

Standard Operating Procedure for Controllers: Certification of Expenditure involving Controller Services Costs for Interreg Programmes implemented in Malta

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Issued by: Funds and Programmes Division and Coordinating authority for the respective Interreg National Authority in Malta (NA).

1. Purpose and Principle

This Standard Operating Procedure (SOP) provides simplified operational guidance for First-Level Controllers (Controllers) on the handling and verification of expenditure relating to their own controller services, in line with NA instructions and EU conflict-of-interest rules.

As auditors, Controllers may certify expenditure relating to their own controller services in terms of the applicable national law. Nonetheless, this process requires independent verification ensuring segregation of duties and avoidance of any conflicts of interest.

2. When this SOP Applies

This procedure applies whenever controller services are included as an eligible cost in a Partner Report as a claim for reimbursement, regardless of claim number or reporting period.

3. Controller Obligations

- Review Partner Report in the monitoring system (JEMS, Interreg Europe Portal)
- Identify any expenditure relating to own controller services
- Pause certification of the affected cost lines pending verifications by the MNCA
- Notify the NA without delay

4. NA Handling (for information)

Upon notification, the NA will arrange for independent verification of the controller service expenditure. Certification by the Controller of affected cost line item may proceed only after NA clearance is issued¹. The Controller may then continue with the normal process for certification of the claim

5. Certification Rules

- Non-conflicted expenditure may be certified separately
- Controller service costs may only be certified after independent verification

¹ Note that the Controller may be requested by the NA to park the Controller cost line item in which case this will automatically be moved to the following claim.

**6. Audit Trail**

Controllers must retain evidence of identification, notification to the NA, and final clearance as part of the control file.

7. Entry into Force

This SOP applies with immediate effect and complements the respective Manual of Expenditure, the relevant NA circulars and other controller instructions.

Certification of Expenditure Involving Controller Services for Interreg Programmes in Malta

