

Interreg



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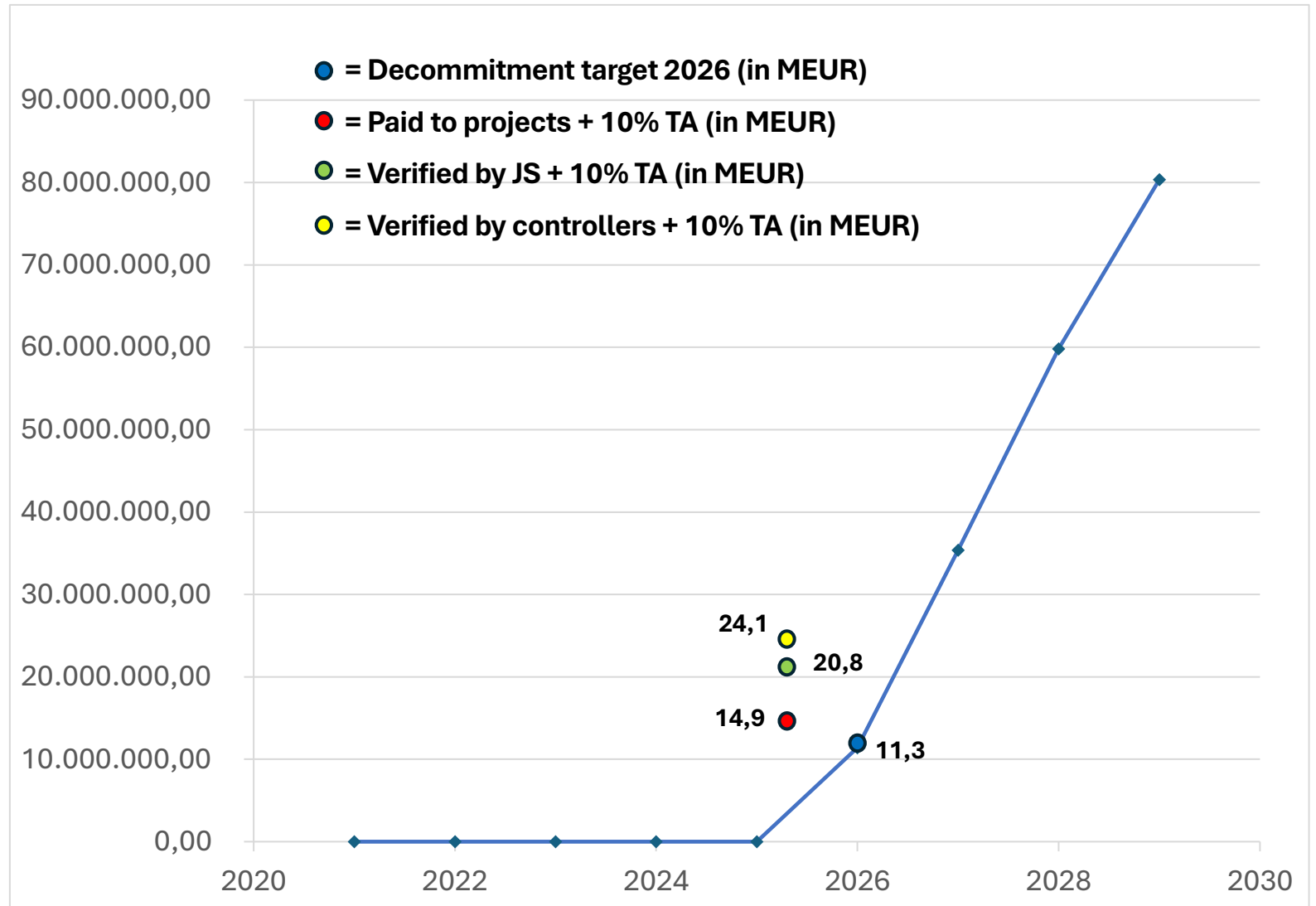
Programme Finance State of Play

**08 April 2026
Skopje (North Macedonia)**



Where the programme stands vs decommitment (at 12/03/2026)

Year	Programme financial targets
2021	0,00
2022	0,00
2023	0,00
2024	0,00
2025	0,00
2026	11.394.668,00
2027	35.380.554,00
2028	59.802.012,00
2029	80.349.317,00



Reports submitted and verified by JS (at 12/03/2026)

	Standard projects		ISO1 projects	
	No. Reports received by JS	No. Reports verified by JS	Reports received by JS	Reports verified by JS
Project reports No.1	66	66	3	3
Project reports No 2	66	64	3	3
Project reports No 3	-	-	3	3
Project reports No 4	-	-	2	2

Overall programme finance performance based on processed reports (at 12/03/2026)

	Interreg funds EUR	Interreg funds EUR + 10 %
Total verified by controllers (projects standard + ISO1)	21.969.270,35	24.166.197,39
Total verified by JS (project standard + ISO 1)	18.935.297,63	20.828.827,39
Total allocated so far (project standard + ISO 1)	31.400.882,18	34.540.970,40
% of total verified by JS (project standard + ISO 1)	60,30%	
Total paid to projects	13.595.137,47 (+ 6.400.772,40 advance payment)	14.954.651,22

Status of expenditures verification by controllers (at 12/03/2026)

	Interreg funds EUR
Total submitted to controllers (projects standard + ISO1)	23.004.402,77
Total verified by controllers (project standard + ISO 1)	21.969.270,35
Total deducted by controllers	494.594,66 (2,15 %)
Total parked by controllers	540.537,76

No irregularities reported

First Call standard projects: status of expenditures verification by controllers at 12/03/2026

Reports verified by controllers at 12/03/2026	
	Interreg funds EUR
Total submitted to controllers	20.648.660,93
Total verified by controllers	19.659.172,01
Total deducted by controllers	457.988,96 (2,22%)
Total parked by controllers	531.500,15

The amounts include submitted partner reports related to both period No. 1 and period No. 2.

ISO1 projects: status of expenditures verification by controllers at 12/03/2026

Reports verified by controllers at 12/03/2026	
	Interreg funds EUR
Total submitted to controllers	2.355.741,84
Total verified by controllers	2.310.098,34
Total deducted by controllers	37.448,03 (1,60%)
Total parked by controllers	8.195,46

First Call standard projects: status of expenditures verification by JS at 12/03/2026

Reports submitted to JS at 12/03/2026	
	Interreg funds EUR
Total submitted to JS	17.669.773,31
Total verified by JS	17.594.163,95
Total deducted by JS (parked or deducted)	154,11
Total allocated to projects	85.418.508,38
Verified vs total allocated %	20,60%
Allocated so far (preparation + period 1 and 2)	27.449.149,22 (32,13% of the total)
Verified vs allocated so far %	64,10% (after the first report it was 53%)

ISO 1 projects: status of expenditures verification by JS at 12/03/2026

Reports submitted to JS at 12/03/2026	
	Interreg funds EUR
Total submitted to JS	1.977.569,95
Total verified by JS	1.341.133,68
Total deducted by JS (parked or deducted)	0,00
Total allocated to projects	9.940.750,00
Verified vs total allocated %	13,50%
Allocated so far (preparation + period 1,2,3,4)	3.951.732,96 (39,75% of the total)
Verified vs allocated so far %	33,94%

Observations on report quality and expenditure reporting

- Partners are performing better than in the previous programming period (projects were reporting below the 30% of the planned budget), but still far from the target of at least 80% of the budget allocated so far.
- Most reports did not present major issues. However, some recurring weaknesses were observed in report preparation and expenditure reporting:
 - Delays in reporting;
 - Empty partner reports or reports only partially filled in;
 - Reports with EUR 0,00 reported expenditures;
 - Incorrect classification of Staff vs External experts;
 - Expenditures reported directly in EUR instead of national currency;
 - Missing documentation for public procurement.
 - Functioning of JEMS still not clear to all partners (despite distributed guidelines)

First Call standard projects: Main implementation risks affecting project progress and financial absorption

- The JS analysis of report n.2 highlighted a set of structural and implementation-related risks affecting project progress and financial absorption:
 - **Administrative and bureaucratic delays** → *Partners cannot start spending even though activities are ongoing at project level.*
 - **Delays in public procurement processes** → *Activities are delayed and spending postponed*
 - **Internal organisational challenges** → *Delays in reporting, inactive partners; slow communication with LP, or inability to proceed with procurements.*
 - **Financial constraints or inability to anticipate resources** → *Activities cannot start.*
 - **Reporting issues** → *Reported expenses are not certified, level of expenditure remains low.*
 - **Partnership changes** → *Delays in implementation.*
 - **External factors** → *These factors hamper implementation and reduce financial absorption.*

First Call standard projects: Follow-up measures

- The JS has started a targeted follow-up on the main risks identified through report No. 2.
- Relevant cases have been shared with NCPs for national follow up.
- The objective is to anticipate implementation bottlenecks, reduce delays and support corrective action at an early stage.
- Additional support and capacity-building measures may be activated where needed (at national and/or programme level).

First Call standard projects – Observations and remarks on the controllers' verification

- The quality of controls improved in project reports n.2.
- Some issues are still present:
 - Uncertainty on how to deal with reports in status “re-opened”.
 - RBMV not consistently applied (no explanation provided for items selected for verification).
 - Mistakes in correcting expenditures wrongly reported in EUR and not in local currency.
 - Checklists not fully completed or not finalised.
 - No justification provided for deducted amounts.
 - Empty reports certified despite missing information.
- Whenever needed, the JS provided support to controllers, asked to correctly complete checklists/certificates or to provide explanations to justify controllers' choices.

Controllers' coordination and assurance activities

- Training and coordination activities with controllers took place in 2025 and are continuing in 2026, including a dedicated online session on JEMS and a further annual coordination meeting.
- The Fraud Risk Self-Assessment Team has discussed on the update of the Anti-Fraud Tool and the introduction of dedicated measures aimed at mitigating fraud risks in public procurement procedures. The decisions adopted by the S.A.T. will be communicated to the Monitoring Committee at a later stage.
- A targeted verification exercise ex art. 46(5) of Interreg Regulation with Albanian controllers confirmed the soundness of the control methodology and did not reveal systemic weaknesses.
- A similar follow-up is planned for North Macedonia in 2026.