

UFFIĊĊJU TAD-DEPUTAT
PRIM MINISTRU
MINISTERU GHALL-AFFARIJET
EWROPEJ



MALTA

OFFICE OF THE DEPUTY
PRIME MINISTER
MINISTRY FOR EUROPEAN AFFAIRS

PARLIAMENTARY SECRETARIAT
FOR THE EU PRESIDENCY 2017
AND EU FUNDS

Diviżjoni għall-Ippjanar u Koordinazzjoni tal-Prijoritajiet

Planning and Priorities Co-ordination Division

MA Circular 02/2015

27th October 2015

**To: Project Leaders
Line Ministries**

**Cc: Certifying Authority
Treasury**

**INSTRUCTION NOTE
on the last payment to be claimed on the flat rate for indirect costs
under the 2007-2013 Programming Period projects**

This internal note makes reference to the final date of eligibility of expenditure and applicable rules. This note ought to be seen in conjunction with the guidance provided by the Commission - 'Guidelines on the closure of operational programmes' as amended on 30 April 2015 by C(2015) 2771.

In accordance with Article 56(1) of the General Regulation the final date for eligibility of expenditure paid by the beneficiaries is 31 December 2015.

In line with the above quoted Regulation, the eligibility of expenditure for structural funds projects financed under the 2007-2013 Programming Period is time-bound, where any expenditure not processed and paid in 2015 (including the implementation of the respective activity) will result in loss of funds. In this regard, the Managing Authority has received communication from the Commission that this also applies to claims for indirect costs for those projects which cost is included in the Grant Agreement.

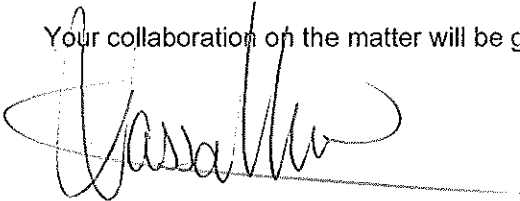
To-date such claims have been based on the SoE File (by Fund) processed and uploaded by the Certifying Authority on the Structural Funds Database.

Given that a number of projects will still be processing payments in the last months of 2015, the MA will consider the processing of claims for indirect costs based on the SoE File (by Project) rather than SoE File (by Fund). This procedure will apply only in those cases where the SoE File (by Fund) is still not available.

Furthermore a claim for expenditure processed by 20th December is to be prepared and processed through the SFD by year end.

It is pertinent to note that in the case of irregularities, the claimed indirect costs will be reduced accordingly. This will be recorded in the beginning of 2016.

Your collaboration on the matter will be greatly appreciated.

A handwritten signature in black ink, appearing to read 'Jonathan Vassallo', written over a horizontal line.

Jonathan Vassallo
Head – Managing Authority