Manual on Expenditure Reporting and Management verification

INTERREG VI-A ITALIA-MALTA

ver. May 2026

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LEGEND

AA	Audit Authority
MA	Managing Authority
AF	Application Form
MNCA	Maltese National Coordination Authority
MC	Monitoring Committee
EC	European Commission
CIPES	Interministerial Committee for Sustainable Economic Planning
NC	National Contribution
CP	Contact Point
ETC	European Territorial Cooperation
ERDF	European Regional Development Fund
IAID	Internal Audit and Investigations Department
IGRUE	Inspectorate General for Relations with European Union
VAT	Value Added Tax
LP	Lead Partners
MFIN	Ministry for Finance
SME	Small and Medium-sized Enterprises
PP	Project Partners
JS	Joint Secretariat
EU	European Union
	GdF: Guardia di Finanza

1. Introduction

The Manual on Expenditure Reporting and Management verifications has the dual purpose of

1. providing a detailed operational framework on rules and procedures for the eligibility and reporting of expenditure incurred by the beneficiaries of the programme in order to ensure the proper performance of reporting activities including information and communication requirements;
2. defining the procedures and methodology for carrying out management checks (so-called first-level control) by the competent Controller.

1.1 General and regulatory framework

The formulation of the Manual takes into account the provisions on control and eligibility of expenditure for co-financing by the European Regional Development Fund (ERDF) within the framework of the INTERREG VI-A Italia-Malta Cooperation Programme, contained in the main Union references.

Specifically, management checks (so-called first-level checks) are governed by Article 74 of General Regulation (EU) No. 2021/1060, and by Article 46 of ETC Regulation (EU) No. 2021/1059

The following represents the hierarchy of sources on eligible expenses in the INTERREG VI-A Italia-Malta Programme according to Article 37 of the ETC Regulation. The table highlights that national rules apply only to what is not directly covered by the eligibility rules laid down in the EU regulations and in the Programme.



The main EU and national reference legislation is listed below.

European Regulations

- Regulation (EU) 2021/1060 of the European Parliament and of the Council of 24 June 2021 laying down common provisions applicable to the European Regional Development Fund, the European Social Fund Plus, the Cohesion Fund, the Fund for a fair transition, the European Maritime, Fisheries and Aquaculture Fund, and the financial rules applicable to those funds and to the Asylum, Migration and Integration Fund, the Internal Security Fund and the instrument for financial support for border management and visa policy
- Regulation (EU) 2021/1059 - Regulation of the European Parliament and of the Council of 24 June 2021 laying down specific provisions for the European Territorial Cooperation Objective (Interreg) supported by the European Regional Development Fund and external financing instruments;
- Regulation (EU) 2021/1058 of the European Parliament and of the Council of 24 June 2021 on the European Regional Development Fund and the Cohesion Fund;
- Commission Regulation (EU) 2021/1237 of 23 July 2021 amending Regulation (EU) No 651/2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty;

- Commission Regulation No 240/2014 of 7 January 2014 on a European Code of Conduct on Partnership in Structural and Investment Funds;
- Commission Regulation (EU) 2023/1315 of 23 June 2023 amending Regulation (EU) 651/2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty and Regulation (EU) 2022/2473 declaring certain categories of aid to undertakings active in the production, processing and marketing of fishery and aquaculture products compatible with the internal market in application of Articles 107 and 108 of the Treaty on the Functioning of the European Union;
- Communication from the Commission (2021/C 121/01) "Guidelines on the prevention and management of conflicts of interest under the Financial Regulation";
- Commission Implementing Decision (EU) 2022/74 of 17 January 2022 establishing the list of INTERREG Programmes and indicating the total amount of total support from the European Regional Development Fund and each external financing instrument of the Union for each programme and the list of amounts transferred between the components of the European Territorial Cooperation Objective for the period 2021-2027;
- Commission Implementing Decision (EU) 2022/75 of 17 January 2022 establishing the list of INTERREG programme areas to receive support from the European Regional Development Fund and the Union's external financing instruments, broken down by component and by INTERREG programme under the European Territorial Cooperation Objective;
- Decision C(2022) 9624 of 13 December 2022 of the European Commission that approved the INTERREG VI-A Italia-Malta Programme for the programming period 2021-2027 with a financial allocation of € 57,604,032 (ERDF + National Co-financing) of which € 4,393,486.25 relate to the resources earmarked for the programme's technical assistance;
- Directive 2014/24/EU of the European Parliament and of the Council of 26 February 2014 on public procurement and Directive 2004/18/EC, published in OJEU. L 94/65 of 28 March 2014;
- Directive 2014/25/EU of the European Parliament and of the Council of 26 February 2014 on the procurement procedures of entities operating in the water, energy, transport and postal services sectors and repealing Directive 2004/17/EC;
- Directive 2014/23/EU of the European Parliament and of the Council of 26 February 2014 on the award of concession contracts;
- 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/entities in the fields of defence and security, and amending Directives 2004/17/EC and 2004/18/EC
- Commission Delegated Regulation (EU) 2021/1952 of 10 November 2021 (ordinary sectors) amending Directive 2014/24/EU of the European Parliament and of the Council in respect of the thresholds for supply, service and works contracts and design contests;

- Commission Delegated Regulation (EU) 2021/1951 of 10 November 2021 (concessions) amending Directive 2014/23/EU of the European Parliament and of the Council in respect of concession thresholds;
- Commission Delegated Regulation (EU) 2021/1953 of 10 November 2021 (special sectors) amending Directive 2014/25/EU of the European Parliament and of the Council in respect of the thresholds for supply, service and works contracts and design contests.
- Commission Decision C (2019) 3452 of 14 May 2019 on guidelines for determining financial corrections for non-compliance with public procurement rules;
- Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (Financial Regulation) (Recast);
- EU legislation containing provisions on State aid.

Italian regulations

- Legislative Decree no. 165 of 30 March 2001 - General rules on the organisation of employment in public administrations and subsequent amendments;
- Law No. 241/1990 laying down general rules on administrative action, published in the Official Gazette of 18 August 1990 No. 192, lastly coordinated and updated by Legislative Decree No. 104 of 16 June 2017;
- CIPESS resolution no. 78 of 22/12/2021, which establishes for European territorial cooperation programmes to which the Italian Republic is a party that national co-financing is set, in the aggregate, at a maximum of 24% of the total public expenditure (Community share plus national public co-financing);
- Legislative Decree No. 36 of 31 March 2023 Public Contracts Code in implementation of Article 1 of Law No. 78 of 21 June 2022, delegating the Government in the field of public contracts;
- Legislative Decree No 118 of 23 June 2011 on 'Provisions on the harmonisation of the accounting systems and budget schemes of regions, local authorities and their bodies, pursuant to Articles 1 and 2 of Law No 42 of 5 May 2009'.
- Presidential Decree no. 66 of 10 March 2025, which establishes the new national rules for the eligibility of expenditure in programmes co-financed by European funds for the 2021–2027 programming period;

Maltese regulations

- National Public Procurement Regulations: Subsidiary Legislation 601.03 – Legal Notice 352/2016 and any subsequent amendments.
- Note that Maltese beneficiaries should also refer to the specific guidance, provided by and located on the website https://fondi.eu, namely:

- FCU circular: Circular 001/2023: Guidance Document on procurement procedures to be applied by VOs and NGOs
- Visual and Publicity Requirement Guidelines.
- Anti-Fraud Strategy
- MEFL/EF Circular No 1/2023 Conflict of Interest and Action against Fraud and Corruption
- MEFL/EF Circular No 1/2024 Obligations of EU Fund beneficiaries to maintain separate accounting or appropriate coding for transactions. It is the responsibility of Maltese beneficiaries to stay updated with the above-mentioned guidance including any subsequent updates, as well any other guidance published on the fondi.eu website.

It is the responsibility of the beneficiaries to ensure consultation and compliance with the applicable regulations and guidance, which may be updated and published from time to time. They must stay informed about any such legislative and non-legislative that could have an impact on the implementation of the operations.

1.2 Adoption and revision

This Manual was approved with DDG 213 del 14/04/2025 and made public through the official website of the INTERREG "VI-A Italia Malta" Programme www.italiamalta.eu.

Any changes to this Manual that become necessary during the programming period will be approved by the Managing Authority and communicated to the other Programme Authorities. The first updated version was released in March 2025.

- **June 2025 Revision**
  - Modification of certain categories (scholarships and/or research grants) listed under the expenditure item "personnel costs" which are moved to the expenditure item "consultancy and external services".
  - Partial modification of Annex_1_b.;
  - Timeline for submission of the first report.
- **October 2025 Revision**
  - Update of the Community legal basis regarding Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of September 23, 2024, laying down the financial rules applicable to the general budget of the Union (Financial Regulation);
  - Amendment of the references in the declaration of absence of conflicts of interest pursuant to Article 61 of Regulation (EU, Euratom) 2024/2509;
  - Amendment of the deadlines for the submission of the first report;
  - Clarifications regarding the documents providing the legal basis for the expenditure referred to in paragraph 5.4 'consultancy and external services'.

- Adoption of Annex 4 ‘Operational guidelines for ensuring compliance with the principle of 'do no significant harm’ (DNSH)'.
- Adoption of Annex 5 “Methodology for the risk analysis of the Managing Authority and the Maltese National Coordination Authority - Identification of risk factors and definition of the sample of operations to be audited”;
- Adoption of Annex 6 “Checklist for management checks (first-level control) of operations financed under the INTERREG VI-A Italia-Malta Program”;
- Adoption of Annex 6.1 “On-the-spot control report relating to management verifications (first-level control) - INTERREG ”VI-A ITALIA- MALTA";
- Adoption of Annex 6.1 “On-the-spot control report relating to management checks (first-level control) - INTERREG ”VI-A ITALIA-MALTA";
- Adoption of Annex 6.2 “Certificate of validation of expenditure - Paragraph 7, Article 46 of Regulation (EU) 2021/1059”;
- Adoption of Annex 6.3 “Checklist for quality checks”;

➢ **November 2025 Revision**

- Amendment of Annex 5 “Methodology for the risk analysis of the Managing Authority and the Maltese National Coordinating Authority – Identification of risk factors and definition of the sample of operations to be subject to control”.

➢ **May 2026 Revision**

- Adoption of the reporting tools available on the JEMS system for the purposes of expense reporting and the submission of request for reimbursement, in place of Annex 1 “Technical and Administrative Report” and Annex 2 “Interim/Final Progress Report”, respectively.
- Provision of paragraph 5.4.1 “Register of purchased assets and equipment and traceability of serial numbers”;
- Revision of Annex 5 “Methodology for risk analysis by the Managing Authority and the Maltese National Coordination Authority”, where the risk classification associated with each beneficiary has been amended to determine the overall risk level;
- Revision of paragraph 6. “Rules on information, communication and visibility”;
- Revision of Annex 6.2 “Certificate of validation of expenditure – Par. 7 Art. 46 of Regulation (EU) 2021/1059” regarding the inclusion of the correct percentage of ERDF contribution relative to the National Contribution and the inclusion of a declaration for the purpose on the spot checks;
- Inclusion of Annex 6.4 “Checklist for use by Maltese auditors to verify the absence of conflicts of interest”, Annex 7 “Model declaration to be completed by the legal representative” and Annex 8 “Model register of assets/equipment purchased”, which must be submitted for each report by beneficiaries;

2. General eligibility requirements for the eligibility of expenditure

An expense is considered eligible under the Programme if it complies with the criteria listed below. Therefore, non-compliant expenses cannot be claimed for reimbursement, even if they are included in the Application Form approved by the MC.

a) incurred for activities under the project, as indicated in the project proposal approved by the MC;
b) project-based, is necessary for the implementation of the project and is in line with the project objectives;
c) lawful, i.e. in compliance with the applicable European, national and regional level as well as with the provisions of the programme on the conditions of support for the relevant operation;
d) generated through procedures (irrespective of the legal status of the entities are public, public governed by public law and/or private[1]) that must be in line with the avoidance of "*conflict of interest*" rules set out in Article 61 of Regulation (EU, Euratom) 2024/2509 as well as Commission Communication (2021/C 121/01) "*Guidelines on the prevention and management of conflicts of interest under the Financial Regulation*
e) if they are actually incurred and paid in the period between the commencement date and conclusion date of the Project as set out in the grant contract;
f) traceable and verifiable, i.e. made by bank transfer in the name of the supplier with evidence of the debiting of the bank account. Payments in cash or by personal credit card are not acceptable;
g) electronically marked with the relevant Unique Project Code (CUP) and the indication of the name of the project (acronym) and of the INTERREG VI-A Italia-Malta programme[2];
In the case of documents other than electronic invoices (pay slips, expense slips, receipts, payment receipts, etc.), the Unique Project Code (CUP) name of the project (acronym) and the INTERREG VI-A Italia-Malta programme must be affixed by means of a " stamp" ("*Expenditure supported with funds from the INTERREG VI-A Italia-Malta cooperation programme within the Project XXXXX - CUP XXXXXX, for an amount shown in the report equal to € XXXXX, report no. XX*");
h) refers to interventions that are additional to the ordinary activities of the beneficiary because they are unequivocally linked to the project activity;
i) in line with the provisions and terms included in the Grant Agreement between the Managing Authority and the LP and in the Partnership Agreement;
j) in line with EU/programme/national provisions for the individual category of expenditure;
k) incurred and actually paid (cash outflow) and definitively (without possibility of cancellation, transfer and/or recovery) by LP and PP listed in the project fiche. All payments must be accompanied by appropriate documentation giving proof of payment, except in cases where simplified cost options are applicable in line with the respective guidelines. An exception to this principle relates to State aid; in fact, advances paid to the beneficiary by the body granting the aid are eligible, if the cumulative conditions set out in Article 91 co. 5 letters a, b and c of the Common Provisions Regulation are met;
l) has a fair value in line with the principles of sound financial management, effectiveness, efficiency and cost-effectiveness;
m) attributable to an account dedicated to the project or is clearly distinguishable from the ordinary activities of the beneficiary by virtue of a specific coding;
n) reported (in accordance with the procedures and forms provided by the Programme);

[1] Private entities include also third sector entities.
[2] Note that this requirement is also applicable to Maltese beneficiaries. Such beneficiaries should ensure that the CUP, name of project, and programme are included electronically in the documents supporting the claim.

o) in accordance with the actual cost principle, except for costs calculated on the basis of simplified cost options, for which cases, the beneficiary shall follow guidelines provided by the MA, if any;

p) falling within one of the expenditure categories included in the approved project;

q) which has not been and will not be financed by other EU/national/regional public funds for the same activities (double financing is prohibited). In the event of double financing, the corresponding amount must be returned by the beneficiary to the Programme. If there is evidence that the double funding is intentional, the grant is withdrawn and the applicable anti-fraud regulations and procedures are applied;

r) Private beneficiaries, in addition to complying with the rules and general principles already provided for in this manual (including those relating to cost-effectiveness, participation, transparency, impartiality, absence of conflicts of interest as provided for by EU regulations), must publish[3] on the website www.italiamalta.eu all the public procurement procedures for the acquisition of human resources, both internal and external, under penalty of ineligibility of expenditure;

s) Any expenditure for the implementation of the operation generated by public procedures not advertised on the above-mentioned Programme website will be deemed ineligible and any counter-arguments will be deemed inadmissible by the competent auditors.

t) in line with the applicable *Guidelines for Communication and Visibility of Projects*, and with all requirements for information and communication activities.

It should also be noted that all financed expenditure must be consistent with the principles of "*Do Not Significant Harm" (**DNSH**)* under Article 17 of Regulation (EU) 2020/8529, in accordance with the EC Technical Guidelines on Environmental Objectives:

- mitigation of climate change;
- adaptation to climate change
- sustainable use and protection of water and marine resources;
- circular economy;
- prevention and reduction of pollution;
- protection and restoration of biodiversity and ecosystems.

According to these principles, it will be necessary to declare the compliance of the reported expenses with specific environmental sustainability requirements. For the INTERREG VI-A Italia-Malta programme, it should be noted that the preliminary environmental report of the programme has highlighted that the types of actions foreseen for the implementation of the SO do not generate significant effects (see *Table 13 of the "Preliminary Report for the verification of the submissibility to the Strategic Environmental Assessment (SEA) and for the verification of the respect of the principle of "No Significant Harm to the Environment" (DNSH)"*

In view of the foregoing, it is noted:

- ✓ That at project submission stage all beneficiaries have duly confirmed compliance with the DNSH principle (see point 16 of Annex A of Notice 01/2023);
- ✓ On the basis of the documentation contained in the project proposal regarding the types of expenses: 1) for intangible expenses (personnel expenses; office and administrative expenses; travel and subsistence expenses; consultancy expenses) the DNSH requirements are considered to be fulfilled a priori;
- ✓ For expenditure on external services, equipment and infrastructure, verification of compliance with the DNSH principle will require the beneficiary to demonstrate in management verification the use of environmental and energy performance/labelling of the equipment and/or services acquired as part of the project (see **Annex 4 and Annex 4.1**).

[3] Through communication with the Joint Secretariat

2.1 Ineligible expenses

Ineligible expenses are listed below in a non-exhaustive manner:

a) are not actually incurred by the beneficiary;
b) are not relevant and attributable to the implementation of the specific operation i.e. they are not related to the transaction;
c) are not temporally related to the approved operation, i.e. they are incurred and paid outside the project implementation period indicated in the grant contract signed between the Managing Authority and the lead partner;
d) are not incurred during the eligibility period of the project;
e) are not substantiated and justified by receipted invoices or accounting documents of equivalent probative value;
f) are not legitimate, i.e. do not comply with regional/national/EU rules or with the provisions on the eligibility of expenditure laid down in the respective Regulation, Programme and the respective call/ public notice for submission of proposals.
g) are incurred outside the area of reference Programme, in accordance with Article 37 of Regulation (EU) 2021/1059, except explicitly provided for in the approved project proposal or if previously authorised by the Managing Authority or otherwise governed by the Programme Notices;
h) they are financed by another Fund, i.e. they relate to an asset in respect of which the Beneficiary has already received EU, national and/or Community financial support for the same expenses;
i) are not traceable and verifiable;
j) are not correctly accounted for;
k) do not relate to works/products/services/activities advertised in accordance with applicable legislation;
l) are not consistent with the principle of sound financial management;
m) are not validated by an authorised controller;
n) are not entered and stored in the programmes' information systems;
o) are not included in the eligible expenditure categories.
p) expenditure that does not comply with regional/national/EU rules or with the provisions on the eligibility of expenditure of the Programme and the respective text for call/public notice for proposals;
q) expenditure unrelated to the project and approved activities;
r) expenditure incurred outside the programme area, with exceptions for projects that were approved involving activities outside the area;
s) expenses relating to an activity for which the beneficiary has already received a contribution from national, EU or other public funds for the same expenses;
t) expenses not incurred directly by the beneficiary and invoices in the name of third parties;
u) representation costs and costs for gifts/compensation;
v) costs for the development of an independent project website;
w) costs for project promotion, information and communication activities that do not comply with the Guidelines for the application of visual identity for the implementation of project information and communication activities;
x) partial amounts invoiced but not paid;
y) amounts expressed in invoices that do not show the CUP - Unique Project Code;
z) interest expenses, with the exception of those relating to bank guarantees;
aa) sponsorships, meeting fees;
bb) fines, penalties and litigation costs;

cc) expenses relating to financial transactions, costs relating to foreign exchange rate fluctuations and other expenses of a purely financial nature, commissions and dividends, payments of profits, purchases of shares and buying and selling of shares on the stock exchange, interest on debts or arrears for delayed payments, tax advice, costs for domestic financial transactions, with the exception of foreign transfers of money from the LP to project partners;
dd) second-hand goods and equipment;
ee) gratuities;
ff) common expenses divided among the PPs;
gg) costs between beneficiaries of the same project for services and works carried out in the same project (services/works cannot be outsourced to PP);
hh) payments incurred without a legal basis and contrary to the above provisions;
ii) copyrights, membership fees, attendance fees;
jj) remuneration to artists is not eligible if their activity is not directly related to the results of the Project;
kk) contributions in kind;
ll) For any other costs, please refer to the rules on the eligibility of expenditure set out in Articles 63 to 68 of Regulation (EU) 2021/1060 and Articles 5 and 7 of Regulation (EU) 2021/1058.

2.2 Expense accounting record keeping

Pursuant to art. 74 par. 1 of the Common Provisions Regulation, one of the MA's tasks is to ensure that beneficiaries - involved in the implementation of operations reimbursed on the basis of eligible costs actually incurred - keep separate accounts or use appropriate accounting codes for all transactions related to the operation.

Within the framework of the implementation of the INTERREG VI-A Italia-Malta Programme, the Beneficiaries (Lead Partner and Partners) shall adopt a separate accounting system or an adequate accounting code for all transactions relating to the operation.

Such a separate accounting system ensures, at Project level, a clear identification of Project-related expenditure with respect to the Beneficiary's expenditure related to other activities, through detailed information on expenditure and payment data, i.e.:

- amount of the commitment and/or documents relating to the expenditure,
- amount of payments related to expenditure documents,
- details (e.g. number and date) of the expenditure and payment document(s) (both with CUP code) referring to the Project.

In accordance with Article 72 of the General Regulation, the data related to each operation, necessary for monitoring, evaluation, financial management, verifications and audits, are recorded and stored electronically, through the Local Information System JEMS that will be made available by the MA to all beneficiaries.

Keeping documents and archiving data in the JEMS , which is under the responsibility of the Managing Authority, does not exempt beneficiaries from the obligation to keep documents and supporting documents for a period of five years from 31 December of the year in which the MA makes the last payment to the beneficiary, pursuant to Article 82 of Regulation (EU) 1059/2021.

Pursuant to Article 132 of Regulation (EU) 2024/2509, documents are kept in the form of originals or certified copies of the originals, or on commonly accepted computer systems containing electronic

versions of the original documents or documents existing only in electronic form. Where electronic versions exist, originals are not required if such documents meet the applicable legal requirements to be considered equivalent to the originals and reliable for verification purposes. The Programme ensures the use of an electronic signature compatible with one of the three types of electronic signatures defined in Regulation (EU) 910/2014: computer documents signed in this way must be retained in accordance with the law and made available in the event of an audit.

In the various control and verification phases provided for by the management and control system, the documents kept and filed by the beneficiaries are made available to the Controllers, the Managing Authority, the Maltese National Coordination Authority, the Audit Authority, the European Commission, the respective national and European Court of Auditors, OLAF and EPPO and any other European and national control levels as applicable in terms of the respective legislation.

With regard to State aid, the time limits for keeping records and information are laid down in the rules or Authorising Decisions of the scheme applicable to the relevant operations. With regard to aid exempted under Regulation (EU) No 651/2014, these time limits are set at 10 years from the date on which the last aid was granted under the scheme.

2.2.1 Filing of documentation by beneficiaries and auditors

As provided for by article 72 paragraph 1 letter e) of the General Regulation, the MA shall record and store "electronically the data related to each operation necessary for monitoring, evaluation, financial management, verification and audit purposes in accordance with Annex XVII and ensure the security, integrity and confidentiality of the data and user authentication".

For proper digital archiving**, the beneficiaries (lead and partners)** must be provided by appropriate criteria and management methods according to which administrative documents and documents in general are collected and stored digitally, in order to ensure:

- the preservation and transmission of documents that are intact and of certain identified origin;
- quick and efficient retrieval of documentation

Where documents are only available in electronic format, the IT systems used must meet relevant security standards and ensure that the documents stored comply with national legal requirements and can be relied on for audit purposes. Generally speaking, the "**digital project file**" constitutes the basic logical unit, within documents in electronic format relating to the same object are stored in an orderly manner and according to pre-established criteria, in order to bring together all the documents useful for carrying out the activities falling within the competence of the programme authorities and/or bodies.

The archiving must be organised in such a way as to allow documents to be easily found and consulted, in the forms foreseen by the EU regulations and national reference regulations. All documentation relating to the operation must therefore be preserved and archived, and in particular:

a) documents concerning the evaluation, selection, grant approval and awarding of the public contribution and the application of selection criteria;

b) financial plan and technical specifications of the operation;

c) documentation on the tendering and awarding procedures, i.e. the contracts carried out;

d) other project documents;

e) supporting documentation for expenditure, expenditure statements, other technical-administrative documents concerning implementation;

f) implementation and monitoring reports;

g) reports on the verification of co-financed products and services.

Controllers in charge of management verifications are also required to properly archive the documentation used for the control activities for which they are responsible in special electronic files from which it will be possible to deduce:

a) the reference year of the audit;

b) the code/designation of the project;

c) the type of verification carried out (documentary or on-site control);

d) the references of the beneficiary and the verified transaction.

Within these electronic files, checklists (see **Annex 6),** control reports (see **Annex 6.1**) and validation certificates (see **Annex 6.2**) as well as any documentation acquired in the event of critical issues/irregularities detected during the course of the controls must be filed.

All documentation must be fully accessible to all Programme Authorities, the European Commission and the other EU and national control bodies, in order to carry out the relevant checks / inspections / audits.

For this reason, project documents are compulsorily uploaded onto the information platforms adopted by the reference programmes and stored in digital format in the so-called 'electronic/digital project file'.

2.3 Durability of the operation

In line with Article 65 of the General Regulation, projects involving investment in infrastructure or productive investment are subject to the stability requirement. This means that no project may undergo a significant change within five years - or within the time limit set out in the State Aid Rules - of the final payment to the beneficiary.

The 'significant changes' that call into question the sustainability of an operation concern:

- the cessation or relocation of a productive activity outside the NUTS II region where it received aid,
- a change of ownership of an infrastructure that confers an unfair advantage on a company or public body,
- a substantial change in the nature of the operation, its objectives or conditions of implementation, which undermines its original objectives.

Projects may not include activities which were part of a relocation operation within the meaning of Article 27(2) of the Common Provisions Regulation or which would constitute a relocation of a productive activity within the meaning of Article 65 (1) (a) of that Regulation.

Beneficiaries must have the financial resources and financing mechanisms necessary to cover operating and maintenance costs in the case of operations involving investment in infrastructure or productive investment, in order to ensure the stability of the operation financed.

2.4 Principle of co-financing

For the 2021-2027 programming period, the ERDF co-financing rate for the INTERREG V-A Italia-Malta programme is set at 80% for all projects.

All projects must therefore be co-financed[4] to the extent of 20% of the eligible costs.

Co-financing can be provided in the form of:

- co-financing, i.e. counterparts from public or private funders;
- self-financing by the beneficiary, i.e. public or private self-financing by the beneficiary, which constitutes co-financing in the European sense. Self-financing is financing provided by the aid beneficiary. It may also come from external financing in the form of loans as well as from income generated by the action or work programme.

With reference only to Italian public and private beneficiaries - except where State Aid rules do not apply - the 20% co-financing share is guaranteed by the Italian State pursuant to CIPESS Resolution No. 78 of 2021.

Co-financing is therefore strictly financial and cannot take the form of voluntary work, which is therefore prohibited.

2.5 Value Added Tax and Other Tax Charges

In accordance with the provisions of Article 64 of the Common Provisions Regulation, Value Added Tax (VAT) is an eligible cost only for transactions which total cost is less than EUR 5 000 000 (VAT included).

Value Added Tax (VAT) actually and definitively incurred by the Beneficiary is an eligible expense only if it is not recoverable, in accordance with the relevant national legislation[5]. In this case, the cost of the VAT shall be charged in the same cost category of the invoice to which it refers; in particular, if the expenditure relating to the good or service is eligible for financing only on a pro-rata basis, the same percentage shall be applied to the VAT. In the case of pro-rata, the VAT may be accounted for to the extent of the same amount calculated on the last available calendar year. In the case of VAT that is not recoverable only in part - due to specific regulatory provisions for certain goods and/or services - the VAT chargeable on the return shall be that which is not recoverable and actually not recovered in accordance with said regulations.

If VAT is an expense recoverable by the Beneficiary, the costs of the good or service to which it relates must be reported net of VAT in order to avoid double financing.

[4] This is also referred to as 'national contribution' in the programme.

[5] Maltese beneficiaries are to fill in the relevant VAT forms provided by the MNCA, and have them endorsed by the relevant VAT authority.

Similarly, any other taxes, social security and insurance charges for operations co-financed by the EIS funds constitute eligible expenditure, to the extent that they are not recoverable by the Beneficiary.

As regards the IRAP (regional tax on productive activities) for Italian beneficiaries only, it is clarified that the IRAP taxable base may be recognised as an **eligible cost** if it is calculated by applying the 'retributive **method**' and the tax is directly linked to the costs of the personnel employed in the project. In fact, the 'retributive method' provides that the taxable base for IRAP purposes is determined by the sum of the salaries of employees, of income assimilated to the latter, and of the remuneration paid for coordinated and continuous collaborations or for self-employed activities not habitually exercised.

IRAP is eligible as a cost component: a) when it concerns Non-Commercial Entities (NCEs) as per Article 3, paragraph 1, letter e) of Legislative Decree 446/97, which carry out non-commercial activities exclusively, for which the determination of the net production value is governed by Article 10 of the aforementioned decree;; b) when it concerns the Public Administrations (PAs) referred to in Article 1, paragraph 2, of Legislative Decree no. 29 of 3/2/1993, referred to in Article 3, paragraph 1, letter e bis) of Legislative Decree 446/97, as defined by Article 1, paragraph 2, of Legislative Decree 165/2001 (including all State administrations, university institutions, local authorities, etc.), for which the determination of the net production value is governed by Article 3, paragraph 1, letter e bis) of Legislative Decree 446/97.), for which the determination of net production value is governed by Article 10 of Legislative Decree 446/97; provided that the aforesaid administrations are not engaged, as part of the project, in activities configurable as commercial; c) when the IRAP taxable base, as provided for by the legislation in force for the aforesaid taxpayers, is calculated, for non-commercial activities, exclusively with the retributive method, i.e. determined by the amount of salaries paid to employees, income assimilated to that of employees and compensation paid for coordinated and continuous collaboration, as well as for self-employed activities not habitually carried out.

In all other cases, i.e. for taxpayers who determine the taxable base for IRAP purposes on the basis of the difference between the value and the costs of production (the so-called **contributory or analytical method**), the tax **does not constitute an allowable cost** and therefore the related cost cannot be reported on the financed operation.

It will not be admissible to report IRAP by regional governments, as IRAP is included in the revenue shown in their budget.

3. Reporting and control

3.1 General Principles of Reporting

Reporting is the account of the expenses actually and definitively sustained for the implementation of the Project activities, which must be carried out exclusively through the upload of data into the JEMS system by each Beneficiary and for each expense in order to allow the validation of the same and the submission of the intermediate/final Request for Reimbursement. The reporting therefore allows to prove the correct financial execution of the operations by the Beneficiaries, in line with the reference discipline and the reporting methods established within the programme.

Article 26 of Regulation (EU) No 2021/1059 (a) stipulates that the beneficiary "*shall establish with the other partners the arrangements for an agreement comprising provisions to ensure, inter alia, sound financial management of the Union fund concerned allocated to the INTERREG operation, including the arrangements for recovering amounts unduly paid".*

The principle of sound financial management is further specified by the Financial Regulation 1046/2018, Article 33, and declined as follows:

- **principle of economy** "whereby the resources used by the Union institution concerned in carrying out its activities are made available in good time, in appropriate quantity and quality and at the best price";
- **principle of efficiency** "according to which the best relationship between the resources employed, the activities undertaken and the achievement of objectives must be sought";
- **principle of effectiveness** 'which determines the extent to which the objectives pursued are achieved through the activities undertaken'.

On the basis of the above-mentioned principles, **each beneficiary** (partner and lead partner) with the legal status of public, public-law and private-law body **must ensure** compliance with the above-mentioned **principles of sound financial management**.

In reporting, each beneficiary must also include the following documentation, under penalty inadmissibility:

a) **Administrative and accounting acts and facts** starting with the completion of public evidence procedures for the selection of suppliers of goods and/or services up to the documentary evidence of expenses finally incurred and paid;
b) **Legally binding acts** (contracts, contractual acts, order notes, task notes, etc.);

Each beneficiary is obliged to produce the documents referred to in points a) and b) in order to ensure that management checks (first-level control) are carried out by the appointed Controller.

The supporting documents must be immediately and punctually linkable to the reported amount, so that the existence, relevance, congruity and reasonableness of the expenditure item can be easily demonstrated.

If the supporting documentation is not immediately referable to the reported amount (as, for example, in the case of amounts that refer to cumulative supporting documents or amounts that are the result of calculation

processes activated on the amount of the supporting document), all appropriate documentation (e.g. worksheets, spreadsheets, other evidence) necessary to reconstruct the methodological trace of the allocation of the reported amount to the Project and to verify the reasonableness of the calculation methods must be attached.

In the case of supporting documents relating to an expense that can be allocated to different WP/Activities, they must be submitted in as many copies as there are items in the claim to which they relate. Alternatively, the Final Beneficiary must activate a reference system that makes it easy for the auditor to link the expenditure to the supporting document.

In the case of supporting documentation common to several reports of the same project (e.g. Declaration of VAT treatment, Contracts with service providers, Curriculum Vitae, Service Orders), the beneficiaries (lead and partners) must either indicate analytically in which previous report these documents have already been uploaded to JEMS or attach the same documentation for each report.

The reported amounts of expenses shall be consistent not only with the total budget, but also with the budget of the expense item to which they relate. In the case of a service involving activities falling under different cost categories, the costs corresponding to the invoice issued by the contractor must be distributed among the cost items of the approved Financial Plan.

3.1.1 Rules on public contracts

Expenditure eligible for co-financing from the ESI Funds and thus for co-financing from the INTERREG VI Italia-Malta programme must comply with the principle of legitimacy, i.e. be in accordance with the applicable regulations.

The EU and national legal framework for public procurement is summarised in the figure below:

Union European Legislation	Italian national legislation	Maltese National legislation
• **EU Directive 2014/23** on the award of concession contracts • **EU Directive 2014/24** on public procurement • **EU Directive 2014/25** on procurement procedures by entities operating in the water, energy, transport and postal services sectors • **EU Directive 2014/25** on electronic invoicing for public procurement	**Public Contracts** Code Legislative Decree 31 March 2023, 36	• Maltese national regulation: National Public Procurement Regulations: **Subsidiary Legislation 601.03;** • **Legal Notice 352/2016** and any subsequent amendments. Note that private bodies and third sector entities in Malta should refer to Circular 001/2023 'Guidance Document on procurement procedures to be applied by VOs and NGOs', and any subsequent updated version.

3.2 Reporting, Control and Submission Circuits

In principle, each beneficiary is responsible for the execution of the part of the project for which it is responsible, selecting the implementing subjects, and coordinating the correct physical and financial execution of the part of the operation, in accordance with the Community, national and regional regulations in force. The control procedure is initiated, with regard to the administrative checks, by the individual beneficiary preparing the expense reports for the part of the operation under its own competence. This documentation, acquired following the start of financing of the operation, is transmitted to the Italian or Maltese Controller, respectively, through the JEMS information system.

The following is a list of the main steps describing the process related to the reporting of expenses by all the beneficiaries of an operation, in order to obtain the validation of the expenditure and the subsequent activity of the lead partner for the submission of the Application for Reimbursement to the MA.

Phase 1: The Beneficiary (LP and PP) initiates the necessary administrative procedures (administrative and accounting acts and facts) to carry out the public evidence procedures for the selection of the suppliers of goods and/or services envisaged by the project. It then provides for the stipulation of the legally binding acts (contracts, agreements, order notes, assignment notes, etc.) to start the necessary project activities.

Step 2: The Beneficiary receives the invoices or accounting documentation of equivalent probative value, makes the payment and records the accounting data in the JEMS System. On the basis of the timetable for the submission of statements as set out in paragraph 3.4, the beneficiary shall submit through the JEMS system all data to the assigned controller, together with a report on the progress of the activities to which the partner contributes, to be uploaded in the dedicated section "Work Plan Progress". It should be noted that, for each expenditure report submitted through the JEMS system, the beneficiary is required to attach, in addition to the accounting and supporting expenditure documentation, all the necessary annexes prepared by the Managing Authority (Annex 1_a, Annex 1_b, Annex 1_c (where applicable), Annex 1_d, Annex 4, Annex 7 and Annex 8).

Step 3: The Controllers in charge of the management verification of each country carry out administrative verifications on the basis of the documentation received through the JEMS system, where foreseen in the sampling plan. Where appropriate, the Controllers request additional documentation from the beneficiary before the final validation of the expenditure. If applicable, on the basis of the on-the-spot control plan approved by the MA for the Italian beneficiaries and by the MNCA for the Maltese beneficiaries, the Controllers, after having concluded the desk-based control phase of the expenses reported by each beneficiary, promptly start the on-the-spot controls. Within 30 days, the Controllers validate the expenses through the JEMS system by attaching the duly completed and signed check lists, the control report and the validation certificate. Where the claim is subject to an on-the-spot check, the timeframe for the closure of the check becomes 45 days.

Step 4: The partner beneficiaries, via the JEMS system, transmit to the Lead Partner the expenditure data already validated by the competent Controllers in each country.

Step 5: Upon receipt of the documentation mentioned in the previous point, the Lead Partner verifies the conformity and consistency of the expenses actually incurred by the partner with respect to the

objectives set out in the Project, with obligation to eliminate any expenses deemed ineligible in accordance with art. 26 paragraph 1 letter c) of the ETC Regulation. Subsequently, through the JEMS system, the Lead Partner shall prepare the interim/final Reimbursement Request for the entire operation, duly accompanied by an interim/final progress report to be completed in the dedicated section "Work Plan Progress", and submit it to the Managing Authority/Joint Secretariat.

Phase 6: The MA and the JS examine the Application for Reimbursement to respectively acknowledge the consistency of the activities carried out with respect to those envisaged in the last approved Application Form and the completeness of the documentation by means of specific chec-lists. At the end of the chain of controls, the MA validates the Reimbursement Application through JEMS or requests clarifications on the documentation to be supplemented and/or corrected by the Lead Partner.

Step 7: The MA proceeds with the administrative acts preparatory to the settlement of expenditure according to the flows described in the grant contract.

Step 8: The Lead Partner proceeds with the administrative acts preparatory to the liquidation of the expenditure according to the flows described in the grant contract.

3.3 Reporting modalities

The MA will publish a dedicated manual on the loading and operation of the JEMS system.

3.4 Timeframe for the Reporting of Expenses

The timing of reporting activities through the JEMS system for monitoring and reporting is as follows, distinguishing between the reporting schedule for operations subject to control on the basis of the sampling plan (see **Annex 5)** and that for operations that are not subject to control.

The table below provides a previous of the said timing and additional time windows for payment application may be included in future, depending on the needs of Programme implementation.

	EXPENSES INCURRED AND RECEIPTED BY THE BENEFICIARIES			SUBMISSION OF REPORTS BY THE BENEFICIARY (LEAD PARTNER AND PARTNER)	Sampled operation	SUBMISSION OF LP APPLICATION BY	VALIDATION BY CONTROLLERS	SUBMISSION OF LP APPLICATION BY
N.	FROM	TO	MONTHS					
1	Start date of activities	31/10/2025		07/11/2025	NO	**15/11/2025**		
					YES		07/12/2025	**15/12/2025**
1 bis	01/11/2025	21/11/2025		26/11/2025	NO	**01/12/2025**		

	EXPENSES INCURRED AND RECEIPTED BY THE BENEFICIARIES			SUBMISSION OF REPORTS BY THE BENEFICIARY (LEAD PARTNER AND PARTNER)	Sampled operation	SUBMISSION OF LP APPLICATION BY	VALIDATION BY CONTROLLERS	SUBMISSION OF LP APPLICATION BY
N.	FROM	TO	MONTHS					
					YES		07/12/2025	**15/12/2025**
2	01/11/2025	28/02/2026	4	07/03/2026	NO	**15/03/2026**		
					YES		07/04/2026	**15/04/2026**
3	01/03/2026	30/06/2026	4	07/07/2026	NO	**15/07/2026**		
					YES		07/08/2026	**10/09/2026**
4	01/07/2026	31/10/2026	4	07/11/2026	NO	**15/11/2026**		
					YES		07/12/2026	**15/12/2026**
5	01/11/2026	28/02/2027	4	07/03/2027	NO	**15/03/2027**		
					YES		07/04/2027	**15/04/2027**
6	01/03/2027	30/06/2027	4	07/07/2027	NO	**15/07/2027**		
					YES		07/08/2027	**10/09/2027**
7	01/07/2027	31/10/2027	4	07/11/2027	NO	**15/11/2027**		
					YES		07/12/2027	**15/12/2027**
8	01/11/2027	28/02/2028	4	07/03/2028	NO	**15/03/2028**		
					YES		07/04/2028	**15/04/2028**
9	01/03/2028	30/06/2028	4	07/07/2028	NO	**15/07/2028**		
					YES		07/08/2028	**10/09/2028**
10	01/07/2028	31/10/2028	4	07/11/2028	NO	**15/11/2028**		
					YES		07/12/2028	**15/12/2028**
11	01/11/2028	28/02/2029	4	07/03/2029	NO	**15/03/2029**		

	EXPENSES INCURRED AND RECEIPTED BY THE BENEFICIARIES			SUBMISSION OF REPORTS BY THE BENEFICIARY (LEAD PARTNER AND PARTNER)	Sampled operation	SUBMISSION OF LP APPLICATION BY	VALIDATION BY CONTROLLERS	SUBMISSION OF LP APPLICATION BY
N.	FROM	TO	MONTHS					
					YES		07/04/2029	**15/04/2029**
12	01/03/2029	30/06/2029	4	07/07/2029	NO	**15/07/2029**		
					YES		07/08/2029	**10/09/2029**
13	01/07/2029	31/10/2029	4	07/11/2029	NO	**15/11/2029**		
					YES		07/12/2029	**15/12/2029**
14	01/11/2028	31/12/2029	2	31/01/2030	NO	**08/02/2030**		
					YES		01/03/2030	**08/03/2030**

4. Management verifications (first level checks)

For the INTERREG VI-A Italia-Malta programme, management verifications are carried out in accordance with Article 46(3) of the ETC Regulation, which derogates from Article 74(1)(a) of the CPR.

Therefore, each Member State (Italia and Malta) is responsible for the checks carried out on its territory as provided for in paragraph 7 of Art. 46 of the CTE Regulation.

As provided for in Art. 46(5) of the ETC Regulation, the MA ensures that the expenditure of the beneficiaries participating in an operation has been verified by the identified Controller.

The "*first level control*" management verifications are carried out with respect to the reports submitted by the beneficiaries on a sample basis and specifically concern "administrative verifications" and "on-the-spot verifications". These verifications, in accordance with Article 98 of the Common Provisions Regulation, are carried out before the presentation of the accounts.

The MA and the MNCA check the reporting requests transmitted - through the JEMS system - by the beneficiaries on the basis of a statistical sampling based on a risk analysis. These quality checks - which are subject to updating based on internal and external factors that will occur during implementation - takes into account factors such as: the number, type and size of the operation, the type of beneficiary, the beneficiary's experience, the complexity of the operation and the results of previous verification and audit activities.

4.1.1 Administrative Verifications

Administrative checks ensure that:

a) the expenditure refers to an operation approved under the INTERREG VI-A Italia-Malta programme;
b) the claimed expenditure was paid (actual clearance of expenditure) during the project's eligibility period (time eligibility) by the submitting partner;
c) the expenses claimed were incurred in accordance with the approved Application Form and correspond to the actions foreseen in the work plan on time (link with the project);
d) the expenditure complies with Union, national and regional eligibility rules;
e) the expenses claimed are justified by invoices or accounting documents of equivalent value (except for expenses calculated using flat rates);
f) the operation complies with the conditions of the programme and the selection notice;
g) the co-financed products and services have been provided;
h) the expenditure declared complies with the applicable law, the INTERREG VI-A Italia Malta programme and the conditions for support of the operation;
i) the correctness and regularity of procurement and public contracting procedures has been ensured;
j) the declared expenditure is not already co-financed by the European Union under other programmes (no double financing);
k) the partner, when submitting expenditure, uses a separate accounting system or an appropriate accounting code to identify all transactions relating to the implementation of the project (separate accounting);
l) the conditions for payments, with regard to the simplified cost options, have been met;

m) compliance with State aid rules, as well as with obligations in the areas of sustainable development, equal opportunities, non-discrimination and DNSH have been met;
n) information, publicity and communication requirements with respect to EU and national standards have been met;
o) the administrative, technical and accounting documentation of the interventions is adequate and complete.

These checks are carried out by means of checklists and reports, tailored to the specific type of operation being checked (acquisition of goods and services, procurement, aid to businesses) as well as the type of expenditure.

4.1.2 On-Site Verifications

As complement to the administrative verifications – on-the-spot checks will be carried out on a sample basis taking into account the risk analysis. The purpose of the on-the-spot verifications at the premises of the Beneficiaries is to ascertain the legality and regularity of the expenditure of the operation with respect to the reference European and national regulations and to the Programme, as well as the proper execution of the works, activities and assets financed and the truthfulness of the declarations and documents submitted by the Beneficiaries. Therefore, where required by the type of operation concerned, these checks also focus on the physical implementation of the operation.

The sampling methodology is based on a risk assessment analysis exercise that should be reviewed whenever deemed appropriate. The relevant sampling procedure will explain the justification for performing the specific sampling, the risk analysis associated with the programme and the sampling method used.

In the risk analysis, the amount reported by the partner and the type of the partner (public/private) will be taken into account and in any case, at least one on-the-spot audit must be carried out at for all Italian and Maltese Beneficiaries during the lifetime of the project.

On-site verification is ensured:

a) verification of the existence and actual operation of the Beneficiary;
b) verification of the permanent establishment, where relevant;
c) verification that all the original administrative-accounting documents (including supporting documentation for expenditure), as required by European and national legislation, by the Programme, by the public notice of selection of the operation, by the agreement entered into between the Managing Authority and the Lead Partner and by the contracts entered into between the Beneficiary and the suppliers of goods and services necessary for the implementation of the project activities, are available at the headquarters of the Beneficiary. It is also necessary to verify the endorsement of the originals with the appropriate stamp of charging of the expenditure under the INTERREG VI-A Italia-Malta programme and in the case of non-digital documents, the description of the minimum essential data that allow the project to be unambiguously identified (Fund, Programme, project title and CUP) (see chapter 2g);
d) verification of the existence at the premises of the Beneficiary of a separate accounting system or adequate accounting code for all transactions relating to an operation co-financed under the Programme;
e) verification of the correct progress or completion of the project/activity subject to co-financing, in line with the documentation submitted by the Beneficiary in support of the reporting and claim for reimbursement;

f) verifies that the goods or services to be co-financed are actually in existence and comply with the provisions of European and national regulations, the Programme, the public notice of selection of the operation, the agreement signed between the Managing Authority and the Lead Partner and the contracts signed between the Beneficiary and the suppliers of goods and services necessary for the implementation of the project activities;
g) verification of the physical progress of the operation measured through output and result indicators;
h) verification of the fulfilment of information and publicity obligations under European and national legislation, the Programme and the rules of the Guidelines for Project Communication and Visibility;
i) verification, where applicable, of the operation's compliance with the rules on public procurement, state aid, environmental protection, equal opportunities and non-discrimination, DNSH;
j) verification, where applicable, of the stability of operations in accordance with Article 65 of the General Rules.

The Beneficiary will be informed in advance of the on-the-spot check by means of a notice, which will also provide the details of the visit, so that it can prepare the relevant documents and make the relevant personnel and documentation available during the audit.

On-the-spot checks are also carried out and documented by means of checklists and reports, tailored to the specific type of operation being checked (acquisition of goods and services, procurement, aid to businesses) as well as the type of expenditure.

4.1 Outcome of the verification activity (administrative and/or on-site)

Verification activities must always be formalised by filling in the appropriate checklist and audit report, which, together with the **"validation certificate"** of the expenditure subject to verification, must be uploaded by the Controller onto the JEMS system.

The results of the first-level controls performed must therefore be recorded on the JEMS system (and also documented in a special register of controls) and the results made available to all actors and bodies concerned.

In the case of ineligible expenditure found by the Controllers (Italian and Maltese), in addition to a correct and exhaustive identification of the type of irregularity, the related expenditure deemed ineligible must be identified, where relevant, specifying the amount that must not be reported in the certification, the legal provision that was violated, the supporting documents of the expenditure involved, the possible existence of suspected fraud, the indication of any involvement of third parties, etc. The report and the checklist and the validation certificate in relation to the checks carried out, whether desk or on-site, shall be made available to the Beneficiary, by uploading them to the JEMS system, who may initiate the cross-examination phase and consequently provide any counter-deductions and/or additional documents or supplementary elements. Any integrations and counter-arguments must be entered into the aforementioned JEMS system within and no later than 7 calendar days to the respective Controller, attaching all the elements useful to support the arguments provided in order to allow the appropriate assessments to be carried out.

The Controller will examine the beneficiary's additions within 10 days in order to provide - again via the JEMS system - its conclusions.

In summary, the results of the control carried out (administrative checks and on-the-spot checks) may give rise to an outcome:

- ✓ **regular:** if it is found that there are no discrepancies or irregularities in the documents, subject to verification, submitted by the Beneficiary (all the expenses claimed are deemed eligible);
- ✓ **partially regular:** where non-compliant and/or irregular documentation is found, such that the result of the check is partially positive (some of the expenses claimed are deemed eligible while others are deemed ineligible);
- ✓ **non-regular:** in the event of the presence of non-compliant and/or irregular documentation, such that the result of the check is not positive (all the expenses claimed are deemed ineligible);

4.2 Identification and Designation of Controllers in Italy

The office responsible for first-level controls for the Italian beneficiaries is identified in Area 4 - "Controls" - control unit for actions and operations implemented by the Department of the Regional Programming Department. The Office will identify the "controllers" who will carry out the management checks and who in this case may be internal or external. In the case of an external auditor, a professional service contract will be signed with the assigned auditor using the model that will be made available by the MA. In order to meet the payment of the financial charges arising from the above mentioned contract, the same shall be charged to the relevant cost item "Costs for consultancy and services" limited to the expenses for the first level control of each beneficiary as provided in the financial plan of the last approved AF (more details on the payment procedure will be made available by the CU through a specific circular letter).

4.3 Identification and Appointment of Controllers in Malta

The office responsible for first-level controls for the Maltese beneficiaries is the MNCA (Funds and Programmes Division - FPD), Ministry responsible for EU Funds). Each beneficiary will procure the “Controller” that will be responsible, on behalf of the MNCA, for carrying out the management verification checks for that beneficiary . The MNCA will provide the terms of reference (ToR) to be used for this procurement process. The controller must be independent from the project. The controller must be a warranted/CPA auditor or a CPA certified auditing firm.

Upon suggested selection of the Controller, the MNCA should be informed of the outcome of the respective selection exercise and hence the proposed Controller. The Maltese beneficiary fills out a checklist (provided by the MNCA) on the proposed Controller which shall be signed by both partner and Controller and submitted to MNCA together with the proposed Controller’s CV. The MNCA checks that the requested criteria are satisfied and that the controller is listed as a Maltese Registered Auditor. The MNCA shall designate the first level control function pertaining to the project in which the partner

would be participating, to the controller through an approbation certificate communicated to the project partner. It is only after receiving this certificate and subsequently by signing the Letter of Engagement or contract between the partner and the controller, that the controller can start the first level control function within the framework of the project, and the first expenditure can be reported and validated.

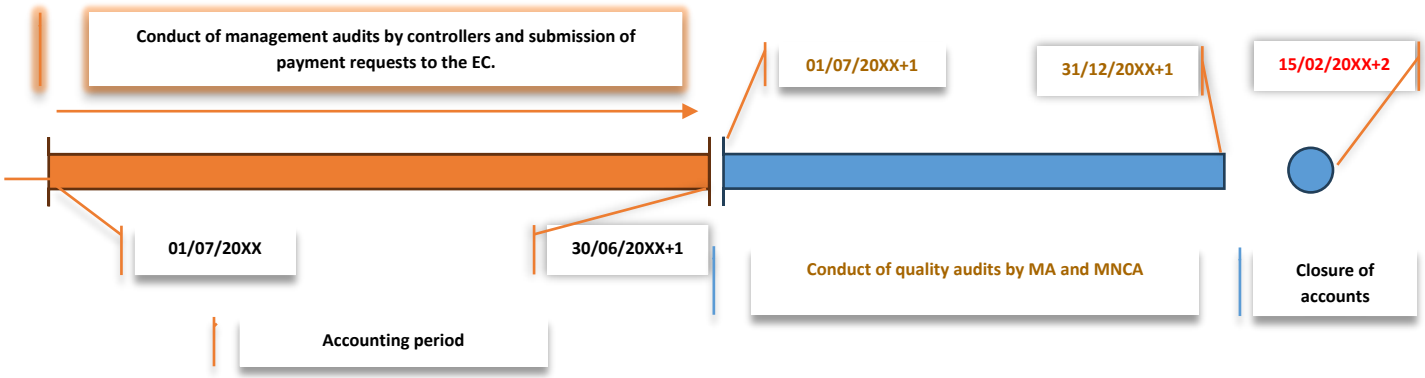
In case of a change in the Controller, a new request for approbation must be submitted to the MNCA by the project partner. The 'new' Controller will not be authorised to act as the partner's Controller until a new certificate is issued by MNCA.

Controllers are required to attend any mandatory training as directed by the MNCA. Failure to attend such training, might lead to the beneficiary suspending the approbation certificate and cancellation of payment to the Controller for its services, as instructed by the MNCA. Serious shortcomings in the course, or after the first level function performed by the Controller, may also lead to the suspension of the approbation certificate and cancellation of payment to the Controller.

4.4 Quality checks

In order to ascertain the correctness of the set of procedures and tools used by the auditors during the management checks (administrative and on-the-spot checks), the MA and the offices of the MNCA periodically carry out "**quality checks**" on a sample basis of the expenditure certified to the European Commission for each accounting period 01/07/20XX to 30/06/20XX+1 in order to guarantee with a high degree of certainty, the quality and regularity of the expenditure certified to the Commission by the closure of the accounts (15/02/20XX+2).

Below is a diagram on the conduct of management and quality audits.



These audits aim to ascertain:

a) the correctness of the procedures used by the auditors for the various tasks;
b) the correct use of the templates prepared by the MA of the Programme, such as checklists, minutes, etc;
c) the correct filing of information within the project file;
d) the correct expenditure verification activity;
e) the adequacy of the audit trail.

These checks are carried out by means of checklists and minute reports (see **Annex 6.3**).

The Control Unit of the MA together with the MNCA (both responsible for conducting management verifications) jointly define the risk criteria associated with each Controller who has carried out management verifications by the date of 31 June of each accounting period. These risk criteria, which will be part of the "*Methodology for the sampling of operations to be subjected to quality controls",* take into account the progress of spending, the number of beneficiaries per project, the legal nature of the beneficiaries and the results of the verifications carried out by the JS and MA on the previously executed RfRs. This sampling methodology may be revised along the programme implementation.

After having identified the sample to be checked, the Control Units of the two countries initiate the quality checks which must be concluded by 31 January of each of taccounting period in order to ensure any corrective actions (withdrawal of the expenditure previously certified to the EC) by 15 February of each accounting period (date of submission to the EC of the accounts of the previous accounting period). The MNCA will use the said sample to carry out quality checks in relation to Absence of Conflict of interest (CoI) checks by the Controllers as well as to carry our additional CoI checks using relevant databases as and

where needed; this check generally follows the process of the CoI checks carried out for the CPR funds by the relevant Maltese Managing Authorities. In this context, CoI checks will also be carried out in relation to the Controllers' services and payments thereof.

The documentation proving the performance of the quality control activity will be included in the document section of the JEMS System.

The MA shall ensure a framework of management and control procedures for the Programme capable of identifying, in particular in the event of significant changes to the DMCS:

- the activities most prone to the occurrence of risks;
- corrective measures or improvements to the procedures for managing and controlling these activities;
- follow-up activities.

5. Types of Expenditure and Reporting Arrangements

Expenditure submitted by beneficiaries must necessarily fall into one of the following categories:

- Personnel costs
- Office and administrative costs
- Travel and accommodation costs
- External expertise and service costs
- Equipment costs
- Costs for infrastructure and works

The cost categories "personnel costs", "travel and accommodation costs", "External expertise and service costs ", "equipment costs" and " Costs for infrastructure and works " represent direct costs, i.e. costs directly linked to a specific project activity, for which a direct link can be demonstrated.

The category "office and administrative costs" represents an indirect cost, i.e. a cost for which a link to a specific project activity cannot be demonstrated.

5.1 Personnel costs

Staff costs consist of the gross costs of staff employed by the beneficiary, whether public or private, for the implementation of the project. Staff may either already be employed by the beneficiary (partner and/or lead partner) or hired specifically for the project. Expenditure on personnel costs must relate to activities that the person would not carry out if the operation in question were not implemented. These activities must be formally assigned to the person by means of an employment contract, an appointment decision (or "deed of employment"), a letter of assignment and be attributable to the responsibilities of the employee concerned, specified in the job description.

Personnel must be included in the beneficiary's organisation by means of the following types/contractual positions:

a) permanent or fixed-term employment (both full-time and part-time)
b) apprenticeship;
c) coordinated and continuous collaboration (co.co.co.);
d) occasional self-employment without VAT number;
e) occasional service contract (voucher);
f) university professor;
g) university researcher;
h) research fellows/ research contract;
i) apprenticeship;
j) employees on secondment, posting, codetermination;
k) agency workers (so-called temporary workers);
l) any other types comparable to employment contracts.

With specific reference to the categories of personnel referred to in letters c), d) and e) it is pointed out that they are eligible to be accounted for both under the expenditure category "personnel costs" and under

the expenditure category "consultancy and external services costs". In fact, the second paragraph of Article 39(2) of the ETC Regulation specifies that payments made to natural persons working for the Grantee under a contract other than employment/work contract may be treated as salary expenses and such contract may be treated as an employment contract.

Therefore, in order to determine the correct allocation of such contracts to the expenditure category "personnel costs" or "costs for consultancy and external services", it will be necessary to verify the pre-eminent characteristic of the service covered by the contract and whether it is related to specific reference legislation:

I. when it can be equated with para-subordinate work with even occasional activity that involves continuous involvement in the implementation of the project (such as management, financial management or communication activities...) the related costs fall under the heading of 'internal staff';

II. if, on the other hand, it has the characteristics of an occasional, extemporaneous and particular service, such as a study, a research, an activity as a trainer, therefore inherent in a greater autonomy of the worker from the commissioning body, being akin to a service or consultancy, the relevant costs fall under the category 'costs for external consultancy and services';

III. costs for individual appointments conferred by public administrations pursuant to Legislative Decree 165/2001 are charged to the expenditure category 'costs for external consultancy and services'.

5.1.1 Reimbursement of personnel costs

Personnel costs can be reimbursed:

a) in accordance with Article 53(1)(a) of Regulation (EU) 2021/1060, by way of reimbursement of costs actually incurred, as evidenced by the employment document and pay slip;

b) under simplified cost options as referred to in Article 53(1)(b) "Unit costs" of Regulation (EU) 2021/1060;

c) at a fixed rate of up to 20 % of the direct costs other than the direct personnel costs of this operation in line with Article 39(2) of the CTE Regulation and Article 55(2) of the General Regulation.

- **OPTION (A) ACTUAL/REAL COSTS**

Under this option, eligible expenses relating to personnel costs must be substantiated by the relevant accounting documents and are limited to those listed in the table below.

Types of expenditure	Conditions
Salary expenses	➢ if they relate to activities that the entity would not carry out if the transaction in question were not carried out ➢ established in the employment act or by law ➢ attributable to the responsibilities of the employee concerned, i.e. specified in the relevant job description

Any other costs directly related to salary payments, which are incurred and paid by the employer (e.g. employment taxes; social security contributions, including pension contributions) provided that such costs:	➢ are established in an act of employment or by law ➢ comply with the legislation referred to in the employment contract and with the normal practices of the country and/or organisation or both in which the individual employee actually performs his or her work ➢ are not recoverable from the employer

The method of calculating the personnel costs incurred for the operation eligible for funding varies according to the relevant method of recruitment, i.e.:

- **full-time** staff - In this case, the Beneficiary shall provide evidence of the gross annual cost of staff and the hours worked for the operation (by means of a *Timesheet report*), proceeding to multiply the related hourly rate by the time of employment for the eligible operation, in order to determine the chargeable expense for each employee;
- **part-time** employees, employed in the operation for a **fixed percentage of** the monthly working time - In this case, there is no obligation to set up a separate system for recording working time; the employer issues, for each employee, document setting out the percentage of working time to be reserved for the operation;
- **part-time staff** employed in the operation for a **flexible number of** working **hours** per month - In this case, a time-recording system for the operation covering 100% of the employee's working hours must be updated and maintained. The reimbursement of personnel costs is calculated on the basis of an hourly rate that is determined:
  - ❖ dividing the monthly gross labour cost by the monthly working time stipulated in the act of employment, expressed in hours; or
  - ❖ by dividing the most recent documented gross annual labour cost by the number of working hours according to national regulations;

The hourly rate is multiplied by the number of hours actually worked in the operation;

- **personnel employed on an hourly basis -** In this case it will be necessary to multiply the number of hours actually worked in the operation by the hourly rate agreed in the employment contract on the basis of a time-recording system.

The formula below shows, by way of example, the method of **calculating the allowable hourly cost** (Cfr. Annex 1_a) for personnel obtained by relating the gross annual salary, including the employee's share of social security charges and withholding taxes, to the number of annual hours that can be worked:

$$C = \frac{RAL \times DIF \times OS}{H/workable} \times H/project$$

Where:

C = eligible hourly cost

RAL= gross annual salary, including the employee's share of social security charges and withholding taxes

H/Workable = annual workable hours, according to national regulations

DIF = deferred remuneration (accrued TFR, 13th and 14th instalments)

H/workable = annual workable hours, according to national regulations

H/project = commitment hours actually dedicated to the project

OS= social security and tax charges borne by the beneficiary not included in the payroll (i.e. not borne by the employee)

Generally, therefore, the allocation of personnel costs is done through the product of the hourly cost, as outlined above, by the number of hours dedicated to the project, as recorded through the timesheet.

It is possible not to make use of working time records when:

- the employee is 100% committed to the project (this commitment must be evidenced by the deed of employment and other equivalent document);
- the employee is assigned to the project partly through a fixed percentage of the labour cost (in such cases the employer issues a document setting out this fixed percentage (Art. 3 para. 4 Reg. (EU) 2021/1059 and Art. 55 para. 5 Reg.

The costs declared by the Beneficiary as personnel expenses must be supported by appropriate documentation to reconstruct the method used to define the amount reported, together with a statement, signed by the Manager in charge, certifying the gross annual remuneration of the staff employed in the operation and the method of calculation.

As indicated above, if the staff accounted for is only partially engaged in the implementation of the operation, it will also be necessary to provide a statement indicating the part of the cost allocated to the operation and the calculation method used to determine the amount accounted for.

In addition, to support the cost reported for each worker employed, a timesheet (see Annex 1_b) must be provided, on which the daily hours devoted to the operation and a detailed description of the activities carried out are recorded monthly.

DOCUMENTS PROVIDING A LEGAL BASIS FOR EXPENDITURE

- **Appropriate documentation to verify the proper completion of public procedures for personnel hired/assigned specifically for the purposes of the project;**
- **A signed declaration by the project beneficiary listing all persons involved in various capacities in the tendering and contract execution procedures (Single Project Manager (RUP), Director of Contract Execution (DEC), Evaluation Boards, etc.) of the absence of conflicts of interest in line with the provisions of Article 61 of Regulation (EU, Euratom) 2024/2509 as well as the Commission Communication of the Commission (2021/C 121/01) "Guidelines on the prevention and management of conflicts of interest under the Financial Regulation"**
- **Employment Contract (and/or Order of Service)/Letter of Assignment between the Beneficiary and the staff employed on the operation, setting out the role and the activities to be performed under the operation, the duration of the assignment, the hourly or daily remuneration and the total time to be devoted to the operation;**
- **Curriculum vitae of staff employed;**

SUPPORTING DOCUMENTATION OF EXPENDITURE

- **single book showing the employment relationship (only for IT beneficiaries);**
- **list of personnel assigned to the Project: this is a schedule that must include the following information: the name of the internal and/or external resource, the qualification, the function, the annual salary on a contractual basis, the annual amount of social security and tax charges, the annual number of contractual working hours, the percentage and/or number of hours attributable to the Project. This statement must be submitted in the form of a declaration signed by the Project Manager (for Italian Beneficiaries pursuant to Presidential Decree 445/2000);**

For each employee:

- **internal service order or letter of assignment: this is an order/letter indicating the role to be performed within the Project and the number of hours envisaged. This document must be submitted in the form of a declaration signed by the Project Manager and countersigned by the worker (for Italian Beneficiaries in accordance with Presidential Decree 445/2000);**
- **monthly time sheet - attested by the Project Manager/Project Manager showing: employee's name, job title, hours worked on the project, summary description of activities carried out, project code, reference month, signature of both the employee and the Project Manager for attestation;**
- **pay slip or pay envelope of the workers engaged in the project for the planned period;**
- **method for calculating the hourly cost detailing the social security and tax charges borne by the Beneficiary and charged to the project;**
- **Other documentation to justify the expenditure (e.g. reports, studies or other products of the personnel involved)**

DOCUMENTATION SUPPORTING PAYMENT

- **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 cashier and/or treasurer bank,**
- **documents certifying the payment of social security contributions, tax withholdings and social charges (e.g. F24 forms, UNI-EMENS forms for Italian beneficiaries only);bank statement showing transfers certifying the payment (even cumulative) of salaries or wages and/or certifying the actual and final payment of bank cheques;**
- **declaration of receipt of salary and social security and welfare contributions by each individual employee (for Maltese beneficiaries only);**
- **in the case of cumulative payment supporting documents, a declaration signed by the manager responsible for the relevant matter, providing details of the social security contributions, tax withholdings and social charges relating to the work performances charged to the project, included in the cumulative payment supporting documents submitted for expenditure verification;**

➢ OPTION (B) USE OF SIMPLIFIED OPTIONS

Pursuant to Article 39(2) of the CTE Regulation and Article 55(2)(c) of the General Regulation, the allocation of direct personnel costs, within the framework of the simplified options, may be as follows

STANDARD UNIT COSTS

a) by dividing the latest documented gross personnel costs, if annual, by 1720 in the case of full-time employment, or by the corresponding proportion of 1720 in the case of part-time employment;
b) dividing the most recent documented gross personnel costs, if monthly, by the average monthly hours worked of the person concerned in accordance with the applicable national rules mentioned in the contract of employment or employment or appointment decision (referred to as the act of employment).

When applying the hourly rate calculated in accordance with paragraph 2 of Article 55 CDR, the number of hours declared per person for a given year or month does not exceed the number of hours used to calculate the hourly rate.

If they are not available, the gross annual labour costs for personnel may be derived from the documented gross labour costs for personnel available or from the act of employment, duly related to a 12-month period.

Thus, one has:

a. **in the case of full-time staff:**

$$\text{Hourly cost of staff} = \frac{\text{The most recent documented annual costs}}{1720}$$

b. in the case of part-time staff:

$$\text{Hourly cost of staff} = \frac{\text{The most recent documented annual costs}}{1720 \times \% \text{ of contractual employment}}$$

In this context, the verification will focus on the analysis of the components determining the gross annual cost of the resource (numerator of the formula), excluding all 'moving' components of remuneration.

The documents to be submitted for reporting purposes are described below.

DOCUMENTS PROVIDING A LEGAL BASIS FOR EXPENDITURE

- **Appropriate documentation to verify the proper completion of public procedures for personnel recruited/assigned specifically for the purposes of the project;**
- **DSAN Declaration of all persons involved in various capacities in the tendering and contract execution procedures (Single Project Manager (RUP), Director of Contract Execution (DEC), Evaluation Boards, etc.) of the absence of conflicts of interest in line with the provisions of Article 61 of Regulation (EU, Euratom) 2024/2509 as well as the Commission Communication of the Commission (2021/C 121/01) "Guidelines on the prevention and management of conflicts of interest under the Financial Regulation";**

- **Employment Contract (and/or Order of Service)/Letter of Assignment and/or Letter of Establishment of the Working Group between the Beneficiary and the staff employed in the operation, setting out the role and the activities to be performed in the operation, the duration of the assignment, the hourly or daily remuneration and the total time to be devoted to the operation;**
- **Curriculum vitae of staff employed;**

SUPPORTING DOCUMENTATION OF EXPENDITURE

- **single book showing the employment relationship (only for IT beneficiaries);**
- **list of personnel assigned to the Project: this is a schedule that must include the following information: the name of the internal and/or external employee, the qualification, the function, the annual salary on a contractual basis, the annual amount of social security and tax charges, the annual number of contractual working hours, the percentage and/or number of hours attributable to the Project. This statement must be submitted in the form of a declaration signed by the Project Manager (for Italian Beneficiaries pursuant to Presidential Decree 445/2000);**

For each employee:

- **internal service order or letter of assignment: this is an order/letter indicating the role to be performed within the Project and the number of hours envisaged. This document must be submitted in the form of a declaration signed by the Project Manager and countersigned by the employee (for Italian Beneficiaries in accordance with Presidential Decree 445/2000);**
- **monthly time sheet - attested by the Project Manager/Project Manager showing: employee's name, job title, hours worked on the project, summary description of activities carried out, project code, reference month, signature of both the employee and the Project Manager for attestation;**
- **payslip or pay envelope of the workers that are involved in the project**
- **method for calculating the hourly cost detailing the social security and tax charges borne by the Beneficiary and charged to the project;**
- **declaration of receipt of salary and social security contributions from each individual employee;**
- **Detailed list of the items/components included and excluded in the calculation of the fixed monthly remuneration (extracted from the organisation's internal accounting system) for the purpose of determining the employee's gross annual cost (numerator of the calculation base);**
- **Other documentation to justify the expenditure (e.g. reports, studies or other products of the personnel involved)**

SUPPORTING DOCUMENTATION OF PAYMENT

- **bank transfer showing the amount and the name of the recipient accompanied by a bank statement showing the actual and final financial disbursement;**
- **payment mandate receipted by the bank cashier and/or treasurer,**
- **documents proving the payment of social security contributions, withholding taxes and social security charges (e.g. F24 only for IT beneficiaries);**
- **bank statement showing transfers certifying the payment (even cumulative) of salaries or wages and/or certifying the actual and final payment of bank cheques;**
- **in the case of cumulative payment slips, a certificate signed by the Director responsible for the matter, showing details of the social security contributions, withholding taxes and social security charges relating to the work services charged to the project that are included in the cumulative payment slips submitted in the accounts;**

- **documentary evidence of the payment of wages (credit order and bank receipt) and payment of IRPEF withholdings and social security contributions (F24 forms, UNI-EMENS forms and relevant receipts only for IT beneficiaries).**

➢ **OPTION (C) - FLAT RATE**

Personnel costs - only for beneficiaries who have chosen this method of reporting personnel costs at the application stage - may be reimbursed as in Article 39(3)(c) of the ETC Regulation, i.e. "on *the basis of a flat rate of up to 20 % of the direct costs other than the direct personnel costs of that operation, without the Member State being required to carry out a calculation to determine the applicable rate*".

For reporting purposes, it is clarified that it will not be necessary to document any personnel costs, but it will be necessary to report on the activity carried out by filling in Annex 1c attaching any reports, analyses, studies or other products produced by the project staff.

5.2 Office and administrative costs

For the INTERREG VI-A Italia-Malta programme, office and administrative expenses are always charged at a flat rate of 15% of eligible personnel costs (Art. 54 (1) (b) of the General Regulation.

Office and administrative costs are limited to the following items only:

a) office rent;
b) insurance and taxes relating to buildings housing staff and office equipment (e.g. fire insurance, theft);
c) consumption for utilities (e.g. electricity, heating, water);
d) office supplies;
e) general accounting within beneficiary organisation;
f) archives;
g) maintenance, cleaning and repairs;
h) security;
i) computer systems;
j) communication (e.g. telephone, fax, Internet, postal services, business cards);
k) bank charges for opening and operating the account(s), if the implementation of the transaction requires the opening of a separate account;
l) and associated with transnational financial transactions.

For reporting purposes, it is clarified that no costs for office and administrative expenses need to be documented as these will be recognised within the 15% of eligible personnel costs.

At the time of final reporting, a declaration from each beneficiary will have to be acquired for these costs, giving a list of the goods/services acquired under the expenditure item.

5.3 Travel and accommodation costs

The following expenses incurred by/for the Beneficiary's employees are eligible as travel and subsistence expenses:

a. travel expenses (e.g. tickets, travel and car insurance, fuel, car mileage reimbursement, tolls and parking fees);
b. food costs;
c. living expenses;
d. visa fees;
e. daily subsistence allowances (with the proviso that, where travel and subsistence expenses are fully covered by daily subsistence allowances, no other form of additional reimbursement is admissible).

Such expenses may be incurred by the Beneficiary to cover its own personnel costs, or directly by an employee of the Beneficiary; in the latter case, it will be necessary to prove the reimbursement made by the Beneficiary to the employee in question.

Please note that missions must be authorised in advance, specifying the name of the authorised employee, dates of the mission, place, reason and relation to the operation.

It should be noted that travel and subsistence expenses of experts and external service providers fall under the expenditure category "External consultancy and services".

Below is a list of the documentation required for proof of expenditure incurred.

The documents to be submitted for reporting purposes are described below.

DOCUMENTS PROVIDING A LEGAL BASIS FOR EXPENDITURE

- Internal procedure of the entity for the treatment of beneficiary missions;
- Documentation certifying the authorisation of the mission by the Beneficiary, clearly showing at least; name of the authorised person, destination, dates of the mission, place, reason and relation to the operation;
- Documentation proving authorisation to use one's own vehicle or taxi, if provided for in the mission regulations;
- Documentation proving the selection procedure of the supplier, in the event that the expenses incurred were subject to procurement;
- Documentation proving that the trip is related to the operation;
- Possible authorisation of the MA in the case of missions outside the programme area.

SUPPORTING DOCUMENTATION OF EXPENDITURE

- copy of the signature sheet of the meeting and/or seminar, conference with evidence of the list of participants;
- settlement note completed by the authorised person who carried out the mission and countersigned by the Project Manager,

- travel documents such as railway tickets; obliterated bus tickets; airline tickets and/or electronic receipts for the purchase of flights and boarding passes in the name of the person who carried the mission. In view of the fact that documentary proof is required, the beneficiary shall be required to give the paper proof of the boarding receipt also in the case of boarding pass made through the web-mobile check in;
- documented evidence of proof of payment[6] certifying the use of the board and/or lodging specifically in the name of the authorised person. For meals only, fiscal receipts are accepted if they indicate the meals consumed.
- pay slip, in case travel expenses are reimbursed at the same time as salary; in case of use of own means of transport (if applicable only for Italian beneficiaries);
- declaration of inability to use public transport adequately justified;
- statement of the daily distance travelled round trip, the cost per unit according to national or institutional regulations (if applicable) and the total cost;
- reimbursement due accompanied by the authorisation for use signed by the Project Manager/Director responsible for the matter;
- travel report summarising the key outcomes of the mission.

SUPPORTING DOCUMENTATION OF PAYMENT

- bank transfer showing the amount and the name of the recipient accompanied by a bank statement confirming the actual and final financial disbursement,
- payment order receipted by the cashier and/or treasurer bank,
- a signed declaration by the employee who undertook the mission verifying receipt of payment from the beneficiary entity or a signed statement of expenditure provided by the employee showing clearly the total amount of payment received from the beneficiary entity and related to the mission, as applicable.

In the case of "**missions outside the programme area**" (i.e. outside Sicily and Malta) they must be authorised in advance by the MA and clearly justified by demonstrating their relevance to the project activities.

With regard to the entry of mission documentation in the JEMS information system, it is specified that the entry must be made by aggregating the details of the expenses relating to a given mission in a single settlement note. Following the settlement note, in the same file, the mission justifications (mission authorisation, receipts, airline tickets, boarding passes, signature sheet, minutes, etc.) cancelled with the project stamp will be entered. The settlement note file, accompanied by the mission slips, represents the mission expenditure document.

[6] Bank statement/transfer clearly showing the payment amount from the beneficiary entity to the individual on the mission.

5.4 External consultancy and services

Expenditure relating to the costs of external consultancy and services provided for in Article 42 of the ETC Regulation covers multiple types of services and consultancy provided by a public or private law entity or natural person other than the Beneficiary and all partners in the operation:

a. studies or surveys (such as evaluations, strategies, summary notes, design schemes, manuals);

b. training (including scholarships and research grants);

c. translations;

d. creation, modification and updating of computer systems and websites;

e. promotion, communication, advertising, promotional items and activities or information related to an operation or programme as such;

f. financial management;

g. services related to the organisation and implementation of events or meetings (including rental fees catering or interpretation services);

h. participation in events (such as registration fees);

i. legal advice and notary services, technical and financial advice, other advisory and accounting services;

j. intellectual property rights;

k. verifications pursuant to Article 74(1)(a) of Regulation (EU) 2021/1060 and Article 46(1) of this Regulation;

l. costs for the accounting function at programme level pursuant to Article 76 of the General Regulation and Article 47 of these Rules;

m. audit costs at programme level under Articles 78 and 81 of Regulation (EU) 2021/1060 and Articles 48 and 49 of this Regulation;

n. guarantees provided by a bank or other financial institution where required by national or Union law or by a programme document adopted by the Supervisory Committee;

o. travel and subsistence expenses of experts, speakers, meeting chairs and external service providers, if provided for in the contract, and other specific advice and services needed for the operations.

p. travel and accommodation expenses of experts, speakers, meeting chairs and external service providers;

q. other specific advice and services required for the operations.

r.

DOCUMENTS PROVIDING A LEGAL BASIS FOR EXPENDITURE

- Having regard the selection of external expert appropriate documentation to verify the completion of public procedures or, in cases where required by the regulations of individual beneficiaries, the production of at least five curricula vitae and letters of assignment/contracts;
- Having regard to the procurement of services, documentation suitable for verifying the completion of public tender procedures or, in cases where required by the regulations of individual beneficiaries, the production of at least five quotation and in any case the minimum requirement as established by the relevant regulation;
- DSAN of all persons involved in various capacities in the tendering and contract execution procedures (Single Project Manager (RUP), Director of Contract Execution (DEC), Evaluation Boards, etc.) of the absence of conflicts of interest in line with the provisions of Article 61 of Regulation (EU, Euratom) 2024/2509 as well as the Commission Communication of the Commission (2021/C 121/01) "Guidelines on the prevention and management of conflicts of interest under the Financial Regulation";
- Contracts concluded and/or purchase orders with service providers, showing the amount of the expected consideration, the reference to the project (including the CUP) and the countersigned contractual period of performance;
- In the cases envisaged, a letter of assignment signed for acceptance, detailing the type of service/activity performed, the justification for the assignment with reference to the curriculum vitae, the indication of the reference to the project (including the CUP) the duration of the assignment, the remuneration, the share attributable to the Project;
- Curriculum Vitae.

SUPPORTING DOCUMENTATION OF EXPENDITURE

- invoice or debit note or bill or other accounting documents of equivalent probative value made out in the name of the Beneficiary,
- periodic reports submitted by the experts on the work carried out, duly validated by the Project Manager,
- other documentation justifying the activities/services performed (studies, opinions, etc.).

SUPPORTING DOCUMENTATION OF PAYMENT

- bank transfer showing the amount and the name of the recipient accompanied by a bank statement confirming the actual and final financial disbursement,
- documented evidence of proof of payment[7] that also shows the VAT element. For the Italian public beneficiaries (who are subject to the split payment regime) it will be necessary to prove the actual payment of VAT by means of a cumulative VAT mandate of the structure with evidence of the service rendered for the INTERREG VI-A Italia-Malta programme;
- payment order receipted by the cashier and/or treasurer bank.

[7] For Maltese beneficiaries: As best practice, a fiscal receipt or a tax invoice should be provided. In the absence of such, the proof of payment shall clearly identify the partner's eligible expenditure and the respective invoice number.

5.4.1 Register of Purchased Goods and Equipment and Traceability of Serial Numbers

In order to ensure the full traceability of expenditure relating to the purchase of goods and equipment, strengthen the audit trail, prevent the risk of double financing and ensure the correct physical identification of assets acquired within operations financed by the Programme, all beneficiaries are required to establish, complete and constantly update a specific Register of Purchased Goods and Equipment.

The register must be prepared for all goods and equipment acquired, wholly or partially, with Programme resources and must allow the unique identification of each asset, including through the recording of the serial number, manufacturer identification code or any other equivalent element suitable for distinguishing the asset from other similar goods.

Pending the possible integration of such functionality into the JEMS information system or other Programme information systems, the register shall be maintained outside the system, in accordance with the template made available by the Managing Authority, and shall constitute an integral part of the administrative and accounting documentation to be retained for reporting purposes, management verifications, audits and any further national or Union-level controls.

For each asset or piece of equipment, the beneficiary must provide, using Annex 8, the following information:

1. project title;
2. project code, where available;
3. beneficiary/partner that incurred the expenditure;
4. description of the asset or equipment;
5. expenditure category and reference to the relevant budget line;
6. supplier;
7. brand and model;
8. serial number, manufacturer code or other unique identification code;
9. details of the invoice or equivalent accounting document;
10. details of the transport document, where applicable;
11. date of delivery or availability of the asset;
12. internal inventory number, where applicable;
13. cost of the asset and share charged to the project;
14. physical location of the asset, including address, building, floor, room or laboratory;
15. geographical coordinates, where required or useful for localisation purposes;
16. status of the asset, including indication of its actual installation, use or commissioning;
17. reference to the expenditure report in which the expenditure has been or will be declared.

For each registered asset or piece of equipment, appropriate photographic evidence must be obtained and retained, consisting at least of:
a) a photograph of the asset in its entirety, suitable to demonstrate its physical existence and location at the beneficiary's premises or at the declared place of use;
b) a photograph of the serial number, identification plate or code affixed by the manufacturer;
c) where relevant, a photograph of the inventory label or internal code assigned by the beneficiary.

The register and the related photographic documentation must be updated promptly and, in any case, before submission of the expenditure report in which the expenditure is declared. The documentation must be retained by the beneficiary and made available to first-level controllers, the Managing Authority, the Audit

Authority, the European Commission, the European Court of Auditors, OLAF, EPPO and any other competent body, in accordance with the applicable legislation.

The beneficiary is also required to upload the updated register and the photographic evidence for each expenditure report within the JEMS system. This requirement does not replace the obligations concerning expenditure registration in the information system, but supplements the supporting documentation necessary for the verification of expenditure eligibility.

During verification activities, the controller shall verify the consistency between the reported asset, the invoice, the payment, the delivery document, the asset register, the photographic documentation, the beneficiary's inventory (where applicable) and the declared location. Failure to indicate the serial number, absence of photographic documentation, incomplete registers or the impossibility of physically identifying the asset may result in the suspension of the expenditure, requests for additional documentation or, in the most serious cases, the ineligibility of the expenditure.

Where the expenditure has already been reported, verified or included in a reimbursement request, the Managing Authority may adopt the consequent corrective measures, including withdrawal of the expenditure, financial corrections and recovery of any amounts unduly paid, in accordance with the applicable legislation and Programme provisions.

The obligation to maintain the register applies to all Programme beneficiaries and concerns goods and equipment newly acquired for project purposes. The register must be kept updated throughout the entire document retention period provided for by the applicable legislation and must allow, at any time, verification of the existence, identification, location and use of the asset for the purposes of the financed project.

5.5 Equipment Expenses

Pursuant to Article 43 of the ETC Regulation, expenditure on equipment includes expenditure relating to the financing of the purchase, rental or *leasing* of equipment by the beneficiary of operation other than that referred to in Article 40.

The following expenses in particular are eligible:

a. office equipment;
b. *hardware* and *software*;
c. furniture and accessories;
d. laboratory equipment;
e. tools and machinery;
f. tools or devices;
g. vehicles;
h. other specific equipment required for the operations.

Rental, *leasing* and purchase of equipment (e.g. machinery, apparatus and fittings/equipment) are eligible if the use of these assets is strictly necessary for the implementation of the operation and the achievement of its objectives. It is therefore essential to distinguish between:

- **supporting equipment for the implementation of the project** - In this case, the full purchase price is allowed provided that the use is exclusive to the project and that the depreciation period is equal

to or shorter than the remaining life of the project; it being understood that the allocation of the cost (depreciation) shall be based on actual use, in accordance with the accounting rules of the individual asset; if the duration of usability is longer than the remaining life of the project, only the depreciation costs may be reimbursed, provided that they are calculated according to national rules and in relation to the period of co-financing of the project and that no other EU or national contribution has already been granted for the same purchase of assets.

- **Thematic and project-specific** equipment - This category includes all equipment that is part of the main subject of the interventions and whose exclusive use is essential to achieve the objectives of the project (e.g. specific software, technical tools, etc.). For this type of equipment, the entire cost is eligible on condition that the equipment is maintained in its original ownership and intended use for at least five years, from 31 December of the last year of the final payment by the MA to the lead beneficiary and 10 years in the case of an operation falling under State Aid, and is essential for the project.

For goods which unit cost does not exceed € 516.00, full deduction of the acquisition costs is allowed in the financial year in which they are incurred.

In the cases provided for, depreciation shall be accounted for in accordance with the regulations in force in the countries participating in the programme and the following conditions laid down in EU regulations. The percentage of depreciation is inferred from the civil and fiscal depreciation coefficients indicated in the register of depreciable assets under the applicable national laws.

Below is the formula for **calculating the usage fee** taking into account the depreciation coefficients (See Annex 1_d).

$$\frac{(\text{Costs of the good}) * (\%\text{ od depreciation}) * (\text{days of use})}{360} \times \%\text{ of use}$$

In addition to the costs incurred for the purchase of the equipment, ancillary costs such as those for transport, installation, and delivery are also eligible.

The purchase of used equipment may be considered eligible expenditure provided the following conditions are met:

1. have not received other assistance from Interreg funds or funds listed in Article 1(1)(a) of the General Regulation;
2. the purchase price of the used equipment does not exceed the costs generally accepted on the market in question;
3. the technical characteristics of the purchased used equipment are appropriate to the needs of the operation and comply with applicable norms and standards.

Without prejudice to eligibility for simple rental and hire, expenditure on *leasing* is eligible for co-financing if the conditions set out in Presidential Decree 22/2018 are met.

In addition, the beneficiary must comply with the communication requirements of Article 36 of the ETC Regulation by displaying permanent plaques or billboards clearly visible to the public, the emblem of the Union, in accordance with the technical characteristics set out in Annex IX of the General Regulation, as soon as the equipment purchased is installed, relation to operations supported by an Interreg Fund whose total cost exceeds €100,000 (See paragraph 3 of this Manual)

DOCUMENTS PROVIDING A LEGAL BASIS FOR EXPENDITURE

- appropriate documentation to verify the completion of public procedures or, in cases where provided for in the regulations of the individual beneficiaries, the production of at least five cost estimates;
- DSAN of all persons involved in various capacities in the tendering and contract execution procedures (Single Project Manager (RUP), Director of Contract Execution (DEC), Evaluation Boards, testers, etc.) of the absence of conflicts of interest in line with the provisions of Article 61 of Regulation (EU, Euratom) 2024/2509 as well as the Commission Communication of the Commission (2021/C 121/01) "Guidelines on the prevention and management of conflicts of interest under the Financial Regulation";
- Concluded contracts and/or purchase orders with suppliers, showing the amount of the expected consideration, indication of the reference to the project (including CUP) and the countersigned contract performance period;
- Schedule of calculation of the instrumentation usage fee for the operation (where applicable);
- Extract from the Inventory Book or extract from the register of depreciable assets, with the following information accompanying it: date of purchase, historical purchase cost, any revaluations or write-downs, depreciation fund at the date preceding the date of commencement of allocation to the Project, depreciation coefficient adopted, depreciation rate charged;
- Other documents required by law
- in the case of thematic equipment, a declaration by the responsible departments that the equipment purchased is necessary for the realisation of the project results as set out in the approved application form;
- Register of inventoried assets showing the serial number of the equipment, the corresponding inventory number assigned by the beneficiary and the location of the asset at the beneficiary's facility (floor and room no.). If the equipment is installed in external locations, the GPS coordinates will be indicated in the register;

In the case of the purchase of **used material**:

- purchase and sale contract between the Beneficiary and the seller or equivalent documentation (including tender documentation, tender documentation and contract);

- declaration by the seller stating the exact origin of the equipment and that the asset has not benefited from any other support from the EIS funds;
- evaluation appraisal by an independent technician certifying that the purchase price of the used equipment does not exceed the costs generally accepted on the market in question and that the technical characteristics of the used equipment purchased are appropriate to the needs of the operation and conform to the applicable norms and standards.

In the case of **leasing and/or rental**:

- estimates relating to the lease purchase of the asset;
- contract containing the description of the goods, the value, the duration of the contract, the CUP, the fee distinct from the amount relating to taxes and various expenses (including tender documentation - tender documents and contract, where applicable).

SUPPORTING DOCUMENTATION OF EXPENDITURE

- Invoice or other accounting documents of equivalent probative value made out in the name of the Beneficiary;
- Duly signed transport document;
- Photographic documentation of the equipment/goods acquired with the project resources;

SUPPORTING DOCUMENTATION OF PAYMENT

- bank transfer showing the amount and the name of the recipient accompanied by a bank statement confirming the actual and final financial disbursement,
- documented evidence of proof of payment[8] that also shows the VAT element. For the Italian public beneficiaries (who are subject to the split payment regime) it will be necessary to prove the actual payment of VAT through a cumulative VAT mandate of the structure with evidence of the service rendered for the INTERREG VI A Italia-Malta programme;
- payment order receipted by the cashier and/or treasurer bank.

5.6 Infrastructure and Works Expenditure

Expenditure on infrastructure and works is limited to the following items:

a. purchase of land in accordance with Article 58(1)(b) of the General Regulations;
b. building permits;
c. construction material;

[8] For Maltese beneficiaries: As best practice, a fiscal receipt or a tax invoice should be provided. In the absence of such, the proof of payment shall clearly identify the partner's eligible expenditure and the respective invoice number.

d. labour;
e. specialised interventions (such as soil remediation, demining).

Such costs may relate either to an object (e.g. a building) to be constructed from scratch or to the adaptation an existing infrastructure. In any case, expenditure on infrastructure and works is only eligible if it complies with the requirements of the Investment Programme.

In accordance with Article 65 of the General Regulation, no substantial changes may be made to the infrastructure and investments within five years from the date of closure of the project concerning them:

- the change of ownership of an infrastructure that provides an undue advantage to an undertaking or a body governed by public law;
- a substantial modification that alters the nature, objectives or conditions of implementation of the operation, the result that its original objectives are compromised.

In addition, costs for infrastructure and works are eligible under the following conditions:

- in the case of the purchase of land, a certificate must be issued by a qualified and independent professional or authorised body stating that the price does not exceed the market value and that the property complies with national standards or detailing any discrepancieѕ that the beneficiary proposes to rectify through the intervention;
- expenditure on the purchase of land must not exceed 10% of the total project expenditure;
- the expenses must be aimed at the implementation of the project and for the period foreseen in Article 65 of the General Regulation; no substantial changes must be made to the infrastructure and investments that alter the nature, objectives or conditions of implementation of the operation within five years from the date of project closure or the investment must remain in the ownership of the Beneficiary for at least five years from 31 December of the last year of the final payment by the Managing Authority to the lead beneficiary, 10 years in the case that the operation falls under State Aid;
- the beneficiary must acquire all required legal authorisations;
- the principles of sound financial management and cost efficiency must be applied;
- all costs must be subject to the applicable EU and Member State public procurement rules, regional and beneficiary-specific rules;
- preliminary verification that the beneficiary has the necessary financial resources and mechanisms in place to cover the operation and maintenance costs of the projects including investments in infrastructure, in order to ensure their financial viability, in accordance with Article 22(4)(d) of the ETC Regulation.

Please note that costs for infrastructure and works are eligible if no other EU fund has contributed to the financing of the same expenditure item, i.e. double financing is not allowed.

Expense items reported under this cost category cannot be reimbursed under any other cost category

Again, the project partner must comply with the communication requirements Article 36 of the ETC Regulation by displaying clearly visible to the public durable signs or billboards bearing the emblem of the Union in accordance with the technical characteristics set out in Annex IX of the General Regulation as soon as it starts the physical implementation of an Interreg operation involving physical investments, in relation to operations supported by Interreg whose total cost exceeds EUR 100,000.

DOCUMENTS PROVIDING A LEGAL BASIS FOR EXPENDITURE

- appropriate documentation to verify the completion of public procedures or, in cases where provided for in the regulations of the individual beneficiaries, the production of at least five cost estimates;
- declaration of all persons involved in various capacities in the tendering and contract execution procedures (Single Project Manager (RUP), Director of Contract Execution (DEC), Evaluation Boards, testers, etc.) of absence of conflicts of interest in line with the provisions of Article 61 of Regulation (EU, Euratom) 2024/2509 as well as the Commission Communication of the Commission (2021/C 121/01) "Guidelines on the prevention and management of conflicts of interest under the Financial Regulation";
- appropriate documentation to verify the necessary authorisations for the execution of the works issued by the competent national, regional and/or local authorities;
- Other documents required by the regulations in force;
- A sworn appraisal report, drawn up by authorised and independent persons in line with applicable national legislation, ascertaining the fair price of the sale in relation to market prices;
- the public deed of sale;
- Contracts signed for the execution of the works, showing the amount of the expected consideration, the reference to the project (including the CUP) and the countersigned contractual period of execution;
- Certificate of completion of works (when and where applicable), or similar documentation, certified by the relevant authorised and independent person/s in line with the applicable national legislation and related acceptance from the partner.
- Documentation on the commissioning and use of the work carried out under the project.

SUPPORTING DOCUMENTATION OF EXPENDITURE

- Invoices and progress reports (or final report, if applicable), or similar documentation in the name of the Beneficiary; The document may require signature of the relevant authorised and independent person/s in line with the applicable national legislation and related acceptable from partner.
- Photographic documentation of the work carried out;

SUPPORTING DOCUMENTATION OF PAYMENT

- bank transfer showing the amount and the name of the recipient accompanied by a bank statement confirming the actual and final financial disbursement,
- documented evidence of proof of payment[9] that also shows the VAT element. For the Italian public beneficiaries (who are subject to the split payment regime) it will be necessary to prove the actual payment of VAT through a cumulative VAT mandate of the structure with evidence of the service rendered for the INTERREG VI A Italia-Malta programme;
- payment order receipted by the cashier and/or treasurer bank.

5.7 Other Types of Expenses

The following is a non-exhaustive list of certain types of other expenses related to the implementation of operations, which are eligible for reporting by the Beneficiaries under the General Regulation.

5.7.1 Contributions in kind

In accordance with Article 67(1) of the General Rules, contributions in kind are defined as "*supplies of works, goods, services, land and buildings used in the implementation of the operation, for which the Beneficiary has not made any payment supported by invoices or documents of equivalent probative value*".

Contributions in kind are considered eligible if they fulfil all the following conditions:

a. the public support for the operation that includes contributions in kind does not exceed the total eligible expenditure, excluding contributions in kind, at the end of the operation;

b. the value attributed to contributions in kind does not exceed the costs generally accepted on market in question;

c. the value and provision of contributions in kind can be independently assessed and verified;

d. In the case of land or real estate, a payment for the purpose of a lease may be made for a nominal annual amount not exceeding a single unit of the currency of the Member State;

[9] For Maltese beneficiaries: As best practice, a fiscal receipt or a tax invoice should be provided. In the absence of such, the proof of payment shall clearly identify the partner's eligible expenditure and the respective invoice number.

e. In the case of contributions in kind in the form of unpaid labour, the value of that benefit is established taking into account the verified time spent and the rate of remuneration for equivalent work. It is clarified that such kind of costs cannot be used to proof the national contribution.

The value of the land or real estate referred to in point (d) of the first subparagraph shall be certified by an independent qualified expert or duly authorised official body and shall not exceed the limit set out in Article 64(1)(b).

Appropriate documentation will therefore be required to support the reconstruction of the calculation method used to determine the amount claimed.

6. Information, Communication and Visibility Rules

Communication and visibility are essential elements to ensure transparency, recognisability and dissemination of the results achieved by projects funded under the Interreg VI-A Italia–Malta Programme.

Beneficiaries are required to comply with the information, communication and visibility obligations laid down in Regulation (EU) 2021/1060, in particular Articles 46–50 and Annex IX, as well as Regulation (EU) 2021/1059 concerning the European Territorial Cooperation objective (Interreg).

Beneficiaries of the INTERREG VI-A Italia–Malta Programme must ensure clear and visible acknowledgement of the financial support provided by the European Union in all activities, documents and communication materials related to the project.

The Managing Authority shall verify compliance with communication and visibility obligations throughout the entire project lifecycle, including monitoring, control and reporting phases.

Pursuant to Article 36 of Regulation (EU) 2021/1059, where communication and visibility obligations are not complied with and no appropriate corrective measures are implemented, the Managing Authority may apply proportionate financial measures, including a reduction of the EU contribution granted to the operation.

Beneficiaries are encouraged to coordinate in advance with the Managing Authority and the Joint Secretariat for any clarification concerning the application of these provisions.

6.1 Communication Officer and Communication Plan

The beneficiary responsible for the Communication Work Package shall:

- coordinate the implementation of the project's communication and visibility activities;
- prepare and update the project Communication Plan;
- designate a communication contact person acting as liaison with the Managing Authority, the Joint Secretariat and the National Authorities;
- monitor the output and result indicators provided for in the Communication Plan.

The Communication Plan shall include at least:

- objectives and target groups;
- communication and visibility tools and actions;
- timetable of activities;
- dedicated budget;
- monitoring arrangements and effectiveness indicators.

Partners and beneficiaries of the cross-border operation should endeavour to produce communication materials in the languages of the partnership and shall comply with the principles of environmental sustainability, inclusion and accessibility by promoting:

- digital tools and electronic publications;
- use of recycled or reusable materials;
- organisation of sustainable events;
- physical and digital accessibility of contents;
- participation of persons with disabilities and vulnerable groups.

6.2 Use of the Programme Visual Identity

All beneficiaries must exclusively use the official visual identity of the Interreg VI-A Italia–Malta Programme, in accordance with the Programme Visual Identity Manual.

The Programme visual identity consists of:

- the Interreg logo;
- the emblem of the European Union;
- the co-financing statement;
- the Programme name;
- where applicable, the project name/acronym.

Within the Interreg VI-A Italia–Malta Programme, these elements are integrated into the official Programme logo bar, which constitutes the mandatory visual reference for all communication and visibility activities.



The official logo bar:

- may not be modified, separated or altered;
- must retain its original proportions, colours, fonts and spacing;
- must always be clearly visible and prominently displayed.

The project name or acronym:

- must use the Montserrat font;
- must comply with the colours associated with the relevant Programme priority/specific objective;
- may not alter the structure of the Interreg logo or the EU emblem.

The following are not permitted:

- modifying colours, proportions or arrangement of elements;
- adding graphic effects;
- distorting the logo;
- using unofficial versions;
- inserting other logos within the Programme logo bar.

Any partner or associated entity logos:

- must be placed separately from the official Programme logo bar;
- must not compromise the readability of the EU emblem;
- must not have greater visual prominence than the European Union emblem.

The European Union emblem must have at least the same size, measured in height or width, as the largest logo displayed on the material.

The use of the project logo on communication products such as posters, billboards, roll-ups, permanent plaques, labels, letterheads, business cards, brochures, slides, publications and digital tools is subject to the following rules:

- the project logo must always be clearly visible and occupy a prominent position;
- the size of the project logo may not be smaller than any other logo included in the same material;
- the size of any other logo may not exceed that of the European Union emblem.

6.3 Posters, Plaques and Billboards

For all operations financed by the Programme, regardless of the amount of funding received, the beneficiary must:

- display at least one poster of minimum A3 size;
  or
- use an equivalent electronic display,

providing information about the operation and highlighting the support received from the European Union.

The poster or display must:

- be placed in a location clearly visible to the public;
- display the project logo;
- clearly highlight the financial support of the European Union.

This obligation also applies to intangible operations or operations without physical infrastructure.

For operations supported by the ERDF whose total cost exceeds EUR 100,000 and involving physical investments or installation of purchased equipment, the beneficiary must display permanent plaques or billboards clearly visible to the public as soon as the physical implementation of the operation starts or the purchased equipment is installed.

Plaques or billboards must:

- be placed at the site where the intervention is implemented;
- have appropriate dimensions;
- display the project logo;
- include the project name and reference to European Union co-financing.

The EUR 100,000 threshold refers to the total cost of the financed operation and not to the value of a single supply, purchase or contract.

For operations below the above threshold, the display of at least one A3 poster or equivalent electronic display remains mandatory.

The size of the plaque or billboard may vary depending on the intervention carried out, provided that adequate visibility and readability are ensured.

6.4 Digital Communication, Media and Social Networks

Beneficiaries must:

- publish on their website and/or social media channels a short description of the project, including objectives, results and reference to the financial support received from the European Union;
- correctly use the project logo on websites, social media, publications and digital tools;
- highlight the support of the European Union in press releases, public information materials and audiovisual products.

Any communication intended for press, television, radio, websites or other media must ensure adequate visibility of the support provided by the European Union and the Programme.

For video products, the project logo must appear at least in the opening or closing screen together with the following statement:

“Operation co-financed by the European Union under the Interreg VI-A Italia–Malta Programme.”

6.5 Project Minisites on the Programme Website

In order to ensure uniformity, transparency and consistency of the Programme visual identity, projects funded under the Interreg VI-A Italia–Malta Programme are promoted through dedicated minisites hosted within the institutional Programme website.

The minisites constitute the main official digital communication tool for projects and represent the institutional reference point for disseminating:

- project description;
- partnership;
- objectives and results;
- news and events;
- multimedia materials;
- opportunities and calls;
- documents and publications.

Beneficiaries are required to regularly update the contents of the project minisite, ensuring:

- accuracy and updating of published information;
- quality of textual and multimedia contents;
- compliance with the Programme communication and visibility rules;
- use of the official visual identity;
- compliance with accessibility and digital inclusion principles.

Published contents must clearly highlight the financial support provided by the European Union and the Interreg VI-A Italia–Malta Programme.

The Managing Authority and the Joint Secretariat may provide editorial guidance and request integrations, modifications or updates to published contents.

The creation of independent project websites is generally discouraged, except in cases specifically authorised by the Managing Authority and strictly linked to the provision of services or digital tools foreseen by the project.

In such cases:

- the external website must clearly display the official Programme logo bar or the project logo;
- a link to the official project minisite on the Programme portal must be ensured;
- all communication, visibility, accessibility and data protection rules provided by European and national legislation must be respected.

6.6 Gadgets and Promotional Materials

For gadgets such as USB sticks, pens, pencils and other small items, the use of the simplified version of the Programme logo is recommended, provided that the readability of the EU emblem is ensured.

When selecting gadgets, the principles of environmental sustainability must be respected; therefore, the use of disposable gadgets, plastic materials or non-recyclable materials is discouraged.

For labels and stickers, it is preferable to use the project logo, ensuring that it remains readable.

6.7 Retention, Submission of Materials and Mandatory Disclaimers

Beneficiaries must ensure traceability of communication activities by keeping copies of produced materials, photographs, screenshots, press reviews and documentation of organised events.

The Managing Authority may request beneficiaries to submit communication materials produced for monitoring, archiving, capitalisation and institutional dissemination purposes. For this purpose, beneficiaries are required to submit at least three copies of the communication materials produced (publications, brochures, promotional materials, audiovisual products, press reviews, etc.).

Beneficiaries grant the Managing Authority and the European Union institutions the right to use project communication and visibility materials for institutional, informational and promotional purposes, in compliance with applicable legislation.

Publications and information materials financed by the Programme must include the following statements:

- "Free copy";
- "The content of this publication is the sole responsibility of the beneficiary and may not necessarily reflect the official position of the European Union."

6.9 Official Materials

The following are available on the Programme website www.italiamalta.eu:

- official logos;
- Visual Identity Manual;
- graphic templates, where applicable;
- tools and operational guidance for beneficiaries.

All beneficiaries are required to use exclusively the official materials made available by the Programme.

REGULATORY REFERENCES AND TOOLS

- Articles 36 and 46 to 49 of Regulation (EU) 2021/1059
- Annex IX to Regulation (EU) 2021/1060
- Interreg Brand Design Manual 2021 – 2027
- https://archive.interact.eu/library/interreg-brand-design-manual-2021-2027/pageflip

- Interreg logo
- Generic logo Templates
- Interreg Thematic Objective Icons
- Use of the EU emblem in the context of EU programmes 2021-2027
- Visual elements for communication 2021–2027
- Online generator for posters, billboards and plaques
- EU Visibility Toolkit

7. Procedures to ensure anti-fraud measures

The procedures to ensure anti-fraud measures within the INTERREG VI-A Italia Malta programme are aligned with those of the Managing Authority of the ERDF Operational Programme ERDF Sicily Region 2021-2027.

The procedures follow the basic anti-fraud principles and standards, including:

1. zero tolerance for fraud;
2. fight against fraud as an integral part of internal control;
3. cost-effectiveness of controls;
4. professional integrity and competence of staff;
5. transparency on how EU funds are used;
6. fraud prevention, notably fraud-proofing of spending programmes;
7. effective investigation capacity and timely exchange of information;
8. swift correction (including recovery of defrauded funds and judicial/administrative sanctions);
9. good cooperation between internal and external players, in particular between the EU and national authorities responsible, and among the departments of all EU institutions and bodies concerned;
10. effective internal and external communication on the fight against fraud.

The Maltese National Coordination Authority will notify the MA of any detected fraud for follow-up action.

European legislation on the control of fraudulent activities involving, in particular, the use of European funds, refers to Article 325 of the Treaty on the Functioning of the European Union, Decision No. 1999/352/EC, ECSC, Euratom of 28 April 1999, which established the European Anti-Fraud Office (OLAF), and to Directive (EU) 2017/1371 of the European Parliament and of the Council of 5 July 2017, which prescribes the use of national criminal law by Member States to counter fraud affecting the financial interests of the European Union.

In line with the provisions of Article 74(1)(c) CPR, the MA shall establish effective and proportionate measures in relation to the risk assessment of the impact and likelihood of fraud risks and risks related to conflict of interest, systematising actions aimed at prevention, detection and correction, relevant to the key processes in the implementation of the programme. To this end, appropriate procedures are identified for the determination, assessment and measurement of the risk of fraud and of possible conflicts of interest related to the articulation and complexity of the Programme.

Periodically, the first time at a stage prior to the implementation of the Programme, and subsequently during the implementation of the Programme - depending on the level of risk identified, the financial progress of the Programme, the results of the checks carried out, or the substantial modification of

certain elements of the reference context (system), - the fraud risk assessment is updated, either annually or at least every two years, or whenever a review of the risk assessment is necessary.

In particular, on the basis of the indications contained in the Guidance Note EGESIF_14-0021-00 of 16 June 2014 - Assessment of fraud risks and effective and proportionate anti-fraud measures, prepared by the Commission Services, the Programming Department (Area 4) identifies and assesses the specific risks - in terms of impact and likelihood of occurrence - in relation to the three main processes that characterise the management of co-financed operations: selection, implementation and verification of operations, and payments.

In addition, the Department of Planning has, by Decree of the Director General (DDG) No. 282/A7 of 07/07/2017, established the Fraud Risk Self-Assessment Group, with the main objective of activating the fraud risk self-assessment exercise according to the methodology proposed by the Commission, through the assessment and formulation of proposals for the implementation of specific actions mitigating the risks themselves. At the same time, the self-assessment tool RS_fraud_risk_assessment_AcAdG_v.01 (version June 2017) was approved.

The self-assessment procedure, at the stage of first adoption, entails the verification of the usability of the tool made available by the Commission in the framework of the three identified key processes and its possible contextualisation with respect to the applicable national and regional regulations and to the controls already existing within the Management and Control System of the Programme. The procedure, therefore, provides for:

1. For each of the specific risks identified with respect to the aforementioned processes, the identification of the so-called gross risk by measuring the degree of impact, i.e. the effects on the performance of the Programme in the event of occurrence and the probability of occurrence during the Community programming period;
2. The analysis of existing controls aimed at reducing gross risk;
3. The measurement and assessment of net risk, taking into account the incidence and effectiveness of existing controls, i.e. the situation as it stands,
4. in the event of the detection of a significant net risk value, the activation of an Action Plan consisting in the identification of additional, mitigating controls, to be integrated into the Management and Control System of the Programme, also taking into consideration those suggested by the Commission proposed by the Self-Assessment Tool, verifying their applicability, adaptability in the regional context, integration with similar control mechanisms (e.g. Law No. 190/2012 - Provisions for the prevention and repression of corruption and illegality in the public administration and related implementing provisions),
5. Measuring the effectiveness of additional controls on the level of impact and probability of occurrence by having defined an a priori tolerable risk target.

The self-assessment is carried out using the tool suggested by the European Commission in the above-mentioned EGESIF note, assessing the effectiveness of the adopted control system and taking into account findings and analysis of recurrent and known risks encountered, in general, in the implementation of cohesion policy and, in particular, in previous programming periods.

Together with the regular self-assessment exercise, the MA's anti-fraud strategy [10]also includes:

- the use of the European computer database ARACHNE as a tool for risk analysis and from which to obtain further indications of fraud and/or irregularities from the consultation, in line with the provisions of the "National Guidelines for the use of the Anti-Fraud System ARACHNE". In this framework, within their respective tasks of implementing the Plan, the MA will be able to make use of the ARACHNE tool as a platform of Business Intelligence and integrated analysis aimed at enhancing the action against EU fraud for use also in the preventive phase of the risk;
- Another ad hoc national tool prepared and complementary to the use of ARACHNE as well as a valid support to the MA, Audit Authority is the National Anti-Fraud Platform - PIAF, developed by Ragioneria Generale dello Stato (RGS) in collaboration with OLAF and co-financed by the European Commission, able to aggregate data from heterogeneous national and European sources, with the aim of providing a technological tool able to intensify the exchange of information and, therefore, to maximise the delicate but fundamental phase of "anti-fraud prevention".
- For the purposes of prevention, an accurate risk assessment becomes essential, also using principles and tools that are already operational at the Presidency of the Council, referring to the indications provided at national level by the "National Anti-Corruption Plan" (PNA) approved by ANAC with Resolution no. 7 of 17.01.2023 and, at the level of each administration, by the "Three-Year Plan for the Prevention of Corruption" (PTPC) - Update 2022-2024, approved by Decree of the Sicilian Region no. 517/GAB of 07/03/2022, integrated with the other instruments of the Administration's performance cycle, the Performance Plan 2021-2023 adopted by Decree No. 611/GAB of 23.11.2021, the Three-Year Transparency and Integrity Programme (last identified version of 2013-2016), the Code of Conduct for employees of the Sicilian Region.
- the adoption of prevention and detection measures aimed at activating a mechanism through which the public employee can report irregularities in the event of suspected fraudulent conduct pursuant to Law 190/2012 (Protection of the employee who reports wrongdoing - Whistleblowing pursuant to Legislative Decree 165/2001: art. 54 bis.), in strict coherence with those already provided for at regional level (https://servizi.anticorruzione.it/segnalazioni/#/ - http://whistleblower.regione.sicilia.it); the updating of the memorandum of understanding with the Guardia di Finanza.

The Anti Fraud Strategy for Malta, also identifies other ways in which Fraud or suspicion of Fraud should be reported:

- The body identifying / reporting the irregularity / suspected fraud should inform in writing the Permanent Secretary and / or Head of the beneficiary organisation, and the Internal Audit and Investigations Department in terms of Article 16 of the Internal Audit and Financial Investigations Act (Chapter 461 of the Laws of Malta), which

[10] https://www.euroinfosicilia.it/po-fesr-20142020-misure-antifrode-approvazione-nuovi-documenti-strumento-di-autovalutazione-e-linee-guida-per-gestione-e-correzione-delle-irregolarita-giugno-2020/

states that 'If an entity has reason to suspect any irregularity and, or a suspected case of fraud of public funds, it shall refer the matter forthwith to the Director (of IAID), and shall supply to the Director all information in his possession relating thereto'.

- Fraud may also be reported through the channels established by way of the Whistleblower Act (Chapter 527 of the Laws of Malta). A Government official has been appointed from the level of Assistant Director or above within every Government Ministry to serve as a Whistleblowing Officer detailed to receive reports. Furthermore, another high-ranking Civil Servant from within the Cabinet Office at the Auberge of Castille has been entrusted with the responsibility of serving as External Whistleblowing Officer who will receive all the reports according to the law. A whistle-blower should file a report 'in good faith', and he/she would be protected from any disciplinary actions against him/her. The Whistleblowing can be exercised on facts which happened both before and after the law entered into force. This legislation will give full protection to all those who are honest,and guarantees safety and reassurance against any retribution. At the same time, it also serves as an incentive to all those who did any wrongdoing to reveal their actions. Information in relation to whistleblower contact points is available on the dedicated webpage.7 Additional guidelines issued by the Ministry responsible for the Management and Control of EU funds are accessible through the link int he footnote..[11]

Taking into account the identified risks, the prevention and detection measures set up by the MA will, therefore, have the objective of adapting, in the presence of certain conditions, the Management and Control System of the Programme, constantly guaranteeing its effectiveness for the purpose of respecting the limit of tolerable risk. The actions that will be put in place will, therefore, be aimed at:

- Improving the transparency of decision-making processes, including by preparing and disseminating instructions for the implementation and management of operations in order to allow for accurate awareness and knowledge on the part of beneficiaries;
- Enable appropriate data analysis using software to identify trends, patterns, anomalies and exceptions in order to detect warning signals and check for gaps that could potentially indicate fraud risks;
- strengthen internal control systems;
- encourage the transmission of information on suspected fraud;
- improve cooperation between the three Managing and Audit Authorities) and between them and the police authorities, in particular the Guardia di Finanza (GdF);
- Raising the level of staff awareness through training, information and awareness-raising on past experiences and areas where the possibility of fraud is greatest (public procurement management), activating an effective and preventive ethical awareness, in the specific need to identify and map fraud indicators;

[11] Whistle-Blower-Act.pdf

- analysing lessons learnt from audit results and fraud cases detected during the 2014-2020 Programming.

The Sicilian Region cooperates with the national coordination body known as the 'Committee to Combat Fraud against the European Union-OLAF (now Afcos referred to in Article 3(4) of Regulation (EU, EURATOM) No 883/2013)' in order to facilitate effective cooperation and exchange of information with the European Anti-Fraud Office (OLAF), including information of an operational nature. It also participates in that body's initiatives aimed at the dissemination of information, the exchange of good practices, and the definition of common and shared guidelines and behaviours. The reports of the UCOs are transmitted to Rome, on a dedicated IT system, by Area 4 of the AcAdG, which periodically updates the list of the so-called 'Olaf cases', following positive or negative developments in the investigations and enquiries.

Finally, the CPR mentions, in recitals 49 and 52, double financing by reiterating the prohibition and the need to establish specific conditions preventing it while allowing for the possibility of combining funding from different Union instruments in the same operation. Indeed, in order to maximise the added value of investments financed in whole or in part by the Union budget, synergies are recommended, in particular between the funds and other relevant instruments, including the Recovery and Resilience Facility.

7.1 Treatment and follow-up of irregularities

The entity in charge of the assessment of irregularities and possible fraud is the Managing Authority, which, pursuant to Article 74 of the General Regulation, within the framework of the management of the Programme: prevents, detects and corrects irregularities and confirms that the expenditure recorded in the accounts is legal and regular.

An irregularity is defined as any infringement of Union or national law in relation to its application, resulting from an act or omission by an economic operator involved in the implementation of Union funds, which has, or would have, the effect of prejudicing the Union budget by charging an unjustified item of expenditure to it.

Fraud qualifies as an irregularity characterised by the intentional elements of the action or omission and its manner of execution. It takes the form of activities such as:

- the use or presentation of false, incorrect or incomplete statements or documents, resulting in the misappropriation or wrongful retention of funds from the Union or budgets managed by, or on behalf of, the European Union;
- non-disclosure of information in breach of a specific obligation to the same effect;
- the diversion of these funds for purposes other than those for which they were initially granted.

In order to counter irregular, fraudulent and/or corrupt actions, the MA is oriented towards ensuring the principle of sound financial management, with the obligation to take measures aimed at

preventing, detecting and rectifying fraud, corruption and conflicts of interest and duplication of funding (so-called 'double funding').

Irregularities can be detected, during the management and control process, through the verifications carried out by the different subjects in charge of management, control (Italian and Maltese) and audit, as well as by the national, local and Community control bodies: they therefore occur during the entire implementation of the programme.

All personnel involved in the implementation of the programme have an obligation to report irregularities and cases of fraud.

Pursuant to Article 69(2) CPR the following irregularities have to be reported to the Commission:

1. irregularities which have been the subject of an initial written assessment by a competent authority, either administrative or judicial, which, on the basis of specific facts, has established the existence of an irregularity, without prejudice to the possibility of revising or withdrawing this finding in the light of developments in the administrative or judicial procedure;
2. irregularities giving rise to the initiation of administrative or judicial proceedings at national level in order to establish the existence of fraud or other offences, as referred to in Article 3(2)(a) and (b) and Article 4(1), (2) and (3) of Directive (EU) 2017/1371, and Article 1(1)(a);
3. irregularities preceding a bankruptcy;
4. a specific irregularity or series of irregularities for which the Commission sends the Member State a written request for information following an initial report by a Member State.

The following cases are not subject to disclosure:

- irregularities involving an amount of less than EUR 10,000 in contributions, with exemption for irregularities that are interconnected and that, even if of a smaller amount, cumulatively exceed the amount of EUR 10,000;
- cases where the irregularity consists solely of the non-implementation, in whole or in part, of an operation under the co-financed programme due to the non-fraudulent bankruptcy of the beneficiary;
- cases spontaneously reported by the beneficiary to the managing authority or to the authority in charge of the accounting function before detection by either authority, either before or after payment of the public contribution;
- cases detected and corrected by the managing authority before inclusion in an application for payment sent to the Commission

The MA, upon receipt of a deed or a report, promptly verifies the elements indicated and, where such elements are substantial enough to justify the hypothesis of a violation of the Community, national or regional rules, such as to be able, even in the abstract, to cause damage to the European budget, it also compiles the appropriate form on the IMS system, where the requirements are met, by means of a quarterly periodic communication to the competent central administration (as provided for by article 8 of EU, EURATOM Reg. no. 883/2013 and article 10 of EU Reg. 904/2010) for the subsequent forwarding to the European Commission. (EU, EURATOM) No. 883/2013 and Art. 10 of EU Reg. 904/2010) for subsequent forwarding to the European Commission.

The Irregularities and Fraud Database IMS (Irregularities Management System) is an application that allows Member States to prepare, send and update quarterly irregularity report forms electronically to OLAF.

The Member State in which the irregular expenditure was incurred by the beneficiary and paid for the implementation of the operation shall be responsible for reporting the irregularity in accordance with Article 69(2) and shall do so within two months of the end of each quarter following their detection or as soon as further information becomes available.

However, Member States shall immediately notify the Commission of any established or suspected irregularities, indicating any other Member States concerned, if the irregularities may have repercussions outside their territory.

Where national provisions provide for the confidentiality of investigations, only information subject to the authorisation of the judicial authority, court or other competent body in line with national law may be disclosed.

Information transmitted in accordance with Annex XII of the CPR may be used for the purpose of the protection of the financial interests of the Union, in particular for carrying out risk analyses and developing systems to identify risks more effectively. Such information shall not be used for any purpose other than the protection of the Union's financial interests, unless the authorities supplying it have given their express consent. If no irregularities and/or fraud are detected, the report is archived.

Pursuant to Article 52 of the ETC Regulation, the MA shall ensure that any sum paid as a result of an irregularity is recovered from the lead partner.

- The Managing Authority has opted for immediate withdrawal through the mechanism of "compensation" when an irregularity is detected. Thus, irregular expenditure is withdrawn at the same time as the next payment;
- In the case of closed projects, the irregularity found gives rise to the issue of a recovery order; the MA then initiates the recovery procedure for the undue amounts through the lead partner.

Any amount unduly received in excess of €5, except for negligence or fault on the part of the MA, must be recovered, with a letter to the lead partner requesting such payment. Once the recovery of the unduly received amounts has been made, the MA shall account for this withdrawal to the OFC.

If the lead partner does not obtain reimbursement from the other partners, or if the MA does not obtain reimbursement from the lead or single partner, then Art. 52(3) applies and the Member State on whose territory the partner in question is located or, in the case of an EGTC, the EGTC is registered, reimburses the MA for any amount unduly paid to that partner. The MA is responsible for reimbursing the amounts concerned to the general budget of the Union, according to the division of responsibilities between the Member States established by the Interreg Programme.

Consequently, in the event that the Maltese State, through the Ministry responsible for EU funds, proceeds to reimburse to the MA sums unduly paid to a Maltese beneficiary, it will also be able to secure reimbursement from the beneficiary whose recovery has been ordered through legal action. With reference to the responsibility for the use of Interreg funds (ERDF):

- Each participating state will assume individual responsibility for the expenses of project partners located on its territory;
- in the event of a systemic irregularity or financial correction, both Italy and Malta will bear the relevant financial consequences, in proportion to the irregularity detected in their respective territories. Where a systemic irregularity or financial correction cannot be attributed to a specific territory of the participating States, they will be liable in proportion to the Interreg contribution (ERDF) paid to the partners concerned in their respective national territories.

8. Annexes

Annexes	Title
Annex 1	Relazione_Tecnico_amministrativa. *Technical – Administrative Report* N.B: L'allegato è stato sostituito dal rapporto sullo stato di avanzamento delle attività, a cui i singoli beneficiari contribuiscono, da inserire nella sezione dedicata di JEMS "Avanzamento del piano di lavoro". *The annex has been replaced by the progress report on the activities, to which individual beneficiaries contribute, to be included in the dedicated section of JEMS "Progress of the work plan".*
Annex 1_a	Modello di calcolo del costo orario *Template for calculating the hourly cost*
Annex 1_b	Timesheet personale interno (costi reali) *Timesheet internal staff (real costs)*
Annex 1_c	Timesheet personale interno (costi forfettari) *Timesheet internal staff (flat costs)*
Annex 1_d	Modello di calcolo ammortamento *Template for calculating the decpreciation*
Annex 2	Relazione tecnico – amministrativa della domanda di rimborso *Technical – administrative report of the request for reimbursement* N.B: L'allegato è stato sostituito dal rapporto sullo stato di avanzamento intermedio/finale, da compilare da parte del capofila nella sezione dedicata "Avanzamento del piano di lavoro". *The attachment has been replaced by the interim/final progress report, to be completed by the lead partner in the dedicated section "Progress of the work plan".*
Annex 3	Visual identity del programma *Programma visual identity*
Annex 4	Indicazioni operative per assicurare il soddisfacimento del principio "non arrecare danno significativo agli obiettivi ambientali" - Do No Significant Harm (DNSH) *Operational Guidelines for Ensuring Compliance with the Principle of "Do No Significant Harm" (DNSH)*
Annex 4.1	Dichiarazione per confermare/giustificare il rispetto dei principi DNSH *Statement to confirm/justify compliance with DNSH principles*

Annex 5	Metodologia per l'analisi dei rischi dell'Autorità di Gestione e dell'Autorità di Coordinamento Nazionale Maltese - Individuazione dei fattori di rischio e la definizione del campione di operazioni da sottoporre a controllo *Methodology for Risk Analysis of the Managing Authority and Maltese National Coordination Authority - Identification of risk factors and definition of the sample of transactions to be checked*
Annex 6	Checklist per le verifiche di gestione (controllo di I livello) delle operazioni finanziate a valere del Programma INTERREG VI-A Italia-Malta *Checklist for management verification (I level control) of operations financed under the INTERREG VI-A Italia-Malta Programme*
Annex 6.1	Verbale di controllo in loco relativo alle verifiche di gestione (controllo di primo livello) - INTERREG "VI-A ITALIA MALTA" *On-the spot checks report on management verification (first-level control) - INTERREG "VI-A ITALIA MALTA"*
Annex 6.2	Certificato di convalida delle spese - Par. 7 Art. 46 del Regolamento (UE) 2021/1059 *Audit Certificate - Par. 7 Art. 46 del Regolamento (UE) 2021/1059*
Annex 6.3	Check list per le verifiche di qualità Quality check list
Annex 6.4	Check list ad uso dei controllori maltesi per verificare l'assenza del conflitto di interessi *Checklist for use by Maltese controllers to verify the absence of conflicts of interest.*
Annex 7	Modello di dichiarazione a cura del rappresentante legale che deve essere presentata per ciascuna rendicontazione *Declaration form to be provided by the legal representative for each claim.*
Annex 8	Modello di registro interno dei beni/attrezzature acquistati *Template for the internal register of purchased goods/equipment*