

**GOVERNMENT
OF MALTA**

MINISTRY FOR THE ECONOMY,
EUROPEAN FUNDS AND LANDS

PARLIAMENTARY SECRETARIAT
FOR EUROPEAN FUNDS



**Funded by the
European Union**
NextGenerationEU

Guidelines for Implementation – Digital Intensification

Version: 2.0¹

Issue Date: 1st January 2023

¹Update to Guidelines for Implementation – Digitalisation V1.

Contents

1. Introduction.....	3
2. Implementation.....	3
2.1. Start Date.....	3
2.2. End Date	3
2.3. Filing System	3
2.4. Inventory.....	3
2.5. Authorised Representative.....	4
2.6. Project Manager	4
2.7. Changes and amendments to the investment project.....	4
3. Procurement Process.....	5
3.1. General	5
3.2. Expenditure based on actual costs incurred and paid	6
3.2.1. Establishing the minimum technical specifications.....	6
3.2.2. Request for Quotations	6
3.2.3. Award Criteria.....	6
3.2.4. Expenditure not exceeding €5,000 (<i>excl. VAT</i>).....	6
3.2.5. Expenditure over €5,000 but not exceeding €120,000 (<i>excl. VAT</i>)	6
3.2.6. Expenditure exceeding €120,000 (<i>excl. VAT</i>)	7
3.3. Purchasing of Subscription-based Software	8
4. Payments	9
5. Durability	9
6. Financial Management and Control	10
6.1. Reporting	10
6.2. Reimbursement Process.....	10
6.3. Payment Process.....	10
6.4. Double Financing	10
7. Monitoring and Evaluation	11
7.1. Monitoring by the Beneficiary.....	11
7.2. Physical/Online on-the-spot checks by the Measures and Support Division.....	11
7.3. Monitoring and Evaluation Activities	11
8. Audit and Control	12
8.1. Internal Control	12

8.2.	Accounting Treatment.....	12
8.2.1.	Enterprises with the obligation to prepare annual financial statements.....	12
8.2.2.	Enterprises with no obligation to prepare annual financial statements.....	12
8.2.3.	Simplified Cost Options	13
8.3.	Audit Visits.....	13
8.3.1.	Audit follow-up	13
8.4.	Irregularities	13
8.5.	Financial Recovery and Corrections	13
9.	Information and Publicity	14
9.1.	Publicity	14
9.1.1.	Commemorative Plaques	14
9.1.2.	Stickers.....	15
9.1.3.	Websites	15
9.1.4.	Printed Material.....	15
10.	Data Protection.....	15
11.	Retention of Documents.....	15
12.	Annex I: Supplier Financial Identification Form.....	16
13.	Annex II: Change of Project Manager Form	17
14.	Annex III: Inventory Template	18
15.	Annex IV: Claim for Reimbursement - Documentation	19
16.	Annex V: Evaluation Report - Specifications Grid.....	20

1. Introduction

This document provides information on the Digital Intensification Grant Scheme during and post implementation and should be read in conjunction with the following documents:

- Guidance Notes
- Notes to Applicants

These Guidelines for Implementation – Digital Intensification together with the Guidance Notes are binding and failure to comply with the provisions of these documents may result in Financial Corrections and recovery of funds.

2. Implementation

2.1. Start Date

The start date is identified in the **Grant Agreement** signed between the Measures and Support Division and the Beneficiary. Start of works on actions in relation to the activities for which assistance is being requested may only be initiated after the date of the granting of the aid.

2.2. End Date

The end date is identified in the Grant Agreement and by such date the Beneficiary must ensure the following:

- The Investment have been procured, delivered and fully operational
- All expenditure incurred, invoiced and fully paid
- All relevant licences in place

Any expenditure incurred, invoiced or paid after the project end date will be considered as ineligible.

2.3. Filing System

The beneficiary is to keep and maintain a separate filing system for the approved investment and may opt to keep an electronic system. Nonetheless, the filing system, regardless of whether it is electronic or hard copies, shall be made available and be easily referenced when monitoring and audit visits are conducted by the respective authorised entities. The beneficiary is obliged to keep all the documentation related to the operation for audit purposes for 10 years after the completion of the assisted operation. The sample proposed filing system folder can be downloaded from [here](#).

2.4. Inventory

The Beneficiary is to fill in an Inventory of the fixed assets financed from the project, and include the required details on the standard template which is available in [Annex III](#) and is obliged to keep an updated version of such inventory. In the case of intangible assets these must be amortisable and included in the assets register of the Beneficiary receiving the aid, and must remain associated with the investment for which the aid is granted for throughout the durability period applicable to the respective Grant Scheme following the completion of the investment project.

The inventory shall be frequently updated to include the relevant details of the assets purchased and list any equipment that has undergone any alterations following acquisition. The list is to be signed and certified correct by the Project Manager and made available to the Measures and Support Division upon request.

2.5. Authorised Representative

The Authorised Representative is the person identified in the application form who is entrusted to legally represent the Enterprise and is thereby authorised to enter into agreements and sign contracts for and on behalf of the Enterprise. In the case of Sole Traders/Self Employed person, this should invariably be the beneficiary.

2.6. Project Manager

The Project Manager is identified in the application form and is the person responsible for the implementation of the project on a day-to-day basis. The Project Manager is the beneficiary's point of contact with the Measures and Support Division and should be available and reachable within reasonable timeframes to discuss the project on a periodical basis as required.

The beneficiary shall ensure that a Project Manager is assigned throughout the full implementation of the project and should there be a change in the Project Manager a [Change in Project Manager form](#), downloaded from [here](#), shall be submitted via email on msd.eufunds@gov.mt.

2.7. Changes and amendments to the investment project

Issues may arise during the implementation of an investment project that necessitates a deviation from the original application as reflected in the Grant Agreement². In such cases, the beneficiary is to notify the Measures and Support Division immediately and submit a written request including a justification for the change. No expenditure related to actions and activities impacted with such deviations may be incurred by the beneficiary without approval issued by the Measures and Support Division in this regard.

Invariably, deviations may not impact on the substance of the original application and on which the operation was evaluated and selected.

In no instance will requests for an increase in the budgetary allocations resulting in an increase in the total Grant amount as outlined in the Grant Agreement be accepted.

² Limited to eligible expenditure procured through direct cost incurred and paid

3. Procurement Process

3.1. General

The procurement process shall be compliant with Community Policy as identified in Section 5 of the Guidance Notes

Moreover, eligible expenditure should meet the following criteria:

- i. Must be incurred by the Beneficiary;
- ii. Must be incurred within the period and for actions set out in the Grant Agreement;
- iii. Must be identifiable and verifiable, recorded in the beneficiary's accounts in accordance with the applicable accounting standards;
- iv. Must comply with the applicable national and EU legislation including law on taxes, labour and social security, and
- v. Must be reasonable and comply with the principle of sound financial management.

Beneficiaries should avoid situations that could present conflicts of interest when undertaking procurement. All procurement of goods, works and services is to be made from sources external and unrelated to the beneficiary Undertaking.³

VAT is not an eligible cost and beneficiaries should ensure that VAT and any other taxes should be quoted separately by suppliers.

All financial documentation should be presented in the Euro denomination, and where this is not possible the beneficiary should convert the foreign currency using the applicable daily exchange reference rate issued by the European Central Bank and which may be accessed through the following link: <https://www.ecb.europa.eu/stats/exchange/eurofxref/html/index.en.html>

The beneficiary should clearly indicate the rate applied. The exchange rate should be the rate applicable on the day the payment was made.

Unless the invoice issued by a Service Provider/Supplier includes the Bank Account identification where the payment is to be affected, the beneficiary shall request the Service Provider/Supplier to fill in the Supplier Financial Identification Form provided by the Measures and Support Division in [Annex I](#).

Failure by the beneficiary to observe the requirements may impact the eligibility of the expenditure and the digitalisation investment project itself. The beneficiary may be subject to loss of funds through the imposition of financial corrections and/or recovery of funds if non-compliance is observed at any stage. The Beneficiary shall be liable to pay back the amount identified to be ineligible/non-compliant with these rules by the Measures and Support Division, the Planning and Priorities Coordination Division, the Audit Authority, and any other body responsible for the monitoring of expenditure.

³ The fact that the buyer does not control the seller is not sufficient for fulfilling this criterion. The parties must be unrelated and there should be no influence (decisive or not) on the composition, voting or decisions of the organs of an Undertaking.

3.2. Expenditure based on actual costs incurred and paid

3.2.1. Establishing the minimum technical specifications

The minimum technical specifications are the required minimum characteristics identified by the beneficiary to enable the realisation of the assisted activity as approved in the Grant Agreement, and that a supplier must provide. These should be clearly drawn-up in a request for quotations and should present suppliers with a clear, accurate and full description of the beneficiary's needs to enable them to propose a solution to meet those needs. Such technical specifications shall not make any references to brands or specifications that can only be met by a particular supplier.

3.2.2. Request for Quotations

Beneficiaries are to ensure that procurement exceeding €5,000 (excl VAT), is carried out following a written request for quotations. The beneficiary must ensure that any request for quotations is:

- i. Dated, clear and include the minimum technical specifications
- ii. Auditable and traceable (*sent and received through an identifiable e-mail account*)
- iii. Clearly setting a defined deadline for submission in line with the minimum timeframes

3.2.3. Award Criteria

The assessment for award of quotations should be based on the cheapest technically compliant criteria, unless differently specified in the request for quotations.

Nonetheless, following the submission of quotations, the beneficiary may opt for an offer that is higher than the cheapest technically compliant offer. In this regard, the reimbursement will only be pegged against the cheapest technically compliant offer, or the expenditure approved in the Grant Agreement whichever is the lowest.

3.2.4. Expenditure not exceeding €5,000 (excl. VAT)

For expenditure not exceeding €5,000 (excl VAT), Beneficiaries may procure directly from the open market. The following documents are to be kept and presented with the claim for reimbursement, together with those identified in [Annex IV](#):

- Copy of Invoice
- Copy of Fiscal Receipt (where a tax invoice is not provided)
- Copy Proof of Payment (Copy of bank transfer payment/bank cheque encashment image)
- Copy of Bank Statement identifying the transaction/s Certified by a Certified Public Accountant

3.2.5. Expenditure over €5,000 but not exceeding €120,000 (excl. VAT)

For expenditure exceeding €5,000 but not exceeding €120,000 (excl VAT), Beneficiaries may contact a number of potential bidders via email and set a deadline of at least five (5) calendar days from the date of publication to receive quotations.

Beneficiaries shall seek to receive at least three quotations; ensure that quotations received after the indicated deadline are not considered; and ensure that an audit trail is available to enable the verification of the request for quotations, the receipt of related quotations and a report outlining the assessment conducted leading to the preferred option.

The following documents are to be kept and presented with the claim for reimbursement, together with those identified in [Annex IV](#):

- Copy of Request for Quotation and emails
- Copy of received quotations and emails
- Copy of evaluation report including specifications grid (*as per [Annex V](#)*)
- Copy of agreement with supplier/confirmation email to supplier
- Copy of Invoice
- Copy of Fiscal Receipt (*where a tax invoice is not provided*)
- Copy of Proof of Payment (*Copy of bank transfer payment/bank cheque encashment image*)
- Copy of Bank Statement identifying the transaction/s **Certified by a Certified Public Accountant**

3.2.6. Expenditure exceeding €120,000 (*excl. VAT*)

For expenditure exceeding €120,000 (*excl VAT*) Beneficiaries shall publicise the call for request for quotation by publishing an advert on local media (newspaper/s and or local news portals) as well as on their website and or social media accounts, which shall include a general description of the services/goods required, an email address through which potential bidders may request a detailed copy of the request for quotations and submit the quotations and a deadline of at least ten (10) calendar days from the date of publication to receive quotations. Moreover, on the same day of the publication of the advert, beneficiaries may send the request for quotations to potential bidders via email.

Beneficiaries shall seek to receive at **least three quotations**; ensure that quotations received after the indicated deadline are not considered; and ensure that an **audit trail** is available to enable the verification of the publication of the advert, the request for quotations and the period of publication, the receipt of related quotations and a report outlining the assessment conducted leading to the preferred option.

The following documents are to be kept and presented with the claim for reimbursement, together with those identified in [Annex IV](#):

- Copy of Request for Quotation and emails
- Copy of Newspaper/Local News Portal Advert (*a timestamped screenshot in the case of a local news portal advert*)
- Timestamped screenshot of advert on Beneficiary's website and/or social media account (*where applicable*)
- Copy of received quotations and emails
- Copy of evaluation report including specifications grid (*as per [Annex V](#)*)
- Copy of agreement with supplier/confirmation email to supplier
- Copy of Invoice

- Copy of Fiscal Receipt (*where a tax invoice is not provided*)
- Copy of Proof of Payment (*Copy of bank transfer payment/bank cheque encashment image*)
- Copy of Bank Statement identifying the transaction/s **Certified by a Certified Public Accountant**

3.3.Purchasing of Subscription-based Software

The purchasing of subscription-based Software shall be procured in line with the above procurement guidelines and the cost of a 2-year subscription will be considered as the eligible cost item. Together with the Claim for Reimbursement, and the documents identified in [Annex IV](#), a declaration from the supplier/service provider shall be provided indicating the following:

- Date of Purchase and/or installation
- Details confirming the type and version of the Software
- Details of the location, including hardware serial numbers, where the software is installed
- Terms of Licence
- Pricing Plan⁴

⁴ Reimbursement to be capped to the cheapest price option

4. Payments

Cash disbursements are strictly prohibited. The total expenditure must be paid by the beneficiary through transparent, traceable bank transactions, that is either through direct bank transfer or through payments by cheque. Payments should be made through an identifiable bank account as indicated in the Financial Identification Form submitted by the beneficiary⁵ and to the identified bank account of the Service Provider/Supplier as outlined in the respective invoice or in the Supplier Financial Identification Form.

5. Durability

It is the beneficiary's responsibility to ensure compliance with the Durability requirements of assisted operations in line with the applicable Guidance Notes and the Grant Agreement, failure of which may result in recovery of funds.

- a) The beneficiary is to retain ownership of fixed assets purchased through EU funds and should ensure that the acquired assets are kept in good working order throughout and after the operation life and for the period as outlined in the applicable Guidance Notes.
- b) The beneficiary is to ensure that an asset comes with the appropriate warranties.
- c) If an asset is faulty and/or damaged it should be 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.
- d) 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 in file.
- e) If an asset is replaced, both the old and new serial numbers must be retained.
- f) Relocation of an asset needs to be reflected in the inventory.
- g) The beneficiary shall ensure that the relevant publicity appears on the equipment purchased as well as on the relevant documentation (proportionality should apply in the case of infrastructural operations whereby the whole building or area is co-financed, refer to [Section 9 – Information and Publicity](#)).
- h) If any equipment is stolen, the beneficiary concerned should prepare a technical report and report the incident to the Police, retaining a copy of the report issued by the latter. In such cases, the beneficiary is to replace such equipment.
- i) In the case of assets purchased through a subscription; evidence of all payments paid throughout the durability period shall be kept.

⁵ The form (to be signed and dated) will need to be submitted at reimbursement stage by the beneficiary.

6. Financial Management and Control

6.1. Reporting

Reporting requirements are identified in **Section 7.1** of the respective scheme Guidance Notes.

6.2. Reimbursement Process

The reimbursement process is identified in **Section 7.2** of the respective scheme Guidance Notes.

6.3. Payment Process

The Measures and Support Division shall ensure that every effort is made to process the payment without undue delay from receipt of a complete Claim for Reimbursement, and further to the resolution of any clarifications sought from the beneficiary and is satisfied that the assisted intervention has been implemented in line with the Grant Agreement and the pertinent regulations. Once the claim for reimbursement is processed, further checks may be conducted by the EU Payments Unit before the execution of the payment. The Measures and Support Division shall not be held liable for any delays in the payment process, or for any overruling by a superior authority of its initial approval of payment.

6.4. Double Financing

The Measures and Support Division reserves the right to share all the information related to the supported activities with other public entities to ensure that no other public funds (National or EU Funds) were made available to the Undertaking in respect of the same activity. Funding for the same action from any other source of public funds is prohibited and will result in claw back (recovery) of funds.

7. Monitoring and Evaluation

Effective monitoring is an important aspect which needs to be undertaken to ensure efficient and effective implementation and in ensuring that the targeted outcomes are achieved. To this end, both the beneficiary and the Measures and Support Division have specific responsibilities.

7.1. Monitoring by the Beneficiary

The beneficiary has the responsibility of ensuring effective monitoring of the implementation of the action. This responsibility goes beyond the achievement of the results but also that of monitoring the efficient implementation of the assisted intervention. The beneficiary must keep documentary evidence of the implementation including the filing system, progress and final implementation reports, photographic evidence, and any necessary pertinent documentation providing an audit trail of the actions and activities within the implemented operation.

7.2. Physical/Online on-the-spot checks by the Measures and Support Division

The Measures and Support Division will conduct physical or online visits⁶ to conduct checks and management verifications on the implementation of the project. Prior to such visit, the beneficiary is to submit an updated copy of the inventory and during the visit shall make available all documentation and records considered relevant to the project. During such visit, the Measures and Support Division will also physically check the procured investments and cross check their relevant details with the inventory. The Measures and Support Division shall draw up a report following the visits which will include the findings and any corrective action required because of the finding of the visit and the checks conducted.

The Measures and Support Division may make enquiries with the Malta Association of Credit Management to carry out the necessary checks in line with the Regulations and Good Governance principles and with other competent Authorities, including but not limited to Jobs Plus, to verify any information submitted

The Measures and Support Division retain the right to conduct any unannounced monitoring visits at its sole discretion.

7.3. Monitoring and Evaluation Activities

The beneficiary is bound to co-operate and contribute to all monitoring and evaluation activities organised by the Measures and Support Division, the Planning and Priorities Coordination Division, Audit Authority, the European Commission as well as other Authorities. This may include contribution through participation in surveys, events and in providing information to be included in publications and online media.

⁶ Depending on the nature of the investment

8. Audit and Control

8.1. Internal Control

The beneficiary has the responsibility to put in place and maintain control arrangements to ensure proper and sound financial management of the funds. The beneficiary shall ensure that a separate accounting system or an adequate accounting code is maintained for all transactions related to the digitalisation project without prejudice to national accounting rules. In the case where the beneficiary is implementing investment projects supported through different Schemes co-financed through either the NextGenerationEU Funds or European Structural and Investment Funds, a separate accounting system or an adequate accounting code must be maintained for each operation.

8.2. Accounting Treatment

8.2.1. Enterprises with the obligation to prepare annual financial statements

Use of an Adequate Accounting Code (*a Nominal Ledger Account dedicated to the scheme*) in an existing computerised Accounting System: in this case, beneficiaries must make provisions to open a new Accounting Code in their Nominal Ledger, where all transactions related to the operation will be posted. All entries must be easily identifiable and retrievable, as well as auditable. Beneficiaries may make use of Journal Entries. The same principles apply if a strictly separate accounting system is opted for.

Beneficiaries must comply with generally accepted accounting principles and practices as defined by Article 3(1) of LN. 19 of 2009 Accountancy Profession (Accounting and Auditing Standards) Regulations. This shall mean that beneficiaries are to adhere either to:

- i. International Accounting Standards⁷; or
- ii. General Accounting Principles for qualifying private or small and medium-sized entities as may be prescribed by regulations, directives or guidelines issued from time to time in terms of the Accountancy Professions Act.⁸

8.2.2. Enterprises with no obligation to prepare annual financial statements

A separate Bank Account and/or a record showing full details of expenditure paid and funds received related to the operation (*e.g. spreadsheet*) must be kept.

⁷ Particularly the *International Accounting Standard (IAS) 20: Accounting for Government Grants and Disclosure of Government Assistance*.

⁸ For financial reporting periods commencing on or after 1st January 2016 SL 281.05 (General Accounting Principles for Small and Medium-Sized Entities) Regulations.

8.2.3. Simplified Cost Options

Investment projects which are exclusively implemented via simplified cost options in line with Article 67(1)(b), (c) or (d) of (EU) 1303/2013 or on the basis of a Delegated Act in line with Article 14(1) of (EU) 1304/2013 are not obliged to maintain a separate accounting system or an adequate accounting code.

8.3. Audit Visits

It is pertinent to note that audit visits may be conducted without prior notice, throughout the different phases of the action including after completion of the action.

Beneficiaries should ensure that the Authorized Representative and Project Manager are available during the audit. All the documentation should be available in the designated project file and access to the documentation is to be facilitated, as may be requested by the auditors.

8.3.1. Audit follow-up

Further to the conclusion of the audit, the auditors will draft a report outlining all the findings and any pertinent recommendations. If clarifications are required, the auditors will seek feedback from both the Measures and Support Division and the beneficiary. The beneficiary is obliged to co-operate and provide the requested feedback, data, and information by the indicated deadlines and without undue delays.

8.4. Irregularities

Irregularities may be identified during different stages of the operation because of the different checks and audits carried out by different bodies, including the beneficiary. Irregularities may be identified also through other means such as fiscal controls and evaluations, receipt of complaints or information which may also be anonymous and public domain information.

The Beneficiary is responsible to **report** any irregularity detected **without delay** to the Measures and Support Division.

8.5. Financial Recovery and Corrections

In those instances where an irregularity necessitates the recovery of funds, the individual/organisation that identified the irregularity must ensure that the recovery procedures are initiated immediately.

It is pertinent to note that failure to apply rules and regulations can result in irregularities which in turn could result to financial corrections, which in certain cases may lead to a recovery of up to 100% of the payment. The applicable recovery rates will be determined in line with the guidelines issued by the European Commission and in terms of State Aid Regulations.

9. Information and Publicity

9.1. Publicity

Publicity requirements are identified in **Section 8** of the respective scheme Guidance Notes.

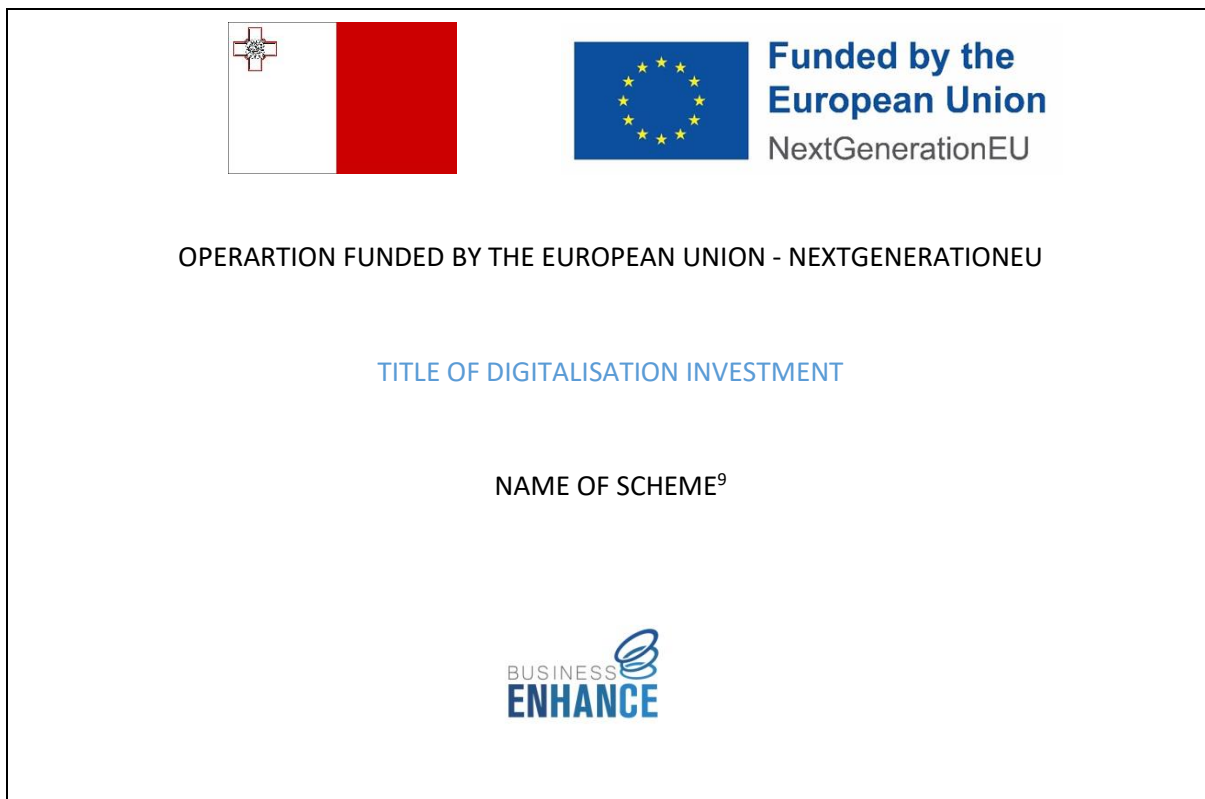
9.1.1. Commemorative Plaques

In the case of physical investment in the commercial business premises, permanent commemorative plaques shall be installed, within 1 month from completion of the investment project as follows:

- In a prominent site within the premises that is accessible to the general public, such as reception area
- In any section/area where any financed investment is located

Permanent plaques are to be produced as follow:

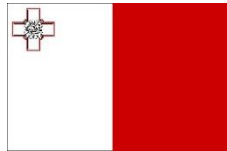
- **Dimensions:** Proportionate to the size of the operation and legible by passers-by, clients etc. However, the minimum size standard A4 (0.210m × 0.297m)
- **Suggested background:** Copper, Bronze, Silver, Chrome, or Perspex
- **Fonts and Sizes:** Font in proportion to size of plaque. The beneficiary is to liaise with the Measures and Support Division to determine font type and size.



⁹ SME Digitalisation Grant Scheme or Digital Intensification Grant Scheme

9.1.2. Stickers

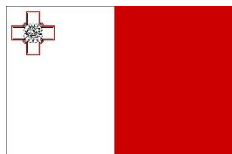
In the case of purchasing of hardware, a sticker should be affixed to the procured investment. In the case of purchasing of software, a sticker should be affixed to the hardware on which the procured software is installed on. The stickers shall be as follow:



**Funded by the
European Union**
NextGenerationEU

9.1.3. Websites

Beneficiaries, excluding those who are procuring an e-commerce website under the scheme, shall include a page on their website referring to the digitalisation investment supported through the NextGenerationEU funds including the following publicity:



**Funded by the
European Union**
NextGenerationEU

9.1.4. Printed Material

All printed documentation referring to investment projects supported under the digitalisation schemes, including reports, adverts and any material used to promote the assisted investment project, should acknowledge the assistance from the Scheme and ensure the visibility of the Union funding, including, where applicable, by displaying the emblem of the Union and an appropriate funding statement that reads ‘funded by the European Union – NextGenerationEU’, in line with regulation (EU) 2021/241 establishing the Recovery and Resilience Facility . Beneficiaries are to consult with the Measures and Support Division for guidance in this respect.

10. Data Protection

Data Protection requirements are identified in **Section 9** of the respective scheme Guidance Notes.

11. Retention of Documents

Retention of documents requirements are identified in **Section 7.3** of the respective scheme Guidance Notes.

13. Annex II: Change of Project Manager Form



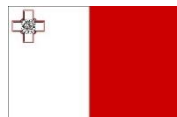
Change in Project Manage Form

I, (Name of Authorised Representative) as Authorised Representative on behalf of (Name of Beneficiary) as the Beneficiary, appoint (Name of new Project Manager) holder of ID card No. (ID No.) to the position of Project Manager in the stead of (Name of current Project Manager) for the investment project (Project Reference) effective as of (Date of new appointment).

The new Project Manager holds the position of (Insert Position within Enterprise) within the enterprise and may be contacted on (Insert Phone Number) and (Insert email Address).

_____	_____	_____
Name of Authorised Representative	Signature	Date

_____	_____	_____
Name of New Project Manager	Signature	Date



**Funded by the
European Union**
NextGenerationEU

15. Annex IV: Claim for Reimbursement - Documentation

The claim for reimbursement shall be accompanied by those documents identified for each sub-activity as per the respective sub-category in section 3:

- [Expenditure not exceeding €5,000 \(excl VAT\)](#)
- [Expenditure over €5,000 but not exceeding €120,000 \(excl VAT\)](#)
- [Expenditure exceeding €120,000 \(excl VAT\)](#)
- [Purchasing of Subscription-based software](#)

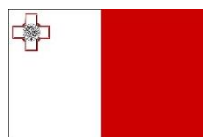
together with the following documents:

- Claim for Reimbursement Form
- Checklist annexed to Claim for Reimbursement
- Progress/Final Implementation Report
- Beneficiary Financial Identification Form (*only to be submitted with the first claim for reimbursement*)
- Supplier Details Form (*in those cases where bank account details of supplier are not included in the invoice*)
- Copy of Inventory (*as per provided template*)
- Copy of Separate Ledger Account or Record showing full details of expenditure (*as per Section 8.2*)
- Copy of Warranties
- Photographic Evidence (*of procured items; serial numbers and publicity*)
- Compliance Certificate/s issued by the Commissioner for Revenue (CfR) covering Income Tax, VAT and Final Settlement and of Social Security Contributions Compliance Certificates **issued not earlier than one month from the date** when respective claim for reimbursement is presented to the Measures and Support Division
- Statement signed by Authorized Representative *specifying the following*:
 - I. The expenditure to implement the action was actually incurred by the Undertaking and was not reimbursed or may be recoverable through other sources;
 - II. The expenditure satisfies the conditions that are outlined in the Grant Agreement;
 - III. The output (investment) is in place and set in operation within the duration of the project period being the timelines outlined in the Grant Agreement;
 - IV. The Beneficiary has ensured that any rules governing accumulation of aid have been respected.

16. Annex V: Evaluation Report - Specifications Grid

Sub-Activity:									
Advert Issued:	Yes			No					
Date of Advert/RFQ									
RFQ Deadline:									
	Supplier 1			Supplier 2			Supplier 3		
Name									
Price (excl VAT)									
Technical Specifications									
Specification 1	Yes	No	Page	Yes	No	Page	Yes	No	Page
Specification 2	Yes	No	Page	Yes	No	Page	Yes	No	Page
Specification 3	Yes	No	Page	Yes	No	Page	Yes	No	Page
Specification 4	Yes	No	Page	Yes	No	Page	Yes	No	Page
Specification 5	Yes	No	Page	Yes	No	Page	Yes	No	Page
Specification 6	Yes	No	Page	Yes	No	Page	Yes	No	Page
Specification 7	Yes	No	Page	Yes	No	Page	Yes	No	Page

BUSINESS ENHANCE



**Funded by the
European Union**
NextGenerationEU