

Indicators: now & for the future

Outcomes paper

Report on the findings and discussion points of the Interact event held in Munich, 10-11th
February, 2026





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Background

Verification of outputs and results refers to the process by which programmes gather and check project data to enable them to report on programme progress towards meeting output and result targets. As such, it is a key aspect of Interreg programme management in the 2021-2027 period. It is how programmes ensure that the indicator values they report to the European Commission are accurate, well-founded and based on up-to-date information. It is also a mechanism used in project monitoring to ensure that projects are on-track and meeting expected quality standards.

While Interreg programmes, in partnership with Interact, have worked extensively to agree indicator definitions for the 2021-2027 period, other questions related to output and result definitions have largely been addressed individually on a programme by programme basis. These questions have become increasingly relevant given the increased role that output and result verification will play while implementing performance-based approaches in the 2028-2034 period.

The purpose of this paper is therefore to summarise some of the key issues related to verification of outputs and results, both in the current programming period and looking ahead to 2028-34 – as discussed during the event delivered by Interact in Munich on the 10-11th February 2026.

The event was also an opportunity to reflect with programmes on the building blocks of the post-2027 intervention logic. Links to the presentations given on this topic – as well as the template used during the event to help programmes designing their own measures – can be found at the foot of the document.

In summary, this document summarises discussions on the following points:

- Why do programmes verify outputs and results?
- What challenges exist for the verification of outputs and results – both in general and relation to the indicators used most often by Interreg programmes?
- How prepared are programmes' current verification of outputs and result processes for the changes anticipated for the 2028-34 period?

Finally, this document also includes a summary of discussions on the relative pros and cons of top-down vs bottom-up approaches to designing calls. This discussion is a first step in wider considerations of the impact that performance-based approaches will have on the types of projects Interreg programmes can fund in 2028-34.



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Why do programmes verify outputs and results?

In simple terms, the reasons why programmes verify outputs and results are twofold:

- To accurately measure achievement of projects
- To ensure accuracy of reporting to the Commission

The regulatory basis for verifying outputs and results is set out in the follow articles:

- CPR Article 69, 4 Members states shall ensure the quality, accuracy and reliability of the monitoring system and of data on indicators
- Interreg Article 32, 4 Data (...) shall be reliable and reflect the data stored electronically (...) as at the end of the month preceding the month of submission
- CPR Article 74, 1a The MA shall carry out management verifications to ensure that the cofinanced products and services have been delivered
- CPR Annex XIII, 10 Obligatory elements of audit trail [includes] data in relation to output and result indicators enabling reconciliation with the corresponding targets and reporting milestones

How do practices vary between programmes?

As can be noted above, the regulations provide little detail on **how** programmes should verify outputs and results. This has led to quite a diverse range of practices among programmes. Just a few of the differences between programmes discussed during the event are presented below:

- Most programmes ask for supporting data to be submitted via the monitoring system in the progress report in which the outputs/results are reported. In some cases, programmes create dedicated templates to help projects provide supporting information in a standard format (either for specific indicators or for all indicators)
- Timing of verification varied between programmes, with some programmes allowing projects to submit information whenever outputs/results are delivered, while others linked reporting of outputs and results to the 6 monthly or annual deadlines of project reports. In the case of the Interreg Central Europe programme, a bespoke reporting schedule of outputs and results is designed for each project, build around the anticipated delivery of the project.
- Some programmes used sampling and spot-checks as part of their verification methodology. Factors considered when utilising these approaches included: number of outputs/results to be verified; capacity of programme staff; and the complexity/financial value of the reported outputs/results.



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What challenges do programmes face when verifying outputs and results?

Event participants discussed challenges associated with output and result verification. Participants were asked to vote on the 6 output indicators and 6 result indicators whose challenges they wanted to discuss the most. Those chosen were:

<u>Output indicators</u>	<u>Result indicators</u>
RCO77: Number of cultural and tourism sites supported	RCR03: SMEs introducing product or process innovation due to support provided
RCO81: Participations in joint actions across borders	RCR11: Users of new and upgraded public digital services, products, and processes
RCO83: Strategies and action plans jointly developed	RCR77: Visitors of cultural and tourism sites supported
RCO84: Pilot actions developed jointly and implemented in projects	RCR79: Joint strategies and action plans taken up by organisations
RCO85: Participations in joint training schemes	RCR82: Legal/admin. obstacles alleviated or resolved
RCO116: Jointly developed solutions	RCR104: Solutions taken up or up-scaled by organisations

Below is a summary of the discussions per indicator:

<u>Output indicators</u>	
<p>RCO77: Number of cultural and tourism sites supported</p> <p>This counts the total number of cultural and tourism sites receiving financial or in-kind support from the funds</p>	<p><u>Discussion points:</u></p> <ul style="list-style-type: none"> question how to measure the scale of support and what actually qualifies as a "touristic site"—asking if traditions, a single school, or just a building count question of whether a "route" is counted as one site or if every individual location along it is a separate unit. mismatch where a site is "approved" (output) but fails to result in an "increase in visitors" (result)
<p>RCO81: Participations in joint actions across borders</p> <p>The number of individual participations (e.g., citizens, volunteers, students, public officials)</p>	<p><u>Discussion points:</u></p> <ul style="list-style-type: none"> often used in Small Project Funds (SPF) and for awareness-raising



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<p>in joint actions across borders, such as exchange activities or visits</p> <p>It specifically excludes public events (RCO115) and joint training schemes (RCO85)</p>	<ul style="list-style-type: none"> • confusion regarding whether staff members of partners should be counted, noting this is only done "sometimes" • participants agree that the term "joint actions" may be seen as vague or unclear by citizens. However, this broad term is useful for programmes.
<p>RCO83: Strategies and action plans jointly developed</p> <p>This counts the number of joint strategies (targeted goal-oriented processes) or action plans (which translate strategies into concrete actions) developed by projects</p> <p>Joint development requires the involvement of organizations from at least two participating countries</p>	<p><u>Discussion points:</u></p> <ul style="list-style-type: none"> • the concept of being "jointly developed" is not clear for beneficiaries; • these should ideally be "joint documents" to ensure validity; • should an action plan always follow a strategy; • There is a call for "harmonisation in the future" and "streamlining the set" of these documents.
<p>RCO84: Pilot actions developed jointly and implemented in projects</p> <p>This counts joint pilot actions used to test procedures, new instruments, tools, or the transfer of practices</p> <p>To be counted, the pilot action must not only be developed but also fully implemented and finalized by the end of the project</p>	<p><u>Discussion points:</u></p> <ul style="list-style-type: none"> • Applicants often misunderstand the term pilot action during project development. The number of pilot actions in submitted applications is often corrected by programmes during contacting. • Programmes tend to interpret the indicator so that only development needs to be "joint" and that implementation of pilots can be carried out by individual partners. However, it is best practice for partners to share learning and finding from individual pilots among the whole partnership.
<p>RCO85: Participations in joint training schemes</p> <p>This counts the number of participants who start a joint training scheme</p> <p>A "training scheme" must build knowledge over several sessions; one-off information meetings do not count</p>	<p><u>Discussion points:</u></p> <ul style="list-style-type: none"> • difficulties in interpreting "joint"—specifically whether it refers to joint development or joint participation • Questions were raised regarding the interpretation of the term "training scheme". Participants requested clarification on whether this should refer to a structured set of linked sessions or modules, or whether broader education programmes could also be considered eligible, even where they do not follow a coherent learning path, progressively



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	<p>build knowledge, or define clear learning objectives.</p> <ul style="list-style-type: none"> significant GDPR concerns, particularly when pupils are involved in training programs, and highlight challenges in effective target setting.
<p>RCO116: Jointly developed solutions</p> <p>This indicator counts the number of solutions emerging from joint pilot actions implemented by projects</p> <p>To be counted, a solution must include an identification of the specific actions required for it to be taken up or upscaled</p>	<p><u>Discussion points:</u></p> <ul style="list-style-type: none"> clarity required on "What is a solution?" and reiterate that it must result from pilot actions Interreg programmes appreciate that they have the "freedom to tailor" the definition to their specific context but note that the requirement for solutions to be "taken up" is essentially missing from Annex I of the regulations.

Result indicators	
<p>RCR03: SME innovation</p> <p>This indicator is defined as "Small and medium-sized enterprises (SMEs) introducing product or process innovation".</p> <p>It counts the number of SMEs (including micro-enterprises) that implement a new or significantly improved good, service, production process, or distribution method due to the support provided.</p>	<p><u>Discussion points:</u></p> <ul style="list-style-type: none"> Participants highlighted that Interreg is considered too slow for SMEs. It is criticised for being too complicated and offering too little funding opportunities.
<p>RCR11: Users of new and upgraded public digital services, products, and processes</p> <p>It measures the annual number of users (clients or staff of public institutions) utilising digital services that were newly developed or significantly upgraded with new functionalities.</p>	<p><u>Discussion points:</u></p> <ul style="list-style-type: none"> The main highlights raised by the participants were a lack of resources, specifically both financial and human resources, to support this area.
<p>RCR77: Visitors of cultural and tourism sites supported</p> <p>This measures the estimated annual number of visitors to a supported site, assessed one year after completion</p>	<p><u>Discussion points:</u></p> <ul style="list-style-type: none"> There is a "not good match between RCO77 and RCR77 for Interreg," suggesting the logic of support does not always lead to a measurable increase in visitors.
<p>RCR79: Joint strategies and action plans taken up by organisations</p>	<p><u>Discussion points:</u></p>



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<p>This counts the number of joint strategies or action plans where implementation has effectively started</p> <p>The implementation does not need to be complete to be counted</p> <p>Note on implementation: The SWD specifies that the value reported for RCR79 must be equal to or less than the value for the corresponding output indicator, RCO83</p>	<ul style="list-style-type: none"> • A concern that "applicants & decision makers [are] risk averse," which leads to a reduction of ambitions. • There is a fear that Interreg is becoming "mainstream-like," leaving no room for flexibility or creativity, and that beneficiaries are being forced into a "box" that makes the programme less attractive to newcomers. • Suggestions for the "bright future" include building programmes based on broad enough measures to meet territorial needs and allowing for a level of acceptable achievement (e.g., "x"% of a target) to preserve the "right to experiment" _
<p>RCR82: Legal/admin. obstacles alleviated or resolved</p> <p>This indicator counts the number of obstacles (rules, laws, or administrative procedures obstructing border development) that are alleviated or resolved based on solutions identified through supported projects.</p>	<p><u>Discussion points:</u></p> <ul style="list-style-type: none"> • A primary question is whether it is sufficient only to "tackle" an obstacle, or if the indicator requires the obstacle to be identified and/or solved. • There was a discussion on whether "soft-solutions" can be considered a valid result even if there is no legislative basis behind them.
<p>RCR104: Solutions taken up or up-scaled by organisations</p> <p>This counts solutions (excluding legal or administrative ones) that are taken up or upscaled during the project or within one year of completion</p> <p>The adopting organization does not necessarily have to be a project participant</p>	<p><u>Discussion points:</u></p> <ul style="list-style-type: none"> • "uptake of solutions is not clear for the beneficiaries" and that the distinction between a "pilot" and a "solution" is difficult to make in practice • question if the difference between "uptake" and "upscaling" actually matters, suggesting terms like "used" or "applied" might be more practical

How prepared are programmes' current verification of outputs and result processes for the changes anticipated for the 2028-34 period?

It is expected that output and result verification processes will play an even more prominent role in the 2028-34 period because the so-called "burden of proof" – or the evidence required to justify payment – will be carried to a greater extent by output and result verification than it is currently.



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- In 2021-27, "burden of proof" provided by both verification of costs and outputs/results, but with **costs** carrying greater load



- In 2028-34, "burden" likely to be carried to much greater extent by verification of **outputs and results**



In light of these changes, participants discussed the preparedness of current verification of outputs and result processes for the 2028-34 period. Key points are summarised below:

- **Greater resources**
 - Output and result verification in 2028-35 will consume greater resources.
 - It will not be possible to devote these increased resources without proportionately decreased obligations in terms of financial verification.
 - As such, participants underlined the importance that, under P-BA, audit focuses on performance and not on costs.
 - Furthermore, participants requested that practices in the current period – like the common sample for audit, and risk-based verification – be applied to “performance-based” verification and audits in 2028-34.
- **Greater consequences of ambiguity**
 - Ambiguities still exist in how indicators are interpreted and the evidence required to verify them.
 - Under P-BA, the consequences of ambiguity are much greater (for both programmes and projects) as misunderstanding could lead to irregularities. Meanwhile, the potential for misunderstanding is increased with controllers and auditors – who may have little prior experience of output and result verification – potentially playing a greater role.
 - Clear guidance, common understanding and increased harmonised were proposed to mitigate this risk.
- **Steep learning curve**
 - Participants emphasised that the move to P-BA represents a steep learning curve for programme and beneficiaries. Therefore, all parties should aim to be realistic and pragmatic when selecting indicators, setting targets and allocating payment values
 - Some participants stated that being able to use so-called “Interreg indicators” – i.e. allowing Interreg programmes to use exclusively Intervention Field 142, would make the learning curve for programmes more manageable.
- **Maintain “freedom to fail”**



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- Finally, participants also discussed processes to deal with projects that do not meet their targets.
- Participants emphasised that the “freedom to fail” should be maintained in 2028-34 – within reasonable limits. If not, this would lead to projects “playing it safe” which would in turn lead to projects being less innovative.

Top-down vs bottom-up approaches to designing calls

Finally, participants discussed the relative advantages of top-down versus bottom-up approaches to designing calls.

Interreg programmes are distinctive in many respects compared to national programmes. This distinctiveness will lead to specific challenges when it comes to adopting the performance-based approach outlined in the draft regulatory package. One of the ways in which Interreg can be said to be distinctive is that Interreg programmes tend to use a bottom-up approach to designing calls, whereas performance-based approaches tend to be associated with top-down designing calls.

Against this context, participants debated the pros and cons of the two approaches to designing calls, as a starting point for future considerations of the impact of performance-based approaches on how Interreg will function in 2028-34.

Top-down vs bottom-up: typical features

Top-down programmes tend to...	Bottom-up programmes tend to...
<ul style="list-style-type: none"> • Follow a "Programme knows best" approach • Role of programmes: provide detailed requirements • Role of applicants: to deliver requirements • Calls strictly defined • High degree of similarity between projects within a specific objectives • Easier to estimate cost of projects in advance 	<ul style="list-style-type: none"> • Follow an "Applicants knows best" approach • Role of programmes: set broad objectives • Role of applicants: to use their expertise to propose/deliver solutions • Calls broadly defined • High degree of variety between projects within a specific objectives • Hard to estimate cost of projects in advance

The pros and cons of top-down approaches designing calls

Top-down approach: pros	Top-down approach: cons
<ul style="list-style-type: none"> • Can lead to more focused, structured approach to addressing territorial challenges • If both the need and solution are widely known, it can be more efficient 	<ul style="list-style-type: none"> • Resource intensive for programmes, which may lead to delays in launching calls • Programmes may not have expertise • Top-down approaches may quickly go out of date in a fast-changing world



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<ul style="list-style-type: none"> • Can lead to a better concentration of resources • Can be easier to monitor and to measure • Can lead to greater visibility of results • Can help to reinforce the identity of programmes 	<ul style="list-style-type: none"> • Beneficiaries may lack ownership of projects • May not be feasible to deliver by beneficiaries • May be hard to reach consensus, especially with programmes with device range of member/non-member states • Less competitive • Less cooperation among beneficiaries • May lead to perception that programmes are favouring certain regions over others
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The pros and cons of bottom-up approaches to designing calls

Bottom-up approach: pros	Bottom-up approach: cons
<ul style="list-style-type: none"> • Better use of programme area's expertise • More responsive to emerging challenges and solutions • More meritocratic – better quality projects • Promotes greater ownership of project ideas • Greater cooperation between beneficiaries – especially during project development 	<ul style="list-style-type: none"> • Risks being unfocused, lacking clear strategy and diluted impact • Risks individual programmes being disconnected or having too many overlaps • Programmes can lack identity

Final reflections:

- Based on the participants present, the majority of Interreg programmes – of all strands – tend to use bottom-up approaches while designing calls rather than top-down
- Participations stressed the many benefits of bottom-up call design stated above and expressed concerns regarding certain risks associated with top-down call design – in particular its resource intensiveness and its potential to limit innovation.
- However, there are factors which lead programmes to use more targeted, top-down approaches in specific circumstances, for instance, towards the end of the programme period or in priorities where both the need and most appropriate solution are widely acknowledged by all stakeholders.
- Moreover, there are some aspects of top-down call design which programmes expressed a desire to incorporate further into the approaches. These include: a more focused approach to designing calls, greater coordination between programmes and with other funds, and a stronger programme identity.

Further materials

For all presentations and materials from the event, visit [Interact's library](#). Materials include:



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- The Day 1 and Day 2 presentations, including the latest version of the post-2027 intervention logic
- Reflections from the European Commission on the performance orientation approach
- A draft model from the South Baltic programme for how performance-based approaches can be used for both payments between the Commission and programmes and between the programme and Commission.
- A template for designing measures in Interreg programmes