



Republic of North Macedonia

Agency for Financial Support of the Agriculture and Rural Development

1. On the spot controls (since 15 December 2025 - ongoing)

On-the-spot Controls prior approval

No on the spot controls before contracting were performed in this period of time.

On-the-spot Controls before payment

Since 15 December 2025, Sector for on-the-spot control has carried out total of 25 on-the-spot controls before payment for the Call for applications 01/23 and Call for applications 01/24. In the table are on the spot controls divided by calls for applications:

Call for applications 01/23 (Measure 1)	
14 OTSC	
Call for applications 01/23 (Measure 7)	
6 OTSC	
Call for applications 01/24	
5 OTSC	
Total No of OTSC	25 OTSC

Ex-post on the spot controls

Since 15 of December 2025, the Sector for on-the-spot control carried out total of 270 ex-post on-the-spot controls for investments for IPARD 2 Programme.

In the table are on the spot controls divided by measures.

Ex-post OTSC (IPARD 2 2014-2020)	
<u>Measure</u>	<u>Number of carried out ex-post OTSC per measure</u>
1	192 ex-post OTSC
	9 ex-post OTSC Call for applications 02/18
	122 ex-post OTSC Call for applications 01/20
	61 ex-post OTSC Call for applications 01/23
3	33 ex-post OTSC
	6 ex-post OTSC Call for applications 01/18
	13 ex-post OTSC Call for applications 02/19
	8 ex-post OTSC Call for applications 01/22
	6 ex-post OTSC Call for applications 01/23



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7	45 ex-post OTSC 2 ex-post OTSC Call for applications 01/17 25 ex-post OTSC Call for applications 01/19 12 ex-post OTSC Call for applications 01/21 6 ex-post OTSC Call for applications 01/23
Total No of OTSC	270 OTSC

On-the-spot Controls for hidden works

Since 15 of December 2025, the Sector for on-the-spot control carried out total of 3 on-the-spot controls for hidden works at investments in Measure 7. Two of them were under the call 01/23 and one of them under 02/24 from IPARD 3 Programme.

Most common remarks i.e. findings and differences established during OTSC since December 2025 and ongoing are the following:

On the spot controls - before payment:

- differences between the contract, invoice and OTSC, in the technical characteristics of the purchased equipment, mostly due to technical errors, in the necessary documentation for the equipment by the supplier/manufacturer;
- absence of certain data to be clearly marked on the equipment itself (year of manufacture, country of origin, serial number, model). The data is confirmed through the documentation enclosed to the claim for payment such as (warranty, invoice/receipt, customs declaration, etc.)

On the spot controls - ex-post:

- controls for measure 1, public call 01/20 and 01/23, differences were found in equipment subject to investment (part of equipment missing), differences in land capacities (cadastral parcels from the contract were sold), agricultural holding closed before the expiration of the contract, difference in the planting materials found between the before payment and the ex post control, fallen out plates (occurs when using the agricultural machinery).
- controls for measure 3, public call 01/18, part of equipment was not being used and not for its intended purpose.
- controls for measure 7, public call 02/19, unassembled equipment (bee hives) was found and it was not put in to use.



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2. Sector for internal Audit

After the Committee meeting in December, Sector for Internal Audit performed two more audits, one by the request of the EC "Self-assessment audit of the process of the functioning of the internal control system for the implementation of the measures of the IPARD Programme 2021-2027 and the second ad-hoc audit by the request of the Director for "Audit review for the verification of reference prices in the reference price database".

Sector for Internal Audit have issued a draft report for the audit for Measure 7 that started last year "Audit of the process of approving projects and concluding contracts for Measure 7 of the IPARD Programme 2021-2027" and by the 6th of May should issue Final report for this audit.

For the "Audit of the process of approving projects and concluding contracts for Measure 1 of the IPARD Programme 2021-2027" by the 6th of May probably is going to be issued draft report.

Sector for Internal Audit currently is performing an ad-hoc audit - an "Audit review to confirm the reference price of the items in the list of items submitted by the Unit for reference price data price".

After issuing the reports, two audits are going to start: an audit of the process of approving payments from the IPARD Programme 2021-2027 and an audit of public procurement.



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