

SME ENHANCE (*de Minimis*) Practical Implementation Guide

The guide is intended to provide a quick overview of the key implementation requirements of a project. The full requirements of the scheme are detailed in the Guidance notes available on www.fondi.eu

Projects should be concluded **within 24 months** from the starting date set in the Grant Agreement and by such date, the Beneficiary must ensure the following:

- The Investment has been procured, delivered, and is fully operational
- All expenditures are incurred, invoiced, and fully paid
- All relevant licenses are in place

Extensions may be granted, upon a justified request and shown progress.

Procurement

With the application, you would have submitted either of the following 2 options:

Option 1	Investment Proposal identifying the preferred solutions
Option 2	Set of Minimum Technical Specifications; and At least 3 comparable and valid quotations for each sub-activity

Upon the signature of the agreement, the procurement process can commence. All minor changes require the approval of the Intermediate Body. Reimbursement will be pegged to the amount of the cheapest quotation provided and accepted or the invoice amount whichever is the lowest.

Item of expenditure	Procedure to be applied
Items under the activity Equipment, Plant and Machinery	For expenditure of the main component/s of the operation under Equipment, Plant and Machinery beneficiaries shall procure from the preferred solutions identified in the <i>Investment Proposal</i> or from one of the submitted quotations in <i>Option 2</i> .
Items under the activity Equipment, Plant and Machinery (ancillary items)	For expenditure of items under the activity Equipment, Plant and Machinery (ancillary items) the Beneficiary may procure as follows: a) If items are identified in the Investment Proposal Beneficiary shall procure from the preferred solutions identified in the Investment Proposal submitted with the Application. b) If items are not identified in the Investment Proposal Beneficiaries may procure directly from the open market for a total expenditure with a Grant Value not exceeding €10,000 (excl VAT). For the remaining items, Beneficiaries are to provide three (3) quotations and ensure that each quotation is:

	<ul style="list-style-type: none"> i. Dated <ul style="list-style-type: none"> a. In case of a hard copy, the quotation shall be dated b. In case of an online quotation from a website, the printout shall include the printed date ii. Clear and Identifiable <ul style="list-style-type: none"> a. In case of a hard copy, it shall be on a supplier's letterhead and include the VAT number b. In case of an online quotation from a website, the printout shall include the URL iii. Include the minimum technical specifications which are to be in line with the specifications provided with the application.
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Publicity

As a beneficiary of EU funds, you are responsible for ensuring proper visibility of the interventions assisted through this Grant Scheme. Permanent commemorative plaques, in line with the requirements set out in the Guidance Notes, shall be installed, within 1 month from the completion of the investment 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 and/or affixed to the financed investment in case this is mobile.

Claim for Reimbursement

Beneficiaries may present a claim/s for reimbursement upon completion of the project or upon completion of any identified targets in line with the set order of priority for planned investments identified in the Application Form or Business Plan and as accepted in the Grant Agreement.

Claim/s for reimbursement, a maximum of 3 claims throughout the duration of the project, maybe presented together with a Progress Report, to the IB once the beneficiary has effectively reached the set target.

For sub-activities under any sub-category the claim for reimbursement shall be accompanied by the following documents, together with the specific ones for each sub-category underneath:

- Claim for Reimbursement
- Checklist Annex to Claim for Reimbursement
- Progress/Final Implementation Report
- Copy of Invoice
- Copy of Agreement/email confirming purchase with Supplier
- 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**
- Beneficiary Financial Identification Form (only to be submitted with the first claim for reimbursement, as long as same account details are retained)
- Supplier Detail 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

- Copy of warranties (if applicable)
- 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.

Items under the activity Equipment, Plant and Machinery (ancillary items)

- Copy of the three (3) Quotations
- Copy of evaluation report (*dated and signed*)
- Copy of the specifications grid *or else clearly identifying where the technical specifications provided can be located within all the quotations provided*

Lease of Private Operational Premises (capped at 10% of the main component/s cost)

- A copy of the receipts for the 1st year of payment of the Leasing Contract
- Copy of the leasing agreement covering at least the 2nd year of leasing.

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.

- Declaration from the supplier/service provider 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 Plan (*reimbursement to be capped to the cheapest price option*)

The IB may request further documentation where and as necessary and the reimbursement request will only be processed once the IB is satisfied that the proposed investment has been carried out, is operational, and is in line with the GA and pertinent regulations, rules, and guidelines.