



Operational Programme Italia-Malta 2007-2013

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Manual for the Reporting of Expenses

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1. BACKGROUND

This manual for the reporting of expenditure is aimed at the beneficiaries¹ of operations financed under the OP Italy-Malta 2007-2013. The manual provides the relevant procedures for the reporting of the expenses to be submitted to First Level Controllers, and for correctly completing the Claim for Reimbursement.

The financial procedure of the OP only allows for the repayment of expenses actually incurred once they have been **reported** by the beneficiaries and **verified** by the first level controller and, **validated** by the project lead partner. This document summarises the rules and procedures to be followed for the reporting of expenditure, which will be submitted for control by first level controllers, for validation by each project lead partner and for subsequent levels of monitoring.

Each **Beneficiary** participating in a project co-financed under the Italia-Malta programme should present claims and reports only for the expenses which have been incurred for his own project activities, within the timeframes indicated in paragraph 8.1, and within the budgetary allocations. The Project Lead Partner validates all the expenses incurred by all the beneficiaries and requests the reimbursement of such expenses, which have already been verified by the First Level Controllers, through a claim for reimbursement.

This manual is therefore intended to provide OP beneficiaries with the necessary guidelines for compiling such claims in terms of:

- Eligibility and admissibility of expenses;
- Procedures for claiming reimbursement of expenditure;
- The procedure to be adopted for reporting expenditure;
- The correct compilation of the templates provided for the reporting of expenditure. (Annexes I, II and III);

It is important to note that this Manual, which is written in line with the national and regional Community Rules in force at the time, should be considered as binding for all the beneficiaries of the OP. Furthermore, this document may be subject to any amendments in view of specific cases which might arise in the course of the implementation of the OP.

When preparing reports or requests for reimbursement or claim for reimbursement any beneficiary may request clarification of any of the points in this document from the Joint Technical Secretariat (JTS) of the OP Italy-Malta 2007-2013, in the following email address: stc.italia-malta@regione.sicilia.it.

¹ Beneficiary stands for Lead Partner as well as Project Partners.

2. REGULATORY FRAMEWORK

The eligibility of the expenses incurred in connection with this Programme derives from and depends on the following legislation:

2.1 Community Legislation

- Regulation (EU) 539/2010 of the European Parliament and of the Council of 16 June 2010 amending Council Regulation (EC) No. 1083/2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund as regards simplification of certain requirements and as regards certain provisions relating to financial management;
- Regulation (EC) 1177/2009 of 30 November 2009 amending Directives 2004/17/EC, 2004/18/EC and 2009/81/EC of the European Parliament and of the Council in respect of their application thresholds for the procedures for the award of contracts;
- Regulation (EC) 846/2009 of 1 September 2009 amending Regulation (EC) 1828/2006 setting out rules for the implementation of Council Regulation (EC) 1083/2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund and of Regulation (EC) 1080/2006 of the European Parliament and of the Council on the European Regional Development Fund;
- Regulation (EC) 397/2009 of the European Parliament and of the Council of 6 May 2009 amending Regulation (EC) 1080/2006 on the European Regional Development Fund as regards the eligibility of energy efficiency and renewable energy investments in housing;
- Regulation (EC) 284/2009 of 7 April 2009 amending Regulation (EC) 1083/2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund concerning certain provisions relating to financial management;
- Regulation (EC) 1341/2008 of 18 December 2008 amending Regulation (EC) 1083/2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund, in respect of certain revenue-generating projects;
- Regulation (EC) 800/2008 of 6 August 2008 declaring certain categories of aid compatible with the common market in application of Articles 87 and 88 of the Treaty (General block exemption Regulation);
- Regulation (EC) 1080/2006 of the European Parliament and of the Council of 5 July 2006 on the European Regional Development Fund and repealing Regulation (EC) 1783/1999;
- Council Regulation (EC) No 1083/2006 of 11 July 2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund and repealing Regulation (EC) 1260/1999

- Commission Regulation (EC) 1828/2006 of 8 December 2006 setting out rules for the implementation of Council Regulation (EC) 1083/2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund and of Regulation (EC) 1080/2006 of the European Parliament and of the Council on the European Regional Development Fund;
- Directive 2004/18/EC of the European Parliament and of the Council of 31 March 2004 on the coordination of procedures for the award of public works contracts, public supply contracts and public service contracts;
- Directive 2004/17/EC of the European Parliament and of the Council of 31 March 2004 coordinating the procurement procedures of entities operating in the water, energy, transport and postal services sectors;
- Directive 2009/81/EC of the European Parliament and of the Council of 13 July 2009 on the coordination of procedures for the award of certain works contracts, supply contracts and service contracts by contracting authorities or entities in the fields of defence and security, and amending Directives 2004/17/EC and 2004/18/EC;

2.1.1 Environmental Regulation

- Directive 2001/42/EC of the European Parliament and of the Council of 27 June 2001 on the assessment of the effects of certain plans and programmes on the environment;
- Council Directive 85/337/EEC of 27 June 1985 on the assessment of the effects of certain public and private projects on the environment;
- Directive 2008/1/EC of 15 January 2008 concerning integrated pollution prevention and control (IPPC) which abrogates Directive 96/61/EC, save for the obligation of the Member States relative to the transposition;
- Directive 2006/32/EC of the European Parliament and of the Council of 5 April 2006 on energy end-use efficiency and energy services and repealing Council Directive 93/76/EEC;
- Directive 2002/91/EC of the European Parliament and of the Council of 16 December 2002 on the energy performance of buildings;
- Directive 2001/77/EC: Directive of the European Parliament and of the Council of 27 September 2001 on the promotion of electricity produced from renewable energy sources in the internal electricity market;
- Directive 2006/12/EC of 5 April 2006 on waste;
- Directive 91/689/EEC on hazardous waste;
- Directive 1999/31/EC of 26 April 1999 on the landfill of waste;
- Directive 2000/76/EC of the European Parliament and of the Council of 4 December 2000 on the incineration of waste;
- Directive 2004/35/EC of the European Parliament and of the Council of 21 April 2004 on environmental liability with regard to the prevention and remedying of environmental damage;

- Legislative Decree no. 152 of 3rd April 2006 and successive: "Regulations on environmental matters".

2.1.2 Legislation on equal opportunities

- Guidelines - Realization of the principle of equal opportunities for men and women and evaluation of the impact of gender equality in operational planning. Structural Funds 2000-2006, prepared by the Department for Equal Opportunities (June 1999),
- Official document of the "Equal Opportunities" Workshop, defined by the Department for Equal Opportunities in collaboration with the Lead Partner Central Administrations (Ministry of Economy and Finance – Department for the Development and Cohesion Policies and the Ministry for Welfare and Social Policy (3 November 2005),
- Communication of the Commission to the Council, to the European Parliament, to the European Economic and Social Committee and the Committee of Regions: A roadmap for equality between women and men 2006/2010,
- Instructions from the Department for Equal Opportunities for integrating gender issues into

2.2 National Italian Legislation

- Decree of the President of the Republic of 3 October 2008, no. 196 – Regulation for implementing Regulation (EC) no. 1083/2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund, on the rules concerning admissibility of expenses for the programming period 2007-2013 (published in the Official Gazette on 17 December 2008);
- Legislative decree of 12 April 2006, no. 163 – Code for public contracts relating to works, services and supplies for the implementation of Directive 2004/17/EC and 2004/18/EC;
- Legislative decree of 26 January 2007, no. 6 - Corrective and supplementary dispositions for the legislative decree of 12 April 2006, no. 163, on the code public contracts relating to works, services, and supplies for the implementation of Directive 2004/17/EC and 2004/18/EC, according to article 25(3) of the Law of 18 April 2005, no. 62;
- Legislative decree of 31 July 2007, no. 113 – Corrective and supplementary dispositions of the legislative decree of 12 April 2006, no. 163, on the code of public contracts relating to works, services, and supplies for the implementation of Directive 2004/17/EC and 2004/18/EC, according to article 25(3) of the Law of 18 April 2005, no. 62;
- Decree of the President of the Republic of 28 December 2000, no. 445 - Consolidating Act of the legislative and regulatory dispositions in the field of administrative documentation;

- Legislation no. 136/2010, as amended by the Legislative Decree of 12 November 2010 no. 187 converted into law, with amendments, by the Law of 17 December 2010 no. 217 regarding the obligations of financial traceability;
- National Strategic Framework 2007-2013, approved by the European Commission with the Decision of 13 July 2007;
- Guidelines on the Systems of Management and Control for the programming period 2007-2013 – Ministry for the Economy and Finance – General Accounting Department of the State - IGRUE - 19 April 2007;
- Guidelines on the Systems of Management and Control for the European Territorial cooperation programming period 2007-2013 – Ministry for the Economy and Finance – General Accounting Department of the State - IGRUE - June 2008;
- Project Monitoring Unit 2007-2013, interview protocol and description of data to be transmitted to the national monitoring system of the QSN of February 2008

2.3 National Maltese Legislation (as updated)

- National Strategic Reference Framework (Malta)
- National Eligibility Rules for Territorial Cooperation Programmes (2007-2013)
- Publicity Guidelines for the Territorial Cooperation Programmes;
- Voluntary Organizations Act, Chapter 494 of the Laws of Malta
- Public Contracts Regulations (Legal Notice 296 of 2010)
- Community Framework for State Aid for Research and Development and Innovation
- De Minimis Regulation (Regulation (EC) No. 1998/2006);
- Local Councils Act; Chapter 363 of the Laws of Malta
- Subsistence Allowance MFEI Circular No 1 / 2008

REGIONAL LEGISLATION

- Regional Sicilian Law no.7 of 2 August 2002 – Rules on public works ;
- Law no. 20 of 21 August 2007 – Amendments and supplements to the law of 11 February 1994, no. 109, as introduced by the regional law of 2 August 2002, no. 7 and successive amendments and supplements, on the rules on public works. Provisions in the field of subsidised loans and contributions of the POR Sicily 2007-2013.
- Regional Law of 29 December 2010 no. 24 published on the Ordinary Supplement no. 1 of GURS no. 57 of 31 December 2010.

3. REPORTING AND CONTROL

3.1 GENERAL PRINCIPLES OF CLAIMING EXPENDITURE

The claim for reimbursement including a summary of the expenditure incurred in implementing the deliverables should be compiled using the templates provided by the MA. Certified true copies of the relevant receipts and payment documents (or equivalent accounting documents) must be included in the claim.

The Claim for Reimbursement must also include the following documentation in order to be considered eligible:

- a) Administrative and accounting documentation and facts starting from the commencement of the public procedures for the selection of providers;
- b) Legally binding documents (contracts, agreements, order notes, job orders, etc.).

Each beneficiary is required to produce certified true copies of the documentation referred to in paragraphs a) and b) when submitting the relevant expenses to the first level controllers.

The relevant supporting documentation must be attached with every claim submitted. This is required as evidence of the occurrence, relevance, appropriateness and reasonableness of the items of expenditure.

Whenever the supporting documentation cannot be immediately linked to the amount being claimed (for example, in the case of documentation which refers to cumulative expenditure) , the appropriate documentation (e.g. calculation sheets, spreadsheets, other evidence) required to verify the respective amount should also be attached to the claim.

In the case of expenditure which may be claimed under more than one budgetary line item, the partners should submit a copy of the required documentation under every budget line item, under every relevant WP/Activity being claimed. Otherwise, the beneficiary must establish a reference system which makes it easier for the first level certifying controller to link the expense with the supporting document. In such cases, the cost referred to in the invoice issued by the contractor must be allocated amongst the respective budgetary line items, as per the approved financial plan.

In the case of supporting documents which are common to more than one reporting period for the same project (e.g. VAT declarations, contracts with providers of services, Curriculum Vitae, instructions issued), the **beneficiary** must clearly indicate to which previous claim/s such documents have already been attached to, or provide another certified true copy.

The amounts of expenditure reported must be in line with the total budgetary allocation and also with the respective budgetary line item. In the case of an item which relates to activities which fall within different budgetary line item, the costs referred to in the contractor's invoice for that item must be allocated amongst the respective budgetary line items, as per the approved financial plan.

3.2 GENERAL PRINCIPLES OF FIRST LEVEL CONTROL

Controls are defined by Article 16 of Regulation (EC) No. 1080/2006 which states that: *"In order to validate the expenditure, each Member State shall set up a control system making it possible to verify the delivery of the products and services co-financed, the soundness of the expenditure declared for operations or parts of operations implemented on its territory, and the compliance of such expenditure and of related operations, or parts of those operations, with Community rules and its national rules"*.

Such control, defined as **first level control**, is there to verify that the products and services procured have actually been supplied, that the actual expenditure incurred and declared by the beneficiaries is directly attributable to the approved project, and that the expenditure complies with regional, national and community rules. Such control, in accordance with that provided for by Article 13 of the Regulation (EC) 1828/2006 includes:

- a) **Administrative checks on each claim for reimbursement presented by each individual beneficiary;**
- b) **On-the-spot checks of individual activity.**

a) The administrative checks for the first level control procedure commences by the individual beneficiary compiling a claim for reimbursement for his/her part of the operation. This documentation, needs to adhere to the templates included in the "Reporting kit" (Attachment 1 – Reporting Annex), and transmitted to the Italian and Maltese first level controllers respectively, depending on the territorial origin of the beneficiary.

The administrative checks on the beneficiary's documentation of the expenditure incurred are made on a desk check basis and cover 100% of the expenditure reported by the Italian and Maltese beneficiaries. It is the beneficiary's responsibility to insert the claim for reimbursement in the appropriate Information System for Management, Monitoring, Reporting and Control of the Programme, in order to demonstrate to the lead partner of the project and to the MA for the OP that the reimbursement procedure has been activated.

For Italy the Regional Programming Department will assign an auditor from those included as suitable in the *"long list of auditors for the OP Italy-Malta 2007-2013"*. Each Italian beneficiary (PP and LP) will sign an appropriate contract for professional services with the auditor, using the template which will be made available by the MA. The cost for the service provided by this auditor is to be claimed by each beneficiary under the budget line item of expenditure *First Level Control*, as provided for in the financial plan of the latest approved AF.

For Malta, the claims of the beneficiaries should be primarily controlled by a controller who confirms that the expenditure has been incurred in line with EU and national rules and who then issues a control certificate. The control should be carried out by a certified accountant or an auditor listed in the Register of Accountants and Auditors. Subsequently, the claim for reimbursement should be submitted to PPCD for its verification. The fee for the service of an auditor may be claimed under the budget line item 'First Level Control'. In the event that the controls are performed by a partner's staff member these costs should be regarded as internal staff costs, as long as they were included in the approved budget and work packages of the project and the person carrying out the control is not involved in the implementation of the project. In the event of contracted external controllers, public procurement rules must be observed.

The first level controller carries out the **administrative** checks of the expenses documentation provided by the beneficiary, using an appropriate check list in order to:

- a) Verify the existence of the administrative documentation for each expenditure, which confirms its eligibility for financing under the Programme and justifies the reimbursement of the expenditure. In

particular to confirm that the subsidy *contract* (between the Managing Authority and the Lead Partner), and of the *Partnership agreement* (between partners –and the Lead Partner. Verify that the activity complies with the tender requirement and obligation (if applicable) and with the Operational Programme;

- b) Verify the completeness and consistency of the supporting documentation for expenditure (including invoices or equivalent accounting documents) according to the terms of the relevant national and community legislation, the Programme, call for project proposals, the subsidy contract and any amendments;
- c) Ensure that the supporting documentation for expenditure is in line with relevant legal and fiscal obligations;
- d) Confirm that the expenditure was incurred during the eligibility period of the Programme;
- e) Verify that the expenditure being claimed for reimbursement adheres to the relevant national and community legislation, to the Operational Programme, to the call for project proposals, to the subsidy contract and any amendments;
- f) check that the expenditure complies with the thresholds on eligible expenditure allowed for by the relevant community and national legislation (e.g. by the specific aid regime applied to the operation), by the Programme, by the call for project proposals,, by the subsidy contract and any variations. This check must also be applied to individual expenditure items included in the report submitted for control;
- g) confirm the correctness and traceability of expenditure accounted by the beneficiary in the claim for reimbursement,
- h) confirm that the aid has not been aggregated to other non-cumulative aid (by checking the aid databases held by the entity which administers the Programme, or the databases at local level);
- i) confirm compliance with community policies for equal opportunities and with the relevant environmental policies during the implementation of the operation.

b) On the spot-check of individual activities. This includes on-site verification of the goods and services procured as well as to verify that the expenditure conforms to the regional, national and community legislation, as well as with the Operational Programme.

For Italy on the spot check verifications cover 100% of the expenditure claimed by the beneficiaries and are carried out directly by the controller assigned by the regional Programming Department. These checks are conducted after the administrative checks have been completed.

For Malta on-the spot check verifications cover 100% of the expenditure claimed by the beneficiaries and are carried out according to the following working methodology:

- I. the Auditor engaged by the beneficiary who has already carried out the administrative verifications, proceeds to carry out a spot check on 100% of the verified expenditure; following and completing an appropriate checklist which needs to be attached with the verified claim for reimbursement and sent to the MNCA;

II. The MNCA will subsequently carry out its own OTS checks using appropriate checklists during the project life span. The aim of these spot checks is the verification of the quality control system. Since the checks will not be performed on 100% of the expenditure, it is to be ensured that the selection of a sample of expenditure is based upon random sampling procedures.

III. In detail, the first level controller will carry out the on-the-spot checks, using the appropriate checklist, in order to:

- a) verify the existence and the effectiveness of the beneficiary selected for the implementation of the project within the scope of the Programme (with particular reference to the private beneficiaries);
- b) confirm that the original copies of all the documents relating to the project (including the supporting documentation for expenditure) are present at the beneficiary's premises, as prescribed by community, national and regional legislation, by the Operational Programme, by the call for project proposals, by the subsidy contract between the Managing Authority and the lead partner, by the *Partnership Agreement* between the partners and the lead partner.;
- c) confirm the existence of a separate accounting system for the project's expenditure;
- d) confirm the completion of the public works and that the supply of goods and services co-financed through the project, are in line with the documentation submitted by the beneficiary in the claim and request for reimbursement.
- e) verify that the works, goods and services procured are in line with the regional, national and community legislations, by the Programme and by the selection notice. They must also comply with the *subsidy contract* between the Managing Authority and the lead partner and the *Partnership agreement* between the partners and in the case of issued tenders or quotations with the terms of reference and by the contract drawn up between the beneficiary and the service provider;
- f) confirm that information requirements have been met, as stipulated by Community legislation, by the Programme and by the Communication Plan prepared by the Managing Authority with respect to the operations being co-financed of the operation in accordance with the relevant Structural Fund regulations and the Operational Programme;
- g) confirm that the operations complies with the guidelines for following Community policies on equal opportunities and the protection of environment;
- h) confirm that the expenditure is reasonable in relation to the appropriate benchmarks (regional price-lists, market prices for the types of goods and/or services acquired, etc.).

3.3 CHANNELS FOR REPORTING, CONTROLS AND PRESENTATION OF THE REQUEST FOR REIMBURSEMENT

Listed below are the principal phases describing the process for reporting expenditure for all the beneficiaries of an operation, including the verifications of the first level control to validate the expenditure, the procedure to be followed by the lead partner for presenting the Request for Reimbursement.

Phase 1: the Beneficiary (LP and PP) initiates the necessary administrative procedures (administrative and accounting acts and facts) for the procurement of goods and service required for achieving the deliverables of the project. This includes also the signing of legally binding documents (such as contracts, agreements, order notes, job orders, etc.) necessary for the initiation of the project's activities.

Phase 2: Upon the receipt of the invoices or accounting document of equivalent probative value, and after the respective payment by the beneficiary for each good and service procured, the transaction needs to be included in the Programme Information System. The beneficiary (LP and PP) receives the invoices, or accounting documentation of equivalent probative value, makes the payment and registers the accounting data in the Programme Information System (see chapter 7) and on the forms prepared by the MA (Attachment 1 – Claim for Reimbursement Annex). The beneficiary transmits n. 2 reports of the Attachment 1 to the partner's auditor at the appropriate time, according to the established deadlines for the presentation of reports, referred to in paragraph 8.1. Furthermore, the beneficiary will send by email an electronic version of the Attachment 1 to the e-mail address of the Joint Technical Secretariat stc.italia-malta@regione.sicilia.it;

Phase 3: the first level controllers for each country use a predetermined check lists to perform the verification of the data transmitted via the information system and to perform "on the desk" examination of the documentation (received as true copies). Within a period of one month, the first level controllers certify the claimed expenditure and forwards n. 3 copies of the audit certificate and n. 2 hard copies of the check lists fulfilled and signed by the auditor and n. 2 hard copies of the Attachment 1 to the beneficiary,

Phase 4: The beneficiaries submit to the LP n. 1 hard copy of the Attachment 1 properly signed by the auditor and n. 2 hard copies of the audit certificate.

Phase 5: the Lead Partner receives the documentation as referred to the previous point and prepares the Reimbursement Request (Attachment 2 – Reimbursement Request), validated the expenses already confirmed by the first level controllers, submits the accounting data through the Programme Information System and transmits to the Control Unit the following documentation:

- n. 01 of the hard copy Attachment 2 – Reimbursement Request;
- n. 01 of the hard copy of the audit certificate per each partner;
- n. 01 of the hard copy of the Attachment 1 – Annex I, II, III, IV of the claim for reimbursement verified by the auditor (it is not necessary to send the original ones but a copy).

The LP will submit also a copy of the above mentioned documents in electronic form to the Joint Technical Secretariat stc.italia-malta@regione.sicilia.it;

Phase 6: the MA and the Italian Control Unit check the Reimbursement Request in order to verify respectively the coherence of the carried out activities in relation to the approved Application Form and the compliance of

the documentation sent through check list. After the checks carried out the MA submits to the LPs the list of the beneficiaries that should be refund or ask for further clarifications with regard to presented Reimbursement Request;

Phase 7: the MA carries out the administrative procedures for the settlement of the expenditure in accordance with the flows described in the grant contract.

Phase 8: the Lead Partner carries out the preparatory administrative acts for the reimbursement of funds to the partners in accordance with the partners' share described in the grant contract.

4. ELIGIBILITY OF EXPENSES

Article 56, paragraph 4 of Regulation (EC) no. 1083/2006 establishes that the rules on the eligibility of expenditure shall be laid down at national level. However, on the basis of that established by the Community Regulations and by national legislation, it is possible to identify some general criteria according to which the individual Member States may define the rules on eligibility of expenses.

Such general criteria allow for an evaluation of expenses eligibility on the basis of the following elements:

- period and area of eligibility;
- supporting documents;
- type of expenditure .

In the case of inconsistencies between National and Community legislation, the more restrictive one shall be applied.

4.1 GENERAL CRITERIA FOR ADMISSIBILITY

4.1.1 PERIOD AND AREA OF ELIGIBILITY OF EXPENDITURE

“Period of eligibility” refers to the timeframe within which the expenses must be effectively incurred in order for there to be a right to reimbursement for this expenditure. Effectively incurred means that the payment for the expenditure is made in full, that is, at the point when the expenditure has been definitively and irrevocably paid by the partner (date of receipt).

The expenses must be incurred within the established timeframe.

Period of eligibility for expenditure at the Operational Programme level

Article 56, of Regulation (EC) no. 1083/2006 and the associated amendment to Article 1(3) of Regulation (EC) no. 284/2009 establish that expenses declared within the scope of the Operational Programme are considered admissible if the relevant payment has been made between the date the Programme was presented to the Commission or between 1st January 2007, if earlier, and 31st December 2015.

In the event of a revision to the Operational Programme as approved by the Commission, new categories of expenditure will be considered as eligible from the date of the request for the amendment of the Operational Programme presented to the Commission.

Period of eligibility for expenditure at the financial operation level

At Project level, with the exception of “preparatory costs” (see paragraph 5.1) project activities and associated expenses are eligible if they are effectively incurred in the timeframe between the launch date and closure date of the Project.

The closure date of the project must be considered as the final date for completion of the project’s activities and therefore as the final date by which invoices and/or documents of equal value may be issued. Subsequently the beneficiary will have a maximum period of 40 days available to arrange for closure of the financial transactions and therefore to pay all invoices and/or documents of equivalent value.

Area of eligibility of expenditure

“Area of eligibility” refers to the geographical area of co-operation to which the parties who can benefit from financing from the Operational Programme must belong.

For the Operational Programme Italy-Malta 2007-2013 the eligible areas are:

FOR ITALY: The Regional Provinces of Agrigento, Caltanissetta, Ragusa, Siracusa and Trapani and the Regional Provinces of Catania and Palermo which can benefit up to a maximum of 20% of the ERDF.

FOR MALTA: The **Maltese Islands** (including the islands of Malta, Gozo and Comino).

4.1.2 SUPPORTING DOCUMENTS

In order for an expense to be reported and then inserted in a “Declaration of expenditure” for the OP it must correspond to payments effectively and definitively made by the Beneficiary. It must be backed up by invoices and/or documents of equivalent probative value received and issued within the terms of eligibility of the Operational Programme and of the relevant reference operations.

Documents of equivalent probative value include, for example, pay slips, extracts from depreciable assets books, spreadsheets certified by the financial officer of the member body, such as amortization schedules, schedules of staff accounts, spreadsheets for calculating travel expenses.

According to the terms of Article 78 of Regulation (EC) no. 1083/2006 as amended by Article 1 paragraph 4 of Regulation (EC) no. 284/2009 expenditure must be supported by receipted invoices or accounting documents of equivalent probative value, save for the cases provided for in Article 50 paragraph 1(a) of the Regulation (EC) 1828/2006 and ss. mm. ii.

Supporting documents for expenditure

This relates to documents which prove that the expense has actually been incurred, such as:

- invoices and receipts;
- accounting documents of equivalent probative value.

In order not to allow double financing, the beneficiary must stamp all original supporting documents for expenditure with a stamp stating: “Expenditure incurred with the funds of the OP Italy-Malta 2007-2013 within the scope of Project _____ code no.. _____ for an amount equal to €. _____ reporting period _____”;

Documents supporting payment

This relates to the documents which prove that the payment has actually been made, such as:

- payment order receipted by the receiving bank and/or treasurer or other authoritative body (in the case of a public body Partner or similar);
- bank transfer or copy of the cheque (accompanied by a bank statement showing the debit on the current account of the end Beneficiary);
- other accounting document proving the payment was made (e.g. fiscal receipt).

For example, the types of receipt considered valid are:

- a) receipt stamped directly on the payment order including the following elements:
 - stamp of the receiving bank and/or treasurer;
 - date of payment;
- b) bank receipts confirming the payment has been made;
- c) bank accounts confirming the payment has been made,

4.1.3 TYPE OF EXPENDITURE

In order to evaluate the eligibility of the expenditure in the scope of the OP Italy-Malta 2007-2013, expenses must be classified under one of the following items of expenditure:

0. Preparatory costs
1. Internal staff
2. Experts and consultants
3. Missions
4. Meetings
5. Equipment
6. Infrastructure
7. Information and publicity
8. First level control costs
9. General costs

For details on each type of expenditure, please refer to Chapter 5.

4.2 SPECIFIC CRITERIA FOR ELIGIBILITY

Eligible expenses are those allowed for by the budgetary line items in the project AF.

As regards consistency in the type of expenses submitted for reimbursement, the following requirements for eligibility dictate that the expenditure must:

- a) be strictly related to the activity provided for in the Application Form approved by the EXC, and contribute directly to the achievement of the Project objectives;
- b) be incurred in accordance with legislation in force on accounting and with Beneficiaries' individual accounting regulations. Only for Italian beneficiaries, they could use their "Term of reference to provide supplies and services in economy" only in the following cases:

1. The “Term of reference to provide supplies and services in economy” has been approved and in line with the Legislative Decree of 12 April 2006, no. 163 – Code for public contracts relating to works, services and supplies for the implementation of Directive 2004/17/EC and 2004/18/EC;
 2. The beneficiary has to provide, also in informal way, a “market research” aimed at assuring the principle of the sound financial management within the expenses occurred in the OP Italia-Malta 2007-2013.
- c) in the case of expenses generated by a public procedure on behalf of public and/or equivalent Italian beneficiaries, comply with the provisions of Legislation no.136/2010, as amended by the Legislative Decree of 12 November 2010 no. 187 converted into law, with amendments, by legislation of 17 December 2010 no. 217 relating to the obligations of financial traceability;
 - d) be an amount which is reasonable and in compliance with the principles of sound financial management, the rational allocation of resources and cost management;
 - e) be definitively entered and traceable in the Beneficiary’s accounting system (without any possibility of recovery) and clearly identifiable and distinguishable from the expenses incurred for other activities;
 - f) be supported by a Technical/Administrative Report of the activity that specifies in detail the connection between the reported expenditure and the activity of the Project/output to which it relates (relevance and conformity of the expenditure to the activity/output of the Project);
 - g) be reported in accordance with the manner stipulated by the Programme Authorities.

As regards financial handling, expenses may be paid by credit transfer and payment order as well as in cash only applicable to Maltese partners.

To be considered eligible, any payments (including the respective receipts) have to be settled within 40 calendar days of the project’s closing date (refer to paragraph 4.1.1)

For the purpose of eligibility, the receipt must be issued within the set timeframe.

Eligible expenses are expenses actually incurred, that is, expenses:

- a) incurred by the Beneficiaries defined in Article 2, no. 4, of Reg. (EC) No. 1083/2006,
- b) which have given rise to financial operations (financial events) .

The Beneficiaries of the OP Italy-Malta 2007-2013 are the Lead Partners and the Project Partners. Expenses incurred by third parties cannot be claimed, with the exception of cases provided for by Article 50 paragraph 1 (a) of Reg. (EC) No. 1828/2006.

Furthermore, Article 56 paragraph 22 of Regulation (EC)no. 1083/2006, as amended by Article 1 paragraph 3 of Regulation (EC) no. 284/2009, states that contributions in kind, amortisation expenses and general

expenses² incurred by the Beneficiaries in the implementation of operations may be aggregated as laid down in the following paragraphs, on condition that

- they have been declared eligible by national eligibility rules;
- they are supported by accounting documents of equivalent probative value to invoices, save for the provisions established by specific regulations;
- in the case of contributions in kind, the co-financing of the Fund must not exceed the total admissible expenditure, excluding the value of such contributions.

Finally, all beneficiaries whose status is different from public entity, in line with the contents of paragraph 2.3.7 participation of private partners” of the OP manual, besides respecting the rules of the manual, must publish on the web site www.italiamalta.eu all the public evidence procedures in order to guarantee participation, transparency and the respect of the principle of impartiality.

4.3 CONTRIBUTIONS IN KIND, EXPENSES INCURRED BY PUBLIC AUTHORITIES, VAT AND DE MINIMIS

4.3.1 Contributions In Kind

In line with Article 51 of Regulation (EC) no.1828/2006 and in line with the Italian national legislation on eligible expenses (DPR 3/10/08 no. 196, art. 2 paragraph 7 for Italy and the Public Contracts Regulation-Legal Notice 296 of 2010 for Malta), contributions in kind by a public Beneficiary (e.g. unpaid voluntary work, free provision of equipment, land and buildings) are considered eligible expenses, if explicitly entered in the Project Application Form, provided that:

- a) they consist of the supply of land or buildings, equipment or materials, research or professional activities or unpaid voluntary services,
- b) their value is subject to an audit evaluation report, evaluation or independent technical report
- c) in the case of supply of land or buildings, the respective value will be certified by a qualified and independent professional or by a duly authorised body,
- d) in the case of voluntary service, the relative value will be determined by taking into account the actual time spent and the normal hourly rate at the time the activity was carried out, It is recommended that this rate would be below the current market value to emphasise its voluntary nature
- e) the provisions laid down in the articles in this Manual with reference to acquisition of used material, acquisition of land and acquisition of buildings, are applied,

With respect to Maltese Beneficiaries, unpaid voluntary work may be considered eligible provided that such work is considered necessary for the successful implementation of the project.

² Indirect Expenses are not eligible for Maltese Beneficiaries. Only direct expenses are considered eligible and can be claimed.

The Beneficiary must provide all the supporting documentation necessary to re-perform the calculation to arrive at the amount claimed. The calculation must take into account the specific type of expenditure, with particular reference to the reporting of the expenses for the voluntary service.

The expenses which come under this context must be reported under the relevant type of expenditure to which they refer (in the case of voluntary staff in the category of "internal staff", in the case of supply of land or real estate in the category "infrastructure")

4.3.2 Expenses incurred by public authorities for the implementation of project operations

According to the terms of Article 50 Regulation (EC) No. 1828/2006 paragraph 1 (a) the costs of professional services provided by a public authority other than the beneficiary in the preparation or implementation of an operation are reimbursable, provided they derive from an agreement (convention or agreed protocol) which in order for the expenses to be eligible, must establish the following:

- I. the purpose of the service with specific reference to the activity of the AF;
- II. the duration of the service;
- III. the obligations of the parties;
- IV. the financial channels for reimbursing expenses;

The public authority will either invoice the costs to the Beneficiary, or certify those costs on the basis of documents of equivalent probative value which identify the real costs paid by that authority for that operation. As stated in Article 50 Regulation (EC) No. 1828/2006, a professional service rendered by the public authority cannot be delegated to third parties.

The following provision is quoted from Article 50 with the additions of Reg. (EC) 846/2009:

"1. In addition to technical assistance for the operational programme pursuant to Article 46 of Regulation (EC) No 1083/2006, the following expenditure paid by public authorities in the preparation or implementation of an operation shall be eligible:

- (a) the costs of professional services provided by a public authority other than the beneficiary in the preparation or implementation of an operation;*
- (b) the costs of the provision of services relating to the preparation and implementation of an operation provided by a public authority which is itself the beneficiary and which is executing an operation for its own account without recourse to outside service-providers.*

2. The public authority concerned shall either invoice the costs referred to in paragraph 1 (a) to the beneficiary or certify those costs on the basis of documents of equivalent probative value which permit the identification of real costs paid by that authority for that operation.

"3. The costs referred to in point (b) of paragraph 1 shall be eligible if they do not arise from statutory responsibilities of the public authority or its day-to-day management, monitoring and control tasks and relate either to expenditure actually and directly paid for the co-financed operation or to contributions in kind, as referred to in Article 51."

Those costs shall be certified by means of documents which permit the identification of real costs paid or contributions in kind provided by the public authority concerned for that operation.

Expenses incurred by the Public Authority for the implementation of the operations and the related professional services provided by a Public Authority other than the Beneficiary (ex art 50 of Reg (EC) No. 1828/2006 and ss. mm. ii) must be documented by invoices or documents with equivalent value.

Such expenses must be reported with the appropriate type of related expenditure.

4.3.3 VAT

In accordance with Art. 7 of Reg. (EC) 1080/2006 "recoverable VAT" is not eligible for financing.

If a partner claims the VAT on activities which he/she carried out within the scope of the project, such costs must be declared net of VAT in the statement (Attachment 1 –Reporting Annex).

If a partner cannot claim the VAT, the costs must be indicated inclusive of VAT and the same may be reimbursed.

Every Italian beneficiary must present, as an attachment to every claim for reimbursement, a declaration attesting whether VAT is recoverable or not. For Maltese beneficiaries, it is mandatory that the VAT declaration must be signed by the national authority responsible for VAT and presented only in the first claim for reimbursement using the attached template.

In cases in which the Beneficiary is subject to a flat-rate system according to the terms of Title XIV of the sixth Directive 77/388/EEC of the Council on VAT, the VAT paid is considered recoverable and is therefore ineligible for financing under the ERDF.

4.3.4 DE MINIMIS REGIME

State Aid is not provided for under the scope of the OP Italy-Malta 2007-2013.

EU rules relating to State Aid are applied in all cases where the criteria listed in Article 87 (1) of the EC Treaty are met, and in particular when:

- a) a selective economic advantage is guaranteed to a business enterprise;
- b) through public funds (including European, national, regional or local funds);
- c) there may be a potential effect on competition and on commercial trade between the Member States.

In line with the Community Legislation of reference concerning competition (EU Recommendation 2003/361/EC of 6 May 2003 concerning the definition of small and medium-sized enterprises GUCE L 124, 20.5.2003, pg 36), the definition of "enterprise" is a very broad concept and encompasses every entity, regardless of legal form, which carries out an economic activity. Therefore, economic activities are all those activities offering goods or services on the competitive market.

According to the abovementioned definition the legal nature and state of the beneficiary are not relevant in this context (even a non-profit organisation, public authority or equivalent public entity, association or foundation, etc. may undertake an economic activity).

For the OP Italy-Malta 2007-2013, it is the right of private operators (enterprises), in line with Regulations (EC) no. 1998/2006/EC, 875/2007/EC, 1535/2007, to utilise the public funds of the programme according to the rules of the de minimis regime. In particular, this concerns the possibility that an enterprise can benefit from a maximum contribution equal to Euro 200,000 (de minimis aid) in that it is presumed that, in the majority of cases, the contributions of small sums have no effect on the trade and competition between the Member States and thus do not constitute State Aid in the terms of Article 87 (1) of the Treaty.

Each beneficiary must present, in an attachment to each claim for reimbursement, a declaration that any de minimis aid, granted to finance the project activities, does not exceed the de minimis maximum provided for by the community legislation in force. Maltese project applicants are requested to refer to State Aid rules and to liaise with the State Aid Monitoring Board for further information in this regard. Maltese Beneficiaries are to present the said declaration in the first claim for reimbursement.

4.4. NON-ELIGIBLE EXPENSES

According to the terms of Article 7 of Reg. (EC) No. 1080/2006 the following expenditure is not be eligible for a contribution from the ERDF:

- (a) interest paid;
- (b) the purchase of land for an amount exceeding 10 % of the total eligible expenditure for the operation concerned. In exceptional and duly justified cases, a higher percentage may be permitted by the managing authority for operations concerning environmental conservation;
- (c) decommissioning of nuclear power stations;
- (d) recoverable value added tax.

For Maltese beneficiaries, the list is not exhaustive and need to refer to the Maltese National Eligibility Rules for expenses which are considered eligible.

According to the terms of Article 49 of Regulation (EC) No.1828/2006 fines, financial penalties and expenditure on legal disputes are not eligible.

According to the terms of Article 54 of Regulation (EC) No. 1083/2006 and of Article 2, paragraph 4 of DPR 196/2008, expenses related to a good in respect of which the Beneficiary has already benefited from a measure of financial support on a national or community level, are not admissible (prohibition of double financing).

Activities realised and accounted for during the setting up of the Project, must not constitute a duplication of works already performed or activities already implemented and must not have benefited and cannot benefit from other public financing.

As regards the timeframe within which expenses are incurred, expenses incurred outside the period of eligibility will not be considered eligible. The period of eligibility runs from 1st January 2007 to 31st December 2015.

In general, expenses incurred outside the area of eligibility provided for by the Operational Programme and, in accordance with the OP, by the Notice of grant award, will not be eligible.

The specific categories of expenses considered explicitly non-eligible within the scope of the Operational Programme and, in accordance with the Programme, within the scope of the Notice of grant award, will not be eligible. In particular:

- I. the reporting of expenses on a flat-rate basis is not accepted;
- II. expenses common to more than one Beneficiary are not accepted. Estimates for expenses relating to goods, works or services incurred by one Beneficiary on behalf of others, must be directly and integrally entered in the budget of the Beneficiary who will incur them;
- III. administrative costs calculated indirectly on a pro-rata basis (applicable only to Maltese beneficiaries).

4.5 INCOME GENERATED FROM THE PROJECT

The net income generated from the Project (possible revenue) is deducted from the budget. According to the terms of Article 55 of Regulation (EC) No. 1083/2006, a revenue-generating project means *"...any operation involving an investment in infrastructure the use of which is subject to charges borne directly by users or any operation involving the sale or rent of land or buildings or any other provision of services against payment"* (e.g. sales, rents, services, subscriptions/fees or other equivalent income). In such case, if the Project generates income during the implementation phase, this must be calculated by the Beneficiary so that it can be deducted in full, or proportionally, from the eligible expenditure according to whether it is generated in full or only partially by the Project.

The calculation for the reduction of financing is carried out in accordance with the terms of Article 55 of Regulation (EC) No. 1083/2006 and the EU Policy on such Article 55 (in particular the Policy presented to the COCOF, guidance notes on Article 55 of Regulation of the Council (EC) 1083/2006: revenue-generating projects – COCOF 07/0074/03-EN). The amount of revenue must be proven by suitable documentation and by declarations by the Beneficiaries attesting to the exact amount of the proceeds generated by the Project. The revenue must be registered in the Beneficiaries' accounting system.

According to the terms of Article 55 of the Regulation (EC) No. 1083/2006, income may be accounted for in the following two ways:

- a) estimating it ex ante,
- b) or otherwise calculating it ex post.

In the first scenario, only net income is to be deducted from the eligible costs (net of management costs). This applies for those investments with fees and costs which can be calculated objectively throughout the duration of all their economic life. The amount of net income must be monitored during the entire duration of the reporting period for the investment.

In the second scenario, any income generated within 5 years of the conclusion of the Project must be deducted from the eligible costs. The income only needs to be monitored during this period.

It is further specified that, according to the terms of paragraph 5 of Article 5 of Regulation (EC) 1083/2006, as amended by Regulation (EC) 1341 of 18 December 2008, the rules described above are applied only to operations co-financed by the ERDF or by the Cohesion Fund where their comprehensive costs exceed 1 million Euro.

5. TYPE OF EXPENDITURE AND REPORTING PROCEDURE

5.1 PREPARATORY COSTS

Preparatory costs are expenses for the activities carried out prior to the submission of the Application Form in response to a selection notice for ordinary and/or strategic projects. As indicated by the Implementation Manual of the OP, preparatory costs are eligible in the following cases:

- a) the project proposal has been declared by the EXC of the OP as an *“eligible project for financing”*;
- b) the expenses are strictly and clearly a function of the drafting of the project proposal;
- c) the total preparatory costs do not exceed 4% of the total budget for the operation;
- d) the preparatory expenses have been invoiced, or substantiated by an appropriate equivalent fiscal document, by the termination date for the notice of presentation for ordinary and/or strategic projects. They have been reported by and not after the first reimbursement request for the project;

In general terms, preparatory expenses must be reconcilable with the following:

- I. expenses for the organisation of and participation in preparatory meetings between the partners of the project, in order to draw up the project proposal;
- II. expenses for producing technical documentation (e.g. feasibility studies and authorisations) or for specific research necessary for drafting the project;
- III. expenses related to the translation and drafting of the Project Application Form.

The following must be submitted in support of the reported amount:

Supporting Documentation (Expenditure) – Italian Beneficiaries
<ul style="list-style-type: none">○ contracts drawn up and/or purchase orders with the suppliers of services, showing the type of service, the amount due, the period of execution, the amount attributed to the Project (including the documentation demonstrating the completion of the public procedure)○ invoices, or other accounting documents of equivalent probative value, demonstrating the acquisition of goods or services, made out to the Beneficiary;○ declaration by the beneficiary confirming the regular execution of the activity and/or of the service;
Supporting Documentation (Payments) – Italian Beneficiaries
<ul style="list-style-type: none">○ bank transfers showing the amount and the name of the recipient, accompanied by the bank statement confirming the effective and definitive financial disbursement,○ payment order received by the receiving bank and/or treasurer.

Any documentation pertaining to Preparatory costs being claimed by Maltese Beneficiaries should be according to the respective budgetary line item.

5.2 INTERNAL STAFF

All expenses relating to internal staff, or to personnel who work on a continuing basis for the implementation of the project and who work under one of the following contractual conditions:

- a) personnel employed on an indefinite contract;
- b) personnel employed on a fixed term contract;
- c) personnel employed for the project (co.co.co).

For Malta, expenditure in categories a) and b) will be considered eligible. Only staff who normally work under an employment contract and who dedicate all their working days to the project, will come under the item of internal staff. The costs of internal staff will not be eligible if they are generated by daily work assignments not specifically connected to the project.

In the case of personnel in a) and b) the cost parameter comes from the annual salary (including employer's national insurance contributions, bonuses and fixed allowances) reported daily, or according to the number of hours worked.

In the case of personnel under c), the eligible cost may be equal to the total cost deriving from the project contract, except for employer's costs, only if the following conditions exist:

- I. the personnel on the project have been selected on the basis of an adequate public procedure carried in compliance with the legislative provisions on the matter, at regional, national and community level;
- II. the personnel on the project has been employed to complete the activities that are strictly and clearly a function of the implementation of the project activities (this type of condition must be shown in the employment contract which shall specify, in addition to the object of the contract, that the employment is *terminated at completion of the project called " _____ " approved under the scope of OP Italy-Malta 2007-2015*;

Since the staff members are paid by the organisation, the hours they spend on the project may be considered equivalent to cash and may be used to contribute towards the national co-financing element of a project

It is important to highlight that the threshold of expenditure for internal staff which may be reported under the scope of the project is established by the Member State. The costs of internal staff which may be reported by the Maltese partners must not exceed 35% of the total budget allocation. If this threshold is exceeded, the excess amount will be deducted from the eligible .

When any claim is completed, personnel expenses must be:

- forecasted in the project ;
- specifically indicated on the Application Form;
- approved by the Managing Authority.

The reported cost for personnel employed must be calculated taking into consideration the employee's gross salary, within the contractual reference limits (Project Contracts, CCNL (for Italian beneficiaries), any more

favourable business agreements) and any other gross payments, including worker and employer national insurance contributions, in relation to the days and hours of work on the project.

Calculation of hourly rate for Italian Beneficiaries:

Furthermore, internal staff costs include all direct and indirect charges to be paid by both the worker and the employer:

- direct costs, or rather, the elements which characterize employment in a stable and recurrent manner (e.g. basic salary and any benefits, any cost of living allowance, seniority allowance)
- indirect costs if applicable: absence due to sickness, holidays, additional time off for missed public holidays, weekday public holidays, additional time off for the reduction of working hours, thirteenth and fourteenth (expected by the CCNL), production bonuses (if contractually provided for and can be clearly calculated).

The reportable remuneration must be compared to the hours of work on the project and must be calculated on a monthly basis (corresponding to the payroll):

Method of calculation for eligible costs:

$$\frac{\text{RML} + \text{DIF} + \text{OS}}{\text{H/workable}} \times \text{h/man}$$

where

RML = monthly gross remuneration, including employee's social security contributions and tax deducted at source;

DIF = deferred remuneration (accrual TFR, 13th and 14th);

OS = social security contributions and tax to be paid by the Beneficiary, not deducted at source (that is not to be paid by the employee);

h/workable = monthly workable hours provided for by the contract;

h/man = actual working hours dedicated to the project, in the month referred to;

In order to demonstrate the reasonableness of the amounts reported in these items of expenditure, the Beneficiary must substantiate the report with all the documentation needed to reconstruct the calculation used to arrive at the reported amount, together with a declaration – signed by the Director responsible – confirming the annual gross remuneration of the employee/s who work on the project.

The cost of overtime is eligible only for personnel employed on a full-time basis on the activities of the Project and in line with the provisions of Article 50 of Regulation (EC) 1828/2006 as amended by Reg. (EC) 846/2009. Any bonuses can be allowed if contractually provided for, and clearly calculable and attributable to the Project

Calculation of hourly rate for Maltese Beneficiaries:

Internal staff costs are calculated on the basis of the following formula:

$$\text{Eligible staff costs} = \text{hourly rate} * \text{number of hours worked on the project}$$

$$\text{Where hourly rate} = \frac{\text{Annual Salary}}{\text{Total number of hours worked in a year}}$$

And where the number of hours worked on project must be supported by detailed time sheets.

Note that the annual salary may include the employer's national insurance, statutory bonuses as well as fixed allowances. Documentary evidence in support of such fixed allowances must accompany each claim.

The total number of hours worked in a year is calculated as follows:

*[(The number of weeks in a year * number of working days in a week) – (vacation leave + public and national holidays not falling either on Saturday or Sunday)] * number of hours worked each day,*

*e.g. [(52 weeks * 40 hours) – (192 hours vacation leave + xx hours public holidays)] = xxxx hours worked in a year.*

Project Leaders should always refer to and attach the staff costs calculator (attached) with the claims for reimbursement.

In particular each report must be submitted together with:

Supporting Documentation (Expenditure) – Italian Beneficiaries

- internal job order or letter of assignment: an order/letter which gives, the role to be undertaken under the scope of the Project and the expected number of hours, for each internal resource. This document, must be in the form of a declaration signed by the person responsible for the project and countersigned by the worker (for the Italian Beneficiaries in terms of the D.P.R. 445/2000),
- list of the personnel assigned to the Project: a schedule which must give the following information: name of the internal and/or external resource, qualification, function, annual remuneration on a contractual basis, annual social security and tax costs, annual number of contractual workable hours, percentage and/or number of hours dedicated to the Project. This schedule must be presented in the form of a declaration signed by the person responsible for the Project (for the Italian Beneficiaries in terms of the D.P.R. 445/2000),
- for external personnel (for Italian beneficiaries only), documentation must be produced to confirm that the public procedure has been completed, or in cases which are provided for in the regulations of individual beneficiaries, at least three curriculum vitae and engagement letters/contracts must be presented,
- monthly time-sheets, certified by the person responsible for the Project/reporting Director showing: name of the employee, qualification, hours dedicated to the project, project code, month of reference, signature of the employee;
- pay slips or payroll for the workers committed to the project during the period under consideration,
- for external personnel, regular reports must be produced and presented by the experts, giving details of the activities carried out. These must be duly validated by the person responsible for the project,
- method of calculation of the eligible cost showing details of social security and tax costs to be borne by the

Beneficiary and charged to the project.

Supporting Documentation (Payments) – Italian Beneficiaries

- bank transfer showing the amount and the name of the recipient, accompanied by a bank statement showing the actual and final financial disbursement
- payment order receipted by the receiving bank and/or treasurer,
- documents confirming the payment of social security contributions, tax deducted and social charges (e.g. F24);
- in the case of evidence for cumulative payments, certification signed by the Director responsible, giving details of social security contributions, tax deducted and social security costs related to the services charged to the project and included in the cumulative payments confirmed in the report;

Supporting Documentation – Maltese Beneficiaries

- Partner Declaration of Staff Costs;
- Letter of Assignment;
- Detailed Timesheets, which should include list of duties carried out;
- A pay slip³ in connection with period of claim;
- Staff costs calculator;
- Documentary evidence of fixed allowances if these are being included in the calculation of hourly rate;
- Proof of payment to the employee e.g. a copy of the relevant documentation showing the transfer of funds from the Treasury in case of public entities and bank statements in case of non-public organisations or a declaration from the persons issuing the salary and a counter declaration by the employee confirming that he/she has received the salary;

³ Note that the partners may be asked to submit additional payslips in order to verify certain costs (e.g. fixed allowance).

5.3 EXPERTS AND CONSULTANTS

This item of expenditure includes all expenses related to experts and external consultants: consultancy services for carrying out specific project activities that are limited in time which includes legal and/or administrative consultancy, scholarships and/or research specifically targeted at the project objectives, internms for periods of collaboration during the scope of the project, and experts who do not come under the category of expenditure on "internal staff". These are generally paid on the basis of definite contracts and are contracted / recruited solely for the project.

The project partners and their internal staff cannot be assigned as external experts or providers of goods and services for a fee.

External personnel must be assigned in accordance with the rules in force at the time of the public procedure in the countries participating in the OP and must have a legal basis in contracts, legal acts or letters of assignment undersigned by the beneficiary's legal representative. Payments made without the aforementioned legal basis are not eligible.

Notwithstanding the fact that the choice must be motivated on the basis of technical and economic criteria, at the regulatory level it is always the most restrictive rule laid down by the beneficiary's internal regulations which must be applied. Furthermore complete documentation on the bid must be presented when reporting the expenditure.

Both the compensation provided to external personnel and the associated taxes and charges are eligible, without prejudice to the application of legislation on the matter.

In the case of occasional services and of continuing professional services, reporting must be supported by an invoice or a debit note issued by the supplier, a schedule giving the number of days/man hours actually worked and costed at the appropriate unit cost, or a timesheet for professionals with a report of the activities carried out by the expert and certified by the person responsible from the project.

Each report must be submitted together with:

Supporting Documentation (Expenditure) – Italian Beneficiaries

- o documentation to verify the proof of transparency of the public procurement procedure (e.g. copies of the newspaper adverts, quotations, tenders depending on the thresholds); or, in cases which are provided for by the regulations of individual beneficiaries, the presentation of at least three curriculum vitae and letters of engagement/contracts,
- o invoices, pay slip or payroll, or other accounting documents of an equivalent probative value, made out to the Beneficiary
- o periodic reports, presented by the experts on the activities carried out and duly confirmed by the person responsible for the project as well as timesheets,
- o other documentation which justifies the activities/services carried out (studies, advice, etc.).
- o Contracts / Letters of Offer and Letters of Acceptance;

Supporting Documentation (Payments) – Italian Beneficiaries

- bank transfer showing the amount and the name of the recipient, accompanied by a bank statement confirming the effective and definitive financial disbursement;
- payment order receipted by the receiving bank and/or treasurer.
- Fiscal Receipts

Supporting Documentation – Maltese Beneficiaries

- Contracts / Letters of Offer and Letters of Acceptance;
- Timesheets and list of duties carried out during the respective timeframe;
- Invoices and receipts or payslips;
- Proof of transparency in the selection of the company / individual (e.g. copies of the newspaper adverts, quotations, tenders depending on the thresholds);
- Proof of payment to the expert / external company;

5.4 MISSIONS

This item covers all expenses for travel, subsistence and accommodation for participation in meetings, seminars, conventions and other similar activities provided for in the application form.

For all employees, these expenses must be reported in accordance with the treatment provided for by the CCNL, or by the internal regulations/circulars of the beneficiaries' organizations (e.g. for Maltese beneficiaries refer to MFEI Circular 1/2008).

Personnel travel and accommodation costs must conform with economic criteria and must, in any case, remain within the limits provided for by the internal regulations of the beneficiary's organisation.

For travel outside the area covered by the OP but in EU territory, project partners must have prior authorisation from the MA. Authorisation will be given after the lead partner has made a request which justifies the importance of the meeting for the implementation of the project objectives. For travel outside the area covered by the OP and also outside EU territory, the project partners must present to the MA, via the lead partner, a request which justifies the importance of the meeting for the implementation of the project objectives. The MA will then forward this to the European Commission for prior authorisation.

Fixed expenses are not eligible and it is essential that the expenditure reported is supported with a breakdown of expenses.

Travel and transfer expenses are only to be entered in the report if accompanied by documentation certifying that the trip has been authorised and clearly showing the name of the party, the duration of the trip, the motive and the destination.

It is the faculty of the recipient of the outsourced services for the accomplishment of the missions. In this case, the invoice issued by the company provide the service must contain the details of all services rendered and also tickets should be attached (airline tickets, boarding passes, etc..)and any statements made by the hotels for overnight use.

Per diem and contingency costs for Maltese beneficiaries only

In the case of duty abroad, a fixed subsistence or per diem allowance should be issued. In addition, contingency money may be advanced to travelling officers largely to cover expenses related to airport/hotel transfer and local transportation to and from the airport. All partners (including non-public entities) should refer to and follow the appropriate circulars by the ministry responsible for finance⁴ for detailed information on per diem rates. In the case of foreign speakers participating in local activities held in connection with the project, the per diem amounts that are granted in the regard should correspond to the rates established by the European Commission within the Europe Aid Framework.

In particular each report must be submitted together with:

⁴ The Circulars in force at the time of publication of these Guidelines are MFIN Circular 1/2008 and MFEI Circular 6/2009 as revised on 15th April 2010. Partners should note that these circulars may be revised, updated or replaced.

Supporting Documentation (Expenditure) – Italian Beneficiaries

- documentation proving authorisation for the trip, clearly showing the name of the person authorised, the duration of the trip, the aim of the travel (which must be tied to the co-financed operation) and the destination,
- copy of the signed report of the meeting and/or seminar or conference showing the list of participants, the report of the event with an indication of the aim and results (see model provided by the MA),
- Statement of Receipt and Expenditure compiled by the authorised person who participated in the event and countersigned by the person responsible on the project,
- travel tickets, in the name of the authorised person (if applicable), showing the date when the travel took place and Quotations in connection with air tickets
- invoices or tax receipts confirming the contingency expenditure , specifically made out to the authorised person,
- pay slip, if travel expenses are reimbursed together with salary.
- Boarding Passes
- Invoice/s issued by the travel agent and the respective receipts

Supporting Documentation (Payments) – Italian Beneficiaries

- banking transfer showing the amount and the name of the recipient, accompanied by the bank statement confirming the actual and definitive financial disbursement,
- payment order receipted by the receiving bank and/or treasurer.
- Receipts for the payment of flights tickets
- A signed declaration by the person who received the mission reimbursement stating that the money has been received
- Copy of Funds Transfer Report and copy of Debit Advice from CBM or other bank accounts (representing the amount credited to the payee's account)

Supporting Documentation – Maltese Beneficiaries

- Agenda or invitation to the meeting if the agenda is not available;
- Boarding passes⁵ and travel tickets;
- Quotations in connection with air tickets;
- Invoice/s issued by the travel agent and the respective receipts;

⁵ Due to the necessity of documentary evidence, which includes copies of boarding passes, mobile check in is not permitted.

- The travel report;
- Subsistence statement of expenditure;
- Copy of Funds Transfer Report and copy of Debit Advice from CBM or other bank accounts (representing the amount credited to the payee's account);
- A signed declaration by the person who received the per diem stating that the money has been received;
- All other receipts (certified true copies) such as Taxi / Bus receipts in connection with contingency expenses;

5.5 MEETINGS

All expenses relating to the organisation of meetings between partners in order to implement the project are included under this budget line item which included expenditure for project steering committees, coordination meetings and/or operational meetings for the partners, coordination meetings with the MA, etc. must be considered eligible.

Generally, the following types of expenditure are eligible:

- I. expenses for equipment (e.g. video projectors, interpreting booths);
- II. rent for the conference hall and catering expenses;
- III. interpretation and translation services
- IV. other services and materials necessary for the organisation of the meeting.

Such expenditure must be exclusively incurred for the completion of the activity of the project and for each event the aim, the list of participants, the location, and the duration should be indicated. Lump sums are not eligible and it is essential that the expenditure is supported with a breakdown of expenses.

In particular, each report must be submitted together with:

Supporting Documentation (Expenditure) – Italian Beneficiaries

- documentation to indicate the proof of procurement for the supply of goods and services and letters of engagement/contracts, Any quotations / tenders to verify transparency in the procurement process should be provided
- invoice, or other accounting documents of equivalent probative value, made out to the Beneficiary
- copy of the signed report of the meeting and/or seminar or conference, with the list of participants and minutes or acts from the meetings,
- 2 copies of the material which has been acquired under the item of expenditure and distributed to the participants, including a CD-ROM with photographs of the meeting,
- other documentation useful to justify the expenditure.
- Agenda

- Contracts (where relevant)

Supporting Documentation (Payments) – Italian Beneficiaries

- bank transfer showing the amount and the name of the recipient accompanied by a bank statement confirming the actual and definitive financial disbursement.
- payment order receipted by the receiving bank and/or treasurer.
- Fiscal receipts

Supporting Documentation – Maltese Beneficiaries

- Agenda and a signed attendance sheet;
- Contracts [where relevant] together with invoices and receipts;
- Any quotations / tenders to verify transparency in the procurement process;

5.6 EQUIPMENT

This item covers all expenses for equipment strictly necessary for the carrying out of the project and the achievement of its objectives, as well as consumables, according to the terms of the legislation in force relating to State accounts.

Equipment

Essential equipment, which must be expressly provided for in the project work package, may include:

- I. technical/IT type equipment for the management of the project (e.g.: computers, printers, projectors);
- II. technical equipment for the implementation of project activities (e.g.: specific software, technical instruments).

The cost of such equipment is eligible on condition that it falls into one of the following cases:

a) Goods which are "utilised" under the scope of an operation and within the period of eligibility of the OP (from 1 January 2007 to 31/12/2015), which are newly acquired or still not entirely amortized. These goods are supplementary goods which may be used for other purposes (e.g. PCs, laptops) the depreciation costs should be apportioned accordingly. In this regard, the partner should provide a declaration which includes details with regard to the method of apportionment. In the case of Maltese beneficiaries PCs and laptops Project Leaders are asked to liaise with the Territorial Cooperation Unit within PPCD before such procurement is effected.

Under these conditions **the depreciation of assets**, related to the period of actual use in the scope of the operation and only for the percentage of use dedicated to the same (art. 53 Reg. (EC) No. 1828/2006), to the extent of their depreciable amount are eligible. Even in the case where the Beneficiary is not, under the terms of the legislation, obliged to disclose the depreciation, reimbursement may only be made on the basis of depreciation allowed for the type of goods in question.

b) Goods which are acquired as an output of the project itself (core equipment), and which are exclusively acquired for and essential to the achievement of the project objectives, as allowed for by the AF. Hence, the procurement of the equipment would be absolutely necessary for the successful implementation of the project. In this case the total cost of the goods may be claimed in one amount. The property must be maintained, as appropriate for its end use, for at least five years after the request for the closing balance for the project. If the abovementioned condition does not exist, the depreciation Plan is referred to and only the applicable charge for the reporting period may be applied. In such case reimbursement will only be made on the basis of the amount of depreciation expected for the type of goods.

The following formula is a possible example for the calculation of depreciation:

$$\frac{\text{cost of the good} \times \text{percentage of depreciation} \times \text{period of use}}{\text{annual eligible quota}}$$

In the case where the actual period of use of the good or the period of reporting does not correspond to the calendar year, but to days or months, the calculation coefficient must be reported on a daily/monthly basis:

- $\text{annual eligible quota} \times \text{gg. (days of actual use)} / 360$
- $\text{annual eligible quota} \times \text{months (number of months of actual use)} / 12$

The percentage of depreciation is derived from the tables of national laws in force at the time.

Stickers must be placed on goods acquired, whether they are core or supplementary equipment, indicating: the EU logo, the Programme logo, the project code, the registration number in the beneficiaries' register of inventories, the indication "OP Italy-Malta 2007-2015" see chapter 6.1.

This category of expenditure also covers the ancillary costs for the acquisition of the goods, for example transport, installation, delivery, setting up, insurances, as long as they fall within the timeframe of eligibility for the project.

Consumables

This category of expenditure covers goods and/or equipment with a unitary cost of less than € 514.00 (applicable only to Italian beneficiaries), which are entirely reportable as consumables. The beneficiary must attach a declaration of expenditure confirming that the goods acquired are necessary for the implementation of the project.

In particular, each report must be submitted together with:

Supporting Documentation (Expenditure) – Italian Beneficiaries
<ul style="list-style-type: none"> ○ documentation to indicate proof of procurement for the acquisition of goods and//or equipment necessary for the implementation of the project, ○ contract drawn up for the supply of equipment and the related attachments, ○ register of depreciable capitalised goods; ○ invoice or tax receipt or other documents of equivalent probative value, in the name of the Beneficiary, ○ transport document for the goods acquired, where necessary, ○ depreciation schedule or method of calculation for the eligible cost under the scope of the project, ○ extract from the <i>Inventory Book</i> or extract from the register of depreciable goods, accompanied by the following information: date of acquisition, historical cost of acquisition, any revaluations or devaluations, the total depreciation at the date preceding the date it was initially allocated to the Project, the percentage of depreciation, the amount of depreciation allocated, ○ other compulsory documents required by the legislation in force at the time, ○ in the case of consumables , declaration of expenditure confirming that the goods acquired are necessary for the implementation of the project, ○ a CD-ROM with photographs of the equipment acquired;
Supporting Documentation (Payments) – Italian Beneficiaries
<ul style="list-style-type: none"> ○ bank transfer showing the amount and the name of the recipient accompanied by a bank statement confirming the actual and definitive financial disbursement, ○ payment order receipted by the receiving bank and/or treasurer. ○ Fiscal receipt

Supporting Documentation – Maltese Beneficiaries

- Proof of procurement (quotations/tender document)
- Invoice;
- Fiscal Receipt;
- Proof of Payment (bank transfer);

5.7 INFRASTRUCTURE

This item covers all expenses related to the construction and acquisition of infrastructure, to the acquisition of land and buildings as well as to the restructuring and renovation of buildings and infrastructure.

These expenses are eligible if they are directly linked to the objectives of the project and clearly demonstrate the transborder impact and the utility of the investment for the project. The financed investment in infrastructure must be made solely and exclusively by a public entity or by an equivalent public entity and must remain the property of such beneficiaries for at least 5 years after the request for the closing balance as indicated in the Grant Agreement (including any extensions).

Acquisition of land is eligible solely and exclusively if the beneficiary succeeds in demonstrating and documenting a direct link between the acquisition of the property and the objectives of the project; if the percentage of eligible costs deriving from the acquisition of land does not exceed 10% of the total expenditure of the project and if an independent qualified professional or a duly authorised body supplies a certificate confirming that the acquisition price of the land is not above the market value.

The percentage of 10% may be exceeded in the case of operations aimed at protecting the environment, provided this is authorised by the MA and which will ensure the utilisation of the land for more than 5 years and if the following conditions are respected:

1. the land has no agricultural purpose save for duly justified cases decided upon by the Managing Authority;
2. the acquisition is effected by and on behalf of a public institution or a public body.

In particular each report must be submitted together with:

Supporting Documentation (Expenditure) – Italian Beneficiaries

- o documentation to verify proof of procurement for the acquisition of infrastructure necessary for the implementation of the project. As already specified in the general part, to which it refers, investments in infrastructure (public works) must be carried out in compliance with the legislation on subcontracting and in accordance with the rules in force at the time on public procedures and specifically in terms of the Legislative Decree of 12 April 2006, no. 163 Code of public contracts for works, services and supplies in the implementation of Directive 2004/18/EC as well as of Community Directives 2004/18/EC and 2004/17/EC while for Malta reference is made to LN 296/10;
- o contract of sale for the land drawn up by a notary;
- o extract from the land register and the real estate register;
- o estimated value of the land and building prepared by authorised and independent persons which attests that the value of the land or building does not exceed the market value.

In the case of operations to safeguard the environment, in addition to the documentation listed above, the following documentation is necessary:

- o Decision of the Managing Authority authorising the operation to safeguard the environment,

<ul style="list-style-type: none"> ○ land records confirming the non-agricultural purpose of the land, ○ registered act of sale of the land, ○ extracts from the land register and the real estate register; ○ other obligatory documents provided for by legislation in force at the time,
Supporting Documentation (Payments) – Italian Beneficiaries
<ul style="list-style-type: none"> ○ bank transfer showing the amount and name of the recipient accompanied by the bank statement confirming the actual and definitive financial disbursement, ○ payment order receipted by the receiving bank and/or treasurer.
Supporting Documentation – Maltese Beneficiaries
<ul style="list-style-type: none"> ○ Proof of procurement (quotations/tender document) ○ Invoice; ○ Fiscal Receipt; ○ Proof of Payment (bank transfer);

The acquisition of buildings is eligible in the measure in which the acquisition of the good is directly linked to the objectives of the project and fulfills the following conditions:

- a) a certificate is awarded by a qualified and independent expert, or by a duly authorised entity, which confirms that the price does not exceed the market value, and that acquisition of the real estate complies with national legislation: or otherwise states explicitly the points which are not in compliance when the operation provides for their regularisation by the beneficiary;
- b) the real estate is used for the objective of the project and for the time period authorised by the Managing Authority;
- c) the real estate is used solely in compliance with the objectives of the project. In particular, the structure can be utilised to host public administration offices solely when this use complies with the approved activities of the Project and, in every case, eligible to the ERDF;
- d) the necessary legal authorisations from the competent authorities are acquired by the beneficiary, or alternatively, the beneficiary makes a declaration, assuming full responsibility, to the effect that the feasibility of the acquisition has already been verified and/or that the necessary authorisation procedures *de quo* have been initiated;

- e) use and operability are ensured for a period of not less than at least half the duration of the project;
- f) no public contributions or subsidies have been received for the real estate during the previous 10 years.

In particular each report must be submitted together with:

Supporting Documentation (Expenditure) – Italian Beneficiaries
<ul style="list-style-type: none"> o documentation to verify the completion of the public procurement procedure for the acquisition of the real estate necessary for the implementation of the project, o registered purchase deed; o registered contract of transfer; o extract from the land register and the real estate register; o certificate released by a qualified and independent professional which confirms that the value of the real estate does not exceed the market value and complies with national legislation; o other compulsory documents required by the legislation in force at the time and by the essential conditions above.
Supporting Documentation (Payments) – Italian Beneficiaries
<ul style="list-style-type: none"> o bank transfer showing the amount and name of the recipient accompanied by the bank statement confirming the actual and definitive financial disbursement, o payment order receipted by the receiving bank and/or treasurer
Supporting Documentation – Maltese Beneficiaries
<ul style="list-style-type: none"> o Proof of procurement (quotations/tender document) o Invoice; o Fiscal Receipt; o Proof of Payment (bank transfer);

Rental of real estate is only eligible when the rental contract makes explicit reference to the project and when such expenditure has been expressly provided for in the Application Form. It will be necessary to specify and document the actual requirement to take out a lease for real estate in order to achieve the project objectives. It is understood that any renovation or restructuring of the rental property will not be in any way eligible.

In particular each report must be submitted together with:

Supporting Documentation (Expenditure) – Italian Beneficiaries

- documentation to verify the completion of the public procedures for the acquisition of the real estate necessary for the implementation of the project;
- registered rental contract;
- certificate of suitability for use/habitation according to the intended use of the property;
- certificate of conformity according to the Legislative Decree. no.81 of 9 April 2008 on the protection of health and safety in the workplace;
- other compulsory documents required by legislation in force at the time.

Supporting Documentation (Payments) – Italian Beneficiaries

- bank transfer showing the amount and the name of the recipient accompanied by a bank statement showing the actual and final financial disbursement;
- payment order receipted by the receiving bank and/or treasurer.

Supporting Documentation – Maltese Beneficiaries

- Proof of procurement (quotations/tender document)
- Invoice;
- Fiscal Receipt;
- Proof of Payment (bank transfer);

Construction works, restructuring or renovation of infrastructure and real estate, and associated preliminary activities are eligible if such works are directly linked to the objectives of the project and if they clearly demonstrate the transboundary impact and the utility of the investment for the project. The financial investment may be made solely and exclusively by a public entity or an equivalent public entity and shall remain the property of such beneficiaries for at least 5 years after to the request for the closing balance as indicated in the Subsidy Contract (including any extensions).

The costs of residential building tax and property purchase tax are not eligible.

In particular each report must be submitted together with:

Supporting Documentation (Expenditure) – Italian Beneficiaries

- documentation to verify the completion of the public procurement procedure for construction work, restructuring or renovation of infrastructure and real estate necessary for the implementation of the project;
- contract of procurement of works and associated attachments;
- the progress of the works (and, on completion of the works, documentation on the closure of the works including the signed acceptance by the person responsible from the project) and associated invoices;
- extract from the land register ;

- certificate issued by a qualified and independent professional which confirms that the value of the real estate does not exceed the market value and complies with national legislation;
- Invoices and receipts
- other obligatory documents required by legislation in force at the time.

Supporting Documentation (Payments) – Italian Beneficiaries

- bank transfer showing the amount and the name of the recipient accompanied by a bank statement confirming the actual and definitive financial disbursement,
- payment order receipted by the receiving bank and/or treasurer.

Supporting Documentation – Maltese Beneficiaries

- Proof of procurement (quotations/tender document)
- Invoice;
- Fiscal Receipt;
- Proof of Payment (bank transfer);

5.8 INFORMATION AND PUBLICITY

This item covers all expenses related to the organisation of the following:

- a) events (conferences, seminars, workshops or other similar events) strictly and directly linked to the approved project, as included in the Application Form. The events must be aimed at publicising either information about the project, or the results of the project, to interested parties or entities and to civil society;
- b) other information and communication activities, if directly linked with the objectives of the project and specified in the work package "Information, communication and capitalization" in the Application Form.

With regard to events, in general the following types of expenditure will be eligible:

- I. hire of meeting rooms and the equipment necessary for the event;
- II. remuneration for the speakers limited to a maximum of €500.00 (excluding VAT, tax and contributions) per day, as well as the speakers' travel and lodging expenses;
- III. travel expenses for participants travelling to the meetings, if not already included in another category;
- IV. interpretation and translation services;
- V. other services and material necessary for the organisation of the event;
- VI. catering expenses;
- VII. costs for printing, information and publicity material.

Remunerations to artists and/or exhibitions are not eligible.

With regards to information activities, in general the following items of expenditure are eligible:

- I. promotional material, and publications relating to the conferences and seminars;
- II. publicity as a means of communication;
- III. press conferences;
- IV. publications and expenses for the printing of publications, brochures and other documents containing general information on the Project;
- V. video productions, websites, CD-Roms, DVDs and other forms of publicity (boards, posters, signs, etc);
- VI. promotional gadgets and material;
- VII. other services and material necessary for the information activity.

In order for the expenses to be eligible, the information and promotional material for the project must comply with the provisions of Regulation (EC) 1828/2006, and be in accordance with that reported in the communication plan of the OP.

In principle all the information and promotional material must contain information as to the obligations concerning information and publicity as set out in paragraph 6.1. In the case of publications beneficiaries are required to also include the following information:

In case of publications/books the beneficiary are required to insert the following information::

- a) "free copy" because the material carried out with the project funds can't be sold;
- b) "the main content of this publication is under the responsibility of (*name and surname*) and couldn't reflect the official position of the European Union" ;

In particular each report must be submitted together with:

Supporting Documentation (Expenditure)
<ul style="list-style-type: none"> o documentation to verify the completion of the public procurement procedures for the supply of goods and services as related to the information and publicity necessary for the implementation of the project; o procurement contract and/or order note with the supplier of the information and publicity products/services ; o invoices or other documents of equivalent probative value in the name of the Beneficiary; o 2 copies of all the publicity material and information products produced (press clippings, publications, DVDs, CD-Roms).
Supporting Documentation (Payments)
<ul style="list-style-type: none"> o bank transfer showing the amount and the name of the recipient accompanied by a bank statement confirming the actual and definitive financial disbursement, o payment order received by the receiving bank and/or treasurer. o Fiscal receipts

5.9 FIRST LEVEL CONTROLS

This budgetary line item covers all necessary expenses with respect to controls provided for in Article 16 of Regulation (EC) no. 1080/2006. These expenses, will fall directly within the costs of approved and financed projects, as per the management and control system document provided for by the MA of the OP .

The costs of first level controls are those included in the approved Application Form for each beneficiary participating in the project. Every Italian beneficiary is to allocate 2% of the total budget allocated for the budgetary line item 'first level control' for costs related to the auditor's contractual agreement. The final 1% is to be allocated for costs related to supplementary expenses associated with first level control (travel to the beneficiary's office, travel to the MA office, meals and accommodation if necessary).

In the case of Maltese partners (LP and PP), claims should be primarily controlled by a controller who confirms that the expenditure has been incurred in line with EU and national rules and who then issues a control certificate. The control should be carried out by a certified accountant or an auditor listed in the Register of Accountants and Auditors. Subsequently, the claim for reimbursement should be submitted to PPCD for its verification. The fee for the service of an auditor may be claimed under the budget line item 'First Level Control'. In the event that the controls are performed by a partner's staff member these costs should be regarded as internal staff costs, as long as they were included in the approved budget and work packages of the project and the person carrying out the control is not involved in the implementation of the project. In the event of contracted external controllers, public procurement rules must be observed.

Maltese beneficiaries should utilise the entire budget allocated for 'first level control' for expenses related to the auditor's contractual agreement.

Every claim for reimbursement must be submitted together with:

Supporting Documentation (Expenditure)
<ul style="list-style-type: none">○ Documentation needed to verify the public procedure adopted for the selection of the auditor – for Italian beneficiaries, this public procedure will be provided by the MA being the entity responsible to conduct such procedures;○ Contract drawn up (using the template provided by the MA) between the Beneficiary and the auditor, showing the type of service, the amount due, the period of execution, the quota attributed to the Project, and its duties and responsibilities.○ Invoices or other documents of equivalent probative value addressed to the Beneficiary;○ Mid-term and final evaluation reports on the activities/services rendered;○ Other documentation to substantiate the activities/services carried out.
Supporting Documentation (Payment)
<ul style="list-style-type: none">○ bank transfer showing the amount and the name of the recipient accompanied by a bank statement confirming the actual financial disbursement;

- payment receipt;
- payment order received by the receiving bank and/or treasurer

5.10 GENERAL COSTS

This item includes all expenses related to:

- a) administration costs;
- b) financial costs;
- c) warranty costs.

Administration costs may not exceed 5% of the total eligible cost of the Project.

Administration costs cover exclusively the following types of expenditure that are strictly attributable to the project :

- I. general expenses such as office rental,
- II. postal expenses,
- III. telephone, fax, internet,
- IV. utility bills (electricity, gas, water, cleaning),
- V. costs of stationery and photocopies,
- VI. accounting expenses, if outsourced.

Such expenses are eligible as long as they are based on actual costs incurred and are attributable to the implementation of the project. They must therefore be directly and strictly reconcilable with the activities of the project, as well as previously indicated in the approved Application Form. That is, at the end of every reporting period, such costs must be calculated using duly justifiable criterion of pro-rata calculation. In this second case, the criteria for determining the pro-rata calculation for indirect administration costs may be based, for example, on the following ratios:

- a) number of persons who work on the project/number of persons who work in the organisation or department;
- b) number of hours worked on the project/number of total hours worked in the organisation or department;
- c) number of square metres used by the personnel employed on the project/surface area of the organisation or department.

The method adopted for the pro-rata calculation must be clearly indicated in the approved AF.

It is important to note that indirect costs are not eligible for reimbursement to Maltese partners.

In this regard, only direct general costs e.g. rent of an office, equipment rental, postage, mail, fax, telephone, copying costs, consumables incurred solely in connection with the project may be considered eligible

Every claim for reimbursement must be submitted together with:

Supporting Documentation (Expenditure) – Italian Beneficiaries

- Documentation needed to verify the public procedure adopted, if applicable;
- Contracts drawn up with suppliers of services showing the amount due and the period of execution, if applicable;
- Invoice or any other document of equivalent probative value confirming the acquisition of the good or the use of the service, addressed to the Beneficiary;
- Documentation supporting the calculation procedure adopted for indirect general expenses.

Supporting Documentation (Payments) – Italian Beneficiaries

- Bank transfer showing the amount and the name of the recipient accompanied by a bank statement confirming the actual and definitive financial disbursement;
- Payment receipt;
- Payment order received by the receiving bank and/or treasurer.

Supporting Documentation (Payment) – Maltese Beneficiaries

- invoices and receipts;
- proof of direct relation of such costs with the project (e.g. itemised bill);

Financial and guarantee costs are eligible as long as directly linked to the Project; necessary towards the project's implementation, or requested by the Management/Certification Authority in line with the obligations listed in the Subsidy Contract and/or the Partnership Agreement. Possible eligible costs include, for example:

- I. expenses for guarantees provided by banking or financial institutions, if necessary, or requested by the Subsidy Contract and/or Partnership Agreement;
- II. costs deriving from financial transactions between project partners;
- III. costs incurred for the opening of a current account,
- IV. taxes and duties incurred by the beneficiaries and other relevant stakeholders related to the project in case where such tax is not recoverable and obligatory in line with the relevant tax regulations (e.g. registration tax for the Italian beneficiaries, etc.).

With respect to Maltese partners, expenses related to the following cannot be recognised as eligible:

- I. banking expenses tied to the distribution of funds between the project partners;
- II. expenses and bank charges tied to national financial transactions;
- III. interest due.

Every claim for reimbursement must be submitted together with:

Supporting Documentation (Expenditure)
<ul style="list-style-type: none">○ Documentation needed to verify the public procedure adopted, if applicable;○ Contracts drawn up with Credit Institutions with respect to the opening of current accounts, or for legal consultancy, notary fees, or for any possible from technical or financial reports from financial experts;○ Documentation related to the granting of guarantees by banks or financial institutions;○ Invoice or other document of equivalent probative value for legal consultancy and expenses related to of technical or financial reports from financial experts and for notary fees;○ invoice or other document of equivalent probative value with respect to the costs of guarantees from banks or financial institutions;○ bank statement showing opening and running costs for the current account, or charges for transnational financial transactions.
Supporting Documentation (Payment)
<ul style="list-style-type: none">○ Bank transfer showing the amount and the name of the recipient accompanied by a bank statement confirming the actual and definitive financial disbursement,○ payment order received by the receiving bank and/or treasurer.

6. PROVISIONS FOR INFORMATION, PUBLICITY AND COMMUNICATION

Project beneficiaries need to inform the public about the subsidy obtained from the Programme. Failure to comply with the obligations relating to information and publicity will result in funds withdrawal directly by the European Commission and the consequent cost with respect to the implementation of the project. debited to the beneficiary.

The beneficiaries guarantee that all the interventions undertaken and the information and communication tools utilised comply with the provisions as highlighted in Regulation (EC) 1828/2006 and Regulation (EC) 846/2009.

The following is a brief definition of the terms 'information', 'publicity' and 'communication'.

Information: activities carried out by beneficiaries (LP and PP) to inform citizens and the general public about the use of the funds received from the European Union.

Publicity: a form of communication, highlighting the transparent procedures adopted by the beneficiary entities (LP and PP), that guarantees citizens the right to use the services and opportunities offered by the project in the best possible manner.

Communication: activities carried out by the beneficiaries (LP and PP), aimed to give visibility to the financed project and highlighting the European Union role in achieving the expected results.

Attention is drawn below to the obligations of beneficiaries (LP and PP) as regards information, publicity and communications.

6.1 INFORMATION AND PUBLICITY OBLIGATIONS

All information and publicity produced by the beneficiary (LP and PP), such as publications, leaflets, information materials, posters, audio-visual material, internet sites, etc. must include the following elements, in line with Article 9 of Regulation (EC) 1828/2006:

1. the European Union logo;
2. the Operational Programme Italy-Malta 2007-2013 logo;
3. the Sicilian Region and the Republic of Malta flags;
4. the slogan, according to the target group, showing the added value of community intervention;
5. information related to the fund and to the co-financing (e.g. Project co-financed by the European Union – European Regional Development Fund)

The above-mentioned logos are available on the Programme website www.italiamalta.eu, in both colour and monochrome format.

In the case of small-sized publicity material, such as USB pen-drives, pencils, labels, etc., it is sufficient to show the European Union and the Programme logos.

In such cases where the total public contribution exceeds € 500,000.00 and is used for the acquisition of a physical object, the financing of an infrastructure or any construction operations, each beneficiary (LP and PP) must install a billboard in the place where such operations are carried out during the implementation of the project,. Within six months of the completion of the project, the billboard must be removed and replaced with a

permanent explanatory plaque, that is visible and of significant dimensions. The billboard and the plaque must contain all the elements listed in points 1 to 4 and, in line with Regulation (EC) 846/2009. Such information must constitute at least 25% of the plaque/billboard.

6.2 COMMUNICATION OBLIGATIONS

The partner responsible for the WP "Information and Publicity" is responsible for the drawing up of the project Communication Plan.

The CP is to be developed on the basis of two general principles: guaranteeing transparency of information on the implementation methods adopted during the project and the involvement of any potential beneficiaries; and giving visibility to the financed project, emphasising the role of the European Union in the achievement of the expected results.

The communication plan must contain the following elements:

- The information and publicity strategy is addressed to potential beneficiaries and the general public. The strategy is to provide an account of the project results and the Community's support added value ;
- The general and specific objectives of the communication plan;
- The target audience;
- The actions to be undertaken;
- The cost of implementing the plan;
- Monitoring of information and publicity activities.

The partner responsible for the WP "Information and Publicity" must pay particular attention to the monitoring of the communication plan and in particular, to the result and output indicators. Data referring to the latter must be presented together with the request for reimbursement; to be provided by the Project Lead Partner.

It is the responsibility of the Lead Partner, when preparing the request for reimbursement, to acquire directly from the person responsible for the WP "Information and Publicity" the data related to the principal result and output indicators, such as:

- No. of public events (seminars, meetings and workshops, etc);
- No. of participants attending the above events (to fill in an attendance sheet);
- No. of contacts and mailing lists of groups identified as the target audience;
- No. of references to the activities which where carried out in the local and national media;
- No. of project newsletters;
- Amount of printed material (brochures, posters, invitations, etc.) and multimedia material (Cd-rom, DVD);
- No. of gadgets and promotional material;
- No. of share of experiences with other projects;
- No. of networks and partnerships with other institutions;
- No. of publications related to the project and to the results obtained.

The partner responsible for the WP “Information, communication and capitalization” will be the contact point for the MA, JTS and MNCA for anything concerning the fulfillment of information and publicity obligations at a Programme level .In particular, the above-mentioned partner must contribute to the drawing up of the periodical newsletter for the OP Italy-Malta 2007-2013, for the section particularly related to the projects, provide news to be published on the website www.italiamalta.eu, and to incorporate the section relating to his own project .

6.3 RESTRICTIONS ON THE USE OF LOGOS

The European Union and the Operational Programme logos together with the slogan must not be modified when reproduced. In particular, it is prohibited to:

- Separate the text from the emblem;
- Distort or rotate the logo;
- Use different chromatic combinations;
- Use different font;
- Alter the proportions of the logo and its graphic elements;
- Add different text or modify the text in the logo area;
- Show only a part of the logo, possibly including other elements.

7. MONITORING AND INFORMATION SYSTEM

7.1 GENERAL INDICATIONS

All the beneficiaries have to provide the physical, financial and procedural information that will allow the LP and the MA to monitor the project implementation.

The financial and procedural monitoring data will be collected through a *web-based* application which allows for the management, monitoring, reporting and control of the Operational Programme. Each beneficiary (LP and PP) is obliged to work via the Information System. Using the given rights tied to their own role as partners or lead partner, they enter and/or verify information about the financial, physical and procedural progress of the activities carried out under the project. As available, the MA will inform each beneficiary of the respective access rights to the Information System.

In the meanwhile of the necessary arrangements to access to the Information System, the financial and procedural monitoring data collection will be provided by the beneficiaries through the fulfilling of a specific excel file. The above mentioned file has to be submitted by each PP to the LP every three months. The LP shall provide to collect each PPs' data and submit them to the MA. The excel file will be regularly uploaded, giving evidence of the previous monitoring data, updated with the new expenditures.

Hereunder the timeframe related to the financial and procedural monitoring for **ordinary projects**:

MONITORING	FROM	TO	MONT HS	SUBMISSION OF THE MONITORING DATA WITHIN
1 MONITORING	APRIL 2011	31/08/2011	5	15/09/2011
2 MONITORING	01/09/2011	31/12/2011	4	15/01/2012
3 MONITORING	01/01/2011	31/03/2012	3	15/04/2012
4 MONITORING	01/04/2012	30/06/2012	3	15/07/2012
5 MONITORING	01/07/2012	30/09/2012	3	15/10/2012
6 MONITORING	01/10/2012	31/12/2012	3	15/01/2013
7 MONITORING	01/01/2013	31/03/2013	3	15/04/2013
8 MONITORING	01/04/2013	30/06/2013	3	15/07/2013
9 MONITORING	01/07/2013	30/09/2013	3	15/10/2013
10 MONITORING	01/10/2013	31/12/2013	3	15/01/2014

Hereunder the timeframe related to the financial and procedural monitoring for **strategic projects**:

MONITORING	FROM	TO	MONT HS	SUBMISSION OF THE MONITORING DATA WITHIN
1 MONITORING	starting project	31/12/2012	-	15/01/2013
2 MONITORING	01/01/2013	31/03/2013	3	15/04/2013
3 MONITORING	01/04/2013	30/06/2013	3	15/07/2013
4 MONITORING	01/07/2013	30/09/2013	3	15/10/2013
5 MONITORING	01/10/2013	28/02/2014	5	15/03/2014
6 MONITORING	01/03/2014	30/06/2014	4	15/07/2014

MONITORING	FROM	TO	MONT HS	SUBMISSION OF THE MONITORING DATA WITHIN
7 MONITORING	01/07/2014	30/10/2014	4	20/11/2014
8 MONITORING	01/11/2014	28/02/2015	4	15/03/2015
9 MONITORING	01/03/2015	30/06/2015	4	15/07/2015
10 MONITORING	01/07/2015	30/09/2015	3	15/01/2016

The physical monitoring will be provided every six months in conjunction with the submission of the request for reimbursement and using the data related to the project's outputs and results indicators contained in the "Annex A Technical – Administrative Report of the Request for Reimbursement" attached to the Request for reimbursement. The timeframe of the physical monitoring corresponds to the one forecasted for the request for reimbursement, reported in paragraph 8.1.

The great part of the data contained in the financial and procedural section of the monitoring file can be used by the beneficiaries for fulfilling the annex of the claim for reimbursement.

7.2 MODALITY TO FULFILL THE FINANCIAL AND PROCEDURAL MONITORING FILE

Two excel files will be used for the financial and procedural monitoring:

- Annex 3_Mod A (Financial and procedural monitoring for LP)
- Annex 3_Mod B (Financial and procedural monitoring for PP)

The first annex has to be used by LP in order to collect all partners' data before submitting them to the MA. The second annex has to be used by the PPs in order to collect and send its own monitoring data to the LP.

Each file is made up of two sheets: the first one contains the general data related to the anagraphic details of the project and the partner, the second one contains the monitoring data. Refer to the hereunder instructions to fulfill the sheet "General Summary", to be used by the PPs and Lp.

In particular, having regard to the file Annex 3_Mod B for partners, first sheet:

Sheet 1	<i>General Summary</i>
PROJECT ACRONYM	Provide the acronym shown in the approved Application Form
PROJECT CODE	Provide the code given to the project Lead Partner by the Managing Authority
PARTNER	Provide the official name of the beneficiary
PARTNER ADDRESS	Provide the beneficiary's full address
SPECIFIC OBJECTIVE	Indicate the specific objective of the project, as shown in the approved Application Form
N. OF THE MONITORING	Insert the number to which the monitoring refers.
REF. N. OF THE MONITORING	Insert the number of the protocol with which the monitoring is being transmitted

REPORTING PERIOD OF THE MONITORING	Insert the monitoring period, according to the schedule indicated in paragraph 7.1, specifying the period "from...to..."
NAME AND SURNAME OF THE LEGAL RAPPRESENTATIVE	Insert the name and surname of the legal representative for the respective entity
FUNCTION	Indicate the function within the respective entity
PLACE AND DATE	Provide the location and monitoring date

Having regard to the file Annex 3_Mod A for lead partners, first sheet:

Sheet 1	<i>General Summary</i>
PROJECT ACRONYM	Provide the acronym shown in the approved Application Form
PROJECT CODE	Provide the code given to the project Lead Partner by the Managing Authority
LEAD PARTNER	Provide the lead partner full address
PARTNER ADDRESS	Provide the beneficiary's full address
SPECIFIC OBJECTIVE	Indicate the specific objective of the project, as shown in the approved Application Form
N. OF THE MONITORING	Insert the number to which the monitoring refers.
REF. N. OF THE MONITORING	Insert the number of the protocol with which the monitoring is being transmitted
REPORTING PERIOD OF THE MONITORING	Insert the monitoring period, according to the schedule indicated in paragraph 7.1, specifying the period "from...to..."
NAME AND SURNAME OF THE LEGAL RAPPRESENTATIVE	Insert the name and surname of the legal representative for the respective entity
FUNCTION	Indicate the function within the respective entity
PLACE AND DATE	Provide the location and monitoring date

The second sheet has to be fulfilled with the monitoring data. They are organized in different sections. Each section follows the development of the expenditure, starting from the commitment till the reimbursement and the second level control.

The fulfilling of the sections from 1 to 8 is in charge to the partner that will insert all the information related to its own expenditures. The LP, in addition to its own expenditures to insert in sections 1-8, is required to complete also sections 9 and 10, as hereunder explained.

Each row has to be completed with the required data corresponding to each single expenditure. Sections 11, 12, 13 will be completed by the responsible entities who also will verify the fulfillment of the previous data (Sections 7, 8, 1). The MA will periodically send the LPs the monitoring file, completed with the data inserted by the other responsible entities so that the LPs can have a general overview of each expenditure

Section 1 – "Commitment data" will be completed by inserting the reference number of the commitment that is binding for the beneficiary (E.g. contracts, letters of assignment etc.) whose expenditure refers to.

Part of the data entered in section 2 and the data entered in sections 3 and 4 are the same ones that will be used for completing the claim for reimbursement (Annex 2 table 1 “List of expenditures actually paid out”). In paragraph 8.2 “Practical Advice” point 14, it is reported the procedure to copy and paste the information loaded in the monitoring file into the Claim for reimbursement files.

If the beneficiary commits an expenditure without having paid any amount, he will insert the commitment data by fulfilling section 1 – commitment data and section 5 – monitoring.

Having regard to the fulfilling of sheet 2, Section 1 – “Commitment data”, the beneficiary will insert the references of the commitment related to the expenditures as follows:

Sheet 2	<i>Section 1 “Commitment data”</i>
COMMITMENT YEAR	Insert the year when the commitment has been adopted
COMMITMENT DOCUMENT	Insert the typology of document adopted by the entity (e.g. act, letter of assignment, authorization etc.)
NUMBER	Insert the number of the document adopted by the entity.
DATE	Insert the date of the document adopted by the entity
OBJECT OF THE COMMITMENT	Insert the object of the document adopted by the entity
AMOUNT OF THE COMMITMENT	<p>Insert the amount of the document adopted by the entity</p> <p>Nota bene.: If a single commitment is referred to several expenditures, it will be necessary to insert the amount only the first time.</p> <p>Attention: In case of a single commitment that is referred to contracts claimed only pro-quota within the project (i.e. internal staff), it will be necessary to report only the amount claimed within the project. For instance in such cases the amount committed is equivalent to the amount justified towards the project.</p>

The **Section 2 – General Data** will be completed by beneficiaries and contains all the information that allow to refer each expenditure to the project.

In order to refer an expenditure to a specific activity, WP and localization, it is necessary that each expenditures is referred only to one activity, WP and localization. Just in case an expenditure is referred to different WPs, activities or localization area, it is proper to split the expenditure through ad hoc supporting documentation for expenditures. If impossible to receive more than one supporting documentations for expenditures, the total amount of the document must be splitted by inserting so many rows as the ones necessary to guarantee the uniqueness of the information inserted

Sheet 2	<i>Section 2 “General data”</i>
BENEFICIARY	Select, through the drop-down menu, the partner number (LP, PP2, PP3 etc) as per the approved Application Form.
ITEM OF EXPENDITURES	Select, through the drop-down menu, the line item to which the expenditure refers to, as per the approved Application Form.

ACTIVITIES	Select, through the drop-down menu, the activity to which the expenditure refers to, as per the approved Application Form.
EXPENDITURE IDENTIFICATION NUMBER	<p>The expenditure identification number allows to identify univocally each expenditure within the monitoring file of each partner. The number has to be given respecting the following instructions: firstly, the number of the monitoring (e.g. 1, 2, 3... 10); secondly, a point after the number (e.g. 1., 2., 3. ... 10.); thirdly, the progressive number that identifies each expenditures inserted in the monitoring file (e.g. 1.1, 1.2, 1.3 etc).</p> <p>For the sack of clarity, in the first monitoring file all the expenditures will be numbered as follows 1.1, 1.2, 1.3, 1.4 etc, in the second monitoring file all the expenditures will be numbered as follows 2.1, 2.2, 2.3 etc.</p> <p>In the monitoring file completed by the LP and containing the information of all partners, each expenditure number will be univocally identified because it is referred to its own partner (e.g the expenditure 1.1 will be recorded so many times as the number of the PPs but each one will be directly linked to a partner)</p> <p>ATTENTION: in this section it is impossible to create a drop-down menu in order to avoid mistakes in inserting the expenditure identification number. It is very important to pay particularly attention in inserting the number correctly because, for example, a comma rather than a point after the first number will affect the selection of the data.</p>
WP	Select, through the drop-down menu, the WP number to which the expenditure refers to, as per the approved Application Form.
LOCALISATION	Select, through the drop-down menu, the localization of the activity to which the expenditure refers to, as per the approved Application Form.

In Section 3 – Document of expenditure the data related to the document have to be inserted as follows:

Sheet 2	<i>Section 3 "Document of expenditure"</i>
TYPE	Insert the type of document. For example invoice, fiscal receipt, etc. ATTENTION: documents not related to tax are not to be reported
NUMBER	Provide the invoice number, fiscal receipt, etc.
DATE OF EXPENDITURES	Provide the invoice date, fiscal receipt date , etc.
EXPENDITURE DOCUMENT ISSUED BY	Provide the name of the person/firm/company which has issued the invoice, fiscal receipt, etc.
DESCRIPTION OF THE EXPENDITURE	Briefly indicate the nature of the expenditure. For example. "Expenditure for the event launching the project at _____ carried out on _____" or, "Air ticket for the journey _____ in occasion of the _____ which occurred on the _____" or "Preparation of no. _____ brochures" etc.

In Section 4 – Document of Payment the data related to the document that demonstrates the payment have to be inserted as follows:

Sheet 2	<i>Section 4 "Documento of payment"</i>
TYPE OF DOCUMENT	Indicate the type of document with which the beneficiary has paid/reimbursed the invoice, fiscal receipt, etc. For example, cash, payment order or bank transfer.
N. DOCUMENT OF PAYMENT	Enter the payment order number or the details of the bank transfer with which the beneficiary paid/reimbursed the invoice, fiscal receipt, etc.
DATE	Indicate the payment order date or bank transfer date with which the beneficiary

	paid/reimbursed the invoice, fiscal receipt, etc.
AMOUNT OF THE DOCUMENT	Indicate the amount of the payment order or the bank transfer.
AMOUNT JUSTIFIED TOWARDS THE PROJECT	Indicate the expenditure claimed for the project. ATTENTION: The whole amount or part may be claimed, in the case of expenditure common to more than one activity.

In **Section 5 – Monitoring** the data related to monitoring period have to be inserted as follows:

Sheet 2	Section 2 “Monitoring”
NUMBER	Indicate the number of monitoring to which the expenditure is referred to (E.g. 1, 2, 3...10)
DATE	Indicate the date when the monitoring will be submitted. It is strongly recommended to respect the timeframe indicated in paragraph 7.1 “Submission of the monitoring data within”

In **Section 6 – Claim for reimbursement** the data related to the claim for reimbursement to which the expenditure refers to have to be completed as follows:

Sheet 2	Section 6 “Claim for Reimbursement”
NUMBER OF THE CLAIM	Indicate the number to which the claim for reimbursement refers to, following the indication in paragraph 8.1
DATE OF THE CLAIM	Indicate the date when the claim for reimbursement will be submitted, having regard to respect the timeframe indicated in paragraph 8.1
YEAR OF THE CLAIM	Indicate the year of the claim for reimbursement
AMOUNT	Indicate the amount of the claim for reimbursement

In **section 7 – First level Control** each Italian beneficiary will insert the data related to the expenditures validated by the first level controller

Sheet 2	Section 7 “First Level Control”
N. OF THE CERTIFICATE	insert the number of the validation certificate issued by the first level controller
DATE OF THE CERTIFICATE	Insert the date reported in the validation certificate issued by the first level controller
VALIDATION AMOUNT	Insert per each expenditure the amount verified by the first level controller

In **section 8 – PPCD First level Control** each Maltese beneficiary will insert the data related to the expenditures validated by the PPCD.

Sheet 2	Section 8 “PPCD First Level Control”
N. OF THE DOCUMENT	insert the number of the validation certificate issued by the PPCD
DATE	Insert the date reported in the validation certificate issued by the PPCD
AMOUNT	Insert per each expenditure the amount verified by the PPCD

In **Section 9 – LP Validation** the lead partner will insert the date and the amount of the expenditure validated by him.

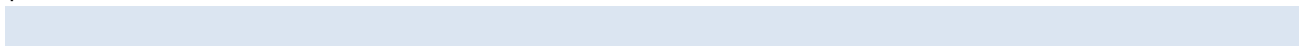
Sheet 2	<i>Section 9 “LP Vaidation”</i>
DATE OF THE LP VALIDATION	Insert the date when the validation by the LP occurred
AMOUNT OF THE LP VALIDATION	Insert the amount validated by the LP

In **Section 10 – Request for reimbursement** the lead partner will insert the data related to the request for reimbursement to which the expenditure refers to:

Sheet 2	<i>Section 10 “Request for reimbursement”</i>
NUMER OF THE REQUEST	Indicate the number of the request for reimbursement
DATE OF THE REQUEST	Indicate the date of the request for reimbursement
YEAR OF THE REQUEST	Indicate the year of the request for reimbursement
AMOUNT OF THE REQUEST	Indicate the amount of the request for reimbursement

Attention: for the expenses paid out as additional co-financing the above mentioned section have to be left empty.

Sections 11, 12, 13 will be completed respectively by the Certifying Authority, the Audit Authority and the Managing Authority. Also these data as well as the ones in sections 7 and 8 will be at disposal of the lead partner.



7.3 ENTITIES INVOLVED IN FULFILLING THE MONITORING ANNEXES

Hereunder it is highlighted all the entities involved in the fulfilling of the monitoring file.

WHICH ENTITY	WHICH SECTION	WHEN
Beneficiary (LP and PP)	<ul style="list-style-type: none"> Section 1 and Section 5 of Annex 3_Mod B for recording only the commitment data Section 1, 2, 3, 4, 5, 6 of Annex 3_Mod B for recording the commitment data as well as the related expenditures 	Before the deadline for submitting the monitoring data
Lead Partner	<ul style="list-style-type: none"> Section 1 and Section 5 of Annex 3_Mod A for collecting only the commitment data of all partners Section 1, 2, 3, 4, 5, 6 and 9 of Annex 3_Mod A for collecting the commitment data as well as the related expenditures of all partners 	Before submitting the monitoring data to the MA following the deadline foreseen
Beneficiary (LP and PP)	<ul style="list-style-type: none"> Section 7 as well as also Section 8 only for Maltese beneficiaries of Annex 3_Mod B for updating the validation data of the first level control 	After receiving the validation certificate by first level control
Lead Partner	<ul style="list-style-type: none"> Section 10 of Annex 3_Mod A for entering the data related to the Request for Reimbursement 	Before submitting the Request for Reimbursement to the MA
Certifying Authority	<ul style="list-style-type: none"> Section 11 of Annex 3_Mod A for entering its own data 	After the certification of the expenditures
Audit Authority	<ul style="list-style-type: none"> Section 12 of Annex 3_Mod A for entering its own data 	After having sampled the expenditures and having made the related controls.
Managing Authority	<ul style="list-style-type: none"> Section 13 of Annex 3_Mod A for entering its own data 	After submitting the data to the Finance Ministry (IGRUE-MEF)

8. METHOD FOR COMPILING THE CLAIM AND REQUEST FOR REIMBURSEMENT

8.1 GENERAL PRINCIPLES

Expenses incurred by each beneficiary (LP and PP) are reported by compiling the appropriate "Reporting Annexes" prepared by the JTS and made available on the programme website www.italiamalta.eu.

The "Claim for Reimbursement Annexes" are composed of the following word files and spreadsheets:

- *General Details* – Summary sheet including the relevant data of the project, of the beneficiary and of the respective claim reference period;
- Annex I "*Statement of the accounted expenditure*" – Statement signed by the beneficiary's legal representative, confirming the amount of expenditure reported in the claim period and for which reimbursement is claimed;
- Annex II Table 1 "*List of the expenditures actually paid out*" – Analytical list of the supporting documents for expenditure and payment included in the respective reporting period and subdivided by budgetary line items;
- Annex III Table. 1 "*Summary of the expenditures per line item and WP*" – Statement summarising the expenses reported in the respective claim period, subdivided by WP;
- Annex III Table. 2 "*Summary of the expenditures in the Adjacent NUTS III ZONE*" - Statement summarising the expenses incurred in the Adjacent *NUTS III ZONE* and reported in the respective claim period;
- Annex III Table. 3 "*Summary of expenditures per budget line*" – Statement summarising the expenses reported in the respective claim period and those already verified in preceding periods;
- Annex IV "*Technical-Administrative Report*" – Schedule of the activities carried out by each individual partner with respect to the expected activities.

Once the "Claim for Reimbursement Annexes" from the partners, together with the audit certificate provided by the first level controller, the Lead partner prepares the Request for Reimbursement using the templates prepared by the JTS and made available on the programme website www.italiamalta.eu.

The "Request for Reimbursement" is made up of the following word files and spreadsheets:

- Annex A "*Technical-Administrative Report for the Request for Reimbursement*" - Schedule of the activities carried out under the project with respect to the expected activities;
- Annex B "*Financial detail*" - Schedule summarising the data relevant to the project, the lead partner and the respective Request for Reimbursement period;
- Annex B "*Total expenses for the LP/PP*" – Declaration summarising the expenses reported by each beneficiary (LP and PP), verified by the first level controllers and validated by the lead partners;
- Annex B Table 1 "*Total expenses per partner*";
- Annex B Table 2 "*Total expenses per line items*";

- Annex B Table 3 "Total expenses per WP";
- Annex B Table 4 "Total of ERDF spent in the NUTS III zone - Catania and Palermo";
- Annex C "Expense Reimbursement Form" – Declaration confirming each partner's expenses, validated by the Lead Partner, and for which a reimbursement is being requested.

The schedule with respect to the claim and the Request for Reimbursement is shown below⁶:

Ordinary projects

REPORTING PERIOD	FROM	TO	MONT HS	PRESENTATIO N OF REPORT BY THE BENEFICARY	CERTIFICATION BY THE CONTROLLERS	PRESENTATION OF REQUEST FOR REIMBURSEMENT OF THE LP
1	01/04/2011	30/09/2011	6	15/10/2011	20/11/2011	09/12/2011
2	01/10/2011	31/12/2011	3	25/01/2012	29/02/2012	31/03/2012
3	01/01/2012	30/04/2012	4	25/05/2012	30/06/2012	10/10/2012
4	01/05/2012	31/07/2012	3	25/08/2012	25/09/2012	
5	01/08/2012	30/09/2012	2	25/10/2012	25/11/2012	05/12/2012
5 bis	01/10/2012	16/11/2012	1,5	23/11/2012	07/12/2012	13/12/2012
6	17/11/2012	31/12/2012	1,5	25/01/2013	28/02/2013	31/03/2013
7	01/01/2013	30/04/2013	4	25/05/2013	30/06/2013	31/07/2013

Strategic projects

REPORTING PERIOD	FROM	TO	MONT HS	PRESENTATIO N OF REPORT BY THE BENEFICARY	CERTIFICATION BY THE CONTROLLERS	PRESENTATION OF REQUEST FOR REIMBURSEMENT OF THE LP
1	01/08/2012	30/09/2012	2	25/10/2012	25/11/2012	05/12/2012
2	01/10/2012	31/12/2012	3	25/01/2013	28/02/2013	31/03/2013
3	01/01/2013	30/04/2013	4	25/05/2013	30/06/2013	31/07/2013
4	01/05/2013	30/09/2013	5	25/10/2013	25/11/2013	05/12/2013
4 bis	01/10/2013	09/12/2013	2,5	13/12/2013	17/12/2013	18/12/2013
5	10/12/2013	17/03/2014	3	24/03/2014	14/04/2014	17/04/2014
6	18/03/2014	30/06/2014	3,5	25/07/2014	31/08/2014	30/09/2014
7	01/07/2014	07/11/2014	4	14/11/2014	28/11/2014	05/12/2014
8	08/11/2014	15/03/2015	4	03/04/2015	04/05/2015	31/05/2015
9	16/03/2015	30/06/2015	3,5	25/07/2015	31/08/2015	30/09/2015
10	01/07/2015	30/09/2015	3	25/10/2015	25/11/2015	05/12/2015

⁶ The first reporting period covers a time span of almost six months. The MA, for needs related to the proper management of the programme, may ask the partners to complete the reporting and reimbursement procedures according to a different timing from that presented above.

The standard forms relating to the "Claims for Reimbursement Annexes" and "Request for Reimbursement" may not be modified in any way from the pre-set formulae. It is the responsibility of the **beneficiary (LP and PP) to fill in only the cells coloured in "white"** in order to have all forms completed correctly.

The remaining cells colored in "blue" or in "grey" are not applicable to the beneficiary and must never be filled in.

8.2 PRACTICAL ADVICE

In order to assist with compiling the claim for reimbursement by each beneficiary, and with expenses control procedure to be adopted by the first level controller, this section offers methodological recommendations and suggestions.

- 1) In order to avoid a number of activities right close to the deadline of a respective reporting period (photocopying proofs of expenditure and payment documentation), **it is suggested that documents are photocopied and certified for the reporting phase while the project is being implemented and before they are archived in appropriate project files;**
- 2) Italian public and/or equivalent beneficiaries must **open an Identification Code for the CIG Project before initiating public procedures** for the acquisition of goods and/or services, in line with the provisions of Legislation no. 136/2010, and as amended by the Legislative Decree of 12 November 2010 no. 187 converted into law, with amendments, from the Legislation of 17 December 2010 no. 217 relating to the obligation of financial traceability;
- 3) In order to follow regulations which prohibit double payments, all original supporting documents for expenditure (invoices or documents of equivalent value) must be stamped with the following wording: *"Expenditure incurred with the funds of the OP Italy-Malta 2007-2013 under Project _____ code no. _____ for an amount equal to €. _____ reporting period _____";*
- 4) To allow streamlining of the expense checking procedure, only **total amounts exceeding Euro 5,000** shall be **considered as receivable for reporting** (applicable only for Italian beneficiaries)
- 5) If the beneficiary has not reached the amount necessary to activate the claim for reimbursement procedure, he needs to send to the MA Attachment 1 – Claim for Reimbursement Annexes with an amount equal to € 0;
- 6) **All declarations** to be included with the claim, needed to support expenditure incurred by Italian Beneficiaries, must be **laid out according to the terms of the D.P.R. 445/2000** and signed by the legal representative responsible for the project, together with a copy of a valid identification document;

- 7) In the case of supporting documentation common to several claims under the same project (for example the VAT Form, Contracts with service providers, Curriculum Vitae), it is advisable to send a certified true copy with every claim, or to specify the claim number in order to trace the required documentation;
- 8) In the case of **cumulative payment orders** for the payment of salaries, contributions (INPS, INAIL) and/or taxes (IRPEF, IRAP), a declaration by the legal representative responsible must be attached, confirming that the total includes the amount related to the project expenditure;
- 9) To overcome the problem of stamping **small receipts for expenditure** (for example fiscal receipts) it is suggested that they are stapled/pasted onto a blank A4 sheet (attaching as many as possible, in terms of space, on each sheet, however, without overlapping any of the documents) and stamp each one using stamp highlighted in point 3, which will partly cover the document and partly the underlying sheet. The A4 photocopy of the documents must be stamped confirming that it is a true copy of the original;
- 10) When referring to **depreciation** quotas for **tangible assets**, it is important to attach all the calculations to determine the eligible expenditure, the depreciation plan, the printed copy of the inventory book, the declaration confirming that Community or state financing has not contributed to the acquisition of the goods in question (furniture, real estate, equipment, hardware products, etc), the declaration confirming the percentage use of the good with respect to the project (100% use or any partial use);
- 11) **Social security contributions** and **tax deducted** for work provided (employed and self-employed) are eligible at the **moment the relevant payment is made**. For Italian Beneficiaries these should be the same as the date of the receipt stamped on the F24 model by the bank. These expenses are to be entered on the statement covering that date and not any preceding date (even if the wages referred to in the statement are for a preceding period);
- 12) For air travel, supporting documents for expenditure (to be submitted as a certified true copy) are the invoice issued by the travel agency together with boarding passes for the persons who have actually travelled or, alternatively, the air tickets together with the boarding passes. It is emphasized that, in each of the two options, it is always **necessary to submit a copy of the boarding passes** which confirm the travel has actually taken place.
- 13) Having regard to the meals (lunch and dinner) it is to highlight that the supporting documentation for expenditures are the **invoice** or the **fiscal receipt**. The use of a fiscal bill is eligible if the anagraphic data of the recipient (name, surname and fiscal code) as well as a detail of the meal is reported.
- 14) For fulfilling the **Annex II - List of the expenditures actually paid out** it is to highlight that the data of the monitoring file can be used. Refer to the following advised procedure:

- a. update the **Pivot table 2** – “List of the expenditures claimed per beneficiary in relation to WP and Activities” by selecting “update data” through the mouse (right)
- b. select through the drop-down menu the number of the claim related to expenditure
- c. positionate the mouse on the cell **total amount** related to each line item and click twice with the mouse – (a new worksheet will be opened, that’s to say a report of data corresponding to each expenditures inserted in the claim and in the line item selected)
- d. select by the report generated all the data from the first cell corresponding to “Expenditure Identification Number” to the cell “Amount justified towards the project” and activate the function “copy”
- e. Open the excel file Annex II tabe 1 *List of the expenditures actually paid out* of the claim for reimbursement and verify that corresponding to the data you want paste there are a sufficient number of rows
- f. positionate on the first cell named “N” and paste the data
- g. repeat the same operations as per the points c, d, e, and f for each line item
- h. it is recommended to delete the ad hoc reports created in the monitoring file through the pivot table

8.3 ATTACHMENT 1 – CLAIM FOR REIMBURSEMENT ANNEXES

The following refers to the documentation referred to as the “Claim for Reimbursement Annexes” and which must be filled in by each beneficiary (LP and PP) for their own expenses for every reporting period:

Sheet 1	<i>General Details</i>
PROJECT ACRONYM	Provide the acronym shown in the approved Application Form
PROJECT CODE	Provide the CUP code given to the project Lead Partner by the Managing Authority
BENEFICIARY	Provide the name of the beneficiary in full
ADDRESS OF THE BENEFICIARY	Provide the beneficiary's full address
SPECIFIC OBJECTIVE	Indicate the specific objective of the project, as shown in the approved Application Form
No. OF THE CLAIM	Insert the number to which the claim refers.
No. of the PROTOCOL of the REPORT	Insert the number of the protocol with which the claim is being transmitted
REPORTING PERIOD	Insert the reporting period, according to the schedule indicated in paragraph 7.1, specifying the period “from...to...”
NAME AND SURNAME OF THE BENEFICIARY'S LEGAL REPRESENTATIVE	Insert the name and surname of the legal representative for the respective entity
FUNCTION	Indicate the function within the respective entity
LOCATION AND DATE	Provide the location and claim date
SIGNATURE	Insert the legal representative signature and the official stamp of the beneficiary's entity
Sheet 2	<i>Annex I “Statement of the accounted expenditures”</i>
PROJECT ACRONYM	Not to be filled. The field is updated automatically
PROJECT CODE	Not to be filled. The field is updated automatically
THE UNDERSIGNED	Not to be filled. The field is updated automatically
ACTING AS	Not to be filled. The field is updated automatically
OF	Not to be filled. The field is updated automatically
REPORTING PERIOD	Not to be filled. The field is updated automatically
NO. OF THE REPORT	Not to be filled. The field is updated automatically
AND AMOUNT TO	Not to be filled. The field is updated automatically
ERDF FUNDS (85%)	Provide the total amount of the ERDF quota covered by the respective claim. This corresponds to 85% of the amount of public resources inserted in the claim
NATIONAL PUBLIC CONTRIBUTION	Provide the total amount of the National Public Contribution quota which is covered by the respective claim. This corresponds to 15% of the amount of public resources inserted in the claim

(15%)	
ADDITIONAL FINANCING	Enter the amount of additional financing in the respective claim
LOCATION AND DATE	Not to be filled. The field is updated automatically
SIGNATURE AND STAMP	Insert the legal representative signature and the official stamp of the beneficiary's entity
Sheet 3	Annex II table 1 "List of expenditures actually paid out"
PROJECT ACRONYM	Not to be filled. The field is updated automatically
PROJECT CODE	Not to be filled. The field is updated automatically
BENEFICIARY	Not to be filled. The field is updated automatically
DATE	Not to be filled. The field is updated automatically
CLAIM NO.	Not to be filled. The field is updated automatically
PERIOD	Not to be filled. The field is updated automatically
N.	Insert the number identifying the expenditure, as reported in the monitoring file. Follow the instruction of the paragraph 8.2 point 14 "Practical advice"
WP	Follow the instruction of the paragraph 8.2 point 14 "Practical advice"
LOCALISATION	Follow the instruction of the paragraph 8.2 point 14 "Practical advice"
SUPPORTING DOCUMENT FOR EXPENDITURE – Type	Follow the instruction of the paragraph 8.2 point 14 "Practical advice"
SUPPORTING DOCUMENT FOR EXPENDITURE– NUMBER	Follow the instruction of the paragraph 8.2 point 14 "Practical advice"
SUPPORTING DOCUMENT FOR EXPENDITURE– DATE	Follow the instruction of the paragraph 8.2 point 14 "Practical advice"
EXPENDITURE DOCUMENT ISSUED BY	Follow the instruction of the paragraph 8.2 point 14 "Practical advice"
DESCRIPTION OF EXPENDITURE	Follow the instruction of the paragraph 8.2 point 14 "Practical advice"
PAYMENT DOCUMENT – TYPE	Follow the instruction of the paragraph 8.2 point 14 "Practical advice"
PAYMENT DOCUMENT – NUMBER	Follow the instruction of the paragraph 8.2 point 14 "Practical advice"
DATE OF PAYMENT	Follow the instruction of the paragraph 8.2 point 14 "Practical advice"
AMOUNT PAID	Follow the instruction of the paragraph 8.2 point 14 "Practical advice"
AMOUNT JUSTIFIED TOWARDS THE PROJECT	Follow the instruction of the paragraph 8.2 point 14 "Practical advice"

Sheet 4	Annex III Table. 1 " Summary of the expenditures per line items and WP"
PROJECT ACRONYM	Not to be filled. The field is updated automatically
PROJECT CODE	Not to be filled. The field is updated automatically
BENEFICIARY	Not to be filled. The field is updated automatically
DATE	Not to be filled. The field is updated automatically
REPORT NO.	Not to be filled. The field is updated automatically
PERIOD	Not to be filled. The field is updated automatically
WP/PREPARATORY COSTS	For each WP of the approved Application Form, insert the amount of preparatory costs which are incurred during the respective claim
WP/PERSONNEL	For each WP of the approved Application Form, insert the amount of internal staff costs incurred during the respective claim
WP/EXPERTS AND CONSULTANTS	For each WP of the approved Application Form, insert the amount with respect to Experts and Consultants incurred during the respective claim
WP/MISSIONS	For each WP of the approved Application Form insert the amount with respect to missions/travel costs incurred during the respective claim
WP/MEETINGS	For each WP of the approved Application Form insert the costs for Meetings incurred during the respective claim
WP/EQUIPMENT	For each WP of the approved Application Form insert the costs related to Equipment which were incurred during the respective claim
WP/INFRASTRUCTURE	For each WP of the approved Application Form insert the costs related to Infrastructure which were incurred during the respective claim
WP/INFORMATION AND PUBLICITY	For each WP of the approved Application Form insert the costs related to Information and Publicity which were incurred during the respective claim
WP/EXPENSES FOR THE FIRST LEVEL CONTROLS	For each WP of the approved Application Form insert the expenses incurred for first level controls incurred during the respective claim
WP/GENERAL COSTS	For each WP of the approved Application Form insert the expenses incurred under general costs incurred during the respective claim
TOTAL CLAIMED EXPENDITURES	Not to be filled. The field is updated automatically
SIGNATURE AND STAMP	Insert the legal representative signature and the official stamp of the beneficiary's entity
Sheet 5	Annex III Table. 2 " Summary of the expenditures in the Adjacent NUTS III AREA "
PROJECT ACRONYM	Not to be filled. The field is updated automatically
PROJECT CODE	Not to be filled. The field is updated automatically
BENEFICIARY	Not to be filled. The field is updated automatically
DATE	Not to be filled. The field is updated automatically
REPORT NO.	Not to be filled. The field is updated automatically
PERIOD	Not to be filled. The field is updated automatically
LINE ITEMS/EARLIER VALIDATED EXPENDITURES IN AREATHE	For each budgetary line item, indicate the total amount of expenses incurred in the territory of Catania and verified by the first level controller in previous claims. With every claim, the beneficiary is to add the expenses previously verified. For example, claim no.2 must indicate the expenses verified in claim no.1; claim no. 3 must add up the expenses verified in claims 1 and 2 etc. ATTENTION: In the first claim, the cells must be left empty

NUTS III CATANIA	
LINE ITEMS/EARLIER VALIDATED EXPENDITURES IN AREATHE NUTS III PALERMO	For each budgetary line item, indicate the total amount of expenses incurred in the territory of Palermo and verified by the first level controller in previous claims. With every claim, the beneficiary is to add the expenses previously verified. For example, claim no.2 must indicate the expenses verified in claim no.1; claim no. 3 must add up the expenses verified in claims 1 and 2 etc. ATTENTION: In the first claim, the cells must be left empty
LINE ITEM /EXPENDITURES IN AREA NUTS III CATANIA WITHIN THE CURRENT CLAIM	For each budgetary line, indicate the total expenditure incurred in the territory of Catania which are relevant to the respective claim
LINE ITEM /EXPENDITURES IN AREA NUTS III PALERMO WITHIN THE CURRENT CLAIM	For each budgetary line, indicate the total expenditure incurred in the territory of Catania which are relevant to the respective claim
SIGNATURE AND STAMP	Insert the legal representative signature and the official stamp of the beneficiary's entity
Sheet 6	Annex III table. 3 "Summary of Expenditures per budget line"
PROJECT ACRONYM	Not to be filled. The field is updated automatically
PROJECT CODE	Not to be filled. The field is updated automatically
BENEFICIARY	Not to be filled. The field is updated automatically
DATE	Not to be filled. The field is updated automatically
REPORT NO.	Not to be filled. The field is updated automatically
PERIOD	Not to be filled. The field is updated automatically
LINE ITEM /TOTAL APPROVED BUDGET	For each budgetary line item, insert the amount shown in the approved project budget as indicated in the latest approved version of the Application Form
LINE ITEM /EARLIER VERIFIED EXPENSES	For each budgetary line item, insert the amount already verified by the first level controller in previous claims. Every claim must add the previous verified expenses. For example, claim no.2 must indicate the expenses verified in claim no.1, claim no.3 must add up the expenses verified in claims 1 and 2 , etc. ATTENTION: In the first claim, the cells must be left empty
SIGNATURE AND STAMP:	Insert the legal representative signature and the official stamp of the beneficiary's entity

Section	Annex IV " Technical –Administrative Report"
1. PROJECT DETAILS	PROJECT TITLE: Provide the title of the project in full, as shown in the approved Application Form
	PROJECT ACRONYM: Provide the acronym shown in the approved Application Form
	PROJECT CODE: Provide the CUP code given to the Project Lead Partner by the

	<p>Managing Authority.</p> <p>PRIORITY AXIS: Provide the priority axis under which the project falls, as indicated in the approved Application Form</p> <p>SPECIFIC OBJECTIVE: Indicate the project objective as shown in the approved Application Form.</p> <p>BUDGET: Enter the approved budget, as indicated in the approved Application Form</p> <p>LEAD PARTNER: Provide the official name of the project lead partner.</p> <p>PROJECT DURATION: Enter the project duration, indicating the start date and end date and the duration in months.</p> <p>REPORTING PERIOD OF THE CLAIM: Enter the reporting period, on the basis of the schedule indicated in paragraph 7.1, specify the period "from...to..."</p> <p>CLAIM NO.: Insert the number to which the claim refers.</p>
2. PARTNER IDENTIFICATION	<p>MEMBER STATE : Indicate the territorial origin of the beneficiary, tick either Italy or Malta</p> <p>LEGAL NAME : Provide the full name of the beneficiary</p> <p>LEGAL STATUS: Provide the legal status of the beneficiary</p> <p>VAT NUMBER: Insert the postal code of the beneficiary</p> <p>VAT: Indicate, tick either the YES or NO box, if eligible for project purposes in line with Regulation (EC) 1080/2006, art. 7. ATTENTION: If VAT is recovered, NO must be ticked; if its not recovered, YES must be ticked.</p> <p>WEBSITE: Insert the beneficiary's website address</p> <p>LEGAL REPRESENTATIVE: Insert the full details of the beneficiary's legal representative</p> <p>CONTACT PERSON: Enter the full name of the person whom the MA will contact when requesting/releasing information related to the project objectives.</p>
3. ACTIVITIES ENVISAGED IN THE AF	<p>WP: Provide the WP number</p> <p>ACTIVITY: Enter the reference activity number</p> <p>OUTPUT: Enter the output as provided for in the Application Form</p> <p>START: Enter the start date of the activities, as provided for in the Application Form</p> <p>THE END: Enter the end date of the activity, as provided for in the Application Form</p> <p>COST in €: Enter the cost, as provided for in the Application Form</p>
4. ACTIVITIES CARRIED OUT	<p>OUTPUT: Enter the output achieved during the reporting period</p> <p>START: Enter the start date of the activity carried out</p> <p>END: Enter the end date of the activity carried out</p> <p>COST in €: Enter the cost paid out for the activity carried out within the reporting period. Therefore, the costs incurred in the previous reporting periods has not to be included in this column.</p>
5. DESCRIPTION OF THE ACTIVITIES	<p>Describe the role of each of the Partners in the WP implemented.</p> <p>List the objectives achieved by each Partner</p> <p>Describe how each Partner has complied with the time schedule, listing any delays and the reasons which caused them</p> <p>List any Meetings/Travel for each Partner</p>

	<p>List the output achieved by each Partner, indicating the cost</p> <p>Describe any difficulties which each Partner was faced with and describe, where applicable, the solutions identified.</p> <p>List the procurement procedure adopted and explain how the public procurement laws have been observed by each Partner.</p> <p>Explain how each partner has complied with environmental laws</p> <p>List any income generated under such project activities</p>
6.PROGRESS ACHIEVED VIS A VIS THE ACTIVITIES ENVISAGED	<p>Describe the project progress with respect to the time schedule shown in the approved Application Form</p>
7.EXPENDITURE IN THE NUTS III TERRITORIES OF THE OP	<p>List any expenses related to the activities carried out in the territories of NUTS III Adjacent ZONES - Palermo and Catania</p>
8.PARTNER DECLARATION	<p>Signature of the beneficiary's legal representative confirming the correctness of the actions and of the results reached</p>

8.4 ATTACHMENT 2 – REQUEST FOR REIMBURSEMENT

The following refers to the documentation to be included in the “ Request for Reimbursement ” The Request addS up the expenditure incurred by all beneficiaries for every reporting period and is compiled by the lead partner, after having validated all expenses previously confirmed by the first level controller:

Section	<i>Annex A “ Technical-Administrative Report for the Request for Reimbursement”</i>
1. PROJECT INFORMATION	PROJECT TITLE: Provide the title of the project in full, as shown in the approved Application Form.
	PROJECT ACRONYM: Provide the acronym shown in the approved Application Form.
	PROJECT CODE: Provide the CUP code given to the project lead partner by the Managing Authority.
	PROJECT AXIS: Provide the priority axis under which the project falls, as indicated in the latest approved Application Form.
	SPECIFIC OBJECTIVE: Indicate the project objective, as indicated in the approved Application Form
	BUDGET: Enter the approved budget, as indicated in the approved Application Form
	LEAD PARTNER: Provide the official name of the project lead partner
	PROJECT DURATION: Enter the project duration, indicating the start date and end date and the duration in months.
	REPORTING PERIOD: Insert the reporting period, on the basis of the schedule indicated in paragraph 7.1, specify the period “from ...to...”
	N OF THE REQUEST.: Insert the number to which the Request for Reimbursement refers.
2. LEAD PARTNER IDENTIFICATION	MEMBER STATE: Provide the territorial origin of the lead partner, tick either Italy or Malta.
	LEGAL NAME: Provide the full name of the lead partner.
	LEGAL STATUS: Enter the legal status of the lead partner.
	VAT NUMBER: Insert the VAT Number of the lead partner beneficiary .
	VAT : Indicate, tick either the YES or NO box, if eligible for project purposes in line with Regulation (EC) 1080/2006, art. 7. ATTENTION: If VAT is recovered, NO must be ticked; if its not recovered, YES must be ticked.
	WEBSITE: Insert the address of the beneficiary’s website.
	LEGAL REPRESENTATIVE: Insert full details of the lead partner’s legal representative.
	CONTACT PERSON: Enter the full name of the person whom the MA will contact when requesting/releasing information related to the project objectives.
3. DESCRIPTION OF THE ACTIVITIES CARRIED OUT FOR WP	Describe the objectives achieved for each WP, highlighting the role of each Partner
	Describe how each Partner has complied with the time schedule, listing any delays and the reasons which caused them
	List any Meetings/Travel carried out under each WP
	List the output achieved for each WP with the respective cost.
	Describe any difficulties which each Partner was faced with under each WP and describe, where applicable, the solutions identified.
	List the procurement procedure adopted under each WP and explain how the public procurement laws have been observed by each Partner.
	Describe the contribution, if applicable, of each WP in the sphere of environmental laws and regulations.
	Declare whether activities under each WP have generated Income and, if so, by which PP.
4. ACTIVITIES ENVISAGED	WP: Provide the WP number

IN THE APPLICATION FORM	ACTIVITY: Enter the reference activity number
	OUTPUT: Enter the output as provided for in the Application Form
	START: Enter the start date of the activities, as provided for in the Application Form
	THE END: Enter the end date of the activity, as provided for in the Application Form
	COST in €: Enter the cost, as provided for in the Application Form
5. ACTIVITIES CARRIED OUT DURING THE CURRENT PERIOD	OUTPUT: Enter the output achieved during the reporting period
	START: Enter the start date of the activity carried out
	END: Enter the end date of the activity carried out
	COST OCCURRED €: Enter the cost of the activity carried out from the beginning of the project till the date of the actual request for reimbursement; COST VERIFIED €: Enter the cost verified that are included in the request for reimbursement
6. PROGRESS ACHIEVED VIS A VIS THE ACTIVITIES ENVISAGED	Describe the project progress with respect to the time schedule shown in the approved Application Form
7. EXPENDITURE IN THE NUTS III TERRITORIES OF THE OP	List any expenses related to the activities carried out in the territories of NUTS III Adjacent ZONES - Palermo and Catania
8. OUTPUT INDICATORS	For each WP, indicate in the appropriate box, the impact indicators, the unit of measurement and the target, as indicated in the approved Application Form. Report the progress for each year referred to.

9. RESULT INDICATORS	Indicate, in the appropriate box, the result indicators, the unit of measurement and the target, as indicated in the approved Application Form. For each year report the progress and the contribution of the project to the priority Axis.
10. INDICATORS AT PROGRAMME LEVEL	Indicate, in the appropriate box, the indicators at programme level, the unit of measurement and the target, as indicated in the approved Application Form. For each year report the progress and the contribution of the project to the implementation of the programme.
11. COMMUNICATION INDICATORS	Indicate, in the appropriate box, the indicators of the communication activities carried out within the project. For each year report the progress and the contribution of the communication activities to the implementation of the project. If necessary add further indicators.
12. PARTNER DECLARATION	Signature of the beneficiary's legal representative confirming the correctness of the actions and of the results reached

Sheet 1	<i>Annex B "Financial Details"</i>
PROJECT ACRONYM	Provide the acronym of the approved Application Form

PROJECT CODE	Provide the CUP code given to the project lead partner by the Managing Authority.
SPECIFIC OBJECTIVE	Indicate the specific objective under which the project falls, as indicated in the approved Application Form
LEAD PARTNER	Provide the official name of the project lead partner
NO. OF THE REQUEST FOR REIMBURSEMENT	Enter the Reimbursement Request number .
PROTOCOL NO. FOR THE REQUEST FOR REIMBURSEMENT	Enter the protocol number with which the Request for Reimbursement is transmitted.
REQUEST NO.:	Enter the reporting period, in line with the schedule indicated in paragraph 7.1, specify the period "from...to..."
INVOLVED PARTNERS	Provide in full the name and number of each partner present in the Request for Reimbursement which is being compiled.
CATEGORY OF EXPENDITURE	Enter the expenditure category as communicated to the project lead partner by the Managing Authority.
NAME AND SURNAME OF THE LEGAL REPRESENTATIVE	Provide in full the general details of the lead partner's legal representative
LOCATION AND DATE	Indicate the location and date of the Request for Reimbursement
SIGNATURE AND STAMP	Add the signature of the legal representative and the beneficiary official stamp
Sheets 2-11	Annex B "Total of the expenditures for the LP/PP"
PROJECT ACRONYM:	Not to be filled. The field is updated automatically
PROJECT CODE	Not to be filled. The field is updated automatically
SPECIFIC OBJECTIVE	Not to be filled. The field is updated automatically
LEAD PARTNER	Not to be filled. The field is updated automatically
NO. OF THE REQUEST FOR REIMBURSEMENT:	Not to be filled. The field is updated automatically
REQUEST PERIOD:	Not to be filled. The field is updated automatically
INVOLVED PARTNERS	Not to be filled. The field is updated automatically
CATEGORY OF EXPENDITURE	Not to be filled. The field is updated automatically
LINE ITEM/APPROVED LAST BUDGET:	For each budgetary line item, enter the respective amount of budget allocated, as indicated in the approved Application Form
LINE ITEM/AMOUNT OF EXPENSES CLAIMED BY THE PARTNERS	Insert the Total amount of expenses claimed by each partner, subdivided by budgetary line items.
LINE ITEM/AMOUNT OF EXPENSES VERIFIED BY THE FIRST LEVEL CONTROL SERVICES:	Insert the total amount of expenses verified for each partner by the first level controllers, subdivided by budgetary line items.
LINE ITEM/AMOUNT OF EXPENSES VALIDATED BY THE LEAD PARTNER:	Insert the total amount of expenses validated for each partner by the lead partner, subdivided by budgetary line items.
TOTAL AMOUNT OF RFR 1	Enter the total amount inserted by the lead partner in the first Request for Reimbursement, subdivided by budgetary line items
TOTAL AMOUNT OF RFR 2	Enter the total amount inserted by the lead partner in the second Request for Reimbursement, subdivided by budgetary line items
TOTAL AMOUNT OF RFR 3	Enter the total amount inserted by the lead partner in the third Request for Reimbursement, subdivided by budgetary line items
TOTAL AMOUNT OF RFR 4	Enter the total amount inserted by the lead partner in the fourth Request for Reimbursement, subdivided by budgetary line items

TOTAL AMOUNT OF RFR 5	Enter the total amount inserted by the lead partner in the fifth Request for Reimbursement, subdivided by budgetary line items
WORK PACKAGES	Insert the name of each WP, as indicated in the approved Application Form.
APPROVED BUDGET LAST AF	For each WP, enter the respective allocated amount of budget As indicated in the approved Application Form
EXPENDITURES CLAIMED BY THE PARTNERS	Insert the total amount of expenses claimed by each partner, subdivided by WP
EXPENDITURES VERIFIED BY THE FIRST LEVEL CONTROL SERVICES	for each partner, Insert the total amount of expenses verified by the first level controller, subdivided by WP.
EXPENDITURES VALIDATED BY THE LEAD PARTNER	For each partner, Insert the total amount of expenses validated by the lead partner, subdivided by WP
TOTAL AMOUNT OF THE RFR 1	Enter the total amount inserted by the lead partner in the first Request for Reimbursement, subdivided by WP
TOTAL AMOUNT OF THE RFR 2	Enter the total amount inserted by the lead partner in the second Request for Reimbursement, subdivided by WP
TOTAL AMOUNT OF THE RFR 3	Enter the total amount inserted by the lead partner in the third Request for Reimbursement, subdivided by WP
TOTAL AMOUNT OF THE RFR 4	Insert the total amount inserted by the lead partner in the fourth Request for Reimbursement, subdivided by the WP
TOTAL AMOUNT OF THE RFR 5	Enter the total amount inserted by the lead partner in the fifth Request for Reimbursement, subdivided by WP
EXPENSES CLAIMED IN THE NUTS III ZONE - CT	Provide the total amount of expenses claimed by each partner falling in the Catania territory.
EXPENSES CLAIMED IN THE NUTS III ZONE - PA	Provide the total amount of expenses claimed by each partner falling in the Palermo territory.
EXPENSES VERIFIED IN THE NUTS III ZONE - CT	Provide the total amount of expenses verified by the first level controller for each partner falling in the Catania territory.
EXPENSES VERIFIED IN THE NUTS III ZONE - PA	Provide the total amount of expenses verified by the first level controller for each partner falling in the Palermo territory.
EXPENSES VALIDATED IN THE NUTS III ZONE - CT	Provide the total amount of expenses validated by the lead partner for each partner falling in the Catania territory.
EXPENSES VALIDATED IN THE NUTS III ZONE - PA	Provide the total amount of expenses validated by the lead partner for each partner falling in the Palermo territory.
AMOUNT OF RFR 1 IN CT	Provide the total amount inserted by the lead partner in the first Request for Reimbursement, referring only to expenses in the Catania territory.
AMOUNT OF RFR 1 IN PA	Provide the total amount inserted by the lead partner in the first Request for Reimbursement, referring only to expenses in the Palermo territory.
AMOUNT OF RFR 2 IN CT	Provide the total amount inserted by the lead partner in the second Request for Reimbursement, referring only to expenses in the Catania territory
AMOUNT OF RFR 2 IN PA	Provide the total amount inserted by the lead partner in the second Request for Reimbursement, referring only to expenses in the Palermo territory.
AMOUNT OF RFR 3 IN CT	Provide the total amount inserted by the lead partner in the third Request for Reimbursement, referring only to expenses in the Catania territory
AMOUNT OF RFR 3 IN PA	Provide the total amount inserted by the lead partner in the third Request for Reimbursement, referring only to expenses in the Palermo territory.
AMOUNT OF RFR 4 IN CT	Provide the total amount inserted by the lead partner in the fourth Request for Reimbursement, referring only to expenses in the Catania territory
AMOUNT OF RFR 4 IN PA	Provide the total amount inserted by the lead partner in the fourth Request for Reimbursement, referring only to expenses in the Palermo territory.
AMOUNT OF RFR 5 IN CT	Provide the total amount inserted by the lead partner in the fifth Request for Reimbursement, referring only to expenses in the Catania territory
AMOUNT OF RFR 5 IN PA	Provide the total amount inserted by the lead partner in the fifth Request for Reimbursement, referring only to expenses in the Palermo territory.

Sheet 12	Annex B table 1 " Total of the expenditures per partner
PROJECT ACRONYM	Not to be filled. The field is updated automatically
PROJECT CODE	Not to be filled. The field is updated automatically
SPECIFIC OBJECTIVE	Not to be filled. The field is updated automatically
LEAD PARTNER	Not to be filled. The field is updated automatically
N. REQUEST FOR REIMBURSEMENT	Not to be filled. The field is updated automatically
REPORTING PERIOD	Not to be filled. The field is updated automatically
PARTNERS INVOLVED	Not to be filled. The field is updated automatically
EXPENDITURES CATEGORY	Not to be filled. The field is updated automatically
PARTNER	Provide the official name of the beneficiaries (LP and PP)
APPROVED BUDGET LAST AF:	Not to be filled. The field is updated automatically
EXPENDITURES CLAIMED BY PARTNERS:	Not to be filled. The field is updated automatically
EXPENDITURES VERIFIED BY THE FIRST LEVEL CONTROL SERVICES	Not to be filled. The field is updated automatically
EXPENDITURES VALIDATED BY THE LEAD PARTNER	Not to be filled. The field is updated automatically
EXPENDITURES APPROVED BY THE CU	Not to be filled. The field is updated automatically
CAPACITY OF THE RFR (%)	Not to be filled. The field is updated automatically
AMOUNT OF EXPENSES RECOGNISED BY THE MA	Not to be filled. The field is updated automatically
CAPACITY OF THE RFR PARTNERS	Not to be filled. The field is updated automatically
TOTAL AMOUNT OF RFR 1	Not to be filled. The field is updated automatically
TOTAL AMOUNT OF RFR 2	Not to be filled. The field is updated automatically
TOTAL AMOUNT OF RFR 3	Not to be filled. The field is updated automatically
TOTAL AMOUNT OF RFR 4	Not to be filled. The field is updated automatically
TOTAL AMOUNT OF RFR 5:	Not to be filled. The field is updated automatically
SUM OF THE PREVIOUS EXPENDITURES REQUESTED	Not to be filled. The field is updated automatically
ADVANCEMENT OF THE EXPENDITURES REQUEST FOR REIMBURSEMENT	Not to be filled. The field is updated automatically
Sheet 13	Annex B Table 2 "Total of the expenditures per line items"
PROJECT ACRONYM	Not to be filled. The field is updated automatically
PROJECT CODE	Not to be filled. The field is updated automatically
SPECIFIC OBJECTIVE	Not to be filled. The field is updated automatically
LEAD PARTNER	Not to be filled. The field is updated automatically
N. REQUEST FOR REIMBURSEMENT	Not to be filled. The field is updated automatically
REPORTING PERIOD	Not to be filled. The field is updated automatically
PARTNERS INVOLVED	Not to be filled. The field is updated automatically
EXPENDITURES CATEGORY	Not to be filled. The field is updated automatically

LINE ITEMS/APPROVED BUDGET:	Not to be filled. The field is updated automatically
LINE ITEMS/ EXPENDITURES CLAIMED BY THE PARTNERS	Not to be filled. The field is updated automatically
LINE ITEMS/EXPENDITURES VERIFIED BY FIRST LEVEL CONTROL	Not to be filled. The field is updated automatically
LINE ITEMS/EXPENDITURES VALIDATED BY THE LEAD PARTNER:	Not to be filled. The field is updated automatically
LINE ITEMS/EXPENDITURES APPROVED BY THE CU	Not to be filled. The field is updated automatically
LINE ITEMS /EXPENDITURE CAPACITY(%) OF THE PRESENT RFR:	Not to be filled. The field is updated automatically
LINE ITEMS/EXPENDITURES APPROVED BY THE MA:	Not to be filled. The field is updated automatically
LINE ITEMS / CAPACITY OF THE PRESENT REQUEST FOR REIMBURSEMENT	Not to be filled. The field is updated automatically
LINE ITEMS/ AMOUNT OF RFR 1	Not to be filled. The field is updated automatically
LINE ITEMS/ AMOUNT OF RFR 2	Not to be filled. The field is updated automatically
LINE ITEMS/ AMOUNT OF RFR 3	Not to be filled. The field is updated automatically
LINE ITEMS/ AMOUNT OF RFR 4	Not to be filled. The field is updated automatically
LINE ITEMS/ AMOUNT OF RFR 5	Not to be filled. The field is updated automatically
LINE ITEMS/SUM OF THE PREVIOUS EXPENSES REQUESTED	Not to be filled. The field is updated automatically
LINE ITEM/ADVANCE OF THE EXPENDITURES REQUESTED FOR REIMBURSEMENT	Not to be filled. The field is updated automatically
Sheet 14	Annex B Table 3 " Total expenses per WP"
PROJECT ACRONYM	Not to be filled. The field is updated automatically
PROJECT CODE	Not to be filled. The field is updated automatically
SPECIFIC OBJECTIVE	Not to be filled. The field is updated automatically
LEAD PARTNER	Not to be filled. The field is updated automatically
N. REQUEST FOR	Not to be filled. The field is updated automatically

REIMBURSEMENT	
REPORTING PERIOD	Not to be filled. The field is updated automatically
PARTNERS INVOLVED	Not to be filled. The field is updated automatically
EXPENDITURES CATEGORY	Not to be filled. The field is updated automatically
WORK PACKAGES	Insert the name of each WP, as indicated in the approved Application Form.
APPROVED BUDGET LAST AF	Not to be filled. The field is updated automatically
EXPENDITURE CLAIMED BY THE PARTNERS:	Not to be filled. The field is updated automatically
EXPENDITURE VERIFIED BY THE FIRST LEVEL CONTROL	Not to be filled. The field is updated automatically
EXPENDITURE VALIDATED BY THE LEAD PARTNER:	Not to be filled. The field is updated automatically
EXPENDITURE APPROVED BY THE CU	Not to be filled. The field is updated automatically
CAPACITY (%) OF THE PRESENT RFR:	Not to be filled. The field is updated automatically
EXPENDITURE APPROVED BY THE MA	Not to be filled. The field is updated automatically
CAPACITY OF THE PRESENT REQUEST FOR REIMBURSEMENT	Not to be filled. The field is updated automatically
WP / AMOUNT OF RFR 1	Not to be filled. The field is updated automatically
WP / AMOUNT OF RFR 2	Not to be filled. The field is updated automatically
WP / AMOUNT OF RFR 3	Not to be filled. The field is updated automatically
WP / AMOUNT OF RFR 4	Not to be filled. The field is updated automatically
WP / AMOUNT OF RFR 5	Not to be filled. The field is updated automatically
WP /SUM OF THE PREVIOUS EXPENDITURES REQUESTED	Not to be filled. The field is updated automatically
WP/ADVANCEMENT OF THE PAYMENT REQUESTED FOR REIMBURSEMENT	Not to be filled. The field is updated automatically
Sheet 15	Annex B table 4 " Total of ERDF spent in area NUTS III - Catania and Palermo"
PROJECT ACRONYM	Not to be filled. The field is updated automatically
PROJECT CODE	Not to be filled. The field is updated automatically
SPECIFIC OBJECTIVE	Not to be filled. The field is updated automatically
LEAD PARTNER	Not to be filled. The field is updated automatically
N. REQUEST FOR REIMBURSEMENT	Not to be filled. The field is updated automatically
REPORTING PERIOD	Not to be filled. The field is updated automatically
PARTNERS INVOLVED	Not to be filled. The field is updated automatically
EXPENDITURES CATEGORY	Not to be filled. The field is updated automatically
PARTNERS	Provide the official name of the beneficiaries (LP and PP)
APPROVED BUDGET (ERDF+NC)	Provide each beneficiary's budget as per last approved AF

PARTNERS /ERDF APPROVED BUDGET	Not to be filled. The field is updated automatically
PARTNERS/ EXPENDITURES CLAIMED IN THE NUTS III ZONE - CT	Not to be filled. The field is updated automatically
PARTNERS/ EXPENDITURES CLAIMED IN THE NUTS III ZONE - PA	Not to be filled. The field is updated automatically
PARTNERS/ EXPENDITURES VERIFIED IN THE NUTS III ZONE - CT	Not to be filled. The field is updated automatically
PARTNERS/ EXPENDITURES VERIFIED IN THE NUTS III ZONE - PA	Not to be filled. The field is updated automatically
PARTNERS/ EXPENDITURES VALIDATED IN THE NUTS III ZONE - CT	Not to be filled. The field is updated automatically
PARTNERS/ EXPENSES VALIDATED IN THE NUTS III ZONE - PA	Not to be filled. The field is updated automatically
PARTNERS/ EXPENDITURES APPROVED BY THE CU IN THE NUTS III ZONE - CT	Not to be filled. The field is updated automatically
PARTNERS/ EXPENDITURES APPROVED BY THE CU IN NUTS III ZONE - PA	Not to be filled. The field is updated automatically
PARTNERS/ EXPENDITURES RECOGNISED BY THE MA	Not to be filled. The field is updated automatically
PARTNERS / PERCENTAGE ERDF IN NUTS III AREAS - CT	Not to be filled. The field is updated automatically
PARTNERS / PERCENTAGE ERDF IN NUTS III AREAS - PA	Not to be filled. The field is updated automatically
AMOUNT OF RFR 1 IN CT	Not to be filled. The field is updated automatically
AMOUNT OF RFR 1 IN PA	Not to be filled. The field is updated automatically
AMOUNT OF RFR 2 IN CT	Not to be filled. The field is updated automatically
AMOUNT OF RFR 2 IN PA	Not to be filled. The field is updated automatically
AMOUNT OF RFR 3 IN CT	Not to be filled. The field is updated automatically
AMOUNT OF RFR 3 IN PA	Not to be filled. The field is updated automatically
AMOUNT OF RFR 4 IN CT	Not to be filled. The field is updated automatically
AMOUNT OF RFR 4 IN PA	Not to be filled. The field is updated automatically
AMOUNT OF RFR 5 IN CT	Not to be filled. The field is updated automatically
AMOUNT OF RFR 5 IN PA	Not to be filled. The field is updated automatically
SUMM OF THE PREVIOUS EXPENDITURES REQUESTED	Not to be filled. The field is updated automatically
ADVANCEMENT OF THE EXPENDITURES REQUESTED FOR REIMBURSEMENT	Not to be filled. The field is updated automatically

Section	<i>Annex C "Application Form for the reimbursement of the expenditures listed in the actual Demand for Reimbursment"</i>
1. TYPE OF REQUEST FOR REIMBURSEMENT	Indicate whether the Request for Reimbursement refers to an intermediate request
	Indicate whether the Request for Reimbursement refers to the final request
2. PROJECT INFORMATION	PROJECT TITLE: Enter the full project title as shown in the approved Application Form
	PROJECT ACRONYM: Provide the acronym shown on the approved Application Form
	PROJECT CODE: Provide the CUP code communicated to the project lead partner by the Managing Authority
	PRIORITY AXIS: Enter the priority axis under which the project falls, as indicated in the last approved Application Form
	SPECIFIC OBJECTIVE: Indicate the project objective, as indicated in the approved Application Form
	BUDGET: Enter the approved budget, as indicated in the approved Application Form
	LEAD PARTNER: Provide the official name of the project lead partner
	PROJECT DURATION: Enter the project duration, indicating the start date and end date and the duration in months.
	REPORTING PERIOD: Insert the reporting period, on the basis of the schedule indicated in paragraph 7.1, specify the period "from ...to..."
	REQUEST NO.: Insert the number to which the Request for Reimbursement refers.
3. LEAD PARTNER IDENTIFICATION	MEMBER STATE: Provide the territorial origin of the lead partner, tick either Italy or Malta.
	LEGAL NAME: Provide the full name of the lead partner.
	LEGAL STATUS: Enter the legal status of the lead partner.
	VAT NUMBER: Insert the postal code of the lead partner beneficiary .
	VAT: Indicate, tick either the YES or NO box, if eligible for project purposes in line with Regulation (EC) 1080/2006, art. 7. ATTENTION: If VAT is recovered, NO must be ticked; if its not recovered, YES must be ticked.
	WEBSITE: Insert the address of the beneficiary's website.
	LEGAL REPRESENTATIVE: Insert full details of the lead partner's legal representative.
	4. OBJECT OF THE REQUEST FOR REIMBURSEMENT
TOTAL AMOUNT IN THE RFR (ERDF + NC): Provide the total amount of the Request for Reimbursement, without making any distinction between the amount of the ERDF and the amount of National Co-financing	
TOTAL AMOUNT OF THE ERDF WHOSE REIMBURSEMENT IS REQUESTED TO THE MA: Indicate the total ERDF amount inserted in the Request for Reimbursement ATTENTION: ERDF corresponds to 85% of the total public contribution.	
TOTAL AMOUNT OF THE ITALIAN NC WHOSE REIMBURSEMENT IS REQUESTED TO THE MA: Indicate the total National Contribution inserted in the Request Reimbursement ATTENTION: National Co-financing corresponds to 15% of the total public contribution.	
TOTAL AMOUNT OF THE ERDF+NC WHOSE REIMBURSEMENT IS REQUESTED TO THE MA: Indicate the total amount clearly specifying the total ERDF amount and the total National Contribution - only for Italian partners.	

	ATTENTION: the MA reimburses only the ERDF + the Italian National Contribution. Maltese National Co-financing is under the responsibility of the respective public entity who signed the co-financing declaration.
	TOTAL AMOUNT OF THE MALTESE NC INDICATED IN THE RFR: specify the total Maltese National Contribution inserted in the Request for Reimbursement
	REVENUE-GENERATING PROJECT: Specify whether the project has generated income and the respective amount. ATTENTION: Income generated by the project refers to any type of operation which involves an investment in infrastructure, the use of which is subject to a direct fee (e.g. admission fee) to be paid by the users, any type of operation which involves the sale or lease of land or real estate, or any services under payment (Art. 55 Reg (EC) 1083/2006)
	TOTAL AMOUNT OF THE ADDITIONAL COFINANCING: specify the total additional contribution inserted in the Request for Reimbursement
	PARTNERS/AMOUNT OF THE AF: Indicate the budget allocated for each partner in the approved Application Form.
	PARTNERS/AMOUNT VALIDATED: Indicate the total amount of expenses for each partner validated by the lead partner reported in the previous RFR including those expenditures of the present RFR
	PARTNERS/ REMAINING AMOUNT: Indicate for each partner the total budget still available.
	PARTNERS / % C/A: Indicate for each partner the proportion of the budget expenditure for which reimbursement is being claimed.
5. CONFIRMATION BY THE LEAD PARTNER	Sign a declaration validating the expenses and the activities carried out by each partner (LP and PP)

9. PROJECT MODIFICATIONS

Any modifications to the Project, rendered necessary by unforeseeable circumstances upon presentation of the AF and/or necessitated by the changed project context, are allowed, as long as they are adequately justified and on condition that they **do not alter the Project nature and objectives**.

Keeping in mind that any modification to the Project must be agreed upon and approved between all beneficiaries during the project Steering Committee; before submitting the formal justification to the MA; listed below are the cases provided for by the present manual, bearing in mind that it is generally not possible to modify each partner's budget allocation:

- a) modifications to the budget of one or more partners in relation to that indicated in the AF that are less than 10% of the total eligible costs of the Project;

With respect to the case in point a), the Lead Partner and the Steering Committee are entitled to approve, only once during the lifetime of the project.

- b) modifications to the budget of one or more partners in relation to that indicated in the AF that are less than 20% of the total eligible costs of the Project;
- c) modifications in the activities or part of them, on condition that such modifications do not alter the impact and result indicators provided for by the approved AF;

With respect to cases in points b) and c), it is the MA that can approve such modifications, upon presentation of a formal justification submitted by the Lead Partner together with the templates which will be made available by the MA and a copy of the minutes of the project Steering Committee that approves such modification.

- d) modifications to the budget of one or more partners in relation to that indicated in the AF that are more than 20% of the total eligible costs of the Project;
- e) modifications in the activities or part of them that should alterate the output indicators;

With respect to cases under points d) and e), it is the EXC who can approve such modifications upon presentation of a formal justification submitted by the Lead Partner together with the templates which will be made available by the MA, a copy of the minutes of the project Steering Committee that approves such modification with a proposal by the MA

The relevant expenses may be incurred only after having received formal approval of the modification to the proposed budget.

10. ATTACHMENTS

Annex 1 – Claim for reimbursement

Annex 2 – Request for Reimbursement

Annex 3 Mod_A – (Financial and procedural monitoring for LP)

Annex 3 Mod_B - (Financial and procedural monitoring for PP)

Annex 4 – Supporting templates for Italian and Maltese beneficiaries

Annex 5 - Supporting templates for Maltese beneficiaries only

Allegato 6_ Supporting template for presenting the reshape of the budget