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Office of the Commissioner
for Voluntary Organisations

STANDARD OPERATING PROCEDURES MANUAL

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Synopsis

The main purpose of this document is to describe the regularly recurring operations relevant to the Office of the Commissioner for Voluntary Organisations in a correct, efficient and effective manner. This manual is meant to be available at all times to all members of staff.

Authorisation

This manual has been reviewed and approved by the Commissioner for Voluntary Organisations, Dr Anthony Abela Medici on 31st July 2018

Modification history

Version	Date	Comments if Applicable
1.4	31 st July 2018	Approved
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Introduction

The Office of the Commissioner for Voluntary Organisations has developed the following Standard Operating Procedures to provide members of staff with the information necessary to ensure that the goals and duties of the Office are met.

When reviewing and utilizing the document, one needs to keep in mind the definitions upon which the Standard Operating Procedures were formed.

A “policy” is a statement that tells a member of staff how to deal with a particular situation. Policies are officially expressed or implied guidelines for behaviour and decision-making. Their purposes are to define the area within which a decision should be made and guarantee that the decision made will be in line with Office role and responsibilities.

“Procedures,” in contrast, are methods approved by the Commissioner as the proper and consistent forms, sequences and channels to be followed by members of staff. Procedures do not allow any discretion on the part of the person following them. They tell precisely what is to be done; any deviation is automatically an error.

“VOA” refers to the Voluntary Organisations Act Chapter 492 of the Laws of Malta.

This document has been organized in a manner to facilitate access to the information and the appropriate policies that may need to be referenced. The information contained will be reviewed and updated as necessary.

All members of staff are encouraged to thoroughly read and absorb the contents of this document.

Section 1 – Administration

Policy Number	SOP/01	Issue Date	24/06/2018
Title	Policy Formation, Support and Review		
Section	Administration	Modified on	31/07/2018
Responsibility	Commissioner		
Assisted by	Executive Secretary and/or nominated person		

Aim: To provide direction for the formation and review of all policies of the Office of the Commissioner for Voluntary Organisations (OCVO)

Policy: This policy shall apply to all policies included herein and enacted henceforth.

This manual contains policies and procedures that specifically address how OCVO is to operate. This manual is to be reviewed by the Commissioner (or designated person) on an annual basis, or more frequently as required. New or revised policies are to be submitted to the Commissioner at any time to initiate the review and approval process.

A policy will not be considered “in effect” until the Commissioner signs it and it is included in the “original” manual kept by the Executive Secretary. It is the responsibility of all personnel to be familiar with and to comply with current policies.

Procedure: Each Officer is responsible for policy development or revision for those policies within their individual areas of responsibility. The officers will regularly review all policies for comment and approval of the Commissioner. Changes to this manual, once signed, will be immediately communicated to personnel.

Policy Number	SOP/02	Issue Date	24/06/2018
Title	Purpose of Manual		
Section	Administration	Modified on	
Responsibility	Commissioner		
Assisted by	Executive Secretary and/or nominated person		

Procedure: The implementation and administration of these policies is the shared responsibility of all members of staff. The policies set forth in this manual are subject to periodic review and modification. OCVO reserves the right to revise, supplement or rescind these policies or to deviate from any of the policy provisions in this manual, from time to time, with or without notice, in its sole and absolute discretion.

Terms: When used in this manual, the pronoun "he" shall mean either "he" or "she," "his" shall mean either "his" or "her" as appropriate to the situation at hand and is not intended to discriminate between the sexes.

Manual Use: This manual contains information that is proprietary to OCVO. It is provided for the sole and exclusive use of members of staff. The information contained herein is not to be disclosed, in whole or in part, to outsiders without the prior written authorization of the Commissioner.

Policy Number	SOP/03	Issue Date	24/06/2018
Title	Service Description		
Section	Administration	Modified on	31/07/2018
Responsibility	Commissioner		
Assisted by	Executive Secretary and/or nominated person		

Aim: To describe the services provided by OCVO.

Policy: This policy shall apply to all services provided by OCVO.

OCVO: OCVO provides the following services as per the VOA of the Laws of Malta and Subsidiary Legislation 492.01 (Annual Returns and Annual Accounts Regulations 2012):

- provides enrolment facilities for organisations which are eligible for enrolment in terms of the VOA;
- monitors the activities of voluntary organisations in order to ensure observance of the provisions of this Act and any regulations made there under;
- provides voluntary organisations with information about the benefits and responsibilities deriving from registration as legal persons in terms of the Second Schedule to the Civil Code and enrolment in terms of the VOA;
- provides information and guidelines to persons performing voluntary work and to members of voluntary organisations, for the better performance of their role and for the better achievement of the objectives of the voluntary organisations in which they serve;
- makes recommendations to the Minister on legislation and policies in support of voluntary organisations, volunteers and voluntary work;
- assists Government, government departments, public agencies and entities controlled by the Government in preparing and reviewing policies in support of voluntary organisations and the voluntary sector in general;
- investigates any complaints relating to voluntary organisations or persons or organisations purporting to be voluntary organisations and their activities, and to take such action as to redress any justified grievance that may come to OCVO's notice;
- monitors the promotion of voluntary organisations and the behaviour of administrators of such organisations to ensure the observance of high standards of accountability and transparency and compliance with law;

- co-ordinates and communicates with the Registrar for Legal Persons in terms of the Second Schedule to the Civil Code with a view to facilitating registration and enrolment processes for voluntary organisations;
- co-operates with and supports the Malta Council for the Voluntary Sector to develop policies which will be of benefit to the voluntary sector in general or categories thereof;
- performs any other function or duty that is assigned under this Act and any regulations made thereunder as well as such other functions as may be assigned to the office under any other law – Article 7 of the VOA.

Policy Number	SOP/04	Issue Date	24/06/2018
Title	Unusual Event Reporting		
Section	Administration	Modified on	
Responsibility	Commissioner		
Assisted by	Executive Secretary and/or nominated person		

Aim: To describe the process of reporting unusual events that may be encountered during daily operations

Policy: This policy shall apply to all events that are not a part of the normal daily operation

It is the policy of OCVO to require members of staff to complete appropriate reports when unusual events or circumstances occur in a timely manner.

Unusual events may include, but are not limited to the following:

- Any incident which may have the potential of developing into a professional issue;
- Equipment failures;
- Missing/damaged equipment;
- Complaints (internal/external);
- Disagreements/deviations from OCVO policy;
- Work related injury/illness;
- Other unusual circumstances or events as warranted

Procedure: Any of the aforementioned events or incidents are to be reported immediately to the Commissioner or his delegate in writing.

Policy Number	SOP/05	Issue Date	24/06/2018
Title	Computer Data Backing		
Section	Administration	Modified on	
Responsibility	Commissioner		
Assisted by	Executive Secretary and/or nominated person		

Aim: To provide direction on the back-up of the organisation's critical computer server data

Policy: This policy shall apply to all members of staff.

OCVO uses advanced technology to collect and store VO data. Therefore, it is critical that all data be backed up at least every 24 hours.

Procedure: All members of staff are to save their work directly on drive H or the shared drive "Q" as needed.

Section 2 – Enrollment of VOs

Policy Number	SOP/06	Issue Date	24/06/2018
Title	Enrolment Procedure		
Section	Enrolment	Modified on	
Responsibility	Commissioner		
Assisted by	Enrolment Officer and ICT Officer		

Aim: To provide an efficient and transparent channel of enrolment for voluntary organisations.

Policy: This policy is for the use of the Commissioner assisted by the Enrolment Officer.

During the process of Enrolment, the Officer must keep in mind SOP /10 – Risk Assessment at all times. The Officer is to consult with the Investigations and Monitoring Officer who decides the risk level of the organisation as per approved policy. If the decision is not clear then the Commissioner is informed and asked to decide.

Procedure: The Enrolment Officer works at the backend of the Enrolment Application.

The following documentation must be submitted by the applicant:

1. Application Form
2. Statute / Deed
3. Resolution Letter
4. Written consent by the administrators to hold office
5. Annual accounts
6. Annual report

If the organisation is new (established during the current year) and no annual accounts and annual reports are available, then a statement signed by the president or any authorised person must be provided.)

7. Beneficial Owners documentation as per subsidiary legislation 16.16 of the Civil Code (Second Schedule) (Register of Beneficial Owners / Associations) Regulations, article 6 sub article 2, voluntary organisations shall not commence activities and, or be registered in accordance with the applicable special law unless the Registrar for Legal Persons is satisfied that the requirements of these regulations have been complied with. The Enrolment Officer has to request applicants to register the Association / Foundation under this Act and submit the authorisation document from the Legal Persons Office.

Foundations are likewise to register under subsidiary legislation 16.15. Every foundation is obliged by law to register with the Legal Persons Office. Form F issued by the Legal Persons Office is requested by the OCVO. Any change in the Administrators of a Foundation will not be entertained by the OCVO unless a duly authenticated copy of the Form F is submitted.

After a VO submits its enrolment application, the Officer follows these steps:

- 1) Log into the back end system; go to Applications, then click search and from the drop down menu on the right hand side choose status: Submitted.
- 2) The list of Applications is ordered by date, oldest first. It is expected that the Enrolment Officer vets the oldest application first. The officer can filter applications by:
 - i. Applications which are 90 days due;
 - ii. Applications which are 30 days due;
 - iii. Applications which are less than 30 days due;

In each filter applications are sorted by date, oldest first.

- 3) Choose edit Application from the following four functionalities for each submitted application:
 - i. Print Application
 - ii. Edit Application;
 - iii. Print Application Deficiencies
 - iv. View Organisation History Details;
- 4) Then choose start Vetting Application.

The application status is set to undergoing vetting. This allows the VO to know the status of their application.

- 5) At the end of each field there is an exclamation mark. This is used to highlight any deficiency that has to be reported in case that field entry does not meet our requirements. To report a deficiency in that field:
 - i. Click on this exclamation mark;
 - ii. Insert your comment;
 - iii. Give the deadline of the submission; and
 - iv. Click save

- 6) Next to each field, there is an exclamation mark (⚠)

- i. If the exclamation mark is marked in blue, which means that someone has already loaded a deficiency. In such case, that deficiency can be amended but if it is by mistake, you can delete it as well by pressing delete button
 - ii. If the exclamation mark is in black, it means that there is no deficiency loaded
 - iii. If it is marked in orange, it means that there is a client resubmission
 - iv. If it is marked in green, it means that the issue is resolved.
- 7) After clicking the exclamation mark, the enrolment officer needs to insert the comment and saves. If no comments are inserted, and click the save button, an error will crop up stating: "Insert your comments".
- 8) The Enrolment officer will insert the comment and clicks save.
- 9) If the enrolment officer has the facility to edit any loaded deficiency by clicking on the blue exclamation mark previous steps might be repeated if necessary.
- 10) Once the comment is amended, click the save and continue button.
- 11) This procedure is repeated for any field in the application.
- 12) Once the Enrolment officer has vetted the whole application and all deficiencies are loaded, the officer has to click client resubmission.
- 13) The client receives an email with the report of deficiencies. If the client does not receive the email, the Officer inquires why the client has not received the email.
- 14) When the officer is vetting the Required Documents Section, he needs to make sure that all the correct documentation is correct. If not, the enrolment officer has to load a deficiency on that particular document as described in 3.
- 15) The Enrolment Officer has to check that the applicant has paid the application fee by visiting the GPG Portal on: www.apsb.biz and log in with his user account details.
- 16) When the enrolment application is still not submitted, the enrolment officer can log into the backend and help the VO in any problem they might encounter while filling in the application form informing the ICT Officer.

- 17) The ICT officer will log into the system from the backend and will verify whether the report has been sent to the VO from the backend.
- 18) The ICT officer will alert the web developer and the issue will be treated accordingly.
- 19) The client will be informed when the issue is raised with the web developer and when the issue is resolved.
- 20) If the issue persists, steps 15-19 will be repeated until the issue is resolved. Similarly if the client does not manage to log on to make the necessary submissions or manage to log on and does not manage to make the necessary submissions, steps 14-17, will be repeated until the issue is resolved.
- 21) If the client manages to log on and start making the resubmission and encounters another IT difficulty, Steps 14-17 will be repeated accordingly until the issue is resolved.
- 22) When the client successfully manages to make the resubmission, the Enrolment officer will be able to vet the new resubmission and the above process will be repeated again if the resubmission is not correct.
- 23) If some of the resubmissions are correct, then the Enrolment officer has to click on the exclamation mark, and accepts the new resubmission. However since not all resubmissions are correct, the enrolment officer has to ask for resubmission as described in the steps above.
- 24) The client will have to make resubmissions as described in previous steps.
- 25) The above process will be repeated until we have the final correct resubmission.
- 26) In the vetting process, the Enrolment officer has the facility to edit the personal details of the Committee members and the Representative resident in Malta so that if there is a case of either the VO being unable to add a member or a wrong member having been added the Enrolment officer will be able to assist the voluntary organisation. Any change or new entry is validated with Common Database (CDB). The CDR is a data base which validates the identity card numbers managed by Identity Malta.
- 27) The Enrolment and ICT officers can edit all fields of the application.

- 28) Once all submissions are correct, the Enrolment officer will click Enroll Voluntary Organisation. He has to click OK and will confirm the category under which the Voluntary organisation will fall and the financial year.
- 29) The Enrolment Officer informs the Commissioner through an email about the new VO and seeks permission for the Certificate of Enrolment to be printed.
- 30) Once the Commissioner approves the issuance of the Certificate of Enrolment, this is printed and an email is sent to the VO informing the VO that the Certificate of Enrolment is issued and can be collected from the OCVO.

The backend of the system will keep track of all the dates and times of submissions and resubmissions and when attachments are made.

Cancellation of Application Enrolment

The cancellation of an application can happen:

- 1) By default if an online application is idle for more than 3 months, then the application will be deleted.
- 2) If a VO applying for enrolment can ask the Commissioner to cancel the application during the vetting stage and before it is certified enrolled. To do so follow the following procedure press the cancel button and click "I agree".
- 3) If an Application of Enrolment can be deleted for two reasons:
 - I. After the vetting process the organisation does not satisfy the criteria to be enrolled as per article 7 (3) of the VOA;
 - II. or the organisation asked to cancel the application for enrolment.

The procedure for the cancellation is press the cancel button and click "I agree".

Checklist for new applications for Enrolment

Application number	
Name of Organisation	
Registration as a legal person. <i>If yes Certificate must be uploaded</i>	
Registration as Beneficial Owners. <i>If yes Certificate must be uploaded</i>	

Documents Submitted	Application Form		
	Statute / Deed		
	Certified Resolution		
	Annual Report		
	Financial Accounts		
	Declaration of No Annual Accounts and Annual Report		
	Organisation Chart		
	Scanned Signature		

Date on Application	
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Application to be decided by	
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List of the Current Administrators	
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Number of Administrators		Have the Administrators been Checked? (Eg: CdB etc)	
		Have the Administrators been Checked by means of other sources?	

Analysis of Application form overall	
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CVO Recommendation	
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Dated	
Reviewed By	

Section 3 – Inquiries and Investigations

Policy Number	SOP/07	Issue Date	24/06/2018
Title	Inquiries and Investigations Procedure		
Section	Investigations and Monitoring	Modified on	
Responsibility	Commissioner		
Assisted by	Investigations and Monitoring Officer		

Aim: To provide a systematic investigation of cases of complaints of misconduct or mismanagement on the part of Voluntary Organisations

Policy: This policy is for the use of the Commissioner assisted by the Investigations and Monitoring Officer.

This policy envisages what is requested by the VOA with regards to inquiries and investigations.

The difference between an inquiry and an investigation is that an investigation will extend the inquiry beyond the immediate issue complained about and to examine the general state of affairs of the organisation as a whole in detail to ensure its full compliance with the law in all aspects of its administration; its governance and financial affairs.

The Commissioner may also upgrade an inquiry to an investigation where the organisation and/or administrators concerned refuse to comply, or comply only partially or insufficiently with the inquiry being conducted.

Procedure: Every effort will be made to ensure that the investigation process is fair and just for all parties. Strict confidentiality will be maintained during the investigation and even after the investigation is complete. Information regarding the investigation and its findings may be uploaded on the official website.

The Office of the Commissioner will follow these steps, in writing:

- I. Once a complaint is received, it will be acknowledged and the investigation started within 14 working days of receipt of complaint.
- II. An initial report is drawn up by the Investigations and Monitoring Officer. This report is to include:
 - a) Details of the VO;

- b) Details of the complainant;
- c) Nature of the complaint;
- d) Compliancy status of the VO

The report is sent to the Commissioner to decide whether alleged misconduct falls within the remit of the VOA.

- III. If the complaint does not fall within the remit of the VOA, the complainant is informed and case closed. The Commissioner may refer the complaint to other relevant authorities according to the case and inform the complainant that the case has been referred.
- IV. If the complaint does fall within the remit of the VOA, the complainant is asked whether the report can be communicated with the other party in its entirety or whether the complainant would prefer to remain anonymous.

If the Commissioner suspects illegal and/or criminal activity within and involving the organisation, including money laundering and other illegal purposes, or any threats to the national security especially the use of the organisation to aid or support terrorism, all information is referred to the Commissioner of Police, MSS and FIAU and any other authority as the Commissioner sees fit. In such cases the Commissioner is not bound to inform the organisation/s involved.

- V. If complainant chooses anonymity, the Officer will prepare a paraphrased report of the complaint and send it to the other party asking for feedback within 3 weeks.
- VI. If complainant chooses to disclose his or her identity, then the report is passed on to the other party with a covering letter from the Officer investigating. The other party is asked to provide feedback within 3 weeks.
- VII. The feedback received is evaluated. If necessary legal advice is sought.
- VIII. A first interim report is drawn and sent to the Commissioner for feedback and further action.
- IX. Once the report is agreed upon, it is sent to all parties involved. Further feedback is requested within 3 weeks.
- X. After receipt of feedback and after further legal advice sought if necessary, the first draft of the final report is drawn. This is discussed with the Commissioner, if necessary amended and sent to the

Commissioner for a final decision which is then communicated to all parties.

- XI. If no feedback is received, the Commissioner may write a legal letter to the organisation involved through his legal advisors. If no reply is received, the Commissioner may send a judicial letter through his legal advisors.
- XII. If no feedback is received after the judicial letter is sent, the Commissioner may start court procedures through the Administrative Review Tribunal.
- XIII. If the Commissioner considers a complaint to have been made frivolously or deliberately misleading, he may refer the case to the police for further investigation.

The Commissioner may, as per sub article 19 (2) of the VOA, suspend or cancel the enrolment of a VO if it:

- (a) is not pursuing the purposes stated in its statute and in so doing is misleading the general public;
- (b) is making public collections without the necessary authorisation;
- (c) is carrying out unlawful activities or repeatedly acting in contravention of the provisions of any law which is mandatory;
- (d) is failing to comply with the provisions of its statute, or of the VOA, or of any regulations made thereunder;
- (e) is being administered to poor standards of corporate governance and continues to be so administered for a period in excess of three months notwithstanding a written warning by the Commissioner;
- (f) is misapplying funds, or is using funds or benefits received for purposes other than those for which such funds or benefits have been granted;
- (g) appears to have continued operating after it has been formally dissolved;
- (h) has not functioned for a period which exceeds twenty-four consecutive months;
- (i) has obtained enrolment on the basis of materially incorrect or incomplete information that would have otherwise resulted in a refusal

had the correct or complete information been known to the Commissioner;

- (j) has no public purpose or its public purpose does not reach sufficient levels, as determined by the Commissioner after the enrolment of the organisation in accordance with Article 13 (5) or otherwise (N.B. In such cases the provisions of Article 13 (4) relating to the provision of reasons for such a decision and the opportunity to make representations shall apply *mutatis mutandis*).

More serious concerns like those referred to in sub-article 19 (2) and those listed hereunder should be brought directly to the Commissioner's attention:

- (k) any suspected cases of fraud or theft within the organisation's or by its administrators;
- (l) any significant financial loss to the organisation created by bad financial management;
- (m) any significant harm through the operation of the organisation's services suffered by beneficiaries, particularly vulnerable ones;
- (n) any criminality within or involving an organisation, including money laundering and other illegal purposes;
- (o) any other threats to the national security especially the use of the organisation to aid or support terrorism;
- (p) any violation by an organisation of the purposes for which it is enrolled with the Commissioner or if it is following evidently different purposes;
- (q) any deliberate use of an organisation for private advantage and/or in violation of its not-for profit undertaking;
- (r) any serious suspicion that an organisation's independence as defined by law is seriously compromised;
- (s) any other action of an organisation or its administrators which could be in breach of the VOA or could damage public trust in the organisation itself or the voluntary sector in general.

Section 4 – Annual Returns

Policy Number	SOP/08	Issue Date	24/06/2018
Title	Annual Returns and Accounts Procedure		
Section	Annual Returns and Accounts	Modified on	
Responsibility	Commissioner		
Assisted by	Annual Returns Officers		

Aim: To provide the Commissioner and any interested persons, with updated information about the enrolled voluntary organisations, their administrators and their activities.

Policy: This policy is for the use of the Commissioner assisted by the Annual Returns and Accounts Officers.

This policy is based on what is requested by the subsidiary legislation 492.01 (Annual Returns and Annual Accounts Regulations). All enrolled voluntary organisations, irrespective of what category they are, are required to submit the annual returns and annual accounts documentation.

During the process of checking the Annual Returns and Annual Accounts, the Officer/s must keep in mind SOP /10 – Risk Assessment at all times. The Officer is to consult with the Investigations and Monitoring Officer for any possible change of the risk status. The Investigation and Monitoring Officer decides the risk level of the organisation as per approved policy. If the decision is not clear then the Commissioner is informed and asked to decide.

Glossary: 1. **Annual Returns** – these include:

- a) the Annual Return Template;
- b) the Organisational Chart;
- c) the List of Administrators;
- d) the Annual Administrative Report;
- e) the Annual Accounts Template

2. **VO Full Data Excel Sheet** – this indicates:

- a) if VO is a Foundation, Association or Trust;
- b) the date of enrolment with this Office;
- c) the Contact Person.

3. **Annual Returns Excel Sheet** – this indicates:

- a) VO Number;

- b) name of enrolled VO;
- c) email address of contact person;
- d) end of financial year of VO;
- e) annual returns and annual accounts submission dates;
- f) category;
- g) date of last Annual Returns documents were received;
- h) confirmation of compliancy;
- i) income;
- j) expenses;
- k) surplus/deficit;
- l) balance sheet including assets;
- m) number of members in a particular financial year (if Association);
- n) the General Section Comments to include any type of loan/s, loan from Committee members/members and reflection on its sustainability.

As per Subsidiary Legislation 492.01

4. Appendix A – Organisational Chart

- a) The organisational chart must illustrate the structure of the enrolled VO showing the different parts making up the organisation, an internal breakdown of functions of each part, and must indicate the ultimate beneficial owners of the enrolled voluntary organisation.
- b) The chart must depict the management and administrative structure of the VO, showing the responsibility of each administrative board if applicable, and any working group/s, the relationships of each administrative board/s and working group/s to each other if applicable, and the hierarchy of management and administration.
- c) The organisational chart is also required to indicate who is responsible for the day to day running of the voluntary organisation.
- d) If the VO has any employees these details must also be included in the organisational chart.

5. Appendix B – List of the Current Administrators

The current List of the Administrators should state:

- a) Names and Surnames;
- b) Nationalities;
- c) ID Numbers (Passport number if the administrator does not have a local ID card);
- d) Residential Address and
- e) Designation (President, Secretary, Treasurer, etc.).

If a Passport number is provided, a copy of the Passport certified by a notary / lawyer / Commissioner of Oaths warranted to work in Malta should be submitted.

6. Appendix C – Amendments to the Statute

7. Appendix D – Annual Report, k/a Administrative Report or Activity Report

8. Appendix E – Annual Accounts

9. Appendix F – According to Subsidiary Legislation 492.01, a statement of account regarding a public collection made must be prepared by an enrolled voluntary organisation to enhance transparency in the activities undertaken and in the events organised by enrolled voluntary organisations to make public collections.

9. The Annual Accounts

- a) The Accounts should highlight the methods adopted to ensure that all income and expenditure is properly recorded and that there is transparency with regards to any benefits, expenditure, and remuneration or reasonable honorarium, received directly or indirectly by persons involved in an enrolled voluntary organisation and persons supporting the purposes of an enrolled voluntary organisation.
- b) It is critical that the accounts indicate fully the sums received, the sums disbursed and how they have been spent.
- c) The level of Annual Accounts which each enrolled voluntary organisation shall have to file with the Commissioner will depend on the amount of its annual revenue, that is, Category 1 or Category 2 or Category 3.

10. Category 1 VOs

Annual Accounts - Basis of accounting – Cash basis accounts

- a) **“Category 1 enrolled voluntary organisations”** means those enrolled voluntary organisations whose **annual revenue do not exceed or is equal to twenty thousand euro (€20,000)** subject to the accounts threshold adjustments laid down in ***Schedule 5 (Regulation 11) Accounts threshold adjustments; in Subsidiary Legislation 492.01 (Annual Returns and Annual Accounts) Regulations, 2012.***

The accounts have to be approved by members of individual VOs at their respective Annual General Meeting (AGM) and require to be signed by two administrators / Board members.

- b) A **statement of account** relative to any event organised and/or activity performed to make public collections, which shall be drawn up in accordance with the requirements laid down in **Schedule 1 of the Subsidiary Legislation 492.01**.
- c) Details of the income and expenditure should be given for every fund raising event and/or activity with the proceeds transferred to the income and expenditure account.

In this form, the *Proceeds of Collection and Disposal of Balance* are included. This Statement of Account is to be signed by a minimum of two administrators and has to be submitted for each fundraising activity or event.

The net amount of each Fund Raising Activity or Event is to be included in the Annual Accounts Template, in the Income Section.

- d) If the Commissioner requests the accounts to be audited by a Certified Public Accountant, these need to be approved by members at an EGM. The date of the EGM needs to be included. This occurs in the case that it has not been included in the voluntary organisation's Statute.
- e) Accounts must be submitted by the end of June of each year provided that the Financial year of the Voluntary Organisation is between the 1st January and the following 31st December for those organisations whose statute states that they must present audited accounts.
- f) It is at each VO's discretion to choose whether these accounts should be audited according to the International Financial Reporting Standards (IFRS) or according to the General Accounting Principles for Small and Medium Enterprises (GAPSME).
- g) **For those VOs without a statutory requirement for audited accounts, the Annual Return and all the required documents for Category 1 shall be filed by not later than 15th March of the following year.**
- h) A balance sheet is to be submitted by all VOs.

11. Category 2 VOs

Annual Accounts - Basis of accounting – Cash basis or accrual accounts

- a) **"Category 2 enrolled voluntary organisations"** means those enrolled voluntary organisations whose annual revenue exceed twenty thousand euro (€20,000) but do not exceed or is equal to two hundred thousand euro (€200,000) subject to the accounts threshold adjustments laid down in **Schedule 5 (Regulation 11) Accounts**

threshold adjustments; in Subsidiary Legislation 492.01 (Annual Returns and Annual Accounts) Regulations, 2012.

- b) The accounts have to be approved by the members of individual VOs at their respective Annual General Meeting (AGM) signed by two administrators / Board members.
- c) These Annual Accounts shall be filed together with a Balance Sheet and this shall be signed by an accountant.
- d) A statement of account relative to any event organised and/or activity performed to make public collections and which shall be drawn up in accordance with the requirements laid down in **Schedule 3**.
- e) **Category 2 enrolled voluntary organisations shall be filed by not later than 30th April of the following year.**
- f) A balance sheet is to be submitted by all VOs.

12. Category 3 VOs

Annual Accounts – Basis of accounting – Accrual accounts

- a) **“Category 3 enrolled voluntary organisations”** means those enrolled voluntary organisations whose **annual revenue exceed two hundred thousand euro** (€200,000) subject to the accounts threshold adjustments laid down in **Schedule 5 (Regulation 11) Accounts threshold adjustments; in Subsidiary Legislation 492.01 (Annual Returns and Annual Accounts) Regulations, 2012.**
- b) The accounts have to be approved by the members of individual VOs at their respective Annual General Meeting (AGM) signed by two administrators / Board members
- c) The audited accounts need to be compiled under the *International Financial Reporting Standards (IFRS)*.
- d) A statement of account relative to any event organised and/or activity performed to make public collections and which shall be drawn up in accordance with the requirements laid down in Schedule 3.
- e) Category 3 enrolled voluntary organisations shall prepare their accounts on an accrual basis.
- f) No Category 3 enrolled voluntary organisation may prepare their accounts on a cash basis unless there are proper reasons for the

requirement to use the cash basis and this is approved in writing by the Commissioner.

- g) **Category 3 enrolled voluntary organisations shall be filed by not later than 31st August of the following year.**

13. Change in Category of VO

From category 1 to Category 2

- a) A Category 1 enrolled voluntary organisation shall automatically convert into a Category 2 enrolled voluntary organisation when the revenue of the enrolled voluntary organisation exceeds €20,000 for **three consecutive calendar years** but does not exceed or is equal to € 200,000.
- b) When this happens, the enrolled voluntary organisation shall inform the Commissioner in writing **within fourteen days from the day on which this comes to the enrolled voluntary organisation's knowledge.**

From Category 2 to Category 1

- a) A Category 2 enrolled voluntary organisation shall automatically convert into a Category 1 enrolled voluntary organisation when the revenue of such enrolled voluntary organisation does not exceed € 20,000 **for three consecutive calendar years.**
- b) When this happens, the enrolled voluntary organisation shall inform the Commissioner in writing **within fourteen days from the day on which this comes to the enrolled voluntary organisation's knowledge.**

From Category 2 to Category 3

- a) A Category 2 enrolled voluntary organisation shall automatically convert into a Category 3 enrolled voluntary organisation when the revenue of such enrolled voluntary organisation exceeds € 200,000 **for three consecutive calendar years.**
- b) When this happens, the enrolled voluntary organisation shall inform the Commissioner in writing **within fourteen days from the day on which this comes to the enrolled voluntary organisation's knowledge.**

From Category 3 to Category 2

- a) A Category 3 enrolled voluntary organisations shall automatically convert into a Category 2 enrolled voluntary organisation when the

revenue of the enrolled voluntary organisation does not exceed € 200,000 for three consecutive calendar years.

- b) When this happens, the enrolled voluntary organisation shall inform the Commissioner in writing **within fourteen days from the day on which this comes to the enrolled voluntary organisation's knowledge.**

14. Responsibilities of VOs

- a) It shall be the duty of the administrators of the enrolled voluntary organisation to report to the Commissioner any changes among administrators of the enrolled voluntary organisation or any change of the representative resident in Malta of the enrolled voluntary organisation, where such organisation is a foreign or international organisation, **within fourteen days from the date of the affected change** using the prescribed form in *Schedule 6, Regulation 7*.
- b) Where the organisation is registered as a legal person, in terms of the Second Schedule of the Civil Code, the administrators shall, within the said fourteen days, file a copy of any notifications to the Public Registry with the Commissioner, so as to ensure that the Commissioner is kept up to date with developments in the voluntary organisation.
- c) If for any reason the change in administrators or resident representative is not notified as aforesaid to the Commissioner, the persons who appear as administrators in the records of the Commissioner shall remain accountable to the Commissioner until such time as the change is notified.
- d) **If an enrolled VO has been operating for less than a year,**

The VO is required to submit the annual returns and annual accounts from the date of its enrolment till the end of its financial year.

For temporary organisation, these documents must also be submitted:

1. A closing statement of account prior to the date of its expiration signed by the administrators –
 - Explaining how it has achieved the purpose for which it was established;
 - Explaining how it has applied all its assets; and
 - Attaching thereto any original documents or agreements which may have been entered into by such temporary organisation in connection with the disposal or application of such assets.”

30 days prior to the validity period of Temporary VOs, a reminder needs to be sent to inform the VO and OCVO that the Enrolment will soon expire. A standard template is used together with the specific details of the Temporary VO.

Temporary VOs are valid for a maximum period of one year (including extension).

If a Temporary VO does not take action to update its Enrolment, the VO's status is automatically changed to Winded Up.

15. Extension of Submission

The voluntary organisation has to send a formal letter requesting an extension to the submission of returns to the Commissioner. The letter needs to include the reason/s why it is asking such extension and for how long it is asking such an extension.

Procedure: About 5 to 6 weeks before the date of submission of the Annual Returns, the VOs receive via email a reminder with regards to the deadline of submission and the required documents. Once the documents are received, the Annual Returns Officer needs to go through the following steps:

- I. The VO Full Data sheet is checked to ascertain what Annual Returns Template is to be submitted by the VO.
- II. If applicable, the number of members, as at the date of the annual return, is inserted on page 2 of the template.
- III. If the enrolled VO is a foreign or international organisation, the details of the local representative need to be filled in. The Officers may use the CDB for verification purposes only.
- IV. The Organisational Chart is checked – Appendix A
- V. The List of Administrators is checked – Appendix B
- VI. The Annual Returns Officer can check with the Legal Persons Office, at Identity Malta Agency, the following details of the Beneficial Owners for due diligence purposes:
 - (a) name and surname,
 - (b) the date of birth,
 - (c) the nationality,
 - (d) the country of residence and
 - (e) an official identification document number indicating the type of document and the country of issue, of each beneficial owner;

- (f) the nature and extent of the beneficial interest held by each beneficial owner and any changes thereto;
- (g) the role of the relevant person in relation to the association in terms of paragraphs (a) to (c) of the definition "relevant person" in regulation 2(1);
- (h) the effective date on which a natural person became, or ceased to be, a beneficial owner of the association or has increased or reduced his beneficial interest in the association.

VII. Amendments to the Statute - Appendix C

The Annual returns Officer is to check whether the VO has ticked YES or NO in the Annual Returns Template (page 2) if the statute had been amended in the period during the year in question.

If the answer to the above is 'YES';

(i) In case of Association:

The Office of the Commissioner for Voluntary Organisations requires the following documents:-

- (a) Dates of amendments during the year,
- (b) Approved Minutes indicating the changes (old and new Articles) in the Statute and
- (c) New dated and signed Statute (authenticated on each page by at least one administrator and properly signed with full names of signatories and the corresponding designation of the signatory).

(ii) In case of Foundation:

The Office of the Commissioner for Voluntary Organisations requires an authenticated copy of the new amended Statute and public Deed including:-

- (a) Dates of amendments during the year,
- (b) Document which includes what changes were done.

N.B.:

- (i) Public Deeds and Statutes must be submitted, if possible, including track changes. Documents must be stamped in blue ink or certified true copy of the original in blue ink.

- (ii) In case of the public Deed, the stamp of a notary warranted to practice in Malta must be included.
 - (iii) The administrators of any enrolled voluntary organisation shall be responsible for ensuring that any amendments or additions to the Statute of their voluntary organisation are correct, complete and in full compliance with the Act, these regulations and any other law or regulation that may apply from time to time.
 - (iv) Notification of amendments and additions made to the Statute of an enrolled voluntary organisation is found in **Schedule 7**, Regulation 8.
- VIII. The Annual Return officer checks whether the Annual Report – Appendix D has been submitted. The report needs to be authenticated by one administrator and signed in blue ink. It has to be approved in the Annual General Meeting (AGM)
- IX. The Annual Return officer checks whether the Annual Accounts – Appendix E has been submitted. A copy of the Annual Accounts, authenticated by two administrators, shall be drawn up in accordance with the requirements laid down in Schedule 2.
- The Annual Accounts of all enrolled VOs are to be drawn up for a financial period commencing on 1st January and ending on 31st December of each year and submitted as per Schedule 4, Regulations 10 and 12.
- Those enrolled voluntary organisations which need to change the financial period shall request permission from the Commissioner to affect such change and shall provide an explanation as to why the change is necessary.
- The Commissioner, in such instances, shall write to the enrolled voluntary organisation concerned to indicate whether or not the change is approved and to inform the enrolled voluntary organisation of the due date of filing of the Annual Return with all the required documents.
- X. The Annual Returns Officer checks that the Annual Accounts documents submitted refer to whether the VO is a Category 1 or Category 2 or Category 3 enrolled VO.
- XI. The Annual Returns Officer needs to be sure that the steps described above are respected. If there is something missing the voluntary organisation is contacted, via email address for the missing document/s to be submitted. Otherwise, the process of compliancy cannot continue.
- XII. In the case of winding up, the following documentation needs to be submitted and vetted by the Enrolment Officer:

- Resolution Letter, signed by all the administrators, that the Association / Foundation is going to be wound up / dissolved,
- Financial Accounts up to the winding up / dissolution of the voluntary organisation,
- Declaration of assets after all debts have been paid,
- Who is the beneficiary of the remaining assets,
- The original Certification of Enrolment must be returned to the Commissioner and
- A signed declaration that no other copies of the original certificate exist.

In case of a Foundation being wound up / dissolved, a copy of Form F is requested. Form F is issued by the Legal Persons Office.

- XIII. If after the lapse of sixty days from the due date of filing mentioned in Schedule 4, an enrolled voluntary organisation has not yet filed the Annual Returns, with the required documents as attachments, the Commissioner shall send a written warning to the administrators regarding the default and shall provide the administrators with an opportunity to explain the reason or reasons for the delay and may thereafter set a new deadline for filing if the reason or reasons given are valid.
- XIV. Should the administrators not provide any valid reason for the breach or fail to observe a new deadline set by the Commissioner for filing if any such reason is valid, the Commissioner shall be empowered to apply to the Tribunal with any or all of the following requests:
- (i) to prohibit public collections until the annual return with all the required documents, as attachments, are filed;
 - (ii) to request the disqualification of the administrators;
 - (iii) if the breach is not remedied within nine months, to cancel the enrolment of the voluntary organisation in accordance with Article 19 of the Act.
- XV. The Annual Return Officer/s may use the checklist below to make sure that the procedure has been thoroughly followed:

Annual Return Template:	
To be endorsed by an administrator	
Compile highlighted fields (we can identify most important)	
Other:	
List of Current Administrators:	
Highlighted fields missing	
Provide details of highlighted members	
Compile and submit attached template	
Other: Including Legal Persons' Office Form F	
Passports to be authenticated by Maltese Lawyer/Officer of Oaths	
Organisational Chart:	
Provide an organisational chart - Sample attached	
Annual Accounts:	
Not Submitted: Please provide as per our reminder dated	
Another administrator's signature is required	
Date of approval during AGM not specified (for Associations only)	
Signature and stamp of Certified Public Accountant are required	
Balance sheet not submitted	
Audited Accounts must be submitted (either because of statute required or category 3)	
Annual Report:	
Provide a signed copy of the annual report	
Further details and explanations on activity and work carried out are required (income & expenditure must balance with activity report)	
Not signed by an administrator: Please sign and return	
Statute:	
A signed document indicating changes to Statute is required	
A signed copy of the new Statute is required	
Deed authenticated by Notary must be submitted	
Other Reasons / Remarks:	
All documents submitted must be signed in blue ink. This includes any original documents or other documents marked as certified true copies.	

Section 5 – Website Content Management

Policy Number	SOP/09	Issue Date	24/06/2018
Title	Website Content Management / Social Media		
Section	Research & Web Content	Modified on	
Responsibility	Commissioner		
Assisted by	Research & Web Content Officer		

Aim: To provide clients with updated information on the website / social media about the work of the Office of the Commissioner for Voluntary Organisations including enrolment of VOs, annual returns and other useful information.

Policy: This policy is for the use of the Commissioner assisted by the Research and Web Content Officer.

Procedure: In order to maintain the efficiency and effectiveness of the OCVO website, the officer is to do, at least, a monthly update of the content and/or as required.

Section 6 – Risk Assessment

Policy Number	SOP/10	Issue Date	24/06/2018
Title	Risk Assessment of VOs		
Section	Investigations and Monitoring	Modified on	
Responsibility	Commissioner		
Assisted by	Investigations and Monitoring Officer		

Aim: To provide a risk assessment of the VOs based on FATF Recommendation 8. This applies to VOs which fall under the definition of a non-profit organisation, namely, an organisation that raises / disburses funds for purposes such as charitable, religious, cultural, educational, social and fraternal aims.

Policy: This policy is for the use of the Commissioner assisted by the Investigations and Monitoring Officer who, on a needs basis, may consult other members of staff.

Glossary: The VOs will be assessed as per the following definitions and consequently each VO file will be tagged accordingly (red – high risk, orange – medium risk and green – low risk):

1. High Risk

The Office for the Commissioner of Voluntary Organisations considers organisations which have one or more of the following characteristics:

1. Organisations which are regularly involved in the field of international development and humanitarian aid working in or with partners from jurisdictions¹ where there is:
 - Armed, or inter-communal conflict. This also includes violence between political rivals in the period around an election.
 - Natural hazards, such as floods, landslides, cyclones, droughts, earthquakes, volcanic activity, tsunamis.

2. Organisations formed on the basis of ethnicity.

¹ Jordan, Cuba, Malaysia, Senegal, South Africa, Burkina Faso, Lesotho, Tunisia, Ghana, India, Morocco, Benin, Swaziland, Albania, Guyana, Sri Lanka, Brazil, Colombia, Bolivia, Indonesia, Peru, Thailand, Zambia, Côte d'Ivoire, Tanzania, Ethiopia, Vietnam, Philippines, Algeria, El Salvador, Niger, Ecuador, Egypt, Gabon, Pakistan, Togo, Djibouti, Liberia, Malawi, Mali, Nepal, Gambia, Iran, Myanmar, Sierra Leone, Dominican Republic, Honduras, Paraguay, Bangladesh, Guatemala, Kenya, Lebanon, Mauritania, Guinea, Nigeria, Nicaragua, Uganda, Cameroon, Mozambique, Madagascar, Central African Republic, Burundi, Haiti, Zimbabwe, Cambodia, Democratic Republic of the Congo, Republic of Congo, Chad, Eritrea, Angola, Iraq, Venezuela, Equatorial Guinea, Guinea-Bissau, North Korea, Libya, Sudan, Yemen, Palestinian Territories, Afghanistan, Syria, South Sudan and Somalia as per Transparency Index 2017 and FATF report Risk of Terrorist Abuse in NPOs June 2014.
https://www.transparency.org/news/feature/corruption_perceptions_index_2017#table. Maltese VOs had, have or might have projects running in these countries. Maltese missionaries are also present in several of these countries.

3. Diaspora organisations.
4. Organisations regularly applying for national and international funding to carry out their projects.
5. Organisations which regularly disburse money to Maltese missionaries working in the majority world.
6. Organisations which work locally with vulnerable groups which might be targeted by organised crime.
7. Organisations which fall in Category 2 as per Subsidiary Legislation 492.01 of 2012 of the Laws of Malta whose annual revenue exceeds € 100,000
8. Organisations which fall in Category 3 as per Subsidiary Legislation 492.01 of 2012 of the Laws of Malta.

2. Medium Risk

The Office for the Commissioner of Voluntary Organisations considers organisations which have one or more of the following characteristics:

1. Organisations which occasionally work on projects in developing countries not listed in footnote 1.
2. Organisations formed to occasionally support financially the work of Maltese missionaries abroad.

3. Low Risk

The Office for the Commissioner of Voluntary Organisations considers organisations which have one or more of the following characteristic:

1. Organisations which irregularly disburse money locally.
2. Organisations which irregularly disburse money in countries not listed above (see footnote 1)

Procedure: The following procedure is to be followed when carrying out a risk assessment of the VOs.

1. Check the principal purpose/s of the VO.
2. If charity oriented then proceed to 5.

3. If service oriented (for example, housing, education, and health care especially overseas) then proceed to 5.
4. Other purposes such as sport (for example football clubs) or most other VOs not operating under 2 or 3, then proceed to with the issuing of the enrolment or compliance certificate.
5. Check whether VO operates in close proximity to an active terrorist threat or an area of conflict (refer to the jurisdictions listed in the glossary). If so, then inform the Commissioner for further action.
6. Check whether domestically they address a population that is actively targeted by a terror movement for support and cover (eg. Syrians, Turkish, Yemenis, etc). If so, then inform the Commissioner for further action.
7. Check for possible diversion of funds.
8. Check for any indication of the VO maintaining an affiliation with a terrorist entity.
9. Check for any indications of the VO being used for possible recruitment efforts.
10. Check for abuse of programming where the resources are legitimate but the programme may be abused at the point of delivery (eg. when money is sent to Tanzania, Kenya, Uganda, Syria and Nigeria. Check the jurisdictions listed in the glossary).
11. Check whether there is abuse through false representation.
12. Ensure that funds are fully accounted for and spent in a manner consistent with the VO's stated activities. If not proceed to 13.
13. If points 5 to 11 are indicated, then report immediately to the Commissioner for VOs who will then report to FIAU and/or the Police and take any other sanctions that he deems necessary and required under the law.

Please refer to the Annex of this SOP to the FATF Report RISK OF TERRORIST ABUSE IN NON-PROFIT ORGANISATIONS with reference to the list of proscribed organisations

Section 7 – Dormancy

Policy Number	SOP/11	Issue Date	24/06/2018
Title	VO's Application for Dormancy		
Section	Investigations and Monitoring	Modified on	
Responsibility	Commissioner		
Assisted by	Investigations and Monitoring, Enrolment and Annual Returns Officers		

Aim: To provide VO's with the certificate of dormancy.

Policy: This policy is for the use of the Commissioner assisted by the Investigations and Monitoring, Enrolment and Annual Returns Officers.

Glossary: Dormancy means:
A VO which is not functioning for a period of time but which does not exceed twenty four consecutive months.

Procedure: When a VO applies for dormancy the Annual Returns Officer needs to state whether ALL returns have been submitted correctly.

The VO has to state when the period of dormancy is expected to begin and how and when the decision to apply for dormancy was taken.

The VO has to submit a bank statement² as on the day when the decision was taken and another statement as on the first day of the dormancy period.

When all documentation has been submitted, the Commissioner informs the VO's bank that the VO is dormant and thus no funds can be withdrawn except those funds needed to pay ongoing bills, such as office rent, telephone and water and electricity bills.

The Commissioner issues a Certificate of Dormancy to the VO.

On the expiry of the dormancy period, the VO is to submit another bank statement with supporting documentation if applicable (copies of bills).

² An internet banking printout is acceptable.

Section 8 – De-registration

Policy Number	SOP/12	Issue Date	24/06/2018
Title	VO's Application for de-registration		
Section	Enrolment	Modified on	
Responsibility	Commissioner		
Assisted by	Enrolment Officer/s		

Aim: To help VOs de-register.

Policy: This policy is for the use of the Commissioner assisted by the Enrolment Officer/s

Glossary: De-registration refers to the process whereby an enrolled VO is removed from the list of voluntary organisations maintained by the CVO.

It should be noted that the VO number will never be assigned to any other organisation. VO number and organisation name must be unique in the register.

Procedure: **Applying for De-Registration**

The voluntary organisation's representative will be required to log into the VO profile and apply for de-registration in the appropriate section.

The VO is required to submit Annual returns and accounts up to the application date.

The system should automatically highlight any pending submissions and investigations (if any) before allowing the continuation of the application for de-registration.

The user submitting the application will also be required to accept the terms defined in the Disclaimer as follows: "It is hereby being certified that the information provided in the Winding up (including all attachments) submission is true, correct and complete and in accordance with the Voluntary Organisations Annual Returns and Annual Accounts Regulations 2012 (Subsidiary Legislation 492.01) and with the Voluntary Organisations Act (Chapter 492 of the Laws of Malta). Information submitted will be made public in accordance with Article 41(2) of the Voluntary Organisations Act (Chapter 492 of the Laws of Malta)."

In case the organisation's status is set to 'Awaiting Certificate', instead of the application form, a note will be displayed on screen stating that the organisation is required to return the VO enrolment certificate manually before it can be set as 'De-Registered'.

On the other hand, if the organisation has already submitted an application and has been declined (until all the requested documentation has been submitted), reasons for declining will be displayed on screen.

Once submitted, the application for de-registration should have the status set to submitted. Applicants will receive an email as a receipt for their submission. Another email will be sent to the Enrolment Officer as notification that a new application for de-registration has been submitted.

Vetting De-Registration application

Once the application starts to be vetted, its status must be set to 'Undergoing Vetting'

OCVO users will view a list of organisations requesting de-registration in a separate page in the backend portal. The attached documents will also be available for download and vetting by OCVO personnel.

The OCVO Enrolment Officer has two options:

- Accept De-Registration

The organisation's status is set to 'Awaiting Certificate' and an email is sent to notify the organisation that de-registration has been accepted and the Certificate of Enrolment must be returned before the organisation is set to 'de-Registered'

- Decline De-Registration

In a text box available on screen the OCVO is required to specify reasons for declining the application and state what documents are required for re-submission. Information is sent to the organisation by email including instructions to re-submit the application. The text box should include an upload functionality to attach any documentation.

Setting a Voluntary Organisation as De-Registered

If for some reason, the Certificate of Enrolment cannot be returned to the Commissioner (example: Misplaced or destroyed), the VO must manually submit an affidavit authenticated in blue ink by a Notary Public, stating the reason why they are not returning the Certificate of Enrolment and that they are bound to return the Certificate of Enrolment to the Commissioner if or when it is ever found. In this case if they cannot surrender the Certificate of Enrolment, the OCVO user will set the status of the application to 'Awaiting a Notarial / Officer of Oaths Certified Affidavit'.

When Voluntary Organisations with status 'Awaiting Certificate' or 'Awaiting a Notarial / Officer of Oaths Certified Affidavit' returns the Certificate of Enrolment or the a Notarial / Officer of Oaths Certified Affidavit, the OCVO will manually set the VO status to 'De-Registered'.

In the backend portal, the OCVO user will browse to the page containing the list of all organisations with status 'Awaiting Certificate' or 'Awaiting a Notarial / Officer of Oaths Certified Affidavit'. The user can select a VO and set its status to 'De-Registered'. The VO is notified by email that its status has changed and that the VO profile on the portal is disabled. Organisations with status De-Registered will not be able to access the VO profile. However this office will still have access to such profiles.

Section 9 – Winding-Up

Policy Number	SOP/13	Issue Date	24/06/2018
Title	VO's Application for winding-up		
Section	Enrolment	Modified on	
Responsibility	Commissioner		
Assisted by	Enrolment Officer/s		

Aim: To help VOs in the process of winding up.

Policy: This policy is for the use of the Commissioner assisted by the Enrolment Officer/s.

Glossary: Winding Up

Winding Up refers to the process of an enrolled Voluntary Organisation closing down.

Procedure: **Initiation of process**

The process is initiated by the VO through its profile and requires validation by the OCVO. This is the final phase of an organisation and cannot be reversed in any way.

The VO number of a winded-up VO cannot be assigned to any other organisation since it is a unique number in the Register of Voluntary Organisation. The name of a winded up VO can be re-used.

VO notifying that is winding up

The voluntary organisation's representative will be required to log into the VO profile and submit the 'Winding Up' form in the relevant page. The page will request a number of files required by the CVO (e.g. declaration of distribution of assets). The user submitting the application will also be required to accept the terms defined in Disclaimer as follows: "It is hereby being certified that that the information provided in the Winding up (including all attachments) submission is true, correct and complete and in accordance with the Voluntary Organisations Annual Returns and Annual Accounts Regulations 2012 (Subsidiary Legislation 492.01) and with the Voluntary Organisations Act (Chapter 492 of the Laws of Malta). Information submitted will be made public

in accordance with Article 41(2) of the Voluntary Organisations Act (Chapter 492 of the Laws of Malta).”

The VO is required to submit Annual Returns and Accounts as per the date of the resolution letter. In the resolution letter, the administrators of the VO are to inform the CVO that they have passed a resolution to wind up their organisation. Such decision must be supported by at least seventy-five per cent of all the members as per the Second Schedule to the Civil Code Article 52 (3)(b).

In case the organisation has its status set to ‘Winding Up’ instead of the a note will be displayed on screen stating that the organisation is required to return the VO certificate manually before it can be set as ‘Closed’.

If the organisation has already submitted an application and has been declined, reasons for declining specified by the OCVO will be displayed on screen. The VO representative will be required to re-submit the requested documentation.

Vetting Winding-Up VOs

In order to vet winding-up organisations, OCVO users will navigate to the appropriate page in which the list of winding-up organisations is displayed. This list will include both new submissions and resubmissions and for every one the user will have the facility to view documents attached. After performing the necessary manual checks and verifications, the user can proceed by choosing from one of the following options:

- **Accept Submission and set as Winding-Up**

The organisation’s status is set to ‘Winding Up’ and an email is sent to the organisation notifying that the submission been accepted and the Organisation Certificate must be returned before the organisation is set to ‘Closed’.

- **Decline Submission**

In the text box provided, the OCVO user will provide reasons for declining the submission and specify which documents are required for re-submission. An email notification is then sent to the VO with the OCVO’s decision and with instructions to re-submit the application. The text box should include an upload functionality to attach any documentation.

In addition to the vetting of the winding up application, the Enrolment Officer will also communicate through email with the beneficiary of the assets to ascertain that the assets have been received. The Enrolment Officer has the

facility to upload such documentation in the backend while vetting the request for winding up.

Once organisation is winded up, **all** access to the VO profile from the VO committee members and any third parties involved will be disabled automatically.

Setting an Organisation as 'Closed'

When Voluntary Organisations with status 'Awaiting Certificate' returns the VO Certificate, the OCVO will manually set the VO status to Winded-Up.

When Voluntary Organisations with status 'Awaiting Certificate' or 'Awaiting a Notarial / Officer of Oaths Certified Affidavit' returns the VO Certificate or the Notarial / Officer of Oaths Certified Affidavit, the OCVO will manually set the VO status to 'Winded-Up'. The user can select a VO and set its status to 'Winded-Up'. The organisation will then be notified by email with the status change and that the VO profile on the portal is disabled.

If for some reason, the Certificate of Enrolment cannot be returned to the Commissioner (example: Misplaced or destroyed), the VO must submit an affidavit authenticated in blue ink by a Notary Public or Officer of Oaths, stating the reason why they are not returning the Certificate of Enrolment and that they are bound to return the Certificate of Enrolment to the Commissioner if ever found. In this case if they cannot surrender the Certificate of Enrolment, the status of the application should be Awaiting a Notarial / Officer of Oaths Certified Affidavit.

Section 10 – Cancellation of a Voluntary Organisation

Policy Number	SOP/14	Issue Date	24/06/2018
Title	Cancellation of a Voluntary Organisation		
Section	Enrolment	Modified on	
Responsibility	Commissioner		
Assisted by	Enrolment Officer/s		

Aim: To cancel VOs.

Policy: This policy is for the use of the Commissioner assisted by the Enrolment Officer/s.

Procedure: Cancellation of a Voluntary Organisation functionality will only be available from backend without any need for intervention from the organisation at front-end level.

The OCVO users with rights to use this functionality (normally limited to the Commissioner only) will search for a voluntary organisation using the VO number. The form will request the following:

- Court case reference number
- Attachment of all relevant documentation
- Free text comment box

Upon saving, the organisation's status will be set to 'Cancelled'. This means that the VO profile and all online functionality is disabled for the VO in question

Section 11 – Certificate of Good Standing

Policy Number	SOP/14	Issue Date	24/06/2018
Title	Certificate of Good Standing		
Section	All sections	Modified on	
Responsibility	Commissioner		
Assisted by	All Officers		

Aim: To issue Certificates of Good standing for VOs.

Policy: This policy is for the use of the Commissioner assisted by **all** Officers.

Procedure: **Request for Certificate of Good Standing**

Any Voluntary Organisation can request the issuance of a 'Certificate of Good Standing' by the Commissioner for Voluntary Organisations.

Functionality will be available in the front-end portal after logging in the VO profile.

The organisation representative will submit the form and stating the reasons why the certificate is required in text box provided.

Issuing of Certificate

OCVO users with rights to access this functionality will view a list of organisations requesting a certificate of good standing. After performing the manual vetting required, the user can proceed by choosing between the two options below:

- **Reject Application**

The user will specify the reasons for rejection in a text box provided and an email is sent notifying the voluntary organisation with OCVO's decision. The rejection will be for a finite period of time.

- **Accept Application**

The certificate of good standing will be issued and an email is sent to the organisation to notify that the certificate has been issued and can be collected from the CVO.

Template of Certificate for Good Standing

To be printed on OCVO letterhead

To whom it may concern

I declare that the:

Insert name of VO

Has enrolled as a voluntary organisation with the Office of the Commissioner for Voluntary Organisations, on *(insert date of enrolment)* upon satisfying the Commissioner for Voluntary Organisations that it qualifies in terms of Article 3 (1) of the Voluntary Organisations Act 2007 (Act N° XXII of 2007), and its name has been entered in the registry of Voluntary Organisations:

Identification Number: *insert VO number*

Principal Purpose: *copy principal purpose from Certificate of Enrolment*

Address: *insert address as per Annual Return*

(Insert VO name) is enrolled and in good standing with the Office of the Commissioner for Voluntary Organisations as on this date.

Dr Anthony Abela Medici
Commissioner for Voluntary Organisations

(insert date)

Section 12 – Certificate of Compliancy

Policy Number	SOP/15	Issue Date	24/06/2018
Title	Certificate of Compliancy		
Section	Annual Returns	Modified on	
Responsibility	Commissioner		
Assisted by	Annual Returns Officers		

Aim: To issue Certificates of Compliancy for VOs.

Policy: This policy is for the use of the Commissioner assisted by the Annual Returns Officers.

Procedure: **Request for Certificate of Compliancy**

Any Voluntary Organisation can request the issuance of a Certificate of Compliancy by the Commissioner for Voluntary Organisations.

Issuing of Certificate

The Annual returns Officers have two options as described below:

- Reject request

The officers will specify the reasons for rejection through an email sent to the voluntary organisation with OCVO's decision.

- Accept request

The certificate of compliancy will be issued and an email is sent to the organisation to notify that the certificate has been issued and can be collected from the CVO.

Notification of Certificate of Compliancy

The Annual Returns Officer are to send an email to the VO with the following text:

Please be informed that the Commissioner for Voluntary Organisations has issued the attached Certificate of Compliancy in terms of Subsidiary Legislation 492.01, Annual Returns and Annual Accounts Regulations, 2012.

The attached soft copy of the Certificate of Compliance is not to be considered as the official Certificate of Compliance and is being sent only to notify the voluntary organisation of its issuance.

The official Certificate of Compliance will be received by post, and is to be retained by the voluntary organisation for its records.

Template of Certificate of Compliancy

To be printed on OCVO letterhead

Insert date

REF: Registration number of VO
To: Name of VO
ATTN: Name of person making request

The Commissioner for Voluntary Organisations certifies that the Annual Returns and Annual Accounts submitted for the years ending 31st December, 20__ of *insert name of VO and registration number* are compliant in accordance with article 4 of Subsidiary Legislation 492.01 (Annual Returns and Annual Accounts) Regulations, 2012.

Dr. A. Abela Medici

Commissioner for Voluntary Organisations

Checklist

VO Number	Category	Year of Compliancy	Date of Certificate	Date of Email	Date mailed out

Section 13 – Request for Investigation by the General Public

Policy Number	SOP/16	Issue Date	24/06/2018
Title	Request for Investigation by the General Public		
Section	Investigations and Monitoring	Modified on	
Responsibility	Commissioner		
Assisted by	Investigations and Monitoring Officer		

Aim: To enable the general public to request an investigation about a VO.

Policy: This policy is for the use of the Commissioner assisted by the Enrolment and Monitoring Officer.

Procedure: A form is available in the CVO portal whereby the public can request an investigation on a Voluntary Organisation. The form will contain the following fields:

- ID Card Number
- Address
- Email
- VO Name
- VO Number (if known)
- Reason/s for request

Necessary validations on the ID card number and document number using the CDB. If all details provided are valid, an email will be sent to the Investigations and Monitoring Officer with all the details submitted in the form.

The Officer informs the Commissioner about the request received. The procedure found in Section 3 of this manual is followed.

Section 14 – Data Protection

Policy Number	SOP/17	Issue Date	24/06/2018
Title	Data Protection		
Section	To be confirmed	Modified on	
Responsibility	Commissioner		
Assisted by	To be confirmed		

The General Data Protection Regulation (EU) 2016/679 (GDPR) and the Data Protection Act (Cap 586) regulate the processing of personal data whether held electronically or in manual form. The Office for the Commissioner for Voluntary Organisations is set to fully comply with the Data Protection Principles as set out in such data protection legislation.

Purposes for collecting data

The Office for the Commissioner for Voluntary Organisations collects and processes information to carry out its obligations in accordance with present legislation. All data is collected and processed in accordance with Data Protection Legislation and the Voluntary Organisations Act Chapter 492 of the Laws of Malta and subsidiary legislation.

Recipients of data

Personal Information is accessed by the employees who are assigned to carry out the functions of the Office for the Commissioner for Voluntary Organisations Personal Data will be disclosed to as per provisions of the Voluntary Organisations Act and subsidiary legislation. Disclosure can also be made to third parties but only as authorized by law.

Your rights

An individual is entitled to know, free of charge, what type of information the Office for the Commissioner for Voluntary Organisations holds and processes about him and why, who has access to it, how it is held and kept up to date, for how long it is kept, and what the Unit is doing to comply with data protection legislation.

The GDPR establishes a formal procedure for dealing with data subject access requests. All data subjects have the right to access any personal information kept about them by the Office for the Commissioner for Voluntary Organisations either on computer or in manual files. Requests for access to personal information by data subjects are to be made in writing and sent to the Commissioner for Voluntary Organisations. The individual's identification details such as ID number, name and surname have to be submitted with the request for access. In case one encounters identification difficulties, the individual may be required to present an identification document.

The Office for the Commissioner for Voluntary Organisations aims to comply as quickly as possible with requests for access to personal information and will ensure that it is

provided within a reasonable timeframe and in any case not later than one month from receipt of request, unless there is good reason for delay. When a request for access cannot be met within a reasonable time, the reason will be explained in writing to the data subject making the request. Should there be any data breaches, the data subject will be informed accordingly.

All data subjects have the right to request that their information is amended, erased or not used in the event the data results to be incorrect.

In case the individual is not satisfied with the outcome of his access request, he may refer a complaint to the Information and Data Protection Commissioner, whose contact details are provided below.

Personal data is collected through the provisions of the Voluntary Organisations Acts and subsidiary legislation.

The Data Protection Officer may be contacted on (insert generic DPO email address) or by telephone (insert telephone number).

(Data Controller's Designation)

The (insert the name of the Unit/Department/Entity, etc. Data Controller) may be contacted at:

Block C, Beltissebħ,

Floriana FRN 1700

Malta

Telephone: (+356) 25687XXX(insert telephone number)

Email:

The Information and Data Protection Commissioner

The Information and Data Protection Commissioner may be contacted at:

Level 2, Airways House,

High Street,

Sliema SLM 1549

Telephone: 23287100

Email: idpc.info@gov.mt

Section 15 – Retention of Documentation

Policy Number	SOP/17	Issue Date	24/06/2018
Title	Retention of Documentation		
Section		Modified on	
Responsibility	Commissioner		
Assisted by			

Aim: This Policy is aimed at regulating the retention, maintenance and disposal of documentation, both personal and other, within the **Office of the Commissioner for Voluntary Organisations** as provided for in the Voluntary Organisations Act (Chapter 492 of the Laws of Malta) and in accordance with the principles of data protection legislation, and other legal provisions in Maltese Law.

Background: The GDPR puts forward the principle that personal data and sensitive personal data should not be retained for periods that are longer than necessary. In this context, the **Office of the Commissioner for Voluntary Organisations** will be putting forward a retention policy for all data and documentation that it collects and processes, with the purpose of ensuring compliance to the Regulation and to ensure that no resources are utilised in the processing and archiving of data which is no longer of relevance.

Objectives: This policy aims to achieve the following objectives:

- a. Regulate the retention of and disposal of the various types of documentation whether held in manual or automated filing systems within the **Office of the Commissioner for Voluntary Organisations**, while adhering to the Data Protection principle that personal data should not be retained for a longer period than necessary;
- b. Dispose of unnecessary documentation that is no longer relevant and is taking up useful storage space;
- c. Promote the digitisation of documentation as may be reasonably possible in order to minimize the use of storage space required to store documentation, as well as to promote a sustainable use of paper and printing consumables.

Administration: Documentation is held and recorded **by the Officers within the Office of the Commissioner for Voluntary Organisations**. This Policy is therefore applicable to all such documentation. It will be the responsibility of **each officer and the Commissioner** to ensure that all provisions of this Policy are adhered to.

Documentation held within the **Office of the Commissioner for Voluntary Organisations**

1. As part of its operating requirements the **Office of the Commissioner for Voluntary Organisations** requests, keeps and maintains a wide range of documentation including personal data. The various types of documentation utilised by the **Office of the Commissioner for Voluntary Organisations** may be categorised as follows:
 - a. Personal Data of the Office of the CVO's employees and administrators of VOs enrolled with the Commissioner;
 - b. Attendance and absence records;
 - c. Discipline related Records;
 - d. Financial records including payslips, tax and national insurance contributions, procurement documentation, of employees and records submitted by VOs.
 - e. Documents relating to EU Funding programmes;
 - f. Medical records;
 - g. Annual returns and accounts submitted by VOs, which contain personal data
 - h. Personal Data on Administrators of enrolled Voluntary Organisations

Security of Documentation

2. Documentation, which is not public in accordance with the Voluntary Organisations Act (Chapter 492 of the Laws of Malta) and its Subsidiary Legislations is maintained in an accessible but secure location with adequate access provided to officials who have the clearance level to access the relevant documentation. In the case of documents with sensitive personal data with higher clearance levels, access control protocols are fully adhered to, to ensure that only those that have the required security clearance have access to such documentation.

3. In the case of personal data, the GDPR also stipulates that only those required to process personal data should have access to personal records.
4. Personnel who are found to be in breach of these security protocols, and thus in breach of the GDPR, will be subject to disciplinary action.

Manual vs Electronic Records

5. In terms of retention periods, the same retention period will apply for both electronic and manual data.

Exemptions

6. **Register of Voluntary Organisations in accordance with Article 12 (1) of the Voluntary Organisations Act (Chapter 492 of the Laws of Malta)**

Article 41 (1) of the Voluntary Organisations Act (Chapter 492 of the Laws of Malta) which states: On payment of the applicable fee, any person may view and obtain copies of the Register and any documentation which has been submitted to the Commissioner by any voluntary organisation.

Any personal data on Administrators and members of voluntary organisations requested by the Commissioner, in accordance with the provisions of the Voluntary Organisations Act (Chapter 492 of the Laws of Malta)

Retention Period

7. Retention of different categories of documents is governed by different requirements and different legislation and regulations.

The following schedule outlines the retention requirements for the various categories of documentation within the **Office of the Commissioner for Voluntary Organisations**.

The following schedule outlines the retention requirements for the various categories of documentation within the Office for the Commissioner for Voluntary Organisations

Category of Document	Retention Period	Justification
Personal Information		
Employees Personal Files	10 years after employee leaves the office either through retirement, resignation etc	
Application forms for enlistment, calls, positions, etc	5 years	
Application Forms for the filling of positions co-financed from EU Funds	As per funding programme regulations	
Applications for training opportunities	10 years as these are kept in employees personal files	
Training Courses provided	10 years as these are kept in employees personal files	
Attendance and Absence Records		
Attendance Sheets	10 years	
Vacation Leave Application Forms	10 years	
Yearly Leave balances	10 years	
Disciplinary records		
Admonishments	10 years as these are kept in employees personal files	
Disciplinary Charges	10 years as these are kept in employees personal files	
Medical Records		
Sick Leave Certificates	10 years	
Sick Leave Records	10 years	
Medical History	10 years	
Medical Referrals	10 years	
Financial Documentation		
Tax and National Insurance Records	10 years	
Procurement Records	10 years	
Accounting Records	10 years	
Inventory Records	10 years	
Yearly Financial Statements	10 years	
VOs Annual returns	10 years	

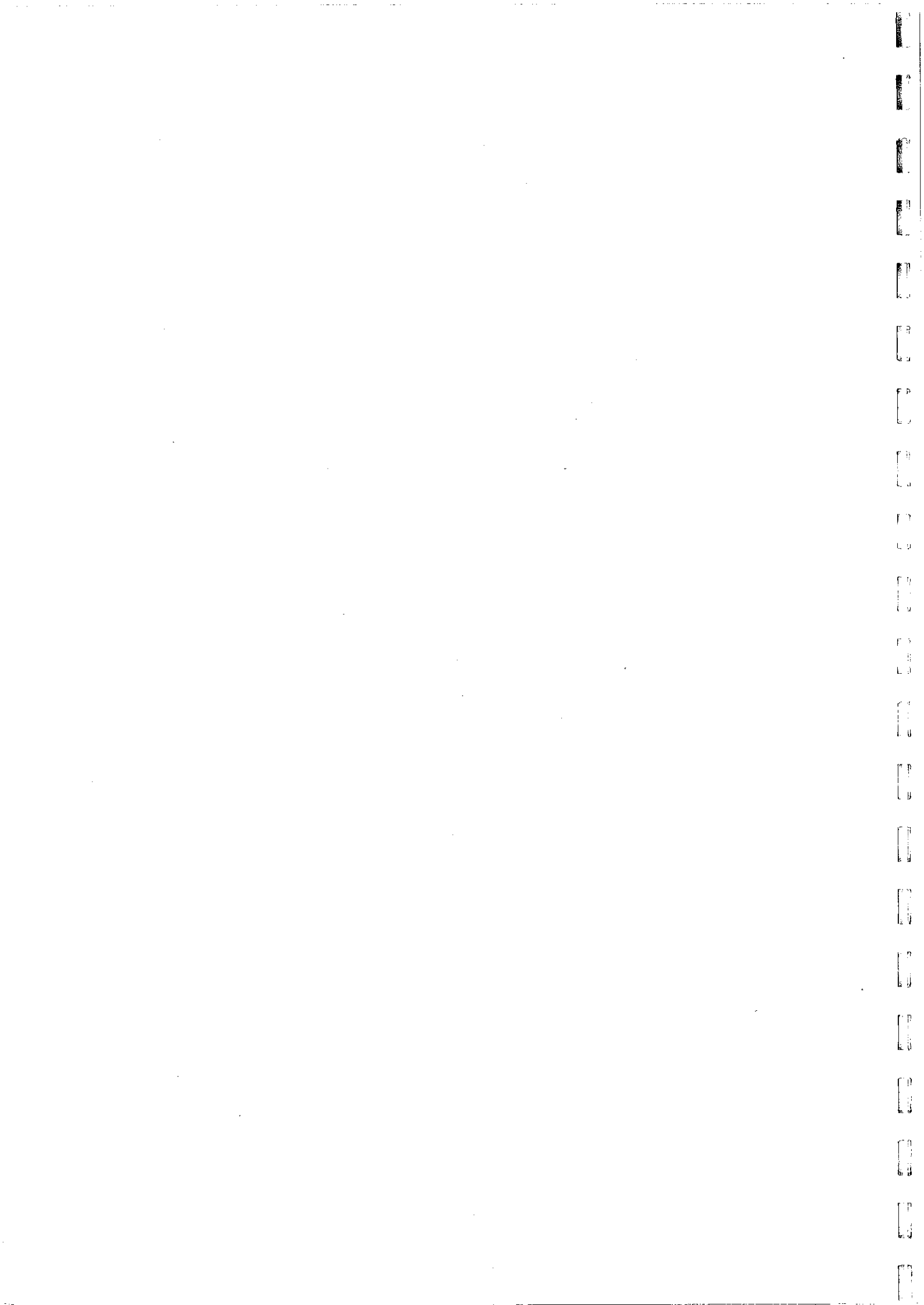
EU Programmes		
Documentation relating to projects utilising EU Funding	As per funding programme regulations	
EU Funding applications	As per funding programme regulations	

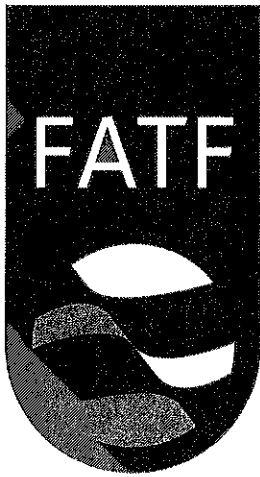
Data that needs to be destroyed after the noted timeframes will be disposed of in an efficient manner ensuring that such information is no longer available within the Office of the Commissioner for Voluntary Organisations.

Conclusion

This retention policy aims to achieve a good working balance between the retention of useful and meaningful information in line with the provisions of the relevant legislation and the disposal of data which is no longer required and is being archived unnecessarily. Data that needs to be destroyed after the noted timeframes will be disposed of in an efficient manner to ensure that such information will no longer be available within the **Office of the Commissioner for Voluntary Organisations**. Data Protection Controllers, Heads, and DPOs are aware of the noted retention periods and will instruct all relevant personnel to follow the indicated procedures accordingly.

It is to be noted that anonymised or statistical data do not fall within the parameters of this Retention Policy, since they do not constitute identifying personal data.



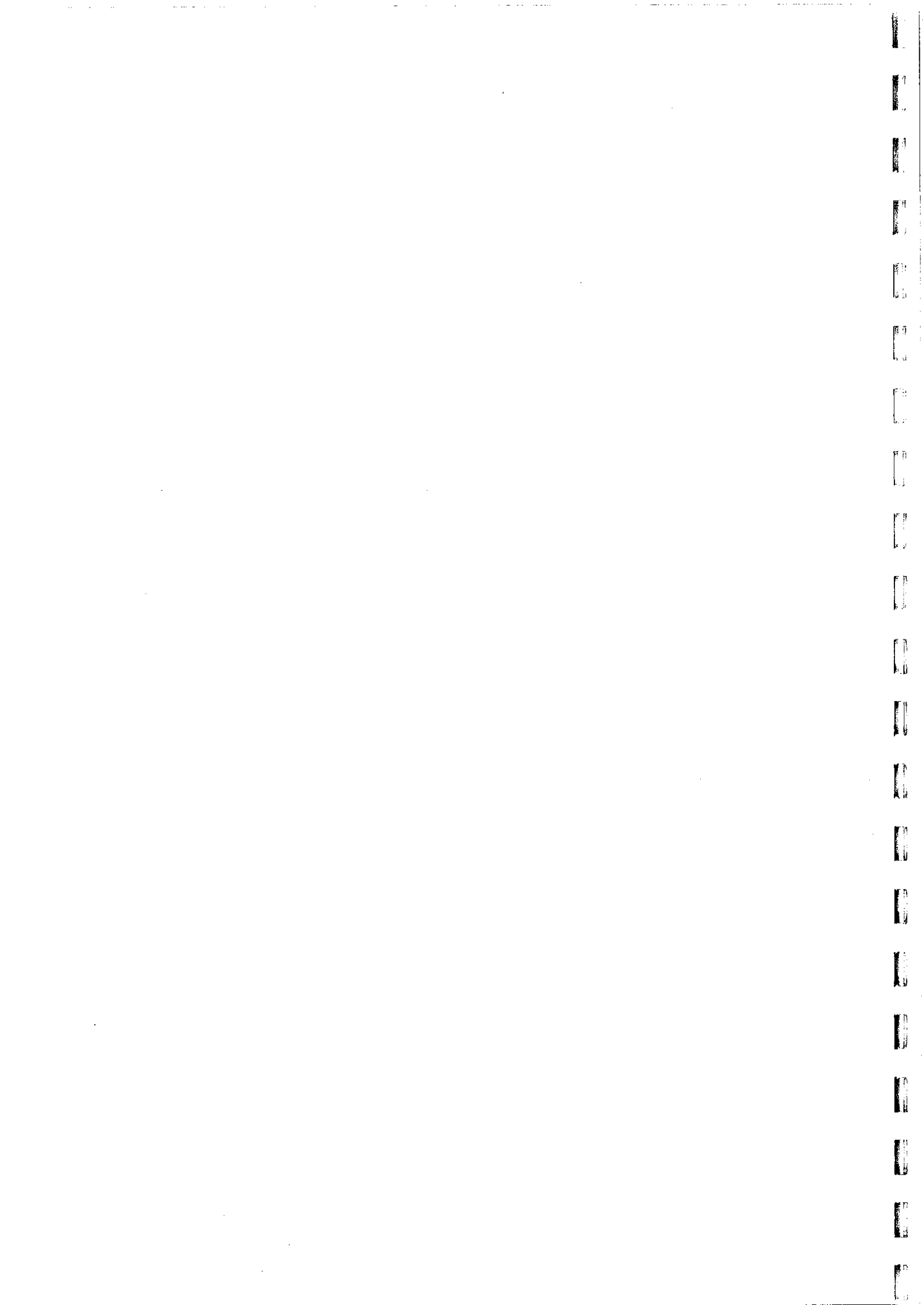


FATF REPORT

Risk of Terrorist Abuse in Non-Profit Organisations

June 2014





Terrorist entity:	In the context of this report, a terrorist entity refers to a terrorist and/or terrorist organisation identified as a supporter of terrorism by national or international sanctions lists, or assessed by a jurisdiction as active in terrorist activity.
Terrorism financing:	The financing of terrorist acts, and of terrorists and terrorist organisations.
Threat:	A person or group of people, object or activity, with the potential to cause harm. Threat is contingent on actors that possess both the <i>capability</i> and the <i>intent</i> to do harm.
Trans-national organised crime:	International grouping of individuals who carry out criminal actions for financial profit.
Violent extremism:	Rigid adherence to an ideological set of religious or political beliefs that propagate violence.
Vulnerability:	Things that can be exploited by the threat or that may support or facilitate its activities. Vulnerability in the NPO sector can exist at either the organisational or sectoral level.
Terrorist abuse indicator:	In this report, a warning indicator is an aspect of an NPO's activities that suggests abuse or a risk of abuse that is directly related to terrorist activity. The presence of these indicators would lead to the rejection of alternative explanations for the risk that are not terrorism-related.

TERRORIST GROUPS MENTIONED IN REPORT

Organisation Name	Acronym Used in Report	Principal Area of Operations
Al Qaeda	AQ	Transnational
Liberation Tigers of Tamil Eelam	LTTE	Sri Lanka with transnational networks
Islamic State of Iraq and al Sham / Islamic State of Iraq and Syria	ISIS / ISIL	Iraq and Syria
Jabhat al Nusra	JN	Syria
Al Shabaab	AS	Somalia and East Africa
Al Qaeda in the Islamic Maghreb	AQIM	North Africa
Hizballah		Lebanon with transnational networks



Organisation Name	Acronym Used in Report	Principal Area of Operations
<p> Hamas</p>		<p>The Palestinian territories with transnational networks</p>
<p>The Caucasus Emirate</p>	<p>IK</p>	<p>Russia</p>
<p>Fuerzas Armadas Revolucionarias de Colombia</p>	<p>FARC</p>	<p>Colombia</p>

