

17<sup>th</sup> April 2025

To	All Beneficiaries of the Interreg VI-A Italia-Malta Programme
From	Malta National Coordination Authority (MNCA)

Guidelines on the procedures for the reporting of expenditure relating to management verifications by the first-level controllers identified for each of the operations/projects eligible for funding the 'INTERREG VI-A Italia-Malta' Cooperation Programme.

These guidelines provide direction on specific procedural aspects for the reporting and claiming of expenditure relating to the first-level control carried out by the **Controller** in the context of projects financed through the INTERREG VI-A Italia-Malta Programme.

With reference to the verification activities during the implementation of the operation, the working procedures set out below are to be followed:

1. After the Controller verifies the supporting documentation of the beneficiary expenditure, the Controller will issue a draft certificate of validation of expenditure, the draft control report, the draft checklists and the draft invoice<sup>1</sup> for his/her services and send these to the Beneficiary. The beneficiary is to send a copy of all these documents to the MNCA.
2. The MNCA will conduct basic checks on the submitted Controller documents, using a sample selected through a risk-based methodology,<sup>2</sup> to verify the regularity of the draft invoice, and the complete filling-in of the Controller documents. Such checks include but are not limited to the complete filling-in of appropriately well-referenced checklist, the correct calculation carried out to define the amount of the fee due for the Controller, and the provision of detailed working documents supporting the verified eligible expenditure.

[Note: This basic check is distinct from and without prejudice to the quality checks carried out by the MNCA at a later stage.]

Following these basic checks addressing the regularity of all the aforementioned documents, the MNCA will either:

- a) Provide a 'certification of regularity' to the Beneficiary confirming that the Controller documentation is of sufficient acceptable level and, the Beneficiary may proceed to process the Controller invoice;
- or,
- b) Withhold the 'certification of regularity' due to a poor outcome of the checks on the Controller documentation. Note that in absence of this certificate, the invoice issued by the Controller will not be reimbursed. The Beneficiary should not process the Controller Invoice before the MNCA issues a 'certificate of regularity'.

<sup>1</sup> The draft invoice should respect the Controller costs as per project approved by the Monitoring Committee.

<sup>2</sup> Please note that all such first Controller invoices will be checked. The first round of basic checks will determine the sample for subsequent checks based on a risk-based methodology. This procedure, requiring a Certificate of Regularity, only applies if the following claim/s to be presented by a specific Controller is/are part of the risk-based sample for the next round of claims. The risk-based methodology may also include a random element.

The MNCA will provide the Beneficiary and Controller the chance to provide clarifications and/or update and/or resubmit the Controller documents within a stipulated timeframe. The controller will carry out such updates at no additional costs. Should the resubmitted documents then be of sufficient level, step (a) above will be executed. On the other hand, should the resubmitted clarifications/documents still be insufficient, or should the Controller fail to resubmit the requested documents within the stipulated timeframe, then the MNCA will **not** provide the 'certification of regularity'.

3. Once the certificate of regularity is issued by the MNCA, the Controller uploads all the necessary control documentation into the JEMs system and issues the final invoice for the services provided to the beneficiary. The fee must be in alignment with the project budget that was approved by the Interreg VI-A Italia-Malta Monitoring Committee and/or any subsequent approved updates to the budget.
4. The Beneficiary, upon certification of regularity of the draft invoice as per the process outlined above, shall initiate the necessary procedures for payment to the Controller. It will then enter this expenditure together with the respective payment directly into the JEMs system, notifying the MNCA.
5. The MNCA will then carry out the appropriate checks on the correct closure of the financial circuit of the controller's invoice and will make a specific 'payment verification notification' and inform the beneficiary as well as the controller himself.
6. The Beneficiary, through the 'payment verification declaration' made by the MNCA, will be able to report and claim this expenditure through the JEMs system within the next expenditure reporting window provided for in the Programme Reporting Manual.

It is therefore understood that the auditor will enter the amount of this expenditure in the validation certificate for the new statement in question, without there being a need for further administrative verification. In fact, the Controller cannot verify his own expenditure in the context of the expenditure reported. It is also understood that the amount of each individual invoice issued by the controller will not be able to take into account, in percentage terms, the expenditure relating to the first-level control.

It should be noted that the MNCA checks conducted on the Controller's draft invoice are separate and different from the MNCA quality checks on the Controller's management verifications for the expenditure verified as eligible, legal and regular by the Controller.



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