

Document [PPCDSFDSOP010]	Title: Original Payment Date	
Revision 1.0	Prepared By: Mark Anthony Bezzina	Date Prepared: 24.03.2020
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Purpose: The purpose of this document is to provide guidance to the Managing Authority, Beneficiaries and key stakeholders regarding the new field "*Original Payment Date*".

Scope: The scope of this Policy relates to the "*Original Payment Date*" in the monitoring and control system:

- Payment Claim level
- Payment Claim Multiple Invoices level
- Any other page/report making use of this data

Background: The Structural Funds Database 2014-2020 (SFD 1420) is the backbone information system used to manage Cohesion Policy in Malta. The system is accessed by users from different stakeholders.

Responsibilities:

- Managing Authority
- Intermediate Bodies
- Beneficiaries
- Line Ministries
- Key stakeholders

Procedure:

1.0 COLLECTING DATA

1.1 In order to have more accurate procedures relating to any year's payment amounts, the monitoring and control procedures are being enhanced to collate the *original payment date* related to the *reimbursement* of any payment claim / multiple payment claim.

1.2 The information system has been enhanced to capture data for:

- a) Payment Claims (refer to Figure 1)
- b) Multiple Invoice Payment Claims (refer to Figure 2)

1.3 When entering data related to single **Payment Claims** – the beneficiary enters one *Original Payment Date*, with the respective documentary evidence uploaded in the system.

- 1.4 When entering data related to **Multiple Invoice Payment Claims** – the beneficiary enters one *Original Payment Date*, the date being the last invoice which was paid, with documentary evidence uploaded in the system.

The screenshot shows a web form for entering a payment claim. At the top, there are two radio buttons for 'Payment Claim Type': 'Direct Payment' and 'Reimbursement', with 'Reimbursement' selected. Below this, there are fields for 'Reimbursement Ref No.', 'Date' (09/03/2020), 'Operation', 'Activity', and 'Sub Activity', each with a dropdown arrow. A section titled 'Reimbursement Details' contains fields for 'Invoice Number' (02090), 'Invoice Date' (12/02/2019), 'Supplier' (XYZ Supplies Ltd), 'Supplier VAT' (MT12345678), and 'Original Payment Date' (25/02/2020). The 'Original Payment Date' field is highlighted in yellow.

Figure 1: Payment Claim level

The screenshot shows a web form for entering a multiple invoice payment claim. It includes fields for 'Reimbursement No.', 'Reimbursement Date' (24/01/2020), 'Operation', 'Invoice Type', 'Description', 'Entity', 'Bank Account', and 'Remarks', each with a dropdown arrow. At the bottom, there is a field for 'Original Payment Date' (24/01/2020) which is highlighted in yellow, followed by the text 'the date being the last invoice which was paid'.

Figure 2: Multiple Invoices Payment Claim level

2.0 DOCUMENTARY EVIDENCE

- 2.1 With the exception of SCOs (refer to section 3.0 below), the following is a list of proof of payments which can be uploaded on the information system (the list is not exhaustive and may include other documentary evidence that may be applicable for specific cases):

- a) Bank transfer;
- b) Letter of payment;
- c) Bank statement;
- d) Copy of cashed cheque;

- e) If none is available, a declaration by beneficiary or another process in the beneficiary's accounting practice would be accepted. This also applies in case of bulk payments or payments on account, where documents might not show a reference to the invoice.
- 2.2 In line with MA Circular 05/2018 [Documents to be uploaded on the Structural Funds Database 2014-2020](#), all documents should be uploaded in Portable Document Format (PDF) format.

3.0 SIMPLIFIED COST OPTIONS (SCO)

- 3.1 In case of SCOs the original payment date needs to reflect the date when the reimbursement claim is inserted in the information system, i.e. *the Original Payment Date* should match *the Reimbursement Date*.
- 3.2 In line with guidance issued by the European Commission, the focus of Managing Authority checks and those of the audit authorities will be whether the claim for reimbursement reflects the payment conditions agreed to between the Managing Authority and the Beneficiary. Thus, the documentary evidence in section 2.0 above is not applicable.

4.0 IMPLEMENTATION

- 4.1 This SOP will come into effect immediately.

Revision History:

Revision	Date	Description of changes	Requested By
1.0	06.04.2020	Circulated final version	DG PPCD