



GOVERNMENT  
OF MALTA



# Guidelines for Implementation Business Enhance ERDF Grant Schemes

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## 1. Introduction

The Operational Programme I 2014-2020 *'Fostering a competitive and sustainable economy to meet our challenges'* aims to strengthen the productivity of enterprises, boost research and innovation, enable the shift towards a more low-carbon and environmentally-friendly society, foster health and social development and increase education attainment in line with Malta's ambition to contribute towards the Europe 2020 targets for smart, sustainable and inclusive growth.

The Measures and Support Division has been entrusted by the Managing Authority for Structural Funds for Malta as an Intermediate Body (IB) for administering and managing ERDF Grant Schemes under three Priority Axis of Operational Programme I namely PA1, PA2 and PA3.

The Schemes fall under the Business Enhance ERDF Grant Schemes initiative and are part-financed by the European Regional Development Fund (ERDF), which Fund is aimed at promoting investment and addressing regional imbalances within the European Union. Further information on the ERDF may be accessed through the European Commission website [http://ec.europa.eu/regional\\_policy/en/funding/erdf/](http://ec.europa.eu/regional_policy/en/funding/erdf/).

This document is intended to define the procedures to be followed during and post implementation of operations assisted through the Business Enhance ERDF Grant Schemes. In this context, this document seeks to assist the successful implementation of operations by:

- Outlining the obligations of beneficiaries;
- Guiding beneficiaries on the Community Policies and Principles to be followed;
- Guiding beneficiaries on how to claim re-imburement for expenditure incurred on the operation in line with the conditions set-out in the Grant Agreement;
- Outlining and providing insight on the Monitoring, Control and Reporting requirements during implementation and post-implementation.

This should be interpreted in conjunction with the general principles outlined in the following documents:

- i. Regulation (EU) No 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 and the European Maritime and Fisheries Fund and repealing Council Regulation (EC) No 1083/2006;
- ii. Regulation (EU) No 1301/2013 of the European Parliament and of the Council of 17 December 2013 on the European Regional Development Fund and on specific provisions concerning the

Investment for growth and jobs goal and repealing Regulation (EC) No 1080/2006;

- iii. Commission Implementing Regulation (EU) No 821/2014 of 28 July 2014 laying down rules for the application of Regulation (EU) No 1303/2013 of the European Parliament and of the Council as regards detailed arrangements for the transfer and management of programme contributions, the reporting on financial instruments, technical characteristics of information and communication measures for operations and the system to record and store data.
- iv. The applicable State Aid rules and regulations primarily:
  - a. Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application to Articles 107 and 108 of the Treaty, and the enacted amendments thereto by way of Commission Regulation (EU) 2017/1084 of 14 June 2017 and Commission Regulation (EU) 2020/972 of 2 July 2020.
  - b. Commission Regulation (EU) No 1407/2013 of 18 December 2013 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid as amended by Commission Regulation (EU) 2020/972 of 2 July 2020.
- v. The ERDF National Eligibility Rules issued by the Managing Authority.

This document together with the specific Guidance Notes issued by the IB for each Grant Scheme are binding and failure by beneficiaries to implement assisted actions in line with the obligations and procedures outlined in these documents may result in financial corrections, and recovery of funds with consequential negative financial impact on part or all of the assisted operation.

## 2. Roles and Responsibilities

### 2.1 The Measures and Support Division

The main responsibility for the management and implementation of the Business Enhance ERDF Grant Schemes is of the Measures and Support Division, being designated as the IB for the administration and management of these schemes. These responsibilities amongst others include:

- i. Wide dissemination of the support measure including promotion through various forms of media;
- ii. Provision of clear and detailed information to potential beneficiaries on:
  - a. the eligibility and selection criteria requirements to qualify for financing under the respective Grant Schemes;
  - b. a description of the application's evaluation and appeals procedure;
- iii. Acknowledgement of application forms;
- iv. Support the evaluation process;
- v. Drafting and entering into Grant Agreements with eligible Undertakings;
- vi. Monitoring of the activities implemented under the respective schemes;
- vii. Carrying out documentary and physical on-the spot checks (on site monitoring);
- viii. Initiation of the payment process through the Structural Funds Database 2014 – 2020.

### 2.2 The Beneficiary

The beneficiary hereinafter is referred to as the Undertaking.

- i. The beneficiary is an eligible Undertaking approved to receive a grant to part-finance the costs in relation to an assisted action in line with the eligibility requirements of the specific Grant Scheme as outlined in the respective Guidance Notes issued by the IB.
- ii. The beneficiary is responsible for the implementation of the action being financed in line with the terms and conditions of the Grant Agreement, the pertinent rules governing the specific Grant Scheme.
- iii. The beneficiary shall ensure that obligations arising by virtue of having received assistance through any of the Grant Schemes, are adhered to.
- iv. The beneficiary should always be guided by the principles of good governance, sound financial management, transparency, and equality (fairness).
- v. The list of beneficiaries benefiting from each Business Enhance ERDF Grant Scheme funded through the European Regional Development and the amount of the awarded grant will be published on the IB's website.
- vi. The beneficiary shall ensure that assisted actions are implemented in line with the provisions of applicable National and Union Law.
- vii. The beneficiary is responsible to ensure compliance with the pertinent state aid regulations.

- viii. The beneficiary shall fully co-operate and make available any information, data and documentation requested by any stakeholder vested with monitoring, control and auditing functions for actions part-financed through ERDF.
- ix. The beneficiary shall appoint a Project Manager.
- x. The Project Manager shall be the point of reference for any communication on the financed action between the Undertaking, the IB and other stakeholders.
- xi. The Project Manager is responsible to oversee the implementation of the operation in line with the Grant Agreement (GA) and the Guidance Notes.



## 3. Compliance with Community Policy

### 3.1 General Principles

It is the responsibility of the beneficiary to ensure coherence with Community Policy when implementing actions assisted through EU Funds, namely:

- Payments of costs under the approved Operation
- State Aid requirements
- Equal Opportunities
- Sustainable development

### 3.2 Payments of costs under the approved Operation

The beneficiary is responsible for the management of contracts undertaken in relation to payment of costs under the assisted operation in line with the approved application and as outlined in the Grant Agreement.

Undertakings should note that the awarded grants for actions under the Business Enhance ERDF Grant Schemes are public funds. In this regard, beneficiaries should ensure that any payment of costs undertaken for expenditure to be part-financed through the Business Enhance ERDF Grant Schemes, as outlined in the Grant Agreement, is carried out in line with the principles of **sound financial management, good governance, transparency, and equality**.

Detailed information on the relevant procurement procedures to be followed in the implementation of assisted actions under the Business Enhance ERDF Grant Schemes and eligibility of expenditure is outlined in Section 4 of this document.

Beneficiaries should ensure that they read and understand their obligations prior to embarking on any procurement in relation to cost items to be claimed for reimbursement as approved in the Grant Agreement.

### 3.3 State Aid requirements

Aid granted under the Business Enhance ERDF Grant Schemes is governed by EU State Aid Rules as outlined in the respective Guidance Notes applicable for each Scheme and the beneficiary is responsible to ensure compliance with the applicable rules and to seek advice so as to ensure compliance with State Aid rules and requirements. If an Undertaking receiving aid is found to be in breach of the relevant provisions of State Aid rules, action shall be taken to clawback funds (recovery of funds) from the Undertaking in line with the provisions of the pertinent State Aid rules at the applicable reference rate as issued by the European Commission.

### 3.4 Equal Opportunities and non-discrimination

Beneficiaries are required to take a pro-active approach to Equal Opportunities and must ensure that at all stages of the implementation of the action/s consideration is given to Equal Opportunities.

Equal Opportunities and non-discrimination are not meant to just address gender discrimination but have a wider scope and include race, ethnicity, religion or belief, disability, age and sexual orientation.

### 3.5 Sustainable Development

Undertakings should include Sustainable Development in the action/s and must ensure that the operation is structured in such a manner that concrete positive actions towards better sustainability and mainstreaming feature throughout. It is important that environmental matters should also be taken into

consideration at all stages of the design, development and implementation of the action and the action should be structured to avoid any related environmental damage.

### 3.6 RD&I Activities raising ethical issues

Beneficiaries under the **Business Enhance RD&I Grant Scheme** must ensure that they comply with the necessary ethical requirements pertaining to the activity in question. Before commencing any activity raising an ethical issue, the beneficiary must have obtained:

- a) any Ethics Committee opinion required under national law; and
- b) any notification or authorisation for activities raising ethical issues required under national and European law

required for implementing the action tasks in question.

As with all other documentary evidence pertaining to the operation such documentation must be kept in file as per Section 5 of this document and must be made available upon request to the Intermediate Body or any monitoring or Audit Bodies in line with Regulatory requirements.

## 4. Eligibility Conditions for reimbursement of Expenditure

### 4.1 Procurement of Goods, Services or Works

This Section is intended to provide the general framework to be followed by beneficiaries for the procurement of goods, works and services under the Business Enhance ERDF Grant Schemes.

In order for the expenditure included in the Grant Agreement to be considered eligible for reimbursement, the beneficiary must demonstrate that the process used to determine the suppliers of goods, works and services for actions part-financed through the European Regional Development Fund 2014 – 2020, under any of the Business Enhance ERDF Grant Schemes, is consistent with the Treaty Principles, namely:

- Equal Treatment;
- Transparency;
- Non-discrimination;
- Mutual Recognition; and
- Proportionality.

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.

#### 4.1.1 General Issues

**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.<sup>2</sup>**

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.

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<sup>2</sup> The fact that the buyer does not control the seller is not sufficient for fulfilling this criteria. The parties have to be unrelated and there should be no influence (decisive or not) on the composition, voting or decisions of the organs of an Undertaking.

Unless the invoice issued by a Service Provider/Supplier includes the Bank Account identification where the payment is to be effected, the beneficiary shall request the Service Provider/Supplier to fill in the Supplier Financial Identification Form provided by the Intermediate Body in **Annex IV**. The beneficiary shall file this form together with the invoice in the operation file.<sup>3</sup>

#### 4.1.2 Establishing the minimum technical specifications<sup>4</sup>

The minimum technical specifications are the required minimum characteristics of the goods, services or works identified by the beneficiary to enable the realisation of the assisted activity, within the scope and in line with the action and the ensuing activities as approved in the Grant Agreement, and that a supplier has to 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 so as to enable them to propose a solution to meet those needs.

#### 4.1.3 Request for Quotations<sup>5</sup>

In order to ensure good governance, transparency, and fair and equal treatment, beneficiaries are to ensure that procurement of goods/works/services is carried out following a written request for quotations. The procedure to be adopted varies depending on the procurement threshold as explained further below in Section 4.1.4. In all cases, the beneficiary must ensure that any request for quotations is:

- i. Dated, clear and include the minimum technical specifications;
- ii. Auditable and traceable, e.g. sent from and received through an identifiable e-mail account;
- iii. Clearly setting a defined deadline for submission, allowing adequate time for an economic operator to react to the request for quotations, with a minimum timeframe set in line with the respective procurement thresholds; and
- iv. Allowing the receipt of quotations in an auditable and traceable manner through an identifiable e-mail account.

#### 4.1.4. Procurement Procedure<sup>6</sup>

Unless otherwise indicated under a specific Grant Scheme, through the use of identified Simplified Cost Options such as Standard Unit Costs, or the application of a Flat Rate or Lump Sum, beneficiaries are to ensure that the procedures outlined in this document are followed.

Failure by the beneficiary to observe these requirements may impact the eligibility of the expenditure and the operation itself. The beneficiary may be subject to loss of funds through the imposition of financial corrections and/or recovery of funds in the event that 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 Intermediate Body, the Managing Authority, the Audit Authority, and any other body responsible for the monitoring of ERDF expenditure under Operational Programme I 2014 - 2020.

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<sup>3</sup> Applicable only when Actual Eligible Expenditure is to be claimed.

<sup>4</sup> Ibid ....

<sup>5</sup> Ibid.....

<sup>6</sup> Ibid ....

#### *4.1.4.1 Expenditure not exceeding €5,000 (exc. VAT)*

When considering an expenditure that does not exceed €5,000 (exc. VAT), the beneficiary may procure directly from the market.

The beneficiary is to ensure that the total expenditure for eligible cost items falling within this threshold under a single operation does not exceed €20,000 (exc. VAT) and that procurement related to expenditure for the same or similar supplies is not fragmented into different lots of €5,000 (exc. VAT) or below.

When following this procedure, the beneficiary is to ensure that a written request for a quotation is submitted to the Supplier/Service Provider. The request for quotation should be dated and include clearly the minimum specifications required. The submission and receipt of the request should be auditable and traceable, e.g. sent from and received through an identifiable e-mail account.

#### *4.1.4.2 Expenditure over €5,000 and not exceeding €120,000 (exc. VAT)*

As a general rule the beneficiary must submit a written request for quotations, as specified in section 4.1.3, seek at least three quotations from three different economic operators and set a deadline of at least five (5) calendar days from the date of publication to receive quotations.

Quotations received after the indicated deadline may not be considered by the beneficiary.

Beneficiaries must ensure that an audit trail is available to enable the verification of the issuance of the requests for quotations, the receipt of related quotations and a report outlining the assessment undertaken, leading to the preferred option.

#### *4.1.4.3 Expenditure over €120,000 (exc. VAT)*

When considering procurement over €120,000 (exc. VAT), the beneficiary needs to advertise the call for request for quotations on the beneficiary's website (where applicable) and publish an advert on local media (newspaper/s) accordingly. The advert shall include a general description of the services/goods/works required, an e-mail address through which interested economic operators may request a copy of the request for quotations, and the deadline for submission of quotations, which should at least be ten (10) calendar days from the date of publication.

Without prejudice to the above, additionally, the beneficiary may inform different economic operators by email that the advert for the request for quotations has been published.

The beneficiary should have at least three quotations from three different economic operators.

Quotations received after the indicated deadline should not be considered by the beneficiary.

Beneficiaries must 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.

#### *4.1.4.4 Acquisition of Used, Re-furbished or Re-Manufactured Equipment or Machinery*

In addition to the above outlined procedures, in any instance that used, re-furbished or re-manufactured equipment/machinery is to be acquired, the beneficiary is to seek prior approval from the Intermediate Body through a justification letter which should include:

1. The written quotation from the vendor outlining the Technical Specifications, Model and Serial Number of the equipment/machinery being offered;
2. A declaration from the vendor stating the origin of the equipment/machinery and confirming that the equipment/machinery was not acquired with the aid of public funding (EU, National and Regional);

3. The age of equipment/machinery supported by original documentary evidence; and
4. The selling price of the equipment/machinery as originally acquired when new, supported by original documentary evidence.

The submission should be made by using the **Justification Form re acquisition of Used, Re-furbished or Re-manufactured Equipment or Machinery [Annex I (b)]**.

#### *4.1.4.5 Exceptional Circumstances*

In exceptional circumstances, namely when the beneficiary presents a justifiable case that there is only one supplier capable of providing the relevant equipment due to market constraints<sup>7</sup>, technical, artistic or copyright reasons, and invariably subject to the prior approval of the Intermediate Body, the procurement of particular cost items falling outside the scope of section 4.1.4.1 may necessitate buying direct from the market. In such cases, the justification should be presented to the Intermediate Body for consideration prior to the procurement.

The submission should be made by using the **Single Quotation Justification Form [Annex I (a)]**.

#### 4.1.5 Award criteria<sup>8</sup>

##### *4.1.5.1 Price - Cheapest technically compliant*

**The assessment for award of quotations should be based on the cheapest technically compliant criteria.**

**In those instances where, after receiving the quoted offers, the beneficiary opts in favour of an offer that is higher than the cheapest technically compliant offer, the calculation of the reimbursement will only be pegged against the cheapest technically compliant offer or the expenditure approved in the Grant Agreement whichever is the lowest.**

**In all cases, the beneficiary is to ensure that records outlining the details of the procurement process including the evaluation and the basis of the award are retained in the operation file, as outlined in Section 5. Beneficiaries must retain all documentation for up to ten (10) years following the completion of the operation.**

#### 4.2 Lease or Rental of Operational Premises<sup>9</sup>

Cost for the lease/rental of privately-owned operational premises required for the operations of the Undertaking shall only be considered for the extent and duration of the operation.

The premises should be leased or rented from a third-party private source unrelated to the Undertaking.

A beneficiary is not required to provide three quotations in this regard, but only needs to provide a copy of the lease/rent agreement.

Lease and rental agreements must run for at least 3 years after the completion of the operation.

#### 4.3 Employment Costs

**Employment costs** are based on the latest documented annual gross employment costs as evidenced by the FS3 issued by the employer with respect to the employee concerned, and in line with the provisions set-out in the Guidance Notes applicable to the respective Grant Scheme and as approved in the Grant Agreement.

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<sup>7</sup> In such cases the Beneficiary must provide evidence that its efforts to seek three different quotations were unsuccessful. In such cases, the Beneficiary must prove that it has published and advertised a call for quotations.

<sup>8</sup> Applicable only when Actual Eligible Expenditure is to be claimed.

<sup>9</sup> Ibid ...

In such instances the following procedures should be followed.

Employment Costs are eligible, if they are related to personnel working for the beneficiary under an employment contract (or equivalent appointing act) and for the duration assigned to the action.

In those cases where a new employee is specifically recruited to work exclusively on the operation, the vacancy should be advertised by the beneficiary with Jobs Plus. The employee's contract should clearly outline the duties to be performed and that these are exclusively in relation to the assisted action.

Under the **SME Diversification and Innovation Grant Scheme**, employment costs are only eligible in the case of a newly appointed Change Manager filling a newly created position within the Undertaking, to drive the necessary change within the enterprise through the diversification or a fundamental change initiative, working full-time exclusively on the operation and for the duration of the same, i.e. not exceeding 24 months, whilst fulfilling the requirements established above.

Furthermore, where the employee is employed on a full-time basis and exclusively on the operation, whilst the beneficiary should keep time records for the purpose of the calculation of wages and other administrative purposes, there is no need to present such records with the claim for reimbursement. In such cases, the beneficiary should **sign a declaration of exclusivity**, (Annex II) confirming that the person concerned has worked exclusively on the action throughout the period claimed. This without prejudice to the rights of the Intermediate Body and other monitoring and Audit Bodies to request access to such records or request copies thereof at any point during the implementation of the operation or post-implementation in line with Regulatory requirements.

Claims for reimbursements on employment costs should be evidenced by supporting documentation in the form of a detailed report signed by the employee and the beneficiary, outlining the activities carried out and the results attained during the period being declared.

For the purpose of calculating the Employment costs for a number of hours, e.g. where the period being claimed includes part of a month, the costs are calculated by establishing the hourly rate which is calculated by dividing the latest documented annual gross employment costs by 1720<sup>10</sup>.

**Example:** Employee Y was recruited to work exclusively on the action from 1.10.2017 to 30.06.2019. The Employment Costs are calculated on the actual gross wage costs in relation to this employee as evidenced in the FS3 issued by the beneficiary for 2017 and 2018, whilst for 2019 the cost is apportioned and based on the documented gross annual employment costs for 2018.

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<sup>10</sup> The annual productive hours as established by Regulation (EU) No 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 and the European Maritime and Fisheries Fund and repealing Council Regulation (EC) No 1083/2006.

The wage cost to be reported would be calculated as follows:

Year	Employment Period	Annual Gross Employment Cost Based on FS3 €	Eligible Cost €
2017	1.10.2017 – 31.12.2017	7,500	7,500
2018	1.1.2018 – 31.12.2018	30,000	30,000
2019	1.1.2019 – 31.06.2019 Since the financial year is not completed, the documented annual gross employment cost of the previous year is taken into account (FS3 for 2018)	30,000 ÷ 12 x 6	15,000
Total Eligible Cost			52,500

#### 4.4 Travel Costs

Travel Costs are based on the travel distance, per participant, and part-financing ERASMUS + standard unit costs for travel distance, at the applicable aid intensity for the respective Grant Scheme. The travel distance is determined by using the distance calculator supported by the European Commission, [http://ec.europa.eu/programmes/erasmus-plus/resources\\_en#tab-1-4](http://ec.europa.eu/programmes/erasmus-plus/resources_en#tab-1-4). The direct distance from Malta to the final destination, being the place where the Business Promotion Fair is being held, based on a one-way travel must be used to calculate the amount of the grant that will support the round trip. This cost category is only applicable to the SME Internationalisation Grant Scheme.

#### 4.5 Per Diem

The Per Diem allowance to cover part of the expenses incurred, in relation to the period of stay abroad, including accommodation, meals and other sundry expenditure, at the applicable aid intensity of the respective Grant Scheme, and is pegged to the applicable country Class B per diem rates for official duty abroad as published by the Ministry for Finance <http://mfin.gov.mt/en/The-Ministry/Departments-Directorates-Units/fpmf/Pages/Per-Diem-Rates.aspx> at the time of the participation at the fair.

The total per diem for travel abroad for each participant is calculated on the number of nights spent abroad multiplied by the per diem allowance, irrespective of the time of departure, in line with the parameters of the Grant Scheme. This cost category is only applicable to the SME Internationalisation Grant Scheme.

#### 4.6 Costs for Consultancy Services

This cost category is only applicable under the SME Consultancy Services Grant Scheme. To be considered eligible, expenditure is to be procured from an external consultancy Service Provider autonomous and unrelated to the Beneficiary Undertaking and registered with the IB under the SME Consultancy Services Grant Scheme, and address at least one of the eligible actions under the scheme.

Due to the nature and commercial sensitivity of the operation, the beneficiary is to procure such service from a preferred external service provider that is registered with the IB under the SME Consultancy Services Grant Scheme.



#### 4.7 Development of e-commerce websites or mobile applications

This cost category is only applicable under the e-Commerce Grant Scheme. To be considered eligible expenditure incurred should be in relation to services procured from an external service provider autonomous and unrelated to the Beneficiary Undertaking and registered with the IB under the e-Commerce Grant Scheme, and address at least one of the eligible actions under the scheme. The e-commerce website and/or mobile application must remain operational and maintained by the Undertaking for at least 3 years following the date of completion of the operation.

#### 4.8 Application of 40% Flat Rate on direct eligible Personnel Costs

A 40% flat rate on direct eligible Personnel Costs is applied for expenditure covering all other expenditure for cost categories included under specific Measures of the Business Enhance RD&I Grant Scheme as outlined in the Guidance Notes. The 40% flat rate is applied once to cover all other costs irrespective of the number of cost categories eligible under the respective Measures.

## 5. Operation Implementation

### 5.1 Operation Start Date

The operation start date will be the date of the Grant Agreement issued by the IB. 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 Grant Agreement, which is the date of the Granting of the Aid.

The Intermediate Body may consider, on a case-by-case basis and under exceptional circumstances, requests for an extended implementation timeline, which in any case may not exceed 36 months subject to the following specific conditions:

1. In those instances where the resultant delay is beyond the control of the beneficiary.
2. As a resultant effect of the delay, the operation score is not impacted in a way that the operation would be rendered as failing the Selection Criteria and thus not eligible for funding.

**In any case, the implementation of operations should be concluded by 30 June 2023. The IB may consider extensions up to the closing date of the Scheme, upon the express request of the Beneficiary, when justified<sup>11</sup>.**

### 5.2 Operation File

The beneficiary is to keep and maintain a separate filing system for the approved operation. The file should include different sections enabling easy reference 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<sup>12</sup>.

It is proposed that the operation file is organised as follows:

Part 1	<b>The Grant Agreement and any addenda or corrigenda</b>
	<ol style="list-style-type: none"><li>i. The original signed and dated Grant Agreement and corresponding appendices.</li><li>ii. The acceptance letter issued by the IB.</li><li>iii. Correspondence related to requests for amendments to the Grant Agreement.</li><li>iv. Correspondence such as approvals or rejections issued by the IB related to requests for amendments to the Grant Agreement.</li></ol>
Part 2	<b>The Application Form</b>
	<ol style="list-style-type: none"><li>i. A copy of the submitted application form, annexes and supporting documentation presented with the application.</li><li>ii. The acknowledgment of receipt of the application issued by the IB.</li></ol>
	<b>Claims for Reimbursement and Payments</b>

<sup>11</sup> Justifications may include, but are not limited to, references to local and international situations of crisis which negatively impact the successful implementation of the operation. In any case, where an extension results in an operation timeline going beyond 36 months, those months beyond 36 shall be covered by specific moratoria.

<sup>12</sup> This requirement does not apply to operations under Call 2 SME Consultancy Services Grant Scheme.

Part 3	<ul style="list-style-type: none"> <li>i. A copy of the reimbursement request submitted to the IB.</li> <li>ii. A copy of the Financial Identification form.</li> <li>iii. Invoices, and Service Providers' Financial Identification Forms, receipts, bank statements and cheque encashment images copies of which were submitted with the request for reimbursement.</li> <li>iv. A copy of any supporting documentation including communication in relation to any administrative corrections made in relation to cost items included in the reimbursement request, requests for quotations, quotations received, evaluation of quotations, contracts, timesheets, engagement forms, etc.</li> <li>v. The original Remittance advice issued by the EU Payments Unit, MEFL.</li> </ul>
Part 4	<b>Irregularities</b>
	<ul style="list-style-type: none"> <li>i. Communications in relation to irregularities detected during or post implementation of the operation including a copy of the Irregularity Report.</li> <li>ii. Action and measures taken to address the irregularity.</li> </ul>
Part 5	<b>Publicity</b>
	<ul style="list-style-type: none"> <li>i. A copy of the publicity material as approved, in line with these Guidelines.</li> </ul>

### 5.3 Payments

**Cash disbursements are strictly prohibited.** The total expenditure must be paid by the beneficiary through transparent, traceable bank transactions, i.e. 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 beneficiary<sup>13</sup> and to the identified bank account of the Service Provider/Supplier as outlined in the respective invoice or in the Supplier Financial Identification Form.

### 5.4 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.

<sup>13</sup> The form (to be signed and dated) will need to be submitted at reimbursement stage by the beneficiary.

- 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 Publicity and Information).
- h) If any equipment is stolen, the beneficiary concerned should prepare a technical report and also report the incident to the Police, retaining a copy of the report issued by the latter. In such cases, the beneficiary is to replace such equipment.

## 5.5 Documentation

When purchasing fixed assets, it is important that the item is used for the specific reasons for which it was acquired and in accordance with the applicable Grant Scheme Guidance Notes and the Grant Agreement. All documentation in relation to the purchase and use of fixed assets (including guarantees), has to be filed in the operation file. The beneficiary should ensure 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. All fixed assets must be maintained and remain operational following the completion of the operation, in line with the durability clause established in the applicable Grant Scheme Guidance Notes and the Grant Agreement.

## 5.6 Inventory

Beneficiaries are obliged to keep an updated inventory for the fixed assets including their location in file. The beneficiary is required to fill in an Inventory of the fixed assets and where possible, the following details should be included:

- Contract number
- Name of supplier
- Serial / ID number – Where the 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.

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

In the case of intangible assets these must be amortisable and included in the assets register of the Undertaking receiving the aid, and must remain associated with the operation for which the aid is granted for throughout the durability period applicable to the respective Grant Scheme following the completion of the investment operation.

The inventory list for each operation 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 Manager and made available to the Intermediate Body upon request. Beneficiaries are to liaise with the Intermediate Body to request the inventory template when required.

### 5.7 Authorised Representative

The Authorised Representative is the person entrusted to legally represent the Enterprise and is thereby authorised to enter into agreements and sign contracts for and on behalf of the Enterprise, as outlined in the Memorandum of Articles of Association or a Declaration of the Board of Directors. In the case of Sole Traders/Self Employed person, this should invariably be the applicant, i.e. the Self-Employed individual.

### 5.8 Project Manager

The beneficiary should appoint a Project Manager. The Project Manager is the person responsible for the implementation of the operation on a day-to-day basis and whose details are included in the Application Form and the Grant Agreement. The Project Manager is the beneficiary's point of contact with the IB and should be aware of the details of the operation. Moreover, the Project Manager should be available and reachable within reasonable timeframes to discuss the operation on a periodical basis as required.

The beneficiary shall ensure that a Project Manager is assigned throughout the full implementation of the operation. Should there be a change in the Project Manager, the beneficiary is to inform the IB immediately of such changes in writing, and the notification should include the new Project Manager's name and contact details, and the date when such a change has taken effect (refer to Annex V). In the case of Self-employed the Project Manager may be the Applicant himself/herself.

### 5.9 Changes and amendments to the operation

Assisted operations should be implemented strictly in line with the Grant Agreement, the Guidance Notes for the applicable Grant Scheme and this document, failure of which may result in recovery of funds.

Issues may arise during the implementation of an operation that necessitates a deviation from the original application as reflected in the Grant Agreement. In such cases, the beneficiary is to communicate with the IB. No expenditure related to actions and activities impacted with such deviations may be incurred by the beneficiary without an approval issued by the IB in this regard.

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

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

### 5.10 Publicity

The beneficiary shall ensure that it will give due publicity to the operation financed through the European Regional Development Fund in a proportionate manner as outlined in Section 9 of this Document.

## 6. Financial Management and Control

### 6.1 Reporting

Beneficiaries being supported through the following Grant Schemes:

- i. Start-up Investment Grant Scheme
- ii. SME Growth Grant Scheme
- iii. SME Diversification and Innovation Grant Scheme
- iv. e-Commerce Grant Scheme
- v. Business Enhance RD&I Grant Scheme

are to submit a periodical 'Progress Report' in line with the indicated schedule:

Period Covered	Submission Deadline
1 January – 30 June	31 July
1 July – 31 December	31 January

A 'Final Implementation Report' is to be submitted by all beneficiaries together with the final claim for reimbursement, following the completion of all the assisted activities as outlined in the Grant Agreement.

In section 6.2 'Reimbursement', guidance is provided to the beneficiary when to provide progress reports (falling outside of the timelines presented in the table above) in line with the submission of respective claims for reimbursement.

### 6.2 Reimbursement Process

Beneficiaries may submit an interim claim for reimbursement, supported by a Progress Report, once the operation registers at least 50% of the eligible expenditure as outlined in the Grant Agreement. A Final Implementation Report will need to be submitted together with the final claim for reimbursement following the completion of all the assisted activities as outlined in the Grant Agreement. The final claim for reimbursement would cover either the full amount disbursed or, in case an interim claim/s would have been submitted, the final claim would cover the remainder of the expenditure disbursed.

In preparation for the submission of a claim for reimbursement, the beneficiary is to be guided by the information provided in Annex III of these Guidelines for Implementation, depending under which Call for applications their respective operation was approved. Amongst other documents, and as indicated in Annex III, in presenting their claim for reimbursement beneficiaries are to submit:

- A set of updated **Compliance Certificates**. Beneficiaries are to obtain these certificates by sending an email request to: [certificates.cfr@gov.mt](mailto:certificates.cfr@gov.mt)
- **Financial Identification Form**. In those cases where the details in this Form need to be amended between the interim and final claim, then an updated Financial Identification Form is to be submitted with the final claim.

The IB may request any other documentation, which it deems necessary to support the claim, at any time for additional verification purposes.

Reimbursement will be effected when the IB is satisfied that the claimed expenditure is implemented in line with the Grant Agreement and pertinent regulations, rules and guidelines, and following monitoring and checks.

**It is the beneficiary's responsibility to ensure that reimbursement requests, including all the required supporting documentation, are submitted to the Intermediate Body by not later than 30 September 2023, or on a later date as confirmed by the IB.**

### 6.3 Payment Process

The IB shall ensure that every effort is made to process the payment without undue delay from receipt of all the necessary documentation as outlined above and further to the resolution of any clarifications sought from the beneficiary. Invariably, reimbursement will only be processed at the point that the IB is satisfied that the assisted intervention has been implemented in line with the Grant Agreement and the pertinent regulations, rules and guidelines and following monitoring and checks by the Intermediate Body.

It is the responsibility of the beneficiary to ensure that all the relevant documentation is correctly submitted and to provide any necessary clarifications within the stipulated deadlines when these are sought by the Intermediate Body so as not to slow down the payment process<sup>14</sup>.

Once the IB processes the claim for reimbursement, further checks will be conducted by the EU Payments Unit, MEFL before the execution of the payment. The Intermediate Body 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 Intermediate Body 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.

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<sup>14</sup> Prior to processing the reimbursement request, the IB will conduct the necessary due diligence testing.

## 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 IB 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 operation file as outlined in Section 5, interim 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 on-the-spot checks by the IB

The IB will conduct monitoring visits at the premises of the beneficiary to conduct checks and management verifications on the implementation of the action. During such visits the IB will request the beneficiary to make available documentation and records considered relevant such as those enlisted above. The IB will also request access to any assets supported through the scheme to verify their acquisition in line with the approved operation and shall also monitor compliance and progress in the implementation of the action. These visits shall be supported by back-office and desk-based checks conducted by the IB.

The IB may conduct unannounced monitoring visits at its sole discretion.

The IB shall draw up a report following the visits which will include the findings and any corrective action required as a result of the finding of the visit and the checks conducted by the IB.

### 7.3 Monitoring and Evaluation Activities

The beneficiary is bound to co-operate and contribute to all monitoring and evaluation activities organised by the IB, the MA, 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.



## 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 operation without prejudice to national accounting rules. In the case where the beneficiary is implementing operations supported through different Schemes co-financed through European Structural and Investment Funds, a separate accounting system or an adequate accounting code must be maintained for each operation.

### 8.2 Accounting Treatment<sup>15</sup>

#### 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 Standards<sup>16</sup>; 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.<sup>17</sup>

#### 8.2.2 Enterprises with no obligation to prepare annual financial statements<sup>18</sup>

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.

#### 8.2.3 Simplified Cost Options

Operations 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 First level Control and on-the-Spot Checks

The IB shall carry out management verifications on the financed action. Similar verifications may also be conducted by the MA. These verifications are necessary to ensure that the expenditure is real, carried out in line with the Grant Agreement and that operations and expenditure comply with Community and National rules.

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<sup>15</sup> MA Circular 06/2018/GE and MA Circular 06/2018/IB\_V1

<sup>16</sup> Particularly the *International Accounting Standard (IAS) 20: Accounting for Government Grants and Disclosure of Government Assistance*.

<sup>17</sup> For financial reporting periods commencing on or after 1st January 2016 SL 281.05 (General Accounting Principles for Small and Medium-Sized Entities) Regulations.

<sup>18</sup> This amendment applies retrospectively as from 11<sup>th</sup> July 2016.

The IB shall conduct verifications on the beneficiary through in-depth checks addressing verification of documentation and traceability of payments and that the action has been implemented in line with the Grant Agreement, the applicable Scheme Guidance Notes and these Guidelines for Implementation and the pertinent rules and regulations. At this point additional documentation may be requested from the beneficiary to enable the IB to carry out such checks. In this regard, Beneficiaries need to ensure that all the documentation in relation to the supported action is retained in the relevant files.

The above outlined checks are not Audits but administrative and physical verifications, co-ordinated by the IB. The IB will communicate with the Project Manager designated by the beneficiary in relation to any queries that may arise from time-to-time. It is the responsibility of the beneficiary to ensure that the Project Manager facilitates the process and submit any required clarifications and/or information, and make all necessary documentation available within the stipulated timeframes.

In the case of on-the-spot checks in relation to documentary checks, the IB shall notify the beneficiary at least one working day in advance that the on-the-spot check will take place. Unannounced on-the-spot checks may be carried out by the IB at any time.

The beneficiary shall ensure that all the documentation pertinent to the financed action is kept in file. The following documents form an integral part of the operation and may be checked during an on-the-spot check together with any other documentation that the IB may deem necessary:

- The original Grant Agreement and any addendum/corrigendum
- A copy of the application and related documentation
- Requests for Quotations
- The agreement with the Service Provider/Supplier and terms of reference
- The original Invoice
- Proof of payment and transaction trail
- Original Receipt/s

The IB 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 in relation to the assisted operation and to conduct checks to establish the eligibility of expenditure.

The MA and other Authorities may also carry out the same or different checks at any time.

## 8.4 Second Level Control

### 8.4.1 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 in preparation to audit visits all individuals within the Undertaking, involved in the implementation of the funded action being audited, are available during the audit. It is to be ensured that all the documentation is in the designated operation file and that access to the documentation is facilitated, including the provision of copies of documentation as may be requested by the auditors.

#### 8.4.2 Audit follow-up

Further to the conclusion of the audit, the auditors will draft a report outlining all the findings and any pertinent recommendations. In the event that clarifications are required the auditors will seek feedback from both the IB 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.

#### 8.5 Irregularities

Irregularities may be identified during different stages of the operation as a result 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 Undertaking is responsible to **report** any irregularity detected **without delay** to the IB.

#### 8.6 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

In order to enhance transparency of the funding issued, and in line with Article 115(2) and Article 1 of Annex XII of Regulation (EU) No. 1303/2013, the IB shall draw up a list of beneficiaries in a spreadsheet data format, which allows data to be sorted, searched, extracted, compared and easily published on the website to ensure transparency concerning support from the Funds. This list shall be updated at least every six months.

The IB must also ensure that potential beneficiaries have access to the relevant information related to funding opportunities in accordance with Article 3 of Annex XII of the same regulation.

The IB may request the beneficiary to collaborate in the organisation of events or promotional activities, to publicise the Measure.

Since the operations assisted through the Business Enhance ERDF Grant Schemes are co-financed by the European Union through the European Regional Development Fund under Operational Programme I 2014 – 2020, the beneficiary is responsible to ensure visibility of the assisted intervention accordingly. Visibility measures should be proportionate and reflect the scale of assistance and the nature of the operation.

Beneficiaries are responsible for ensuring that all communication and publicity measures acknowledge support from the European Union and the respective Fund in line with Article 2.2 of Annex XII of Regulation (EU) No. 1303/2013, Articles 3-5 of Commission Implementing Regulation (EU) No. 821/2014 and these Guidelines for Implementation which may be amended from time to time.

Beneficiaries are to seek the guidance from the IB prior to embarking on publicity and visibility actions. Failure to fully comply with the visibility and publicity requirements will result in financial corrections and loss of funds. The beneficiary is responsible to keep evidence of compliance such as copies of printed documentation, photographic evidence of participation at fairs and commemorative plaques and posters affixed throughout the implementation of the operation.

#### *Commemorative Plaques*

In the case of physical investment in the commercial business premises, a permanent commemorative plaque shall be installed in a prominent site within the premises that is accessible to the general public, within 1 month from completion of the operation. Permanent plaques are to be produced in an engraved version as indicated hereunder.

Plaques should meet the following requirements:

1. **Dimensions:** Proportionate to the size of the operation and legible by passers-by, clients etc. However, the minimum size standard A3 (0.297m × 0.420m) for infrastructural operations and standard A4 (0.210m × 0.297m) for all other operations;
2. **Percentages of space layout:** Same as example below and layout in proportion to size of plaque;
3. **Suggested background:** Copper, bronze, silver or chrome;
4. **Fonts and Sizes:** Font in proportion to size of plaque. The beneficiary is to liaise with IB to determine font type;
5. Size is to be proportionally represented and placement of logos should be as in example below.



TITLE OF OPERATION

NAME OF SCHEME



Co-funded by the  
European Union

### *Stickers*

In principle, beneficiaries are to give visibility to the support received for the acquisition of fixed assets by affixing visibility stickers on such assets.

Upon approval by the IB, beneficiaries may opt to affix a plaque (as per section 'Commemorative Plaques' above) where items purchased are housed, in lieu of affixing stickers to individual items.

### *Websites and Mobile applications*

Websites and Mobile applications should include all visibility requirements in full colour. The Union emblem, the reference to the Union and the relevant Fund should be displayed on the website/mobile application and should meet the following criteria:

- a) The Union emblem and the reference to the Union shall be visible, when landing on the website or mobile application, inside the area of a digital device, without requiring a user to scroll down the page.
- b) The reference to the relevant Fund shall be made visible on the same website/mobile application.

Beneficiaries are to consult with the Intermediate Body for guidance in this respect.

### *Participation at International Business Promotion Fairs*

When participating at International Business Promotion Fairs, acknowledgement to the assistance provided under the Grant Scheme through ERDF with the necessary visibility has to be clearly visible on the documents, and material used for the purpose of participation in the fair in line with the applicable visibility requirements.

The Community Flag should be exhibited on the stand to display the contribution from the European Community.

### *Printed Material*

All printed documentation including reports developed through assistance under the Business Enhance ERDF Grant Schemes, adverts and any material used to promote the assisted operation, should acknowledge the assistance from the Scheme through ERDF part-financing and include the visibility requirement in line with EU Commission Regulation 821/2014. Beneficiaries are to consult with the Intermediate Body for guidance in this respect.

### 9.2 Data Protection

Data and information collected and held by the IB in relation to the financed action will be transferred to the MA and may also be transferred to official third parties in order to fulfil the IB's functions, in line with Community obligations according to law and in line with the Provisions of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) and any amendments thereof.

Information and any data provided by the potential beneficiaries will be used for the sole purpose for which they are intended, that is, (i) verification procedures; and (ii) evaluation and monitoring purposes in line with Regulation (EU) 1303/2013. The data will not be used for any other means or for any other purpose that is incompatible with that for which the data is being collected.

Beneficiaries should ensure that they disclose factual and accurate data to the IB. The beneficiary has the right to access all the data relating to the grant issued in its name and may request the rectification of any incorrect data.

### 9.3 Operation Closure and Retention of Documents

Within a month from the completion of the assisted intervention, the beneficiary is to compile the Final Implementation Report and submit it to the IB.

The beneficiary must retain all the documentation related to the action, in the original or copy format as applicable, for up to 10 years the completion of the operation.

The IB shall retain all the documentation related to the scheme for up to 10 years from the last aid granted under the Scheme.

## Annex I (a): Single Quotation Justification Form

### Single Quotation Justification Form

<b>Grant Agreement Reference Number</b>	
<b>Activity as per Grant Agreement</b>	
<b>Approved Budget (exclusive of VAT) as per Grant Agreement</b>	
<b>Actual Cost (exclusive of VAT)</b>	
<b>Proposed Supplier</b>	
<b>Principle Justification</b>	
There is only one supplier capable of providing the relevant goods, works or services due to market constraints, technical, artistic or copyright reasons.	
No organisation has responded to published calls for quotations.	
<b>Provide details as to why the approach is justified</b> (response should be limited to one page, plus an Annex referring to supporting documents)	



**Detail the method applied to identify the proposed supplier**

*(limit your response to one paragraph where possible)*

**Declaration**

On behalf of the beneficiary I confirm that the information provided in the Single Quotation Justification Form is true and accurate in all respects.

It is confirmed that the beneficiary understands that an acceptance by the Intermediate Body, of the request as submitted in this Single Quotation Justification Form, shall not constitute a waiver of, or prevent or restrict any future exercise to clawback (recover) funding in respect of this activity in line with the Grant Agreement.

Signature:

Name:

For and on behalf of:

Date:



Co-funded by  
the European Union

Annex I (b): Justification Form re acquisition of Used, Re-furbished or Re-manufactured Equipment or Machinery

**Justification Form re Acquisition of Used, Re-furbished or Re-manufactured Equipment or Machinery**

<b>Grant Agreement Reference Number</b>	
<b>Activity as per Grant Agreement</b>	
<b>Approved Budget (exclusive of VAT) as per Grant Agreement</b>	
<b>Actual Cost (exclusive of VAT)</b>	
<b>Proposed Supplier</b>	
<b>Age of Equipment/Machinery</b>	
<b>Original Selling Price of Equipment</b>	
<b>Principle Justification</b>	
<p><b>Provide details as to why the approach is justified</b> (response should be limited to one page, plus an Annex referring to supporting documents)</p>	

<b>Annexed Documents</b> <i>(tick as applicable)</i>	
Written quotation from the vendor outlining the Technical Specifications, Model and serial number of equipment.	
Declaration from the vendor stating the origin of the equipment/machinery and confirming that the machinery was not acquired with the aid of public funding (EU, National, and Regional).	
Original documentary evidence supporting the age of equipment/machinery.	
Original documentary evidence supporting the selling price as originally acquired when new.	
2 quotations for similar new equipment	
<p><b>Declaration</b></p> <p>On behalf of the beneficiary I confirm that the information provided in the acquisition of Used, Re-furbished or Re-manufactured Equipment or Machinery Justification Form is true and accurate in all respects.</p> <p>It is confirmed that the beneficiary understands that an acceptance by the Intermediate Body, of the request as submitted in this acquisition of Used, Re-furbished or Re-manufactured Equipment or Machinery Justification Form, shall not constitute a waiver of, or prevent or restrict any future exercise to clawback (recover) funding in respect of this activity in line with the Grant Agreement.</p> <p>Signature:</p> <p>Name:</p> <p>For and on behalf of:</p> <p>Date:</p>	

## Annex II: Declaration on an Employee working exclusively on the operation

<b>Declaration on an employee working exclusively on the operation</b>
Grant Agreement Ref. No:
Beneficiary:

Period Covered by this declaration <sup>1</sup>	
From (date)	To (date)

This document certifies that .....<sup>2</sup>

ID/Passport No. ....

Position: .....

has worked for the beneficiary exclusively on a full-time basis on the assisted operation from ...../...../.....<sup>3</sup> until ...../...../.....<sup>4</sup>

A report detailing the activities carried out by the employee during the period being claimed is attached to this declaration.

**SIGNATURES**

Project Manager for the Beneficiary

Employee

NAME

NAME

SURNAME

SURNAME

SIGNATURE

SIGNATURE

DATE

DATE

- 1 Only one declaration can be made per period for each person working exclusively on the action.
- 2 Insert name of the person.
- 3 Insert date.
- 4 Insert date.

**Annex III: Documentation to support Claim for Reimbursement**  
(Outline of Documentation required, IB may request further information as necessary)

## Call 1 e-Commerce Grant Scheme

A final claim for reimbursement which is to be accompanied by the following documentation:

Documentation	Certified <sup>19</sup>
Claim for Reimbursement	
Annex I to the Claim for Reimbursement	
Copy of Service Agreement with Service Provider	X
Copy of the invoice issued by the Service Provider	X
Copy of bank statement <sup>20</sup> confirming the payment/s transaction/s <sup>21</sup> to the Service Provider for the claimed expenditure	X
Copy of Bank Cheque Encashment image/s (where applicable)	X
Copy of fiscal receipt <sup>22</sup> issued by the Service Provider	X
Copy of separate Ledger Account <sup>23</sup> (with entry showing)	X
Copy of Project Completion Report and Declaration of Unrelation Form (both to be signed and dated by Service Provider)	
e-commerce website/mobile application screenshots and/or photographic evidence showing required EU funds publicity	
Beneficiary Financial Identification Form	
Supplier Details Form (where applicable <sup>24</sup> )	
Compliance Certificates <sup>25</sup> (FSS, Income Tax and VAT)	
Final Implementation Report	
Certified statement by Auditor (as per below)	

The reimbursement claim shall also be supported by a **Certified Auditor**<sup>26</sup> statement<sup>27</sup>, which is to include points 'i' to 'vi' below, to specify that:

- i. The costs claimed were actually incurred by the Undertaking and were not reimbursed or may be recoverable through other sources;
- ii. The expenditure satisfies the conditions outlined in the Grant Agreement;
- iii. The expenditure was incurred during the approved operation period;
- iv. A separate accounting system or a separate accounting code has been maintained for all operation transactions and that all operation transactions are accurately and properly recorded;
- v. The beneficiary has ensured that any rules governing accumulation of aid have been respected; and
- vi. Aid has been calculated at the applicable intensity level as approved by the Intermediate Body in line with the applicable Grant Scheme Guidance Notes and as outlined in the Grant Agreement.

<sup>19</sup> The ticked documentation is to be signed and certified by a Certified Public Accountant (CPA).

<sup>20</sup> Bank statement should show details of both accounts from which payment was effected and received.

<sup>21</sup> Defrayment from bank account identified in the Financial Identification Form.

<sup>22</sup> Where a tax invoice is not provided.

<sup>23</sup> Mandatory for beneficiaries that are a Limited Liability Company.

<sup>24</sup> Where bank account details of Service Provider are not included in invoice.

<sup>25</sup> Certificates are to be issued later than the date of receipt of payment/bank transfer (whichever is latest).

<sup>26</sup> Auditor is to be distinct from the CPA certifying the presented documents as true copies.

<sup>27</sup> Auditor's statement is to be signed and dated following the date of the last payment effected by the Beneficiary for project activities approved in the Grant Agreement.



## Call 2 e-Commerce Grant Scheme

A final claim for reimbursement which is to be accompanied by the following documentation:

<b>Documentation</b>
Claim for Reimbursement
Annex I to the Claim for Reimbursement
Copy of Project Completion Report and Declaration of Unrelation Form (both to be signed and dated by Service Provider)
e-commerce website/mobile application screenshots and/or photographic evidence showing required EU funds publicity
Beneficiary Financial Identification Form
Compliance Certificates <sup>28</sup> (FSS, Income Tax and VAT)
Final Implementation Report
Certified statement by Auditor (as per below)

The reimbursement claim shall also be supported by a **Certified Auditor** statement<sup>29</sup>, which is to include points 'i' to 'iv' below, to specify that:

- 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 outlined in the Grant Agreement;
- iii. The output in the form of a report is completed within the duration of the operation period being the timelines outlined in the Grant Agreement;
- iv. The beneficiary has ensured that any rules governing accumulation of aid have been respected.

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<sup>28</sup> Certificates are to be issued later than the date of the Final Implementation Report, but not earlier than one (1) month from the date of claim for reimbursement.

<sup>29</sup> Auditor's statement is to be signed and dated following the date of the Project Completion Report.

## Call 1 SME Consultancy Services Grant Scheme

A final claim for reimbursement which is to be accompanied by the following documentation:

Documentation	Certified <sup>30</sup>
Claim for Reimbursement	
Annex I to the Claim for Reimbursement	
Copy of Service Agreement with Consultancy Service Provider	X
Copy of the invoice issued by the Service Provider	X
Copy of bank statement <sup>31</sup> confirming the payment/s transaction/s <sup>32</sup> to the Service Provider for the claimed expenditure	X
Copy of Bank Cheque Encashment image/s (where applicable)	X
Copy of fiscal receipt <sup>33</sup> issued by the Service Provider	X
Copy of separate Ledger Account <sup>34</sup> (with entry showing)	X
Soft copy of completed deliverable (e.g. Business Plan) including the signed and dated Declaration of Unrelation Form <sup>35</sup> by Service Provider	
Beneficiary Financial Identification Form	
Supplier Details Form (where applicable <sup>36</sup> )	
Compliance Certificates <sup>37</sup> (FSS, Income Tax and VAT)	
Final Implementation Report	
Certified statement by Auditor (as per below)	

The reimbursement claim shall also be supported by a **Certified Auditor**<sup>38</sup> statement<sup>39</sup>, which is to include points 'i' to 'vi' below, to specify that:

- i. The costs claimed were actually incurred by the Undertaking and were not reimbursed or may be recoverable through other sources;
- ii. The expenditure satisfies the conditions outlined in the Grant Agreement;
- iii. The expenditure was incurred during the approved operation period;
- iv. A separate accounting system or a separate accounting code has been maintained for all operation transactions and that all operation transactions are accurately and properly recorded;
- v. The beneficiary has ensured that any rules governing accumulation of aid have been respected; and
- vi. Aid has been calculated at the applicable intensity level as approved by the Intermediate Body in line with the applicable Grant Scheme Guidance Notes and as outlined in the Grant Agreement.

<sup>30</sup> The ticked documentation is to be signed and certified by a Certified Public Accountant (CPA).

<sup>31</sup> Bank statement should show details of both accounts from which payment was effected and received.

<sup>32</sup> Defrayment from bank account identified in the Financial Identification Form.

<sup>33</sup> Where a tax invoice is not provided.

<sup>34</sup> Mandatory for beneficiaries that are a Limited Liability Company.

<sup>35</sup> This Declaration shall be an integral part of the deliverable by being included as the cover page of document.

<sup>36</sup> Where bank account details of Service Provider are not included in invoice.

<sup>37</sup> Certificates are to be issued later than the date of receipt of payment/bank transfer (whichever is latest).

<sup>38</sup> Auditor is to be distinct from the CPA certifying the presented documents as true copies.

<sup>39</sup> Auditor's statement is to be signed and dated following the date of the last payment effected by the Beneficiary for project activities approved in the Grant Agreement.

## Call 2 SME Consultancy Services Grant Scheme

A final claim for reimbursement which is to be accompanied by the following documentation:

<b>Documentation</b>
Claim for Reimbursement
Annex I to the Claim for Reimbursement
A scanned authenticated copy (.pdf) of the operation deliverable (e.g. Business Plan) including the signed and dated Declaration of Unrelation Form <sup>40</sup> by Service Provider
Beneficiary Financial Identification Form
Compliance Certificates <sup>41</sup> (FSS, Income Tax and VAT)
Final Implementation Report
Certified statement by Auditor (as per below)

The reimbursement claim shall also be supported by a **Certified Auditor** statement<sup>42</sup>, which is to include points 'i' to 'iv' below, to specify that:

- 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 outlined in the Grant Agreement;
- iii. The output in the form of a report is completed within the duration of the operation period being the timelines outlined in the Grant Agreement;
- iv. The beneficiary has ensured that any rules governing accumulation of aid have been respected.

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<sup>40</sup> This Declaration shall be an integral part of the deliverable by being included as the cover page of document.

<sup>41</sup> Certificates are to be issued later than the date of the Declaration of Unrelation of Service Provider, but not earlier than one (1) month from the date of claim for reimbursement.

<sup>42</sup> Auditor's statement is to be signed and dated following the date of the Declaration of Unrelation of Service Provider.

## Call 1 SME Internationalisation Grant Scheme

Claim for reimbursement which is to be accompanied by the following documentation for each specific cost category:

Cost Category	Documents	Certified <sup>43</sup>
Participation Fee	Copy of Registration Confirmation (including Participation Costs)	
	Copy of agreement (if available)	X
	Copy of Invoice	X
	Copy of bank transfer <sup>44</sup> payment/bank cheque encashment image	X
	Copy of fiscal receipt <sup>45</sup>	X
	Photographic evidence of participation at Fair and exhibitor stand	
	Report on the outcome of participation at the Fair <sup>46</sup>	
Rental of exhibition space/stand	Copy of request for quotation and quotation	X
	Copy of agreement	X
	Copy of Invoice	X
	Copy of bank transfer payment/bank cheque encashment image	X
	Copy of fiscal receipt	X
Construction and setting-up of the stand	Copy of request for quotation and quotation	X
	Copy of agreement	X
	Copy of Invoice	X
	Copy of bank transfer payment/bank cheque encashment image	X
	Copy of fiscal receipt	X
Design and Printing of Branding Material	Copy of request for quotation and quotation	X
	Copy of materials printed	
	Copy of invoice (correctly itemised)	X
	Copy of bank transfer payment/bank cheque encashment image	X
	Copy of fiscal receipt	X
Shipment of Exhibits	Copy of request for quotation and quotation	X
	Copy of Invoice (correctly itemised)	X
	Copy of bank transfer payment/bank cheque encashment image	X
	Copy of fiscal receipt	X
Travel & Per Diem Costs	Boarding Passes	
	Photographic evidence of participation at Fair and exhibitor stand	
	Report on the outcome of participation at the Fair	
	Copy of Fair Itinerary depicting start and end date of Fair	

<sup>43</sup> Selected documentation is to be signed and certified by a Certified Public Accountant (CPA).

<sup>44</sup> Defrayment from bank account identified in the Financial Identification Form (applies for all cost categories).

<sup>45</sup> Where a tax invoice is not provided (applies for all cost categories).

<sup>46</sup> Report is to be signed by beneficiary Authorized Representative and dated (applies for any report).

Other documents required to support the claim for reimbursement:

Documentation	Certified <sup>47</sup>
Claim for Reimbursement	
Annex I to the Claim for Reimbursement	
Copy of separate Ledger Account <sup>48</sup> (with entry/ies showing)	X
Beneficiary Financial Identification Form	
Supplier Details Form (where applicable <sup>49</sup> )	
Compliance Certificates <sup>50</sup> (FSS, Income Tax and VAT)	
Final Implementation Report	
Certified statement by Auditor (as per below)	

The reimbursement claim shall also be supported by a **Certified Auditor**<sup>51</sup> statement<sup>52</sup>, which is to include points 'i' to 'vi' below, to specify that:

- i. The costs claimed were actually incurred by the Undertaking and were not reimbursed or may be recoverable through other sources;
- ii. The expenditure satisfies the conditions outlined in the Grant Agreement;
- iii. The expenditure was incurred during the approved operation period;
- iv. A separate accounting system or a separate accounting code has been maintained for all operation transactions and that all operation transactions are accurately and properly recorded;
- v. The beneficiary has ensured that any rules governing accumulation of aid have been respected; and
- vi. Aid has been calculated at the applicable intensity level as approved by the Intermediate Body in line with the applicable Grant Scheme Guidance Notes and as outlined in the Grant Agreement.

<sup>47</sup> The ticked documentation is to be signed and certified by a Certified Public Accountant (CPA).

<sup>48</sup> Mandatory for beneficiaries that are a Limited Liability Company.

<sup>49</sup> Where bank account details of Service Provider are not included in invoice.

<sup>50</sup> Certificates are to be issued later than the date of receipt of payment/bank transfer (whichever is latest).

<sup>51</sup> Auditor is to be distinct from the CPA certifying the presented documents as true copies.

<sup>52</sup> Auditor's statement is to be signed and dated following the date of the last payment effected by the Beneficiary for project activities approved in the Grant Agreement.

Call 1 SME Diversification and Innovation Grant Scheme

Call 2 SME Diversification and Innovation Grant Scheme – Large Operations

Claim/s for reimbursement is/are to be accompanied by the following for each specific cost category:

Cost Category	Documents	Certified <sup>53</sup>
Equipment, machinery and/ or plant	Copy of request for quotation and quotation	X
	Copy of agreement with supplier and/or warranty	X
	Copy of Invoice (correctly itemised)	X
	Copy of bank transfer <sup>54</sup> payment/bank cheque encashment image	X
	Copy of fiscal receipt <sup>55</sup>	X
	Copy of fixed asset inventory	
	Photographic evidence <sup>56</sup>	
Leasing/ Rental of Operational Premises	Copy of leasing/rental agreement	X
	Copy of Invoice/s	X
	Copy of bank transfer payment/bank cheque encashment image	X
	Copy of fiscal receipt	X
Construction / Upgrading Costs	Copy of request for quotation and quotation	X
	Copy of agreement with contractor	X
	Photographic evidence	
	Copy of Comfort Letter <sup>57</sup> by the beneficiary's Architect on completion	
	Copy of Invoice/s (correctly itemised)	X
	Copy of bank transfer payment/bank cheque encashment image	X
	Copy of fiscal receipt	X
Patents / Licences	Copy of request for quotation and quotation	X
	Copy of invoice/s (correctly itemised)	X
	Copy of bank transfer payment/bank cheque encashment image	X
	Copy of fiscal receipt	X
Change Manager (Wages)	Proof that the vacancy was advertised with Jobs Plus	
	Employment Contract	
	Copy of FS3 issued in relation to the employee for the claimed periods	X
	Copy of payslips in case the period claimed is not covered by an FS3	X
	Declaration (by Financial Controller) that the NI for the employee's wages being claimed is included in the FS5 for claimed period	
	Report outlining the work carried out by the Change Manager	

<sup>53</sup> Selected documentation is to be signed and certified by a Certified Public Accountant (CPA).

<sup>54</sup> Defrayment from bank account identified in the Financial Identification Form (applies for all cost categories).

<sup>55</sup> Where a tax invoice is not provided (applies for all cost categories).

<sup>56</sup> Photographic evidence should include reportage of all activities.

<sup>57</sup> Comfort Letter is to be supported by a Bill of Quantities (BOQ) signed and certified by a warranted Architect.

Other documents required to support the claim for reimbursement:

Documentation	Certified <sup>58</sup>
Claim for Reimbursement	
Annex I to the Claim for Reimbursement	
For each quote received, provide copy of email that was sent with the quote by each supplier	X
A warranted Engineer's report may be requested by IB for equipment, machinery and/or plant, where and as necessary	
Copy of separate Ledger Account <sup>59</sup> (with entry/ies showing)	X
Beneficiary Financial Identification Form	
Supplier Details Form (where applicable <sup>60</sup> )	
Compliance Certificates <sup>61</sup> (FSS, Income Tax and VAT)	
Progress Report and/or Final Implementation Report	
Certified statement by Auditor (as per below)	

The reimbursement claim shall also be supported by a **Certified Auditor**<sup>62</sup> statement<sup>63</sup>, which is to include points 'i' to 'vi' below, to specify that:

- i. The costs claimed were actually incurred by the Undertaking and were not reimbursed or may be recoverable through other sources;
- ii. The expenditure satisfies the conditions outlined in the Grant Agreement;
- iii. The expenditure was incurred during the approved operation period;
- iv. A separate accounting system or a separate accounting code has been maintained for all operation transactions and that all operation transactions are accurately and properly recorded;
- v. The beneficiary has ensured that any rules governing accumulation of aid have been respected; and
- vi. Aid has been calculated at the applicable intensity level as approved by the Intermediate Body in line with the applicable Grant Scheme Guidance Notes and as outlined in the Grant Agreement.

<sup>58</sup> The ticked documentation is to be signed and certified by a Certified Public Accountant (CPA).

<sup>59</sup> Mandatory for beneficiaries that are a Limited Liability Company.

<sup>60</sup> Where bank account details of Service Provider are not included in invoice.

<sup>61</sup> Certificates are to be issued later than the date of receipt of payment/bank transfer (whichever is latest).

<sup>62</sup> Auditor is to be distinct from the CPA certifying the presented documents as true copies.

<sup>63</sup> Auditor's statement is to be signed and dated following the date of the last payment affected by the Beneficiary for project activities approved in the Grant Agreement.

## Call 2 SME Diversification and Innovation Grant Scheme – Small Operations

Claim for reimbursement that shall include the expenditure related to the investment (**90% of the Grant amount**) is to be accompanied by the following documentation:

<b>Documentation</b>
Claim for Reimbursement
Annex I to the claim for reimbursement
Copy of fixed asset inventory
Photographic evidence <sup>64</sup>
Beneficiary Financial Identification Form
Compliance Certificates <sup>65</sup> (FSS, Income Tax and VAT)
Progress Report or Final Implementation Report (in case a claim for 100% of Grant amount is being presented).
Certified statement by Auditor (as per below)

The reimbursement claim shall also be supported by a **Certified Auditor** statement<sup>66</sup>, which is to include points 'i' to 'iv' below, to specify that:

- 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 operation period being the timelines outlined in the Grant Agreement;
- iv. The Beneficiary has ensured that any rules governing accumulation of aid have been respected.

Claim for reimbursement that shall include the expenditure related to the output (**10% of the Grant amount**) is to be accompanied by the following documentation:

<b>Documentation</b>
Claim for reimbursement
Annex I to the claim for reimbursement
Final Implementation Report

<sup>64</sup> Photographic evidence should include complete reportage of all investment.

<sup>65</sup> Certificates are to be issued later than the date of the Progress Report, but not earlier than one (1) month from the date of claim for reimbursement.

<sup>66</sup> Auditor's statement is to be signed and dated following the date of the Progress Report.



- Call 2 SME Growth Grant Scheme  
 Call 3 SME Growth Grant Scheme  
 Call 1 SME Growth Grant Scheme (2<sup>nd</sup> Issue)

Claim/s for reimbursement is/are to be accompanied by the following for each specific cost category:

Cost Category	Documents	Certified <sup>67</sup>
Equipment, machinery and/ or plant	Copy of request for quotation and quotation	X
	Copy of agreement with supplier and/or warranty	X
	Copy of Invoice (correctly itemised)	X
	Copy of bank transfer <sup>68</sup> payment/bank cheque encashment image	X
	Copy of fiscal receipt <sup>69</sup>	X
	Copy of fixed asset inventory	
	Photographic evidence <sup>70</sup>	
Leasing/ Rental of Operational Premises	Copy of leasing/rental agreement	X
	Copy of Invoice/s	X
	Copy of bank transfer payment/bank cheque encashment image	X
	Copy of fiscal receipt	X
Construction / Upgrading Costs	Copy of request for quotation and quotation	X
	Copy of agreement with contractor	X
	Photographic evidence	
	Copy of Comfort Letter <sup>71</sup> by the beneficiary's Architect on completion	
	Copy of Invoice/s (correctly itemised)	X
	Copy of bank transfer payment/bank cheque encashment image	X
	Copy of fiscal receipt	X
Patents / Licences	Copy of request for quotation and quotation	X
	Copy of invoice/s (correctly itemised)	X
	Copy of bank transfer payment/bank cheque encashment image	X
	Copy of fiscal receipt	X

<sup>67</sup> Selected documentation is to be signed and certified by a Certified Public Accountant (CPA).

<sup>68</sup> Defrayment from bank account identified in the Financial Identification Form (applies for all cost categories).

<sup>69</sup> Where a tax invoice is not provided (applies for all cost categories).

<sup>70</sup> Photographic evidence should include reportage of all activities.

<sup>71</sup> Comfort Letter is to be supported by a Bill of Quantities (BOQ) signed and certified by a warranted Architect.

Other documents required to support the claim for reimbursement:

Documentation	Certified <sup>72</sup>
Claim for Reimbursement	
Annex I to the Claim for Reimbursement	
For each quote received, provide copy of email that was sent with the quote by each supplier	X
A warranted Engineer's report may be requested by IB for equipment, machinery and/or plant, where and as necessary	
Copy of separate Ledger Account <sup>73</sup> (with entry/ies showing)	X
Beneficiary Financial Identification Form	
Supplier Details Form (where applicable <sup>74</sup> )	
Compliance Certificates <sup>75</sup> (FSS, Income Tax and VAT)	
Progress Report and/or Final Implementation Report	
Certified statement by Auditor (as per below)	

The reimbursement claim shall also be supported by a **Certified Auditor**<sup>76</sup> statement<sup>77</sup>, which is to include points 'i' to 'vi' below, to specify that:

- i. The costs claimed were actually incurred by the Undertaking and were not reimbursed or may be recoverable through other sources;
- ii. The expenditure satisfies the conditions outlined in the Grant Agreement;
- iii. The expenditure was incurred during the approved operation period;
- iv. A separate accounting system or a separate accounting code has been maintained for all operation transactions and that all operation transactions are accurately and properly recorded;
- v. The beneficiary has ensured that any rules governing accumulation of aid have been respected; and
- vi. Aid has been calculated at the applicable intensity level as approved by the Intermediate Body in line with the applicable Grant Scheme Guidance Notes and as outlined in the Grant Agreement.

<sup>72</sup> The ticked documentation is to be signed and certified by a Certified Public Accountant (CPA).

<sup>73</sup> Mandatory for beneficiaries that are a Limited Liability Company.

<sup>74</sup> Where bank account details of Service Provider are not included in invoice.

<sup>75</sup> Certificates are to be issued later than the date of receipt of payment/bank transfer (whichever is latest).

<sup>76</sup> Auditor is to be distinct from the CPA certifying the presented documents as true copies.

<sup>77</sup> Auditor's statement is to be signed and dated following the date of the last payment effected by the Beneficiary for project activities approved in the Grant Agreement.

Call 2 Start-up Investment Grant Scheme

Call 3 Start-up Investment Grant Scheme

Claim/s for reimbursement is/are to be accompanied by the following for each specific cost category:

Cost Category	Documents	Certified <sup>78</sup>
Equipment, machinery and/ or plant	Copy of request for quotation and quotation	X
	Copy of agreement with supplier and/or warranty	X
	Copy of Invoice (correctly itemised)	X
	Copy of bank transfer <sup>79</sup> payment/bank cheque encashment image	X
	Copy of fiscal receipt <sup>80</sup>	X
	Copy of fixed asset inventory	
	Photographic evidence <sup>81</sup>	
Leasing/ Rental of Operational Premises	Copy of leasing/rental agreement	X
	Copy of Invoice/s	X
	Copy of bank transfer payment/bank cheque encashment image	X
	Copy of fiscal receipt	X
Construction / Upgrading Costs	Copy of request for quotation and quotation	X
	Copy of agreement with contractor	X
	Photographic evidence	
	Copy of Comfort Letter <sup>82</sup> by the beneficiary's Architect on completion	
	Copy of Invoice/s (correctly itemised)	X
	Copy of bank transfer payment/bank cheque encashment image	X
	Copy of fiscal receipt	X
Patents / Licences	Copy of request for quotation and quotation	X
	Copy of invoice/s (correctly itemised)	X
	Copy of bank transfer payment/bank cheque encashment image	X
	Copy of fiscal receipt	X

<sup>78</sup> Selected documentation is to be signed and certified by a Certified Public Accountant (CPA).

<sup>79</sup> Defrayment from bank account identified in the Financial Identification Form (applies for all cost categories).

<sup>80</sup> Where a tax invoice is not provided (applies for all cost categories).

<sup>81</sup> Photographic evidence should include reportage of all activities.

<sup>82</sup> Comfort Letter is to be supported by a Bill of Quantities (BOQ) signed and certified by a warranted Architect.

Other documents required to support the claim for reimbursement:

Documentation	Certified <sup>83</sup>
Claim for Reimbursement	
Annex I to the Claim for Reimbursement	
For each quote received, provide copy of email that was sent with the quote by each supplier	X
A warranted Engineer's report may be requested by IB for equipment, machinery and/or plant, where and as necessary	
Copy of separate Ledger Account <sup>84</sup> (with entry/ies showing)	X
Beneficiary Financial Identification Form	
Supplier Details Form (where applicable <sup>85</sup> )	
Compliance Certificates <sup>86</sup> (FSS, Income Tax and VAT)	
Progress Report and/or Final Implementation Report	
Certified statement by Auditor (as per below)	

The reimbursement claim shall also be supported by a **Certified Auditor**<sup>87</sup> statement<sup>88</sup>, which is to include points 'i' to 'vi' below, to specify that:

- i. The costs claimed were actually incurred by the Undertaking and were not reimbursed or may be recoverable through other sources;
- ii. The expenditure satisfies the conditions outlined in the Grant Agreement;
- iii. The expenditure was incurred during the approved operation period;
- iv. A separate accounting system or a separate accounting code has been maintained for all operation transactions and that all operation transactions are accurately and properly recorded;
- v. The beneficiary has ensured that any rules governing accumulation of aid have been respected; and
- vi. Aid has been calculated at the applicable intensity level as approved by the Intermediate Body in line with the applicable Grant Scheme Guidance Notes and as outlined in the Grant Agreement.

<sup>83</sup> The ticked documentation is to be signed and certified by a Certified Public Accountant (CPA).

<sup>84</sup> Mandatory for beneficiaries that are a Limited Liability Company.

<sup>85</sup> Where bank account details of Service Provider are not included in invoice.

<sup>86</sup> Certificates are to be issued later than the date of receipt of payment/bank transfer (whichever is latest).

<sup>87</sup> Auditor is to be distinct from the CPA certifying the presented documents as true copies.

<sup>88</sup> Auditor's statement is to be signed and dated following the date of the last payment effected by the Beneficiary for project activities approved in the Grant Agreement.

## Annex IV: Supplier Financial Identification Form



## Supplier Details



Business Name as registered with the Office of the Commissioner for Revenue

Trading Name [if applicable]

Address

Town/City

Post Code

Country

VAT Reg. Number

Contact Person

Telephone Number

Fax Number

e-mail Address [generic]

Service/Product supplied

### Supplier - Details of Account Holder

Bank Account Holder

Bank Name

Branch Address

Town/City

Post Code

Country

International Bank Account Number (IBAN) [compulsory]

Bank Identifier Code (BIC)

Products/Works/Services provided in relation to Grant Agreement No.:

I the undersigned declare that all information provided is, to the best of my knowledge, complete and correct.  
I understand and am aware that any falsification may jeopardize the validity of the payment issued.

Signature of Account holder

Date

\_\_\_\_\_

\_\_\_\_\_



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## Annex V: Change of Project Manager Form

I, (Name of Authorised Representative) as Authorised Representative on behalf of (Name of Undertaking) 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 operation (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



Annex VI: SME Consultancy Services Grant Scheme – Service Providers  
Declaration

## SME Consultancy Services Grant Scheme: Service Providers Declaration

I hereby declare that (insert name of Service Provider) is external to the beneficiary Undertaking, and the parties are autonomous and unrelated to each other. The consultancy services provided are not of a continuous or periodical nature or related to the usual operating costs of the beneficiary or related to legal or regulatory obligations arising from the nature of the beneficiary's operations and economic activity.

<b>Details of Beneficiary</b>	
Project Code	
Beneficiary Name (Registered Name)	(BLOCK LETTERS)
Beneficiary Registration No	
VAT No.	
Official Address	
e-mail	
Telephone No.	

Name & Surname - Service Provider representative (BLOCK LETTERS)

Designation (BLOCK LETTERS)

Signature

Official Stamp

Date -

### Data Protection Declaration -

*Personal Data supplied to the Measures and Support Division (MSD) within the scope of implementation of projects being co-financed by Cohesion Policy funds is processed, in accordance with Community obligations according to law and in line with the provisions of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive (95/46/EC (General Data Protection Regulation) and any subsequent amendments, by MSD and by other stakeholders and competent authorities mandated to implement, monitor, execute payments, controls and audit the project/contract.*



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**ENHANCE**



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