasurer

Signature

Certified correct by: _____ - Project Leader

Signature: _____ Date: _____

¹ Where the invoice is not a tax invoice, a fiscal receipt shall be submitted. Other proofs of payment include official cheque images (not photocopies) from bank, bank statements, bank transfer advice slips, Central Bank of Malta debit advice slips and acknowledgement of receipt of payment from contractor (only for tax invoices).

Annex 6d

Reimbursement Request local councils (not salaries)

MINISTERU GHALL-AFFARIJJIET EWROPEJ U
L-UGWALJANZA



MALTA

MINISTRY FOR EUROPEAN AFFAIRS AND
EQUALITY

PARLIAMENTARY SECRETARIAT FOR EU
FUNDS AND SOCIAL DIALOGUE

SEGRETARJAT PARLAMENTARI GHALL-
FONDI EWROPEJ U ID-DJALOGU SOCJALI

Id-Divizjoni għall-Fondi u Programmi

Funds and Programmes Division

<Date>

<Address>

Dear Project Leader

Reimbursement Request Form – Local Councils

Attached to this letter please find the form to be used when claiming reimbursement for expenses incurred by a local council for eligible activities under an approved project. When filling in, please delete the words in italics and insert the information according to the instructions provided.

The form should be issued and signed by the Executive Secretary of the local council, addressed to the Project Leader as appropriate.

Prior to certification, the Project Leader shall then carry out all necessary checks to confirm the validity and eligibility of the claim.

The reimbursement request form, corresponding invoices and proofs of payment are to be uploaded in the *Invoices* section of the EMFF Database. All documents are to be forwarded to the line ministry and Treasury for execution of payment.

We thank you for your cooperation.

Regards

The Managing Authority

REIMBURSEMENT REQUEST FOR LOCAL COUNCILS

[Letterhead of the Local Council]

Ref N^o: [Project N^o / Component N^o / Claim N^o.]

[Date]

[Name of Project Leader]

[Project Number and Name of Project]

[Insert Address]

Reimbursement to [name of Local Council]

List of invoices with this claim:

Invoice N ^o .	Contract Reference	Description of activity / invoice	Invoice Value			Proof of payment reference ¹
			Net €	VAT €	Gross €	
		Totals – 100%				

Total amount due for reimbursement (100%): **€ (insert full claim amount)**

Original invoices and corresponding proofs of payment are attached.

You are kindly requested to proceed with the reimbursement to [name of local council]. Proceeds are to be credited to the bank account specified in the Financial Identification Form already submitted to the Treasury.

[Name of Executive Secretary]

Executive Secretary

Signature

Certified correct by: _____ - Project Leader

Signature: _____ Date: _____

¹ Where the invoice is not a tax invoice, a fiscal receipt shall be submitted. Other proofs of payment include official cheque images (not photocopies) from bank, bank statements, bank transfer advice slips, Central Bank of Malta debit advice slips and acknowledgement of receipt of payment from contractor (only for tax invoices).

Annex 6e

Reimbursement Request all beneficiaries (staff costs – apportioned)

MINISTERU GHALL-AFFARIJET EWROPEJ U L-
UGWALJANZA



MALTA

MINISTRY FOR EUROPEAN AFFAIRS AND
EQUALITY

PARLIAMENTARY SECRETARIAT FOR EU
FUNDS AND SOCIAL DIALOGUE

Id-Divizjoni għall-Fondi u Programmi

Funds and Programmes Division

<Date>

<Address>

Dear Project Leader

Reimbursement Request Form – Apportioned staff costs, including staff costs co-funded through different projects

Attached to this letter please find the form to be used when claiming reimbursements for staff costs paid to a project manager, supervisor, trainer or any other person as approved by the managing authority.

When filling in, please delete the words in italics and insert the information according to the instructions provided.

Please fill in the **staff costs calculator** and Reimbursement Request for Cross-Referenced projects table carefully. When the Reimbursement Request is made for staff costs paid in different periods of time these should be listed separately. The annexed Reimbursement Request for Cross-Referenced projects table contains a worked example as guidance.

In terms of the **staff costs calculator**, please note the following:

- The basic salary should be inclusive of income tax and social security paid by the individual;
- The social security paid by the employer can only be reimbursed if the social security attached to the salary being claimed has been paid.

The Reimbursement Request Form should be issued and signed by the Financial Controller, Accountant or the Director (Corporate Services) of the organisation / department and should be addressed to the Project Leader.

Prior to certification, the Project Leader shall carry out all necessary checks to confirm the validity and eligibility of the claim.

It is important to note that the following documents are to be uploaded in the EMFF Database:

- Employment contract (uploaded once, at contract level);
- Reimbursement Request Form, duly signed and certified (at invoice level);
- **Staff costs calculator (at invoice level);**
- Payslips corresponding to the Reimbursement Request Form (at invoice level);
- Signed declaration of payment of the employer's social security contribution by the financial controller/accountant/treasurer/DCS (at invoice level)

On the other hand, the following documents are to be physically forwarded to the line ministry and Treasury for the execution payment:

- Reimbursement Request and corresponding payslips
- **Staff costs calculator;**
- FS5 (or DAS Transfer Schedule of Payment (TSP) in the case of government departments)¹;
- Receipt issued by the Inland Revenue Department acknowledging payment of amounts in FS5;
and
- Signed declaration of payment of the employer's social security contribution by the financial controller / accountant / treasurer / DCS

Thank you for your cooperation.

Regards

The Managing Authority

¹ Both NOT uploaded in the EMFF Database

REIMBURSEMENT REQUEST – APPORTIONED STAFF COSTS, INCLUDING STAFF COSTS CO-FUNDED THROUGH DIFFERENT PROJECTS

[Letterhead of the organisation]

Ref N°: [Project N°/ Employee's initials / Claim N°]

[Date]

[Name of Project Leader]

[Project Number and Name of Project]

[Insert Address]

Refund of staff costs in respect of [name of employee] employed with [name of entity]

The total amount of €[sum requested] was paid by the entity covering the pay period(s) [insert period] to the above-mentioned employee for [insert type of work carried out e.g. project administration] in relation to the project [EMFF number]. Annexed to this request please find the breakdown of any cross-referenced amounts being claimed in the same period (delete if not applicable).

The corresponding **staff costs calculator** and the following supporting documents are being attached:

N°.	Payslip reference	Pay period	Corresponding FS5 / TSP reference	Inland Revenue Receipt N°.	Covered by declaration? (Yes / No)
1					
2					
3					

(delete as applicable)

[Government departments]

You are kindly requested to proceed with the request for reimbursement of the expenditure incurred to (name of ministry) Recurrent Vote (DAS Vote number, Item number).

[Other organisations]

You are kindly requested to proceed with the request for reimbursement of 100% / 85% [delete as applicable] of the expenditure incurred to [name of organisation]. Proceeds are to be credited to the bank account specified in the Financial Identification Form already submitted to the Treasury.

[Signature of Financial Controller / Accountant/ Director (Corporate Services) if a Government department]

[Name of Financial Controller / Accountant/ Director (Corporate Services)]

Financial Controller / Accountant / Director (Corporate Services) [select appropriate designation]

Certified correct by: _____ - Project Leader

Signature: _____ Date: _____

Annex 6f

Reimbursement Request all beneficiaries (staff costs – single project)

MINISTERU GHALL-AFFARIJET EWROPEJ U L-
UGWALJANZA



MALTA

MINISTRY FOR EUROPEAN AFFAIRS AND
EQUALITY

PARLIAMENTARY SECRETARIAT FOR EU
FUNDS AND SOCIAL DIALOGUE

Id-Divizjoni għall-Fondi u Programmi

Funds and Programmes Division

<Date>

<Address>

Dear Project Leader

Reimbursement Request Form – Staff costs co-funded through a single project

Attached to this letter please find the form to be used when claiming reimbursements for staff costs paid to a project manager, supervisor, trainer or any other person employed specifically for the implementation of a single project.

When filling in, please delete the words in italics and insert the information according to the instructions provided.

Please fill in the Reimbursement of Staff Costs table carefully. When the reimbursement request is made for salaries paid over a period of time these should be listed separately, with total amounts inserted at the bottom of the table.

Please note the following:

- The basic salary should be inclusive of income tax and social security paid by the individual;
- The total claim should only be inclusive of the eligible costs;
- The social security paid by the employer can only be reimbursed if the social security attached to the salary being claimed has been paid.

The Reimbursement Request Form should be issued and signed by the Financial Controller, Accountant, Treasurer or the Director (Corporate Services) of the organisation / department and should be addressed to the Project Leader.

Prior to certification, the Project Leader shall carry out all necessary checks to confirm the validity and eligibility of the claim.

It is important to note that the following documents are to be uploaded in the EMFF Database.

- Employment contract and subsequent addenda (uploaded once, at contract level);
- Reimbursement Request Form, duly signed and certified (at invoice level);
- Annex to the claim for reimbursement (at invoice level);
- Payslips corresponding to the Reimbursement Request Form (at invoice level);
- Signed declaration of payment of the employer's social security contribution by the financial controller/accountant/treasurer/DCS (at invoice level).

On the other hand, the following documents are to be physically forwarded to the line ministry and Treasury for the execution of payment:

- Payslips
- Receipt issued by the Inland Revenue Department acknowledging payment of amounts in FS5 or the Receiving Schedule of Payments (social security benefits) [applicable to Government Departments only]; and
- Signed declaration of payment of the employer's social security contribution by the financial controller / accountant / treasurer / DCS.

A copy of the FS5 [or Departmental Analysis (Government Departments only)] corresponding to the claims included in the reimbursement request is to be retained in the project file, i.e. neither uploaded in the EMFF Database, nor forwarded to the Treasury.

Thank you for your cooperation.

Regards

The Managing Authority

REIMBURSEMENT REQUEST – STAFF COSTS CO-FUNDED THROUGH A SINGLE PROJECT

[Letterhead of organisation]

Ref N°: [Project N° / Employee's initials / Claim N°.]

[Date]

[Name of Project Leader]

[Project Number and Name of Project]

[Insert Address]

Refund of staff costs in respect of [name of employee] employed with [name of entity]

The total amount of €[sum requested] was paid by the entity covering the pay period(s) [insert period/s] to the above-mentioned employee for [insert type of work carried out e.g. Project Administration] in relation to project [EMFF number]. Annexed to this request please find the breakdown of the amount being claimed.

The following supporting documents are being attached:

Index N°	Pay period		Covered by declaration of employer SSC?	Covered by IR receipt or Receiving Schedule of Payments?	IR receipt number or Schedule voucher number [as applicable]
	from	to	[Yes/No]	[Yes/No]	insert reference number
1					
2					
3					

(delete as applicable)

[Government departments]

You are kindly requested to proceed with the request for reimbursement of the expenditure incurred to (name of ministry) Recurrent Vote (DAS Vote number, Item number).

[Other organisations]

You are kindly requested to proceed with the requested reimbursement. Proceeds are to be credited to the bank account specified in the Financial Identification Form already submitted to the Treasury.

[Signature of Financial Controller / Accountant / Treasurer / Director Corporate Services]

[Name of Financial Controller / Accountant / Treasury / Director (Corporate Services)]

Financial Controller / Accountant / Director (Corporate Services) [select appropriate designation]

Certified correct by: _____ - Project Leader

Signature: _____ Date: _____

REIMBURSEMENT REQUEST – STAFF COSTS CO-FUNDED THROUGH A SINGLE PROJECT

ANNEX

Reimbursement of staff costs reference number: [Project N^o / Employee's initials / Claim N^o]

Pay period		Basic salary	Allowances / Overtime		Statutory bonus	Deductions	Gross this period	SSC employer	Eligible expenditure
			Eligible	Non-eligible					
from	to	a	b	c	d	e	f=a+b+c+d-e	g	f+g-c
							€0.00		€0.00
							€0.00		€0.00
							€0.00		€0.00
							€0.00		€0.00
							€0.00		€0.00
Total							€0.00		€0.00

Explanatory notes:

- Pay period:** Varies depending on whether salaries are paid on a monthly basis or in four weekly periods
- Basic salary:** Basic salary should be inclusive of income tax and employee's social security contributions
- Eligible allowance:** Allowances approved for EU funding by the managing authority ONLY. Also featuring under this heading are underpayments in the basic salary of previous eligible claims and pro-rata adjustments of eligible allowances.
- Non-eligible allowance:** Overtime and allowances NOT approved for EU funding by the managing authority
- Statutory Bonus:** ELIGIBLE government bonuses / income supplements paid during March, June, September and December. Pro-rata bonuses not eligible from EU funding must be deducted and included under Non-eligible allowance.
- Deductions:** Deductions due to late attendance or any other adjustments necessary to correct previous overpayments. The latter amount would be included only if the overpaid amount has already been claimed in previous reimbursement requests.
- SSC employer:** Employer's SSC ONLY if beneficiaries provide the relevant documentation including the declaration of payment of the employer's social security contribution by the financial controller / accountant / treasurer / Director (Corporate Services) and proof of payment

Annex 6g

Reimbursement Request all beneficiaries (indirect costs)

MINISTERU GHALL-AFFARIJJIET EWROPEJ U
L-UGWALJANZA



MINISTRY FOR EUROPEAN AFFAIRS AND
EQUALITY

SEGRETARJAT PARLAMENTARI GHALL-
FONDI EWROPEJ U ID-DJALOGU SOCJALI

PARLIAMENTARY SECRETARIAT FOR EU
FUNDS AND SOCIAL DIALOGUE

MALTA

Id-Divizjoni għall-Fondi u Programmi

Funds and Programmes Division

<Date>

<Address>

Dear Project Leader

Reimbursement Request Form – Indirect Costs

Attached to this letter please find the form to be used when claiming reimbursement for indirect costs declared on a flat rate basis as approved in the Grant Agreement / Addendum.

When filling in the reimbursement request form, please delete the words in italics and insert the information according to the instructions provided. The form should be issued and signed by the Director (Corporate Services) / Financial Controller / Accountant / Treasurer (*as applicable*) of the Ministry / organisation, addressed to the Project Leader as appropriate.

Prior to certifying the claim, the Project Leader shall carry out all necessary checks to confirm the validity and eligibility.

The reimbursement request form together with the SOE by Fund (Project Level) is to be uploaded in the *Invoices* section of the EMFF Database under the component *Indirect Costs*. Moreover, Section 7 (Estimated Budget Breakdown) of Annex 1 – Project Description of the Grant Agreement and the page in the Addendum to the Grant Agreement where the flat rate is indicated (*where applicable*), are to be uploaded in the *Contracts* section of the EMFF Database.

The Reimbursement Request Form and SOE by Fund (Project Level) are to be forwarded to the Director (Policy Development and Programme Implementation) within the line ministry who shall, upon satisfactory review of the claim, forward all documents for the consideration of Treasury. Treasury shall then recommend reimbursement of the claim if the required payment criteria¹ are met.

We thank you for your cooperation.

Regards

The Managing Authority

¹ As per section 5.6 of the Manual of Procedures (Chapter 5)

REIMBURSEMENT REQUEST FORM – INDIRECT COSTS
[Letterhead of department / organisation]

Ref N°: *[IC / Project N° / Claim N°]*

[Date]

[Name of Project Leader]
[Project Number and Name of Project]
[Insert Address]

Reimbursement to *[name of ministry / organisation]*

Kindly proceed with the reimbursement of the claim for indirect costs in relation to *[project number]* in line with Article *[article number]* of the Grant Agreement/Addendum signed on *[date when Grant Agreement/Addendum was signed]*.

Total amount due for reimbursement as per annex attached: €*[insert total to be claimed – amount marked as (F) in annexed table]*.

I declare that the public eligible amount certified is based on real costs² and that any revenue generated has been deducted from the total cost declared or will be deducted at the final stage of the project. Irregularities have been deducted or shall be deducted in the next payment claim.

[Government departments]

You are kindly requested to proceed with the request for reimbursement of the expenditure incurred to *(name of ministry) Recurrent Vote (DAS Vote number, Item number)*.
[Other organisations]

You are kindly requested to proceed with the requested reimbursement. Proceeds are to be credited to the bank account specified in the Financial Identification Form already submitted to the Treasury.

Signature

[Name of Director (Corporate Services) / Financial Controller / Accountant/ Treasurer]
Director (Corporate Services) / Financial Controller / Accountant / Treasurer

Certified correct by: _____ - Project Leader

Signature: _____ Date: _____

² In line with Article 11(3)(b) of Regulation (EC) 1081/2006 and within the rate established by the Managing Authority

**REIMBURSEMENT REQUEST FORM – INDIRECT COSTS
ANNEX**

Reimbursement Request [IC/ESFXXX/1]

1. Eligible amounts certified in previous SOE/s <i>(add/remove rows as applicable)</i>	Month	Year	SOE by Fund N ^o .	SOE by Project N ^o .	Public eligible amount €
	-	-	-	-	€0.00
	-	-	-	-	€0.00
Subtotal (A)					€0.00
LESS					
2. EMFF-related expenditure*	Invoice/RR number	Contract reference	Description of activity / invoice	Public eligible amount €	
	-	-	-	€0.00	
<i>(add rows if necessary)</i>	-	-	-	€0.00	
Subtotal (B)					€0.00
LESS					
3. Claims for indirect costs certified by the CA (and claimed in the SOE by Fund/s listed in Section 1 of this Annex)	RR number	SOE by Fund N ^o .	SOE by Project N ^o .	Public eligible amount €	
				€0.00	
<i>(add rows if necessary)</i>				€0.00	
Subtotal (C)					€0.00
LESS					
Direct Costs less ERDF-related expenditure and certified claims for Indirect Costs (A)-(B)-(C) = (D)					€0.00
Flat rate (as stipulated in the Grant Agreement/Addendum) (E)					0%
Total to be claimed (D)*(E) = (F)					€0.00

* Any EMFF-related expenditure claimed in the above SOE/s by Fund (Project Level) (as approved in the Grant Agreement) is being deducted in the above table. Any figures featuring in this table are in line with the data in the Invoice Expenditure Type Report and the Invoice Details Report, both reports generated through the EMFF Database.

Annex 7

Delegation of Authority Form

DELEGATION OF AUTHORITY FORM

To whom it may concern

This is to notify that **(name of person being authorised)**, who holds the position of **(position of the person being authorised)**, within **(name of Beneficiary organisation/Line Ministry)**, is hereby authorised to act and sign on behalf of **(name of person delegating authority)** within **(name of Beneficiary/Line Ministry)** on:

1. all matters, or
2. on the following specific matters:

pertaining to the EU co-financed project **(name of project)** while the latter is away from office on duty travel overseas, on vacation or sick leave/ from **(insert date)** to **(insert date)**.

Delegated by:

Name in block letters

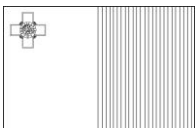
Signature

Accepted by:

Name in block letters

Signature

Date



Maritime and Fisheries Operational Programme 2014-2020
Part-financed by the European Union
European Maritime and Fisheries Fund (EMFF)
Co-financing rate: XX% European Union Funds; XX% National Funds



Investing in sustainable fisheries and aquaculture

Annex 8

Physical OTS check template

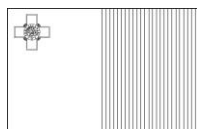
This template should be filled in by the MA when carrying out a physical implementation on-the-spot check

PHYSICAL ON-THE-SPOT CHECKS REPORT¹

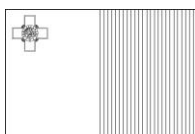
1.0 GENERAL INFORMATION

Date and time of visit:	
Member State:	Malta
Programme period:	2014 - 2020
Objective:	Convergence
Operational Programme:	Maritime and Fisheries
Fund:	European Maritime and Fisheries Fund
Union priority:	
Operation Number	
Operation Title	
Activity	
Sub Activity	
Beneficiary:	
Project Leader:	
Person representing the Project Leader (if the latter is not available):	
Line ministry representative (where applicable):	
Place of meeting:	
Officers present during the spot check:	

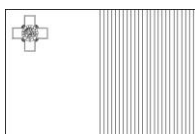
¹ The MA reserves the right to add additional questions to this template to ensure that the beneficiary is in line with the Grant Agreement.



2.0 PHYSICAL IMPLEMENTATION			
		Yes	No
a) Is the project being implemented in accordance with the components agreed in the Grant Agreement?		<input type="checkbox"/>	<input type="checkbox"/>
<i>If no, please explain in the space below:</i>			
		Yes	No
b) Is the implementation progressing in accordance with the deadlines stipulated in the implementation schedule agreed to in the Grant Agreement?		<input type="checkbox"/>	<input type="checkbox"/>
<i>If no, please explain the status of physical implementation in the space below:</i>			
2.1 Indicators			
List indicators as listed in the Grant Agreement (GA) / Commission Decision(CD) or any subsequent addenda (where applicable)	Information as at GA / CD stage	Progress as at On the Spot Check	Comments <i>If not yet achieved, explain why and by when are they planned to be achieved?</i>
2.2 Inventory (All fixed assets procured from project funds)			
		Yes	No
a) Have all the items on the inventory been delivered, installed and being used for the project?		<input type="checkbox"/>	<input type="checkbox"/>
<i>If not, explain the current situation and when they are planned to be delivered, installed and used:</i>			
		Yes	No
b) Is a full list of all fixed assets being annexed to this report?		<input type="checkbox"/>	<input type="checkbox"/>
<i>If no, please explain below:</i>			



2.3 Horizontal priorities			
2.3.1 Publicity	Yes	No	Comments
Compliance with the Visual Identity Guidelines	<input type="checkbox"/>	<input type="checkbox"/>	
Featuring of relevant EMFF co-financing statement	<input type="checkbox"/>	<input type="checkbox"/>	
Signs / Plaques	<input type="checkbox"/>	<input type="checkbox"/>	
Display stands	<input type="checkbox"/>	<input type="checkbox"/>	
Billboard	<input type="checkbox"/>	<input type="checkbox"/>	
Stickers	<input type="checkbox"/>	<input type="checkbox"/>	
Others: (specify which in comments section)	<input type="checkbox"/>	<input type="checkbox"/>	
<i>If any compulsory measures are absent or if any of the above items are not in line with the Information and Publicity Requirements, please provide further details on each case:</i>			
2.3.2 Contribution to effective environmental sustainability and sustainable development	Yes	No	
Is beneficiary implementing its commitments in terms of environmental sustainability and sustainable development as outlined in the Grant Agreement?	<input type="checkbox"/>	<input type="checkbox"/>	
<i>If yes, specify what the project has achieved so far in relation to environmental sustainability and sustainable development:</i>			
<i>If no, please explain:</i>			
2.3.3 Contribution to carbon neutrality	Yes	No	
Is beneficiary implementing its commitments in terms of carbon neutrality as outlined in the Grant Agreement?	<input type="checkbox"/>	<input type="checkbox"/>	
<i>If yes, specify what the project has achieved so far in relation to its relation to its contribution to carbon neutrality:</i>			

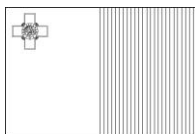


Maritime and Fisheries Operational Programme 2014-2020
Part-financed by the European Union
European Maritime and Fisheries Fund (EMFF)
Co-financing rate: XX% European Union Funds; XX% National Funds



Investing in sustainable fisheries and aquaculture

<i>If no, please explain:</i>		
2.3.4 Contribution to equal opportunities	Yes	No
Is beneficiary implementing its commitments related to equal opportunities as outlined in the Grant Agreement?	<input type="checkbox"/>	<input type="checkbox"/>
<i>If yes, specify what the project has achieved so far in relation to equal opportunities:</i>		
<i>If no, please explain:</i>		



Maritime and Fisheries Operational Programme 2014-2020
Part-financed by the European Union
European Maritime and Fisheries Fund (EMFF)
Co-financing rate: XX% European Union Funds; XX% National Funds



Investing in sustainable fisheries and aquaculture

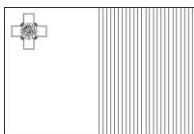
3.0 CONCLUSIONS

3.1 List any follow-up actions required and the date by which these should be undertaken as well as who is to check that action has been taken as instructed. Indicate if a follow-up visit is necessary and by when this visit should take place.

3.2 Indicate/list any suspicion of irregularities or actual detection of irregularities

3.3 Recommendations and remarks on general improvement which may be required in the implementation and management of the project.

**3.1 List attachments to this report
(Obligatory attachments refer to the photos taken during on the spot – for data protection purposes, individuals should be informed and photographed from the back)**

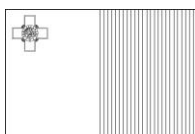


Maritime and Fisheries Operational Programme 2014-2020
Part-financed by the European Union
European Maritime and Fisheries Fund (EMFF)
Co-financing rate: XX% European Union Funds; XX% National Funds



Investing in sustainable fisheries and aquaculture

3.2 Officers conducting check	
Name in block letters	Signature
Designation	Date
Name in block letters	Signature
Designation	Date
Project Leader:	
Name in block letters	Signature
Designation	Date
Report endorsed by:	
Name in block letters	Signature
Designation	Date



Maritime and Fisheries Operational Programme 2014-2020
Part-financed by the European Union
European Maritime and Fisheries Fund (EMFF)
Co-financing rate: XX% European Union Funds; XX% National Funds



Investing in sustainable fisheries and aquaculture

Annex 9

Change in Project Leader Form

(Final Beneficiary/Organisation Letterhead)

(date)

Director General
Funds and Programmes Division
Ministry for European Affairs and Equality

Through Permanent Secretary/legal representative of the organisation

Change in Project Leader for (insert project reference number and title of project)

With reference to the above-mentioned project, we would like to notify that **(name of new project leader)**, who holds the position of **(function/title/position)** within the Beneficiary organisation, has accepted to take over the responsibility on all matters related to the EU co-financed project **(insert reference number and title of project)** as Project Leader, replacing **(insert name of outgoing project leader)**.

This change will come into effect on **(date of transfer of responsibilities)**. The Beneficiary also declares that the outgoing Project Leader has handed over to the best of his/her knowledge all the documentation and information related to the project to the new Project Leader who has accepted and acknowledges such fact.

Delegated by:

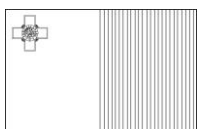
(name of outgoing PL)

Signature

Accepted by:

(name of new PL)

Signature



Maritime and Fisheries Operational Programme 2014-2020
Part-financed by the European Union
European Maritime and Fisheries Fund (EMFF)
Co-financing rate: XX% European Union Funds; XX% National Funds



Investing in sustainable fisheries and aquaculture

Annex 10

Guidelines for issuing a valid invoice and receipt

Guidelines for issuing valid invoices and receipts¹

1. What is an invoice?

- i. A non-negotiable commercial instrument issued by a seller to a buyer;
- ii. A legal document which can be used as evidence of an incurred debt.

Yet an invoice is only enforceable and legal if substantiating evidence proves that goods actually exist or the service was actually rendered and that it has been paid for. (There might also be the case where contract payment terms permit an advance payment to the contractor. Such a payment is also legally enforceable but must also be substantiated by a fiscal receipt or a document of equivalent probative value, such as a document evidenced by a bank transfer effected by an enterprise into the Bank Account of the supplier.)

2. Obligation to issue invoices according to VAT Legislation

Every person registered for VAT which supplies, meaning selling to another VAT registered person has to issue an invoice to the buyer within 31 days, the earliest of:

- i. The date when the items bought have been delivered (in case of services, when the actual service has been provided)
- ii. The date when payment have been received from the buyer

3. Requirements of the contents of an invoice:

An invoice needs to have the following:

- (a) The issue date
- (b) The invoice number (which has to be unique)
- (c) Name, address and VAT number of the seller
- (d) Name, Address and VAT number of the buyer
- (e) Sales Category (example: "Sales Invoice")
- (f) Description indicating
 - Quantity and nature of the object (example: 50 bags of cement) for purchase/sale of products
 - Nature of the Service provided (example: services provided by an architect – testing and measurement of a rubble wall) for the provision of services
- (g) Date of provision of service/delivery of products
- (h) Net Value of the products bought/sold i.e. the value WITHOUT the VAT (example: 50 bags of black cement – value per item €10 – total €500)
- (i) The total vat amount (€500 at the rate of VAT 18% = €90). The VAT Rate has to be included at all times.
- (j) The total sum of subject/services bought or sold (total value without VAT + VAT amount).

Invoices which are, cancelled in full or in part, corrected or tampered will not be considered as valid documents.

In the page to follow, we have included a specimen filled invoice. (One may note that invoices may vary according to the electronic system adopted by the firm selling.)

The details mentioned in (a) to (j) above are clearly identified in the specimen:

¹ Issued by the Certifying Authority, May 2009

CORRECTLY ISSUED SPECIMEN INVOICE

XYZ CO. LTD.
123, TRIQ IL-KBIRA
VALLETTA VLT22 – MALTA
TEL : 1234 5678 FAX : 8765 4321 E-MAIL : xyz@isp.com
WEBSITE: www.xyz.isp.com
VAT REG. No. 9999 – 9999

INVOICE No: 00023

Account: AB123
GIANNI BORG
1234, TRIQ IX-XEMX
VALLETTA
MALTA
VAT Reg. No. 8888-8888

Tel: 21XX XXXX

Page: 1
Date: 15/06/2007
Time: 11:30
Salesman: JOS
Sale Type: 03/Retail
Delivery Date: 15/06/07

Issued by: CS

No	Item	Code	Description	Pk Sz	Qty	Price	Disc.	Amount (€)
1	5100		Black cement	25 kgs	20	3.00	0	60.00
2	3610		25mm bolts and nuts	1x50	3	4.50	0	13.50
3	7432		Wire netting 3m wide	50m roll	6	6.50	0	39.00
Net Total								112.50
VAT: @ 18%								20.25
Total Due								132.75

P.O. No: 200505014
Deliver to Gianni Borg

Last payment:	450.61	Ref:	HSBC 24516	Date:	24/05/07
0-30 Days	31-60 Days	61-90 Days	91 Days +	Net Balance	
285.490	- 85.490		0.000	0.000	200.000

FULL NAME: _____ SIG: _____ I.D. NO. _____

TERMS: 30 DAYS

HOURS: MON – FRI 7.00am – 12.30pm 2.30pm – 6.30pm

ONLINE ORDERING: www.xyzordering.isp.com.mt

4. Invoice issued by a retailer

Invoices to be issued by small commercial shops, such as ironmongers and similar enterprises) has to include the following:

1. Invoice number
2. Date
3. Name, address and VAT number of the seller
4. Buyer's VAT Number
5. Description of objects bought
6. Quantities of each item bought
7. Invoice total WITHOUT VAT
8. VAT amount identified separately
9. The total sum of the invoice, i.e. TOTAL without VAT + VAT

The same 9 clauses apply if the invoice is handwritten.

There are some cases where the document includes the words shown below:

CASH SALE/ INVOICE/ RECEIPT

In this case the retailer would have to select accordingly in the following manner : if for example the document is an invoice, the terms CASH SALE and RECEIPT would have to be cancelled out as shown below:

~~CASH SALE/ INVOICE/ RECEIPT~~


For invoices issued by retailers a fiscal receipt has to be issued, either through the cash register or via the fiscal receipt book issued by the VAT Department.

Under the EU Structural Funds System the policy for fiscal receipts is the following. Fiscal receipts issued by a cash register cannot be considered as a substitute to the invoice itself, even if the seller includes the VAT number of the buyer on the same fiscal receipt. The reason for this is that most of the times such receipts do not identify the item/s and quantities being bought. For this reason an Invoice/ Cash Sale document needs to be provided to the respective authorities for claiming payments.

In the next page, we have included a specimen handwritten invoice which satisfies the requirements under the Structural Funds System mentioned above.

Moreover no tampering is allowed on these documents (i.e. cancellation, correction etc). For Cash Register receipts we recommend that a photocopy is taken of this document as this would ease the scanning process on SFDB. Eventually these documents have to be presented as proof of the actual expenditure.

SPECIMEN FISCAL RECEIPT

VAT Reg. No: MT77777777	Receipt No: 002156	No: E 3 060 364
XYZ IRONMONGERY 1506, Triq il-Qamar Valletta		
		
VAT DEPARTMENT Ta' Paris Road, Birkirkara BKR 13		
Receipt in terms of Section 51 of VAT Act 1998.		

Description of Goods / Provided	Amount (inclusive of VAT)	
As per Invoice 12345	47	79

Receipt Date: 11/06/07

CUSTOMER'S COPY

Customer Name & ID Number when required:

Guzeppi Borg

8888 8888

SPECIMEN FISCAL RECEIPT ISSUED FROM A CASH REGISTER

XYZ IRONMONGERY 1506, TRIQ IL-QAMAR VALLETTA TEL No:- 2111 1111 REG No:- 7777-7777		Seller's Name & Details
1560X @0.004		VAT No. of Seller
BOLTS 8.85 F PIPES PLSTC 21.24 F BALL VLV 17.70 F		Items Purchased
CUST NO. 8888-8888		Buyer's VAT No.
SUBTOTAL 47.79 1560No		Total including VAT
TOTAL F 47.79 SUBTOTAL 47.79 CASH 50.00 CHANGE 2.21		Date & Time of the receipt
11-06-07 15:30 0061 FISCAL RECEIPT VM AC 09500305		Receipt with VAT mark

SPECIMEN SYSTEM GENERATED INVOICE AND FISCAL RECEIPT ISSUED IN
ONE DOCUMENT

CLIENT COPY

XYZ CO. LTD.
123, TRIQ IL-KBIRA
VALLETTA VLT22 – MALTA
TEL: 1234 5678 FAX: 8765 4321 E-MAIL: xyz@isp.com
WEBSITE: www.xyz.isp.com
VAT REG. NO. MT9999-9999

INVOICE No. 00023

Account: AB123
GIANNI BORG
1234, TRIQ IX_XEMX
VALLETTA
MALTA
VAT Reg. No. 8888-8888

Page: 1
Date: 15/06/07
Time: 11:30
Salesman: JOS
Sale Type: 03/RETAIL
Delivery Date: 15/06/07

Tel: 21XX XXXX

No	Item	Code	Description	Pk. Sz.	Qty	Price	Dsc	Amount
1	5100		Black Cement	25kgs	20	3.00	0	60.00
2	3610		25mm Bolts and nuts	1x50	3	4.50	0	13.50
3	7432		Wire netting 3m wide	50m roll	6	6.50	0	39.00
Net Total								112.50
VAT: @ 18%								20.25
Total due								<u>132.75</u>

P.O. No: 200505014
Delivered to Gianni Borg

This is a fiscal receipt issued in terms of the VAT Act exemption No Ex 1234 A-SUPPLY BY SALE E. & O.E.

VAT Summary	rate	Gross Sale	Discount	Net Sale	VAT Calc.
F	18.00%	132.75	0.00	112.50	20.25
S	18.00%	0.00	0.00	0.00	0.00

Received payment in full: *Joseph Camilleri* (Signature)

Salesman: JOS

Date: 15/06/07

Part of document which can be considered as a receipt

Annex 11

Documents to be retained

Documents to be retained (in hard copy/original) by all Stakeholders (mainstream projects)

SECTION I: APPLICATION FORM, LETTER OF APPROVAL, GRANT AGREEMENT & ADDENDA TO THE GRANT AGREEMENT

Documentation	Upload to EMFF Database 2014-2020	MA	CA	Beneficiary	Line Ministry	DoC	Treasury
Application Form submitted by the Beneficiary (during call)		Original		Copy	Copy		
Supporting documents e.g.: Feasibility Studies, CBA, Environmental Impact Assessment & other related studies (where applicable)		Original /Copy		Original /Copy			
Grant Agreement / Commission Decision	Yes	Original		Original	Original		
Addenda to the Grant Agreement / Commission Decision (where applicable)	Yes	Original		Original	Original		
State Aid Declaration and Planning Permits ¹		Original /Copy		Original /Copy	Original /Copy		

¹ The State Aid Declaration and Planning Permits are included as separate annexes to the Grant Agreement.

SECTION II: GENERAL CORRESPONDENCE

Documentation	Upload to EMFF Database 2014-2020	MA	CA	Beneficiary	Line Ministry	DoC	Treasur y
Correspondence related to Grant Agreement/ Addenda		Original/ Copy		Original/ Copy			
Any other correspondence related to the project		Original/ Copy		Original/ Copy			

SECTION III: PAYMENT PROCESS

Documentation	Upload EMFF Database 2014-2020	MA	CA	Beneficiary	Line Ministry	DoC	Treasury
Invoices / Reimbursement Requests	Yes			Copy			Original
Local Purchase Order from Government's Departmental Accounting System (issued by the Accounting Officer)				Copy			Original
CBM SEPA Report (confirming that the correct entity was paid)							Original /Copy
Fiscal Receipts (as applicable) or other proof of	Yes			Original			

payment where fiscal receipts do not apply ²							
Fiscal Receipts as proof of payment for Reimbursement Requests only ³	Yes			Copy			Original
Supporting documentation (as per Section 12.3.1)	Yes			Original /Copy			Original /Copy
Time sheets and/or monthly reports in the case of employment contract				Original /Copy			
Annual Audit Certificates [as applicable]				Copy			

SECTION IV: VERIFICATION PROCESS

Documentation	Upload EMFF Database 2014-2020	MA	CA	Beneficiary	Line Ministry	DoC	Treasury
SoE by Operation		Yes	Yes				
SoE by Union Priority		Yes	Yes				

² The Beneficiary retains the original receipt (whether fiscal or not). The Beneficiary, in limited cases, may have certified copies of the fiscal receipts.

³ In limited cases, the Beneficiary may have certified copies of the fiscal receipts.

SECTION V: CERTIFICATION PROCESS

Documentation	Upload EMFF Database 2014-2020	MA	CA	Beneficiary	Line Ministry	DoC	Treasury
SoE by Fund		Yes	Yes				
Request for Payment to the European Commission ⁴			Copy				
Reports on checks carried out by the CA during the certification process			Original				

⁴ The original document is sent to the European Commission.

SECTION VI: PROCUREMENT AND EMPLOYMENT PROCEDURES

6.1 Procurement of €5,000 and less

Documentation	Upload EMFF Database 2014-2020	MA	CA	Beneficiary	Line Ministry	DoC	Treasury
a. Quotations :							
Request for quotations	Yes			Original /Copy			
Quotations obtained				Original /Copy			
Winning quotation	Yes			Original			
Any adverts published (not mandatory)				Copy			
Notification to selected bidder/Contract/Agreement	Yes			Original /Copy			
b. Direct from the open market:							
<i>Justification taking into account the amount involved, the urgency attached to the procurement & restrictions of choice & availability</i>	Yes			Original/ Copy			
<i>Approval from the Head of Department</i>	Yes			Original /Copy			
<i>Contract/Agreement</i>	Yes			Original /Copy			

6.2 Procurement which exceeds €5,000 but does not exceed €10,000

Documentation	Upload EMFF Database 2014-2020	MA	CA	Beneficiary	Line Ministry	DoC	Treasury
a. Quotations							
<i>Call for quotations</i>	Yes			Original/ Copy			
Adverts publicising the call for quotations (Government Gazette, website etc.)				Copy			
Quotations received				Original/ Copy			
Summary of quotations received (indicating the number of quotations received within the stipulated deadline)				Original/ Copy			
Winning quotation	Yes			Original / Copy			
Notification to selected bidder/Contract/Agreement	Yes			Original /Copy			
Appeals correspondence				Original /Copy			
b. Direct from open market:							
<i>Justification taking into account the amount involved, the urgency attached to the procurement & restrictions of choice & availability</i>	Yes			Original/ Copy			
<i>Written approval by the Head of the Contracting Authority⁵</i>	Yes			Original /Copy			
<i>Contract/ Agreement</i>	Yes			Original /Copy			
<i>c. Departmental Tenders (required documents are identified under Section 6.3 below)</i>							

⁵ As per Article 100 (2) of the Public Procurement Regulations (LN 352 of 2016) or any subsequent amendment/update.

6.3 Procurement which exceeds €10,000 but does not exceed €144,000

Documentation	Upload EMFF Database 2014-2020	MA	CA	Beneficiary	Line Ministry	DoC	Treasury
a. Departmental Tenders:							
Approval from DG Contracts if call for tenders was NOT carried out through an open procedure.				Original /Copy			
Commitment Form				Original /Copy			
Tender Originators Form including GPP declaration				Original /Copy			
Tender Document (final version)	Yes			Original /Copy			
Advert of Publication of Tender in Government Gazette (actual copy of advert)				Original /Copy			
Any other adverts (website, local newspapers, etc.)				Original /Copy			
Requests for clarifications & replies (during call)				Original /Copy			
Official letter of appointment /approval of the Evaluation Committee				Original /Copy			
CVs of Evaluation Committee members				Original /Copy			
Declarations of impartiality of Evaluation Committee members				Original /Copy			
Summary of Tenders received (indicating the number of bids received within the stipulated deadline)				Original /Copy			
Bids received				Original / Copy			

Requests for clarifications & replies (during evaluation)				Original / Copy			
Evaluation Report				Original / Copy			
Approval of award by the Departmental Contracts Committee				Original / Copy			
Publication of Results				Original			
Letter of award to successful bidder/s				Copy			
Letter to non-successful bidder/s				Copy			
LPO/Agreement/Contract	Yes			Original / Copy			
Addenda (where applicable)	Yes			Original / Copy			
Valid Performance Guarantee including any amounts stipulated in addenda to the contract (as deemed relevant)	Yes			Original / Copy			
Any complaints submitted				Original / Copy			
b. Quotations				Original / Copy			
<i>.Call for quotations</i>	Yes			Original / Copy			
Adverts publicising the call for quotations (Government Gazette, website etc.)				Original / Copy			
Quotations received				Original / Copy			
Summary of quotations received (indicating the number of quotations received within the stipulated deadline)				Original / Copy			
Notification to selected bidder				Original / Copy			
Contract/Agreement	Yes			Original / Copy			
Any complaints submitted				Original / Copy			
c. Direct from open market:							
Justification taking into account the amount involved, the urgency attached to the procurement & restrictions of choice & availability	Yes			Original / Copy			

Written approval by the Direct Orders Section (MFIN)	Yes			Original / Copy			
Contract/ Agreement	Yes			Original/ Copy			

6.4 Procurement which is equal to or exceeds €144,000 – Contracting under Schedule 2 and/or Schedule 3 of the Public Procurement Regulations (LN 352 of 2016)

Documentation	Upload EMFF Database 2014-2020	MA	CA	Beneficiary ⁶	Line Ministry	DoC	Treasury
a) DoC tenders							
Commitment Form		Copy		Copy		Original	
Tender Originators Form including GPP declaration				Copy		Original	
Tender Document (Final version as uploaded on DoC website)	Yes			Copy		Original	
Advert of Publication of Tender in Government Gazette (actual copy of advert)				Copy		Copy	
Any other adverts (website, local newspapers, etc.)				Copy		Copy	
Contract Notice in Official Journal (if tender exceeds the stipulated EU thresholds)				Copy		Copy	
Requests for clarifications & replies (during call)				Copy		Copy	
Letter/email to DoC recommending the members of the Evaluation Committee				Copy		Original /Copy	
Letter/email from DoC approving the members of the Evaluation Committee				Original /Copy		Copy	
Declarations of Impartiality of Evaluation Committee Members				Copy		Original	
Summary of Tenders received (indicating the number of bids received within the stipulated deadline)				Copy		Original /Copy	
Evaluation Report (final version approved by GCC)				Copy		Original	
Any request for clarifications and relevant correspondence made by GCC on the submitted Evaluation Report				Original /Copy		Original /Copy	

⁶ When DoC retains the documents, there is no obligation for the Beneficiary to retain copies.

Requests for clarifications & replies (during evaluation)				Original /Copy		Original /Copy	
Publication of Results						Copy	
Contract Award Notice (if tender exceeds the stipulated EU thresholds) (Need not be in Beneficiary's file but should be checked from OJ website)						Copy	
Letter of award to successful bidder/s						Copy	
Letter to non-successful bidder/s						Copy	
Appeals/Recourse to Court and defence procedure						Original /Copy	
Contract (and any other document required by law)	Yes			Original		Original	
Addenda to the Contract	Yes			Original		Original	
Valid Performance Guarantee including any amounts stipulated in addenda to the contract (as deemed relevant)	Yes			Original /Copy		Original /Copy	
<i>b. Direct Order</i>							
Justification taking into consideration the amount involved, the urgency attached to the procurement & restrictions of choice and availability				Copy			
Written approval from the Direct Orders Section (MFIN)				Original /Copy			
Written approval by the Director of Department of Contracts (if it exceeds the EU thresholds)				Original /Copy		Original /Copy	
Contract (and any other document required by law)	Yes			Original		Original	
Addenda to the Contract	Yes			Original		Original	

6.5 Procurement – VOLUNTARY ORGANISATIONS

	Upload EMFF Database 2014-2020	MA	CA	Beneficiary	Line Ministry	DoC	Treasury
A. Direct Order (for procurement not exceeding €5,000 exc. VAT)							
Authorisation by the Administrators/Treasurer (as applicable)				Original			
LPO	Yes			Original			
Agreement (where applicable)	Yes			Original			
B. Quotations (for procurement not exceeding €10,000 exc. VAT)							
Request/Call for quotations				Copy			
Adverts (website, government gazette, local newspapers, etc.) (where applicable)				Copy			
Quotations received				Original			
Justification for the selected quotation				Original			
Reference/Notification to selected bidder/ LPO/Agreement, where applicable	Yes			Original			
C. Tenders (for procurement exceeding the €10,000 exc. VAT)							
Tender Document (final version)				Copy			
Adverts (website, government gazette, local newspapers, etc.)				Copy			
Requests for clarifications & replies (during call)				Copy			
Schedule of all tenders received				Original			
Bids received				Original			

Requests for clarifications & replies (during evaluation)				Copy			
Publication of results				Original			
Letter of acceptance to successful bidder/s				Copy			
Letter to non-successful bidder/s				Copy			
Contract (and any other document required by law)	Yes			Original			
Addenda to the Contract	Yes			Original			
Appeals/Recourse to Court and defence procedure <i>(Appeals committee should be different from the committee that has evaluated the tender)</i>				Original /Copy			
Valid Performance Guarantee including any amounts stipulated in addenda to the contract (as deemed relevant)				Original			

6.6 Additional costs or variations in public contracts or contracts undertaken by non-public entities

	Upload EMFF Database 2014-2020	MA	CA	Beneficiary	Line Ministry	DoC	Treasury
Technical analysis by project manager/supervisor justifying the extra expenditure (in the case of technical works/supplies/services)				Copy		Original / Copy	
Notification sent to the Managing Authority as regards the modification and/or variation		Original		Copy			
Request for additional funds sent to the MA (if required) and approval		Original / Copy		Copy / Original			
For departmental contracts, approval by Perm Sec where cumulative additional costs exceed 5% of the contract value (exc. VAT)				Original / Copy			
Administrative Orders in case of additions, omissions, substitutions, changes in quality, quantity, form, character, kind, position, dimension, level or line and changes in the specified sequence, method or timing of execution of the works				Original			
Justified request submitted by Beneficiary to DoC for approval of modifications				Copy		Original	
For contracts signed by the Department of Contracts, approval by the General Contracts Committee (GCC) where new items/rates are required						Original	
For contracts signed by the Department of Contracts, approval by the General Contracts Committee (GCC) where cumulative additional costs exceed 5% of the contract value (exc. VAT)						Original	

6.7 For employment contracts, beneficiaries should follow its official channel of recruitment as long as the procedure applied follows good governance, is transparent and in line with national legislation.

SECTION VII: MONITORING

	Upload EMFF Database 2014-2020	MA	CA	Beneficiary	Line Ministry	DoC	Treasury
Photographs as proof of project implementation		Original/ Copy		Original/ Copy			
Project Progress Report		Original		Copy	Copy		
Project Closure Report		Original/ Copy		Original/ Copy			

SECTION V: CERTIFICATION PROCESS

	Upload EMFF Database 2014-2020	MA	CA	Beneficiary	Line Ministry	DoC	Treasury
Irregularity Report	Yes	Original	Copy	Copy			Copy
Proof of recovery of irregular funds (e.g. cheque image, bank transfer advice)		Yes		Yes			Original

SECTION IX: PROJECT DELIVERABLES AND INVENTORY OF FIXED ASSETS

	Upload EMFF Database 2014-2020	MA	CA	Beneficiary	Line Ministry	DoC	Treasury
Inventory template for all fixed assets procured under an EU funded project ⁹ .		Original		Original			
Any reports / studies delivered through the project		Copy		Original			

SECTION X: PUBLICITY RECORDS

	Upload EMFF Database 2014-2020	MA	CA	Beneficiary	Line Ministry	DoC	Treasury
Copies of all publicity used (adverts, press releases, photos of billboards on site, photos of publicity events, leaflets, posters, CDs and DVDs)				Original / Copy			

⁹ In the case of NGOs the inventory has to be recorded and proof of this has to be presented by the PL during OTS to the Officer conducting the check.

SECTION XI: TRAINING RECORDS

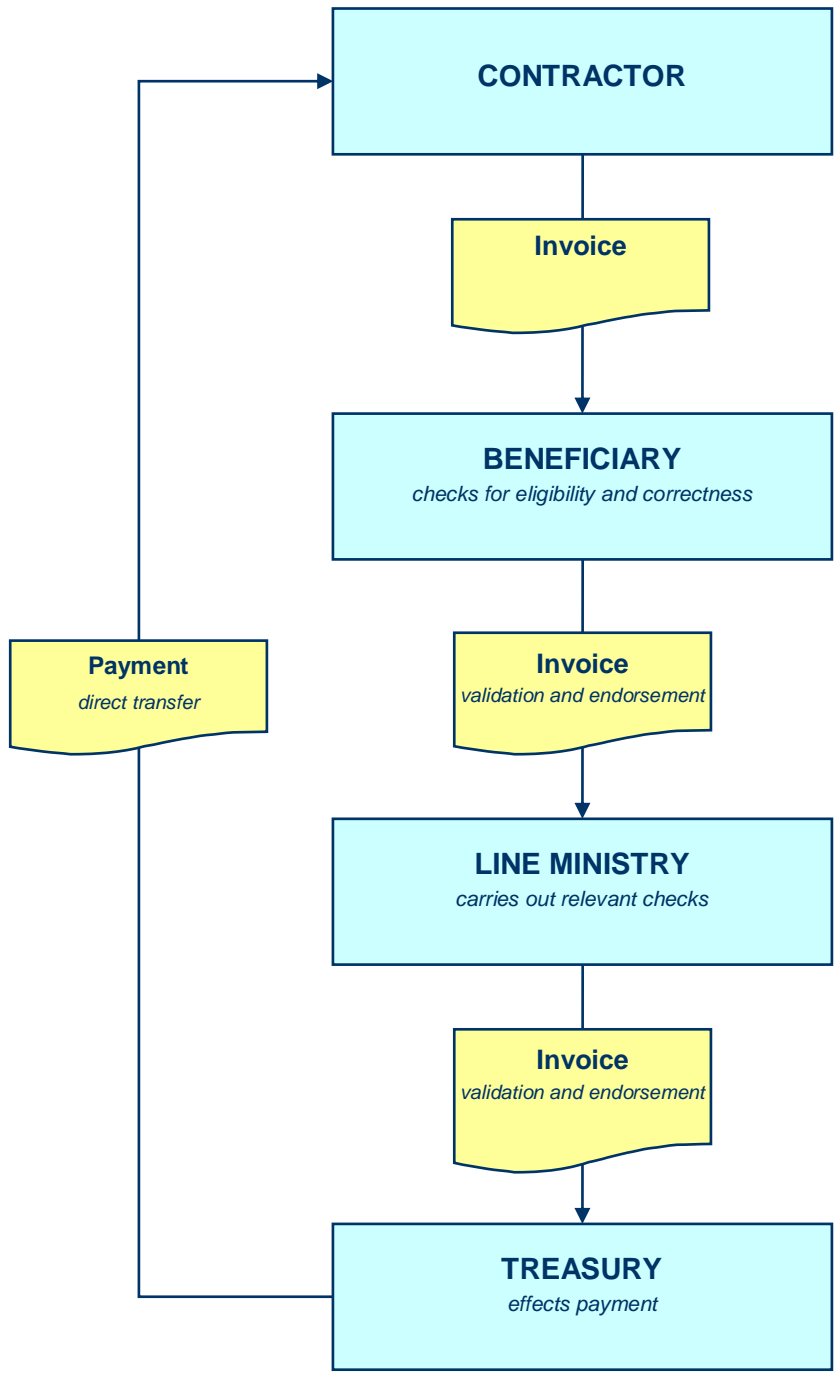
	Upload EMFF Database 2014-2020	MA	CA	Beneficiary	Line Ministry	DoC	Treasury
Call for participants				Original/ Copy			
Application Forms				Original/ Copy			
Letter of Acknowledgement (sent by Beneficiary to applicants)				Copy			
Evaluation report of applicants – according to eligibility and selection criteria				Original			
Letter to selected applicants <i>(Can be replaced by publication of results)</i>				Copy			
Letter to non-selected applicants <i>(Can be replaced by publication of results)</i>				Copy			
Training costs (time sheets)				Original			
Attendance Sheets (for both teachers and trainees)				Original			
Evaluation Sheets/Feedback Sheets				Original/ Copy			
Trainers' / teacher's / contractor's report to Beneficiary				Original/ Copy			
Other documents used for training (e.g. presentation, handouts, etc.)				Original/ Copy			

Photographs showing that training took place				Original/ Copy			
Copy of certificates				Copy			

Annex 12

Financial flow chart – public sector beneficiaries

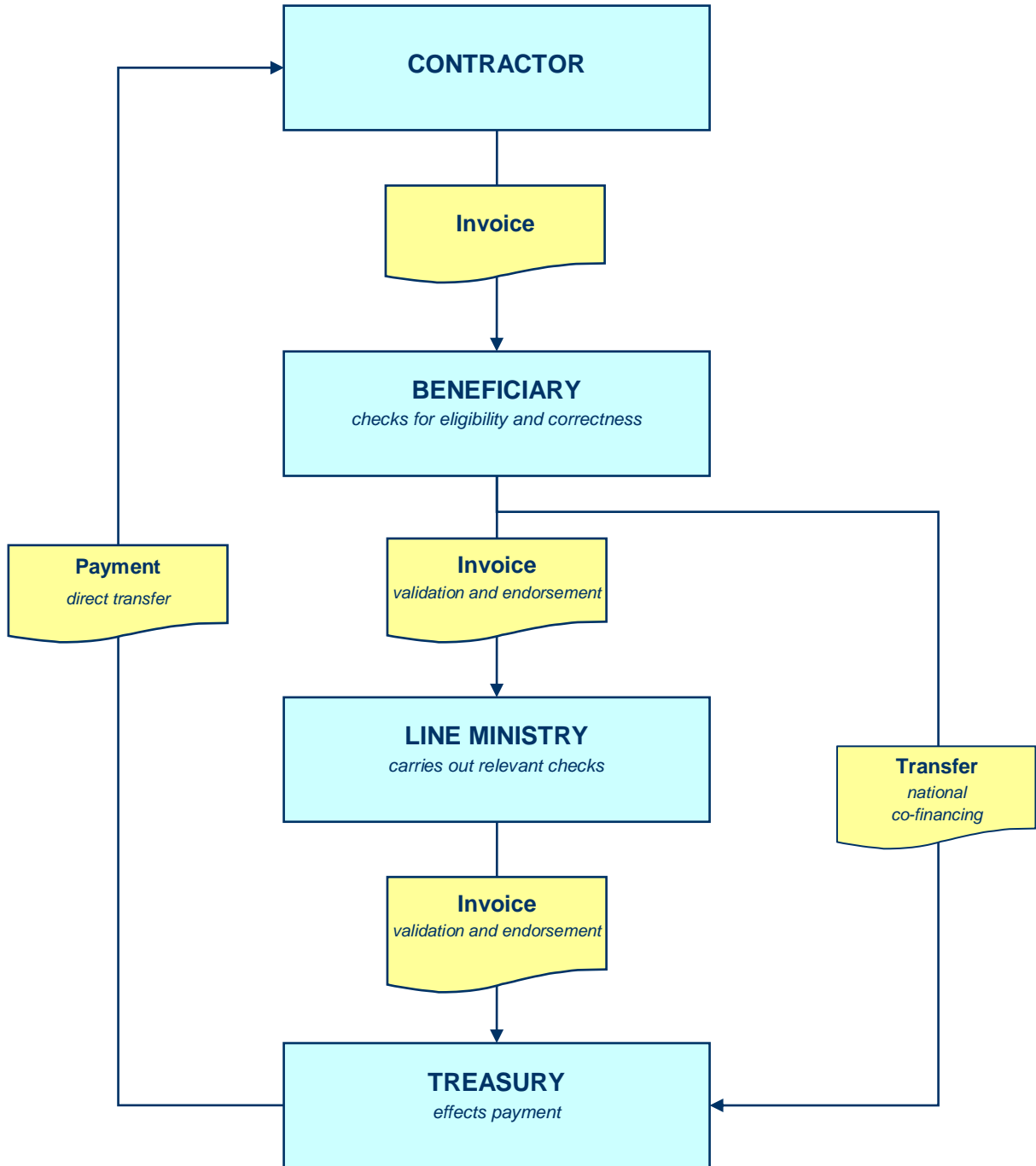
Financial Flow Chart – Public Sector Beneficiaries



Annex 13

Financial flow chart – other public and public equivalent beneficiaries

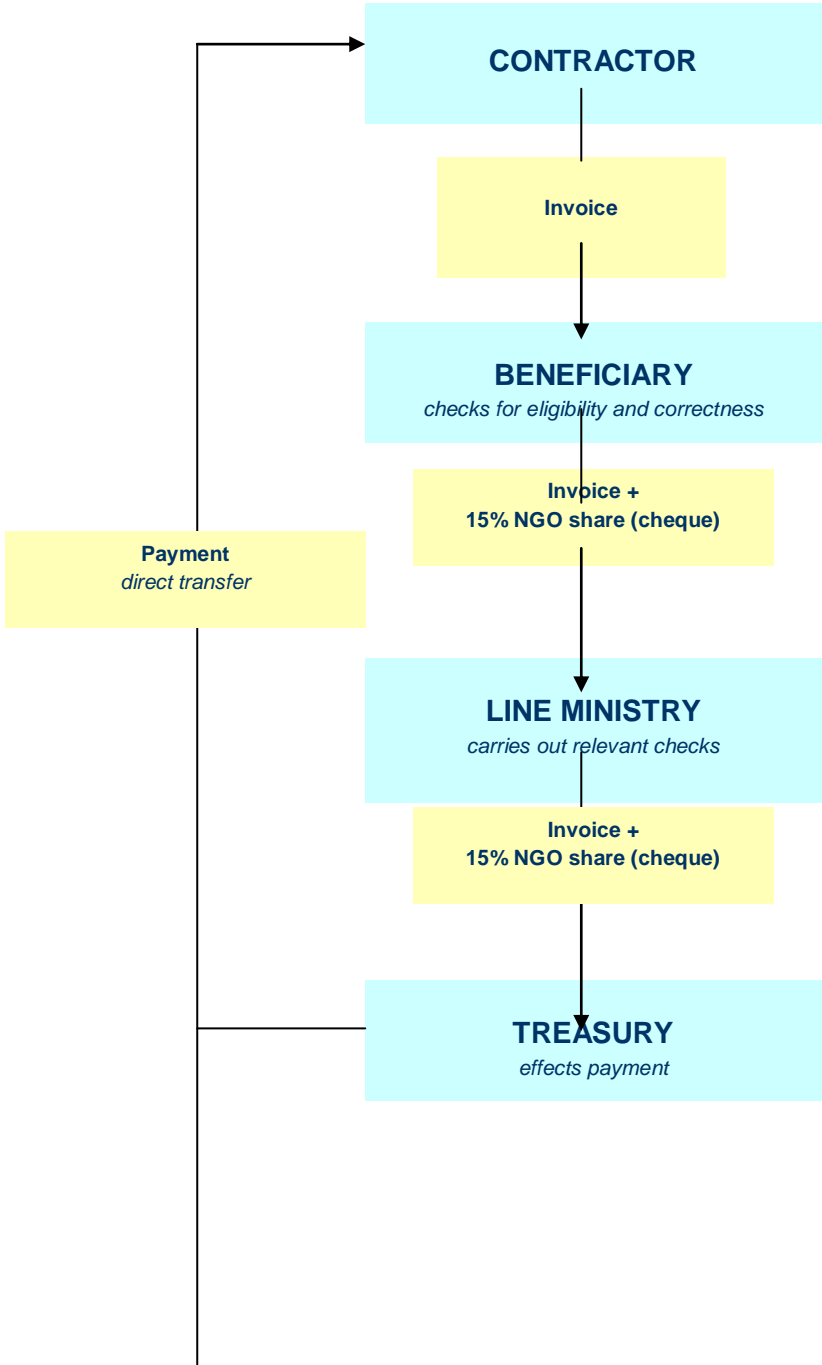
Financial Flow Chart – Other Public and Public Equivalent Beneficiaries



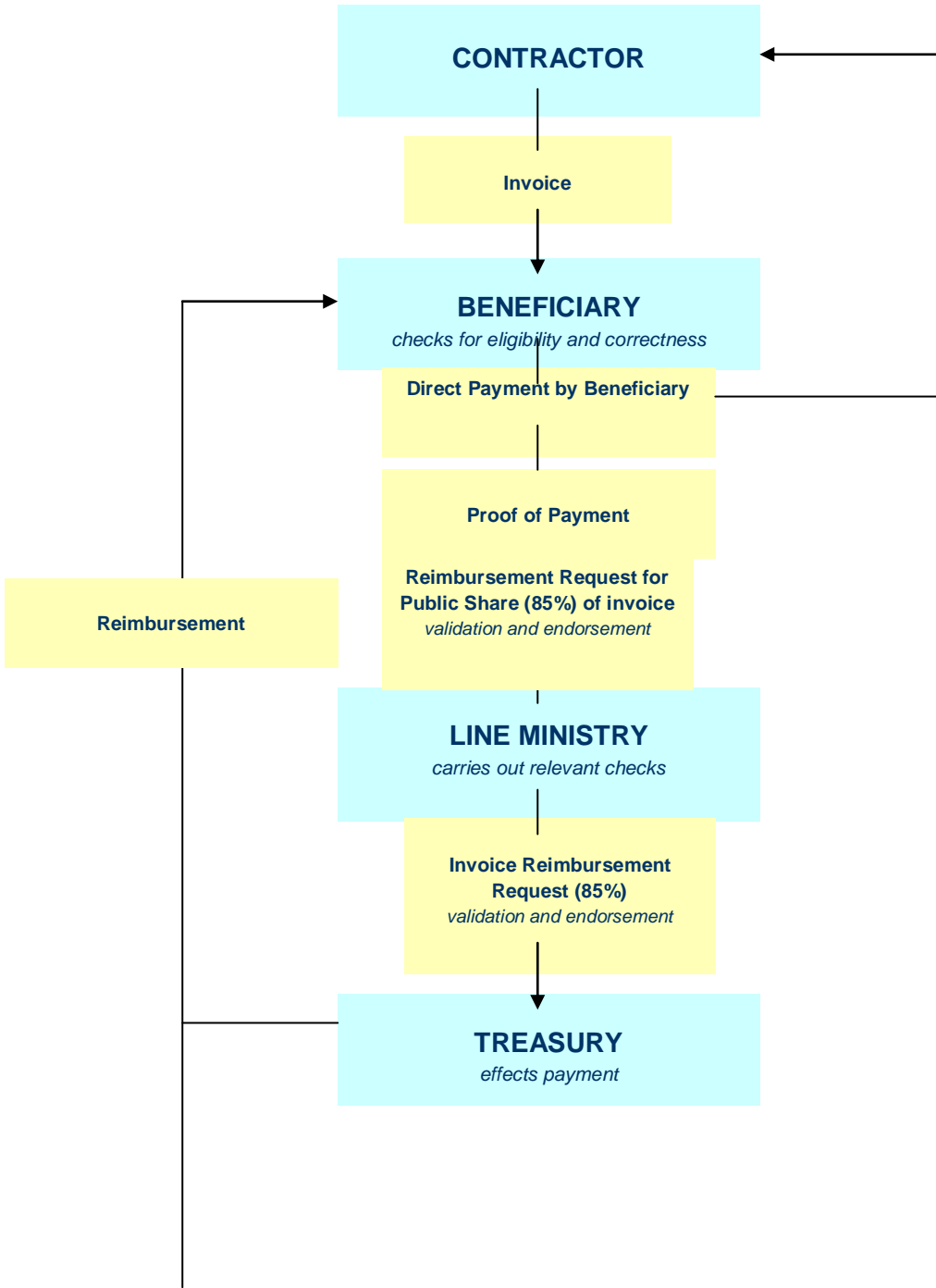
Annex 14

Financial flow chart – NGOs and voluntary organisations

FINANCIAL FLOW CHART
In the case of Voluntary Organisations with Third Party Payable
by Direct Payment (by Treasury)



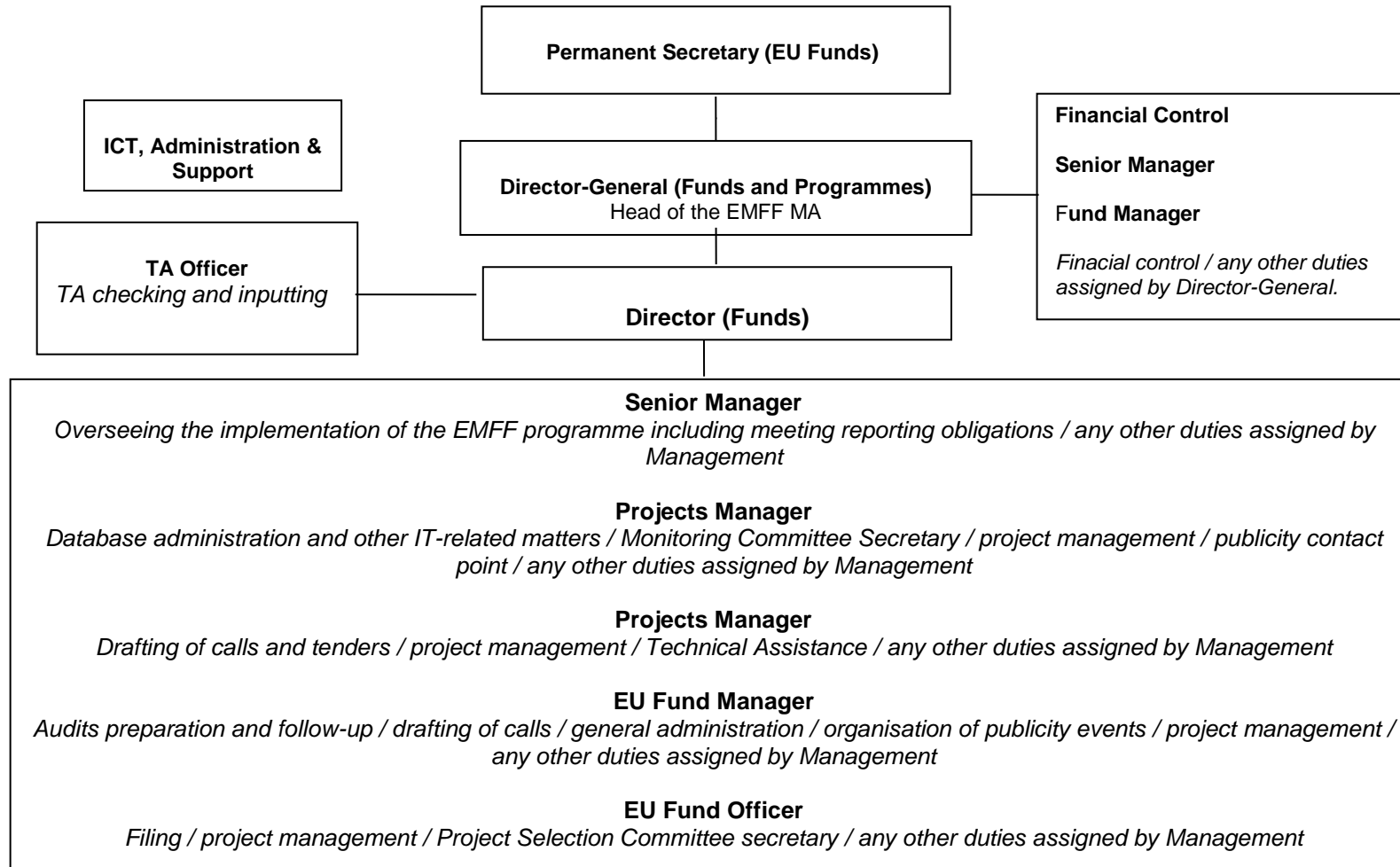
FINANCIAL FLOW CHART
In the case of Voluntary Organisations with Third Party Payable



Annex 15

Organisational chart

Organisational chart of the Managing Authority for the European Maritime and Fisheries Fund 2014-2020



Annex 15

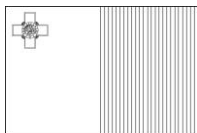
Irregularity Report template

For MA use: EMFFIR (A)

European Maritime Fisheries Fund (EMFF) 2014 - 2020 IRREGULARITY REPORT

1.0 GENERAL INFORMATION

Member State	Malta
Programming Period	2014 - 2020
Objective	Convergence
Operational Programme	Maritime and Fisheries
Fund	European Maritime and Fisheries Fund
Union Priority	
Activity	
Sub-Activity	
Project Number	
Title of the Project	
Beneficiary	
Case No.	
Version	
Date of first information leading to suspicion of irregularity	
Source of first information on the irregularity	
Date when irregularity was detected	
Organisation that detected the irregularity	
Role of organisation that detected the irregularity	
Total Project allocation <i>in case of aid schemes, this has to be the allocation for the beneficiary involved in the irregularity</i>	€ (Public Eligible)



Maritime and Fisheries Operational Programme 2014-2020
Part-financed by the European Union
European Maritime and Fisheries Fund (EMFF)
Co-financing rate: XX% EU Funds; XX% National Funds



Investing in sustainable fisheries and aquaculture

Public Eligible			Private / Other Contributions (if applicable)	Non-eligible (if applicable)
EU	MT	Total		

2.0 DESCRIPTION OF THE IRREGULARITY					
2.1	Irregular amount (Public share only)				
2.2	Indicate regulation/decision/procedure that has suffered the infringement	Community Regulation	National Provisions	Manual of Procedures	Eligibility Rules
		Grant Agreement	Governance	Other	
2.3	Nature of expenditure <i>e.g. purchase of equipment, employment, training costs</i>				
2.4	Provide a brief description of the practices employed in committing the irregularity				
2.5	Provide a brief description on how the irregularity was quantified				
2.6	Type of Irregularity	Overpayment	<input type="checkbox"/>		
		Non-eligible expenditure	<input type="checkbox"/>		
		Incorrect supporting documents	<input type="checkbox"/>		
		Insufficient / Absence of supporting documents	<input type="checkbox"/>		
		Public Procurement irregularity	<input type="checkbox"/>		
		Administrative error	<input type="checkbox"/>		
		Human error	<input type="checkbox"/>		

		Systemic error	<input type="checkbox"/>
		Other (please specify)	<input type="checkbox"/>
2.7	Qualification of the irregularity <i>(in the sense of Regn. 2988/95)</i>	i. Irregularity	<input type="checkbox"/>
		ii. Suspicion of Fraud	<input type="checkbox"/>
		iii. Established Fraud (Only by Court Decision)	<input type="checkbox"/>
2.8	Irregularity detected during	Checks undertaken by stakeholders <i>(including the Beneficiary itself)</i> during implementation <i>(e.g. the payment process)</i>	<input type="checkbox"/>
		Management verifications carried out by the MA / IB [CPR, Article 125 5 (a)]	<input type="checkbox"/>
		Management verifications (physical on-the-spot check) by the MA / IB [CPR, Article 125 5 (b)]	<input type="checkbox"/>
		Checks carried out during the certification process by the CA	<input type="checkbox"/>
		Audits carried out by the Audit Authority	<input type="checkbox"/>
		Audits carried out by other audit bodies	<input type="checkbox"/>
		Other <i>(please state – refer to section 9.2 (b) of MoP)</i>	<input type="checkbox"/>
2.9	Stage at which Irregularity took place <i>e.g. procurement, payment process</i>	Evaluation stage	
2.10	Date at which, or period during which, the irregularity was committed	From	
		Until	
		<i>or</i>	
		Date	
2.11	Location where the irregularity was committed		

3.0 NATURAL AND/OR LEGAL PERSONS INVOLVED IN COMMITTING THE IRREGULARITY
(Repeat sections as appropriate)


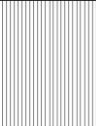

Natural Person	
Name	
Address	
Tel. No.	
E-mail address	
Role of the organisation wherein the person functions <i>e.g. Beneficiary, Intermediate Body</i>	
Position held/Function	

Legal Person	
Name	
Legal Status	
Registered Office	

4.0 Financial Details of Irregularity

4.1 See Annex 1					
4.2	Is further expenditure being suspended	Yes	<input type="checkbox"/>	Amount	
				Why?	
		No	<input type="checkbox"/>	Why?	
		N/A	<input type="checkbox"/>	Why?	
4.3	State how the recovery of funds will be/has been done				

5.0 FOLLOW-UP (Refer also to Annex I)

 	<p>Maritime and Fisheries Operational Programme 2014-2020 Part-financed by the European Union European Maritime and Fisheries Fund (EMFF) Co-financing rate: XX% EU Funds; XX% National Funds</p>	
<p>Investing in sustainable fisheries and aquaculture</p>		

5.1	Briefly describe what follow-up actions are required and who is responsible	Step 1	The MA to deduct the irregular amount of € <i>[input irregularity amount]</i> (public share only) from the invoice/s listed in Annex I through an adjustment in EMFF database;
		Step 2	The Beneficiary shall have the irregular amount € <i>[input irregularity amount]</i> retrieved by the EUFMD.
		Step 3	The LM shall ensure that the Beneficiary reimburses the amount stated in Step 2 above;
		Step 4	The Treasury shall ensure that the amount reimbursed is correct;
		Step 5	The CA shall ensure that the adjustment (ADJ) affected by the MA in Step 1 above features in the respective SOE by project, the SOE by Priority, the SOE by Fund, and the SOE by Fund Project.
5.2	Deadline for all follow-up actions to be settled including recovery of funds	For steps 1 to 4 in section 5.1	<i>[3 months from issuance]</i>
		For step 5 in section 5.1	To be determined by the CA
5.3	Official responsible for reimbursement of amount and to ensure that similar irregularities are not repeated	Name	
		Role of the organisation wherein the person functions	
		Position held / Function	
		Email address	

6.0 RECURRENCE	
6.1	Briefly describe the actions and/or measures taken to prevent the recurrence of similar irregularities

7.0 OTHER	
7.1	Insert any additional observations/comments

Report submitted by¹:

NAME IN BLOCK LETTERS

NAME OF ORGANISATION/DEPARTMENT

DESIGNATION

SIGNATURE

DATE

DIRECTOR PROGRAMME IMPLEMENTATION²

NAME OF ORGANISATION/DEPARTMENT

DATE

SIGNATURE

Report received by:

RAPHAEL SCERRI

FUNDS & PROGRAMMES DIVISION

NAME IN BLOCK LETTERS

NAME OF ORGANISATION/DEPARTMENT

HEAD OF MA

DESIGNATION

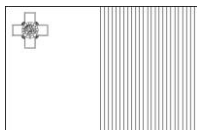
SIGNATURE

DATE

STAMP

¹ There might be circumstances where the official identifying the irregularity may feel constrained to by-pass the normal system of reporting irregularities. Whenever this situation arises, the official is given the opportunity to report any irregularity directly to the Managing Authority.

² Signature of DPI required only if Irregularity Report is being raised by a Public Beneficiary, and if the official identifying the irregularity is at ease to use the normal system of reporting irregularities.



Maritime and Fisheries Operational Programme 2014-2020
Part-financed by the European Union
European Maritime and Fisheries Fund (EMFF)
Co-financing rate: XX% EU Funds; XX% National Funds



Investing in sustainable fisheries and aquaculture

ANNEX I - BREAKDOWN OF IRREGULAR AMOUNT

Template version: v.1

Irregularity Report No.	EMFFIR (A)
Project ref:	
Is the project VAT eligible?	

Contract reference	Name of Entity	Number of Invoice / RR used to recover the irregular amount	Adj. suffix	Irregular amounts and Financial Components affected by the irregularity										Has the invoice been CERTIFIED in an SOE by Fund?	If YES, indicate:			
				PUBLIC ELIGIBLE AMOUNTS		NON-ELIGIBLE AMOUNTS									TOTALS	SOE by Project number	SOE by Fund number	SOE by Fund date
				Public Eligible	Vat Eligible	Vat Not Eligible	Other - Non Eligible	Third party non-payable	Third party payable	National Payable (Co-financing)	Funding Revenue (Non-Payable)	Private Funding (co-financing)						
				€	€	€	€	€	€	€	€	€	€					
			A -	-	-	-	-	-	-	-	-	-	-	-				
			A -	-	-	-	-	-	-	-	-	-	-	-				
TOTALS				-	-	-	-	-	-	-	-	-	-	-				

SUMMARY	
1. PUBLIC ELIGIBLE AMOUNTS	
PUBLIC ELIGIBLE AMOUNTS - TOTAL	0.00
EU SHARE OF IRREGULAR AMOUNTS	0.00
MT SHARE OF IRREGULAR AMOUNTS	0.00
2. CERTIFIED AMOUNTS	
PUBLIC ELIGIBLE ALREADY CERTIFIED	0.00
EU SHARE ALREADY CERTIFIED	0.00
3. AMOUNTS REIMBURSABLE BY BENEFICIARY / IB (SECTIONS 4.3. 5.1 [Step 2] OF IR)	
PUBLIC ELIGIBLE	0.00
VAT ELIGIBLE	0.00
VAT NON-ELIGIBLE	0.00
TOTAL TO BE REFUNDED BY BEN/IB	0.00

Submitted by:

NAME IN BLOCK LETTERS

NAME OF ORGANISATION/DEPARTMENT

DATE

DESIGNATION

SIGNATURE