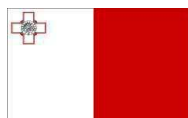


National Complementary Requirements

28th June 2017



INTERREG EUROPE and INTERREG MED Programmes
Programmes part financed by the European Union
European Regional Development Fund (ERDF)
Co-financing rate: 85%/75% EU Funds; 15%/25% National Funds



Malta's participation in Territorial Cooperation Programmes

- Interreg Italia Malta Programme
- Interreg Med Programme
- Interreg Europe Programme
- ENI CBC Med Programme
- Interact III Programme

Role of the Territorial Cooperation Unit

- National Contact Point
- Organises bilateral kick-off meetings and other regular meetings to monitor project implementation
- Organises training (launch of calls, financial)
- Facilitate correct disbursement and verification of expenses.

Programme requirements vs National requirements?

- Both requirements should be adhered to when compiling a claim for reimbursement purposes
- Applies for all cost categories and principles (e.g. procurement, filing etc)
- Applies also for any publicity
- Partners should see that these are followed and controllers should confirm that all requirements have been adhered to

Cost categories

Preparatory costs

- Costs which are linked to the compilation of the Application Form and with the elaboration of the project itself
- The method to claim such costs as well as the amount allowed to be claimed may differ according to the Programme
- Project partners should also consult the programme guidelines / manuals of the respective programme.

Staff costs

- Partner Declaration of Staff Costs
- Letter of Assignment / Mission Letter
- Employment contract
- Detailed Timesheets, which should include list of duties carried out
- Pay slips in connection with period of claim

Staff costs

- 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
- Maximum number of hours which may be claimed per day is 8

Staff costs

- If staff costs are calculated on a flat rate basis as a percentage of direct costs, beneficiaries are not required to submit supporting documentation related to staff.
- Note: certain programmes require access to a time-registration system (e.g. attendance sheets).

External expertise and services

- Public call / requests for quotation/expression of interest
- Proof of transparency in the selection of the company / individual (e.g. copies of the newspaper adverts, quotations, tenders depending on the thresholds)
- Evaluation Committee report outlining the selection process and final award

External expertise and services

- Letters of Acceptance
- Contracts / Letters of Offer
- Invoices and receipts
- Proof of payment to the expert / external company

Travel

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

Per diem

- Copy of Funds Transfer Report and copy of Debit Advice from CBM (in case of public officers) or any other commercial bank account (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 such as taxi / bus / metro receipts in connection with contingency expenses;
- Subsistence statement of expenditure
- Hotel invoices and receipts

Local travel expenses

- Expenses incurred for local travel [e.g. fuel expenses, scheduled bus / taxi fares] are **not eligible** for reimbursement purposes.
- Other local travel costs such as Gozo ferry tickets for project specific events and / or events such as Monitoring Committees / Steering Committees may be considered eligible.

Organisation of conferences / workshops

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

Administration costs

- Such costs may be claimed according to different methods, which may include flat rates or real costs according to the respective Programme.
- Reference to the respective programme manual should always be made.

Equipment / durable goods

- Core equipment: full cost may be charged to the project in one amount
- Supplementary equipment: (e.g. required for project management but not core) is eligible however depreciation should be applied. Hence, only the depreciation, which corresponds to the period covered by each progress report, may be declared
- If the goods being purchased are supplementary goods which may be used for other purposes (e.g. PCs, laptops) the depreciation costs should be apportioned accordingly

Equipment / durable goods

- The partner should provide a declaration which includes details with regard to the method of apportionment.
- Proper inventory which should be signed

Equipment / durable goods

- Evidence of compliance with the applicable EU, national and internal procurement rules
- Invoice (or a supporting document with equivalent probative value to invoices, in case of depreciation) providing all relevant information in line with the applicable accountancy rules,
- Calculation of depreciation in compliance with the applicable national schemes,
- Proof of payment.

Consumables

- Whenever consumables are being charged to the project, stock-taking procedures, should be in place identifying:
 - the stock which has been bought in connection with the project
 - how much is being used periodically during the project lifetime

Control costs

- Decentralised system
- Either internal or external as long as independence from the project's activities and implementation is respected
- Documentation to be provided include:

Proof of transparency in selection of auditor;

Approbation certificate issued by the FPD;

Contract between partner and service provider;

Invoice and receipts;

Proof of deliverables carried out by service provider.

Financial charges

- Opening of a separate bank account for each project is highly recommended; bank charges for the opening and administering the account may be eligible
- Charges for transnational financial transactions and the cost of guarantees provided by a bank or other financial may also be eligible.
- Charges related to the distribution of the funding among national project partners, e.g. shared costs and fees, charges for national financial transactions, debt interest and losses are not eligible.
- Similarly, fines and financial penalties are not eligible.

Legal fees

- Legal consultancy fees and notarial services fees are eligible, if they are directly linked to the project and are necessary for its preparation or implementation.
- However, expenditure on legal disputes and litigation is not eligible.

Horizontal principles

Durability of operations

- Physical deliverables are kept in place in good working condition for a period of at least 5 years following the final payment to the beneficiary, in line with Article 71 of Regulation 1303 / 2013.

Retention of documents

- All partners are requested to retain the project's documentation at their end at least as indicated by the respective Programme or for a two year period from 31 December following submission to the EC of the Programme's Annual accounts in which the expenditure of the claim of expenditures for the last progress report is included, in line with Article 140 of Reg 1303 /2013.
- Note that in the case of public organisations, the National Archives Act applies.

Publicity requirements

- Maltese flag and EU flag
- Logo of the Ministry for European Affairs and Equality
- EU funds for Malta logo
- Co-financing text (reference to the Programme, the funds and co-financing rate should be made)
- Programme logo, if required by the Programme. Any third party logos should feature adjacent to the Programme logo.



Thank you for your attention



INTERREG EUROPE and INTERREG MED Programmes
Programmes part financed by the European Union
European Regional Development Fund (ERDF)
Co-financing rate: 85%/75% EU Funds; 15%/25% National Funds

