



To: Territorial Cooperation (Interreg) project partners in which Malta is a participating country and respective Controllers

From: The National Authority for Territorial Cooperation (Interreg) programmes

Date: 14th November 2025

Subject: Update to the Guidelines for Interreg Italia-Malta Controllers issued in April 2025 [revision extends to all Interreg programmes in which Malta participates]

Version: 2

By means of this circular, the National Authority (hereinafter NA) for the Territorial Cooperation (Interreg) programmes in which Malta is a participating country, is notifying all the Maltese project partners under the same programmes, and the respective Controllers, about a revision to the Guidelines for Interreg Controllers issued in April 2025. The present circular repeals and replaces the first version of April 2025. The Circular should be read and interpreted in the context of the programme specific manuals.

By way of interpretation of the *Manual on Expenditure Reporting and Management Verification*, the requirement for private beneficiaries to publish on the website www.italiamalta.eu all procurement procedures for the acquisition of human resources - both internal and external (bullets 'r' and 's' under Section 2) – does not apply in relation to the procurement of Controller professional services. Whereas it remains optional, it is not a mandatory obligation. This is to emphasise the distinction between the procurement of human resources (internal or external) required for the implementation of the project per se and the role of Controller.

The management verifications to be carried out by the Controllers shall proceed as described in the latest respective *Manual on Expenditure Reporting and Management verification*, as issued by the programmes' Managing Authority and revised from time to time. The Controllers shall be responsible for carrying out Administrative Checks, as well as On-the-Spot Verifications on the expenditure declared by the respective project partner, respecting the timeframes as indicated in the same Manual. It is therefore to be understood that the NA shall not be carrying out any checks before the submission of the final documents of the Controller, as part of his/her work.

The NA would like to remind all project partners and Controllers that it shall carry out Quality Checks, as described in the respective programme-specific Manuals in order to ascertain, among other things:

- a) the correctness of the procedures used by the Controllers
- b) the correct use of the templates prepared by the MA of the Programme
- c) the correct filing of information within the project file
- d) the correct expenditure verification activity
- e) the adequacy of the audit trail

The population of the checks typically corresponds the sample of checks carried out by the Controllers. The sample for the quality check is, generally, selected based on a risk-basis in accordance with set methodologies.

By way of clarification, please note that these Quality Checks by the NA shall be carried out after the submission of the Project Payment Claim and may incur financial corrections to the expenditure reported by the Maltese project partners, including the expenditure for the Controller services. In this regard, Controllers are reminded that they are expected to carry



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out their duties as outlined in the Letter of Engagement, adhering to the code of ethics and in conformity with generally accepted auditing standards.

Ing. Anthony Camilleri
Director General (Funds & Programmes Division)