

Interreg Programme Management Handbook

Guide to the 2021-2027 period

The Interreg Programme Management Handbook comprises a series of factsheets. They can be read individually, or collectively, to understand the relevance of certain aspects of Interreg management. They cover the relevance, legal basis, key challenges and approaches to the given subject.

Factsheet | Programme Closure 2021-2027

1. What is it? What is the definition of this work?

The programme closure ultimately refers to the final settlement of programme payments either through payment of final balance by the EC or decommitment or recovery payment by the programme. With the system of annual examination and acceptance of accounts, the final closure of the programme is therefore based only on the documents relating to the final accounting year and the final performance report for whole programme period.

2. Why are we discussing it?

Closure is not a one-off task at the end of 2029, but a long-term process that requires early preparation. The closure of Interreg programmes is a crucial step to ensure accountability, compliance, and the proper use of EU funds. According to regulations, closure is not just a technical exercise, but it combines the submission of accounts with necessary attachments and the final performance report (see list below) **at the latest by 15 February 2031**. Only after this package is accepted by the Commission can the final balance be paid and programmes officially closed.

Content of the final package:

- Final performance report
- Final accounts (of the final accounting year 1.7.2029-30.6.2030)
- Management declaration
- Audit opinion & control report

3. What are the legal references and basis for this topic?

Regulation (EU) 2021/1060 (Common Provisions Regulation – CPR)

- **Article 2** – Definition of the accounting year (1 July – 30 June)
- **Article 16** – Performance framework (milestones and targets)

- **Article 23** – Partnership and multi-level governance
- **Articles 30, 33–34** – Performance review and achievement of targets
- **Articles 40–41** – Content and requirements for implementation reports
- **Article 43** – Final performance report
- **Article 49** – Visibility and communication (publication of final performance reports)
- **Article 65** – Durability of operations
- **Article 69** – Audit authority’s opinion and control report (see also Annex XI)
- **Article 82** – Availability of documents (five years archiving rule)
- **Article 91** – Closure package
- **Article 93** – Annual balance and final balance
- **Articles 98–102** – Accounts, submission, examination, and acceptance
- **Article 104** – Examination of final report and accounts
- **Article 105** – Decommitment (unused allocations at closure)
- **Article 115(2)** – Advisory procedure for implementing acts (e.g. template for the final performance report)

Regulation (EU) 2021/1059 (Interreg Regulation)

- **Article 30** – Monitoring Committee approval of annual and final reports
- **Article 33** – Annual performance reports (2023–2029)
- **Article 50 - 52** – Budgetary commitments and reporting of irregularities

4. What are the challenges, key considerations and frequently asked questions?

Closing an Interreg programme is not a single act at the end of the period but a multi-year process that begins well before 2029. Programmes may in principle be closed earlier if all funds are duly accounted for and all conditions fulfilled. The latest possible deadline is after the final accounting year 2029-2030, with submission of the closure package by 15th February 2031. Managing authorities ensure that accounts are kept annually and that all irregularities, financial corrections, and outstanding risks are resolved before closure. This involves the preparation of the final accounts, the final performance report, and audit/control documentation, as well as consistent approval by the Monitoring Committee in coordination with the European Commission.

The challenge lies in aligning technical, financial and audit requirements, while also anticipating Commission comments and ensuring renewed Monitoring Committee approvals where necessary. In essence, closure is about carefully reconciling all previous accounts and risks, securing the legality and regularity of spending, and providing assurance that EU resources were used effectively before the final balance will be paid.

5. How are they addressed?

Closure is a structured and coordinated process involving all key programme bodies and Commission. The Managing Authority (MA) is responsible for preparing and consolidating the closure documents i.e.: the final accounts, the management declaration, and the final performance report with inputs from the Joint Secretariat and programme monitoring system. It is particularly important that controllers in all participating countries complete the final checks of expenditure without delay and resolve any outstanding irregularities. The Audit Authority (AA) verifies the legality and regularity of the expenditure and issues the audit opinion and control report. The Monitoring Committee (MC) reviews and formally approves the final report before submission, and in case of Commission comments, approves the revised version again. Each authority contributes to ensuring that irregularities are resolved and that the programme demonstrates compliance and results. Finally, the European Commission (EC) examines the full closure package and calculates the final balance payment.

This process is addressed to all these actors, since successful closure requires close cooperation, clear division of roles, and strict adherence to the timetable. While programmes may close earlier if all

conditions are fulfilled and funds accounted for, the latest deadline remains 15 February 2031 after the final accounting year 2029–2030. The harmonised workflow between MA, AA, MC, controllers, and EC is essential to deliver a smooth closure as we learned from the early closing programmes in previous period.

6. How does it work in practice?

This chapter presents the overview of the steps to be taken by all programme authorities to carry out the closure process regarding accounts, final performance report and final balance.

Accounts

Annual accounting cycle

Accounting year runs 1 July – 30 June of the following year (not the calendar year). Submission deadline: accounts for each year must be submitted by 15 February of year N+1.

Example: accounts for the year 1 July 2028 – 30 June 2029 – deadline 15 Feb 2030.

Final accounting year for closure

The last accounting year is covering 1 July 2029 – 30 June 2030. This ensures all eligible expenditure until 31 Dec 2029 can be included, plus sufficient time for certification, controls, and closure adjustments.

Submission deadline: 15 February 2031.

What this means for closure

- The programme does not close in 2030; closure happens only after the final accounts (up to 30 June 2030) are submitted and accepted.
- 15 February 2031 is the real deadline for the closure package (final accounts + final performance report + audit opinion & declaration).
- The Commission final balance payment would then happen in 2031/2032 (usually by mid-year, depending on how fast the review goes).
- Irregularities: If unresolved, must be reported and tracked in final report and accounts
- Decolmitment: Any unused allocations will be shown in financial data and deducted at closure
- The managing authority must ensure that all supporting documents related to projects are kept at the appropriate level for a period of 5 years, starting from 31 December of the year in which the last payment by the managing authority to the project is made. The 5-year period may be interrupted in case of legal proceedings or upon request of the European Commission.

Final Performance Report

1. Content of the Final Report

The Final Performance (Implementation) Report is a mandatory closure document. It shows that the programme delivered results, complied with rules, and used funds properly by providing an overall assessment of the programme's implementation, the results achieved and the contribution to Interreg objectives. It also includes cumulative financial data, an evaluation of effectiveness and efficiency, and information on compliance with horizontal principles such as equal opportunities and sustainable development.

Minimum content

<i>Implementation results:</i>	Progress toward each specific objective and indicator and contribution to Interreg objectives and EU cohesion policy.
<i>Financial execution:</i>	Total eligible expenditure declared with breakdown by priority, fund, and category of intervention.
<i>Audit/control summary:</i>	Information on detected irregularities, financial corrections, recoveries
<i>Performance framework:</i>	Achievement of milestones and targets
<i>Horizontal principles:</i>	Equality, non-discrimination, sustainable development
<i>Communication & visibility measures</i>	<u>The managing authority shall publish final performance reports on the website</u>

The template for the final performance report will be published later with the adoption of an implementation act by the Commission.

2. Internal Programme-Level Procedure

Step 1 – Drafting

Responsible: Managing Authority (MA), with support from Joint Secretariat (JS).

Inputs:

- Monitoring system data (indicators, outputs)
- Verified expenditure data
- Audit Authority opinion (auditing the accounts (covering the accounting year and date), verifying the legality and regularity of the expenditure submitted for reimbursement, and assessing the proper functioning of the management and control system for the programme)
- Contributions from Monitoring Committee & national partners

Step 2 – Verification

Responsible: MA consolidates and checks:

- Consistency with accounts
- Consistency with Audit Opinion and Control Report - final opinion & control report
- Compliance with durability, visibility, and partnership rules

Step 3 – Approval by Monitoring Committee

Responsible: Monitoring Committee (MC)

- Task: Formally review and approve the (draft)final report before submission. If the EC raises comments and they are incorporated, renewed approval by the Monitoring Committee is required (the final version, which will subsequently also be published on the website).

Step 4 – Submission to the European Commission

Responsible: MA submits electronically via SFC system.

Deadline: With closure package → 15 February 2031

Step 5 – Commission Assessment

Responsible: EC.

Timeline:

- 5 months to assess final report and accounts
- EC may request clarifications/corrections.

Final Balance Payment

Regarding the **final accounting year**, the Commission shall pay or recover the annual balance of the accounts for programmes no later than 2 months after the date of acceptance of the final performance report.

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Furthermore, understanding and knowledge evolves throughout the programming period. If you spot something out of date or inconsistent, please contact us at communication@interact.eu

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