

# P-BA How to ...?

## Set up pay-out values for milestones and targets

Interact, 12 May, 2026

**Interact**



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# Objectives of the workshop

## Objective 1

Pay-out values in the post2027 regulatory framework proposal & discussions – the Recap

## Objective 2

Reflect on 2021-2027 practices & experiences

## Objective 3

First considerations – kickstart discussion on possible approaches for pay-out values of milestones & targets

# Agenda

**12:00 - 12:10**

**12:10 - 12:40**

**12:40 - 13:15**

**13:15 - 13:45**

**13:45 - 14:30**

**14:30- 14:45**

**Welcome and intro**

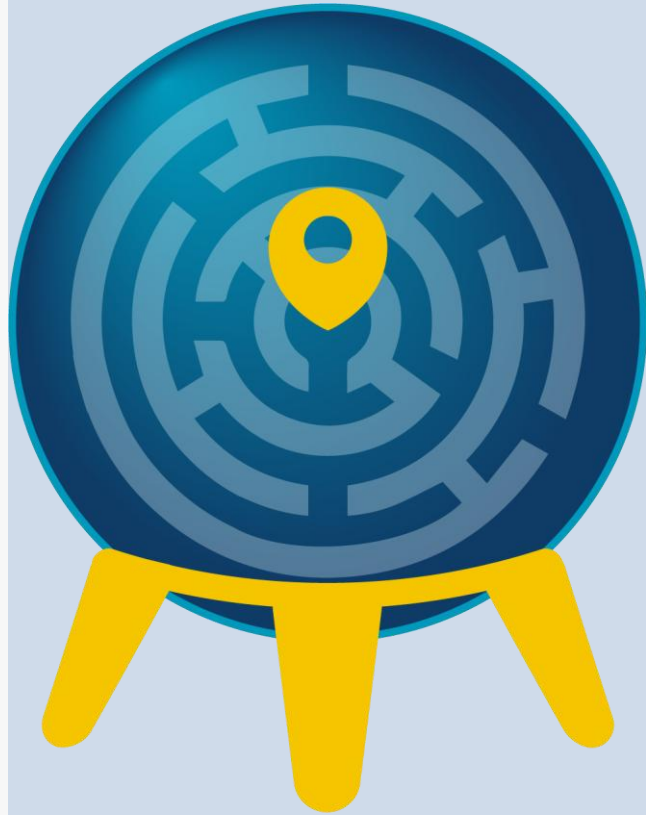
**Pay-out values in the  
post 2027 regulatory  
package proposal**

**What can we learn  
from current  
programming  
period?**

**Milestones and  
targets- pay-out  
values  
considerations**

**Opportunities,  
challenges &  
potential  
solutions -  
discussion**

**Next steps & outro**



# Pay-out values in the post 2027 regulatory package proposal



# Measure – summary of financial main steps



Determination of the ex-ante total costs



Definition of the individual milestone(s), target(s), output(s) and pay-out values,



Verification mechanisms

# Milestone & Target – Article 14.2 PERF REG draft

## *Article 14*

### *Implementation through plans by Member States – performance monitoring and reporting*

1. Each Member State shall have in place a monitoring and reporting system to allow for the monitoring of performance and the automated transmission of information based on the relevant elements of the expenditure tracking and performance framework referred to in Article 8(1). The Member States shall make that information available to the Commissions in an interoperable way through the electronic data exchange system between the Member States and the Commission referred to in Annex XVI to Regulation .../... [National and Regional Partnership Plans – SFC 2028].
2. Each plan submitted by a Member State, and any amendment thereof, shall include for each measure the proposed assignment of at least one intervention field from Annex I and, for each intervention field assigned to that measure, the following performance indicators as appropriate, which shall be subject to the agreement by the Commission:
  - (a) one output indicator defining the final milestone or target for that measure and selected from Annex I corresponding either to the assigned intervention field or, where appropriate, to a different intervention field, or in duly justified cases and in agreement with the Commission an output indicator not included in Annex I;
  - (b) one or more result indicators corresponding to the intervention field of the measure as provided under Annex I, if available.

No additional output indicators shall be defined other than the output indicator referred to in point (a).

**Each measure**



**At least one intervention field**



**For each intervention field**



**One output indicator**

# Output indicator



- **Use harmonised EU indicators** (Annex I to the Performance Regulation: Intervention Fields, Output and Corresponding Result Indicators)
- **Definition: 'output indicator'** means a quantitative performance indicator that monitors what is directly produced or supported by the implementation of an activity [Article 2(8) PBA];
- **You must select one output indicator per intervention field.** In duly justified cases and with the Commission's agreement, an output indicator not included in Annex I may be used.
- **The output indicator selected** defines the final *milestone or target* for the intervention field assigned to the measure.

## Target and milestones



## Payment triggers



## Pay-out value

- Both are **"stepping stones"** on way to delivering measure
- **Definition milestone:** qualitative achievement
- **Definition target:** quantitative achievement
- **Final target/milestone = output indicator**

- Both milestones and targets can be assigned payout values
- This means:
  - Amount defined ex ante
  - Paid upon achievement of milestone/target

# Pay-out value definition - Article 4(13) NRPP draft

(13) 'pay-out value' means the amount to be paid by the Commission to the Member State for the progress achieved in the implementation of the measures of the Plan, taking into account the amounts set aside for reforms;

2028-2034 MFF:

Working Party on Structural Measures and Outermost Regions

Interreg examples Q&A

Directorate-General  
Regional and Urban Policy  
21 April 2026



## Payout values

- 'payout value' - the amount to be paid by the Commission for the achievement of the relevant agreed milestones or targets measuring the progress achieved in the implementation of the measures, irrespective whether the measure is an investment, or a reform
- The payout value of a milestone, or target will be determined ex-ante on the basis of the Union contribution
- Managing authorities will be able to decide when/in which payment application the fulfilment of a particular milestone or target is included and submitted
- Partially fulfilled targets cannot be included in payment claims
- The payment of payout values for fulfilled milestones is independent from the payment of payout values for final targets under the same measure
- If the defined milestones, including procedural ones, and intermediary targets are achieved, the Commission pays based on the corresponding payout values
- Annex VIII NRP Regulation includes the criteria for the assessment of the fulfilment of milestones and targets that provides practical modalities as to which milestones and targets are considered fulfilled and could therefore be included in payment applications



# Pay-out value - more in NRPP draft

- (56) With a view to ensuring the principle of sound financial management, Member States should ensure that the amount of the estimated total costs of their NRP Plan remain reasonable and plausible throughout its implementation and request an amendment of their NRP Plan where necessary. The Fund's delivery model should aim at providing predictability and consistency between payment levels and the individual implementation pace of each measure by assigning ex-ante pay-out values to each milestone and target. Furthermore, a review of the estimated total costs of the reforms and investments and other interventions covered by the NRP Plan should be conducted by the Member State as part of the mid-term review with corresponding adjustments whenever justified. Additionally, when submitting its final annual assurance package for the last financial year, the Member State should confirm that the total payments from the Commission do not exceed the total amount paid by the Member State to the beneficiaries in implementing the Plan, taking into account the national contribution. For the same reasons of sound financial management, the Commission

# Pay-out values – Annex EFRD and Annex V NRPP

(a) Milestones and targets

Table containing milestones, targets and timeline for the chapters with the following information:

Measure ID	Name of the measure	Specific Objective	Milestone or target (reference number)	Name of milestone/target	Qualitative indicators achievement (milestones)	Quantitative achievement indicators (targets) as established in Regulation XXX (Performance regulation)			Target Indicative timeline for achievement (quarter and year)	Description of each milestone and target	Pay-out value [relevant for COM payments to the managing authority] the milestone or target
						Unit of measurement	Baseline	Target			

**ANNEX IX**

**Reporting on the implementation progress of the measures of the Plan**  
(to be submitted as an Annex to the management declaration)

Reference: Article 58(4) [responsibilities of the MS], 59(1), point (a) [annual assurance package]

**1. Payment applications submitted in the reference period (previous financial year), including information on pre-financing**

Reference period (financial year)	Payment application number	Date of submission of the payment application	Amounts requested for payment
20xx		xx/xx/20xx	EUR xx
20xx		xx/xx/20xx	EUR xx
20xx		[...]	[...]

Pre-financing received to date	EUR xx
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**2. Progress in implementation of measures**

Investments	Target	Progress achieved	Pay-out value of the progress achieved (amount in EUR)
		Progress towards the target achieved at the time of reporting based on latest state of implementation OR <ul style="list-style-type: none"> <li>- No progress (0 %-estimation)</li> <li>- Small progress (33 %-estimation)</li> <li>- Substantial progress (66 %-estimation)</li> <li>- Fulfilment (100 %)</li> </ul>	
Reforms or Investments	Milestone	Progress achieved	Pay-out value of the progress

# Types of milestones and targets – from discussions



**Procedural/process milestone – e.g. *projects' selection***



**Content milestone – e.g. *projects' mid-term reviews completion***



**Interim target – e.g. *IF 142 Output indicator - Number of strategies and action plans jointly developed 5/12***



**Final target – e.g. *IF 142 Output indicator - Number of strategies and action plans jointly developed 12/12***

# Determination of pay-out values – from discussions



**Set-up in advance**



**Assigned to each milestone and target of a measure**



**Based on EU contribution**



**Without Technical assistance**

# Determination of pay-out values – from discussions



**MAAs will be able to decide when to claim**



**Ensure predictability and consistency between payments levels and the individual value & implementation pace of each measure**



**Partially fulfilled milestones/targets cannot be claimed**



**Allow for faster disbursement to help pre-finance projects and speed up implementation on the ground**



**The payment of pay-out values for fulfilled milestones is independent from the payment of pay-out values for final targets under the same measure**

# Pay-out values – from discussions



Annex VIII NRPP Regulation proposal includes the criteria for the assessment of the fulfilment of milestones and targets that provides practical modalities as to which milestones and targets are considered fulfilled and could therefore be included in payment applications

## ANNEX VIII

### Criteria for the assessment of the fulfilment of milestones and targets

The assessment of the fulfilment of milestones and targets set out in Article 63(3) shall take into account

- The purpose and the expected result of the milestone and target as planned and based on the outcome, taking into account the fulfilment of the individual requirements set out therein;
- The context provided by the description of the measure to which the milestone or target belongs and the other relevant sections of the National and Regional Partnership Plan;
- The documents listed as reference framework for the preparation of the plan in Article 22(2) and documents submitted via SFC and any further explanation as regards the fulfilment including correspondence with national and regional authorities;
- Other data or information sources in relation to the qualitative aspects and circumstances related to the fulfilment of a milestone or a target;
- Different methods or procedures used as compared to those originally envisaged;
- Whether the deviation from the wording of the description of the milestone or target hinders its fulfilment and the intended result or imply any breach of the applicable law.

# Costing /Pay-out values in Regulatory framework proposal – discussions – updates from recent BXL meetings



**Costing for reforms is possible**



**Pay-out values for reforms – more than one possible**



**Early process milestones – justification needed. Significant portion of allocation needs to be linked to non-process milestones/targets.**

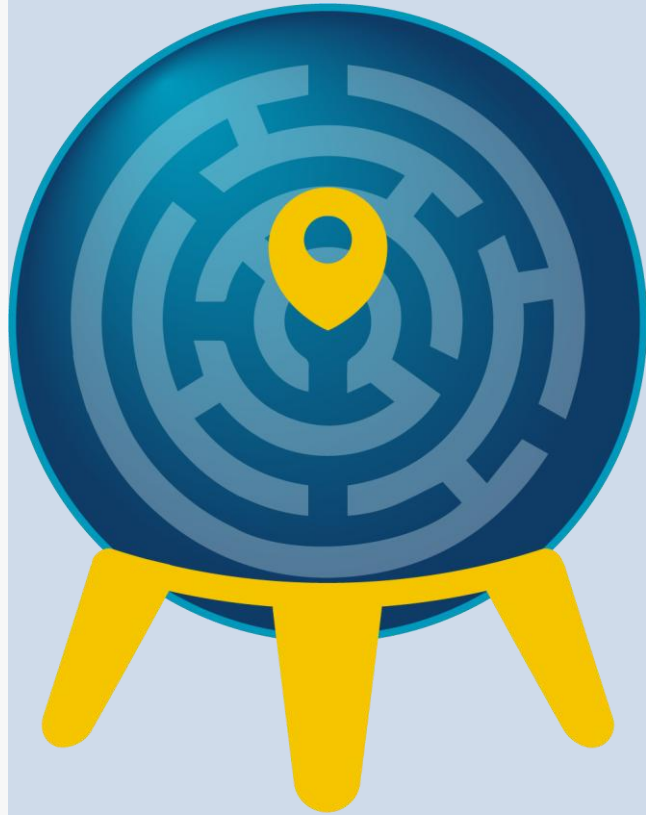


**The Interreg chapter has embedded the possibility of adjustments representing an increase or decrease of less than [5%] of a target set out in the Interreg Plan chapter without a Commission decision**



**EC guidance on costing and pay-out values first draft expected in summer 2026**

**Any questions?**



**What can we  
learn from  
current  
programming  
period?**



# Experiences and lessons coming from FNLC





**Siret Soonein** – Grants development expert  
Republic of Estonia



# Experiences and lessons coming from FNLC

## Recommendation paper on financing not linked to costs - ESF transnational network on simplification



Items in section B of Annex V, Appendix 2	Do's 	Don'ts 
<p>7. Intermediate deliverables (if applicable) triggering reimbursement by the Commission with a schedule for reimbursements</p>	<ul style="list-style-type: none"> <li>Setting intermediate deliverables (milestones) is highly recommended, particularly where the FNLC scheme is also used for reimbursements to beneficiaries, to mitigate the risk of financial disequilibrium (see the "don'ts").</li> <li>Setting intermediate deliverables also enhances financial sustainability, allowing more frequent payments.</li> <li>Interdependent or cumulative milestones <sup>(19)</sup> could be set, provided that they are justified by the intervention logic.</li> <li>Some flexibility can be allowed in the 'envisaged date' to be indicated for each intermediate deliverable (unlike the deadline in section 4). It is important to specify that intermediate deliverable deadlines are 'indicative', to allow flexibility during implementation. Nonetheless, it is important to respect the logical sequence of the intermediate steps/deliverables. Furthermore, in case cumulative targets are set this has to be clearly defined (e.g. 100 by year 1, 100 additional units (and 200 (cumulatively) by year 2) and verifiable to avoid double counting</li> <li>The amounts to be reimbursed by the Commission for each intermediate deliverable should be realistic (in compliance with sound financial management). It is recommended that the audit authority assesses these amounts.</li> </ul> <p>Examples of methods to establish FNLC amounts are presented in <a href="#">Annex II</a></p>	<ul style="list-style-type: none"> <li>Avoid setting up an FNLC scheme with no intermediate deliverables and including only a (final) condition/result. This "binary approach" would involve a high risk of financial disequilibrium <sup>(20)</sup>.</li> <li>Don't set too many intermediate deliverables. This will increase burden during implementation.</li> <li>Setting numerous interdependent or cumulative milestones could hinder the flexibility of the FNLC scheme. The achievement of milestones should not be conditional on achieving a subsequent (final) result or condition, as this would clearly nullify the positive effect of milestones mitigating the risk of financial disequilibrium.</li> <li>Avoid intermediate deadlines that are not realistic / feasible, in an attempt to anticipate reimbursement.</li> <li>Avoid proposing amounts which are not realistic or not justified (i.e. where it is impossible to assess compliance with sound financial management).</li> </ul>

# Study on Performance-based schemes: from the RRF to possible approaches under the ERDF/CF and JTF



<b>6. Unit of measurement</b> <i>Source: Own elaboration based on Cyprus' CID and OA.</i>	<b>Intermediate deliverable 1:</b> % budget share committed to innovation funding schemes for SMEs  <b>Intermediate deliverables 2 and 3 and Result 1:</b> Number of SMEs completing R&I projects  <b>Result 2:</b> Number of SMEs introducing innovation (product, process or marketing) thanks to the support provided																			
	<b>7. Intermediate deliverables (if applicable) triggering reimbursement by the Commission with schedule for reimbursements</b> <i>Source: Own elaboration based on Cyprus' CID and OA.</i>	<table border="1"> <thead> <tr> <th>Intermediate deliverables and results</th> <th>Envisaged date</th> <th>Amount (EUR)</th> </tr> </thead> <tbody> <tr> <td><b>Intermediate deliverable 1.</b> Signature of grant agreements for at least 30% of budget <sup>(13)</sup></td> <td>Q4 of first operation year</td> <td>[to be defined by the MS]</td> </tr> <tr> <td><b>Intermediate deliverable 2.</b> 50 SMEs having completed R&amp;I projects</td> <td>Q4 of the second operation year</td> <td>[to be defined by the MS]</td> </tr> <tr> <td><b>Intermediate deliverable 3.</b> 100 SMEs having completed R&amp;I projects  This is a cumulative deliverable, based on Intermediate deliverable 2</td> <td>Q4 of the third operation year</td> <td>[to be defined by the MS]</td> </tr> <tr> <td><b>Result 1.</b> 200 SMEs having completed R&amp;I projects  This is a cumulative deliverable, based on Intermediate deliverable 3</td> <td>Q4 of the fourth operation year</td> <td>[to be defined by the MS]</td> </tr> <tr> <td><b>Result 2.</b> At least 100 SMEs introducing innovation (product, process or marketing) thanks to the support provided</td> <td>Q4 of the fifth operation year</td> <td>[to be defined by the MS]</td> </tr> </tbody> </table>	Intermediate deliverables and results	Envisaged date	Amount (EUR)	<b>Intermediate deliverable 1.</b> Signature of grant agreements for at least 30% of budget <sup>(13)</sup>	Q4 of first operation year	[to be defined by the MS]	<b>Intermediate deliverable 2.</b> 50 SMEs having completed R&I projects	Q4 of the second operation year	[to be defined by the MS]	<b>Intermediate deliverable 3.</b> 100 SMEs having completed R&I projects  This is a cumulative deliverable, based on Intermediate deliverable 2	Q4 of the third operation year	[to be defined by the MS]	<b>Result 1.</b> 200 SMEs having completed R&I projects  This is a cumulative deliverable, based on Intermediate deliverable 3	Q4 of the fourth operation year	[to be defined by the MS]	<b>Result 2.</b> At least 100 SMEs introducing innovation (product, process or marketing) thanks to the support provided	Q4 of the fifth operation year	[to be defined by the MS]
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<b>8. Total amount (including Union and national</b>	[Not relevant for the purpose of the model. To be adapted based on Member State intentions and specific context.]																			

# Experiences and lessons coming from FNLC

## Meetings of the Transnational Network (TN) on Simplification – 21<sup>st</sup> & 22<sup>nd</sup>



### Panel discussion on performance-based delivery modes in EU funds

#### Outcomes of the world café – topic B: Costing

##### B.1 Key issues on determining costing in performance-based schemes

1. Lack of historical data (especially for new operations) – innovative operations or operations previously implemented using SCOs (no real costs)
2. Issues with statistical data – too old, not updated
3. How to take into account force majeure or unforeseen circumstances
4. Make sure that all operations are eligible (and the costs?)
5. Risk of over estimated budget to avoid pressure on National Budget
6. Risk of underestimated budget to be conservative on compliance with sound financial management
7. Finding a balance between compliance with sound financial management and avoid decommitment
8. How to cost reforms/process indicators
9. How to incorporate “failure” in the costing
10. Lack of specific expertise and common guidance on costing

8



### Topic B – Costing

Looking at the lessons learnt in the current programming period on **establishing the amounts to be reimbursed under performance-based delivery modes** (Financing Not Linked to Costs, Recovery and Resilience Facility, the Social Climate Fund), and taking into account the state of play of the use of performance-based schemes / plans in your Member State, you are kindly invited to address the following discussion points:

**B.1 Key issues on determining costing** – what specific issues should be addressed to facilitate the work of the Member State in determining the amounts to be reimbursed within performance-based schemes / plans?

**B.2 Possible solutions for determining costing** – what practical solutions could be implemented to overcome the issues you have identified (under question B.1)?



### Panel discussion on performance-based delivery modes in EU funds

#### Outcomes of the world café – topic B: Costing

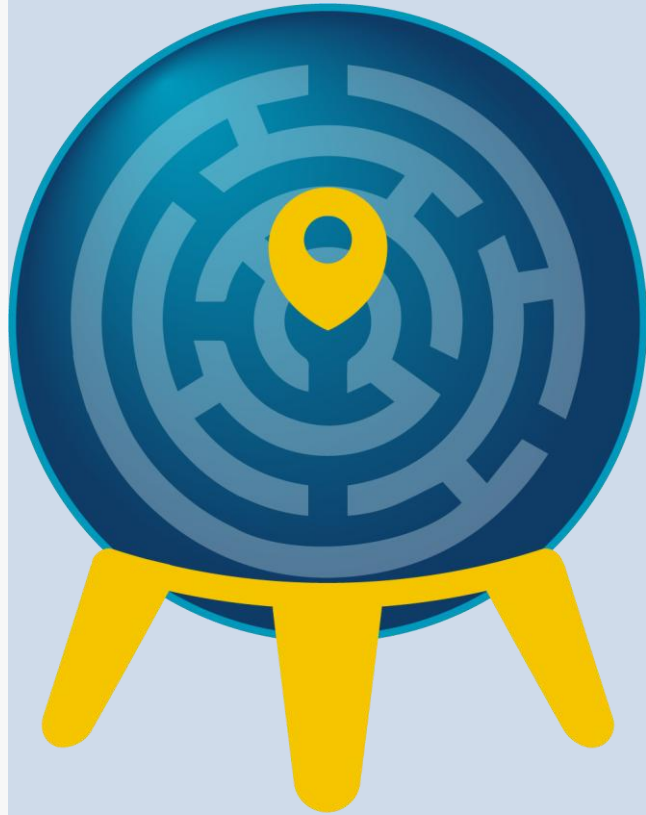
##### B.2 Solutions for determining costing in performance-based schemes

1. Use other MS or EU historical/statistical data and modify per country by a coefficient/use an expert judgement at national level / EC to determine reliable sources of data
2. Take into account price changes and costs increases. Incorporate an inflation increase when setting up the costing/use an adjustment method
3. Costing should be based on a higher target than the final deliverable (allow for “Buffer”)
4. Ensure proportionality between intermediate deliverables and final results
5. Liaise with market experts of research institutes to set up the amounts for reforms
6. Allow for an amendment of Intermediate deliverables correlated with the costs – “Flexibility”
7. EC to provide summary of common errors/issues identified in other FNLCs
8. TN/EC guidance on how to shift from case by case to general guidance
9. Peer to peer meetings and tools/Technical assistance

9



# Break

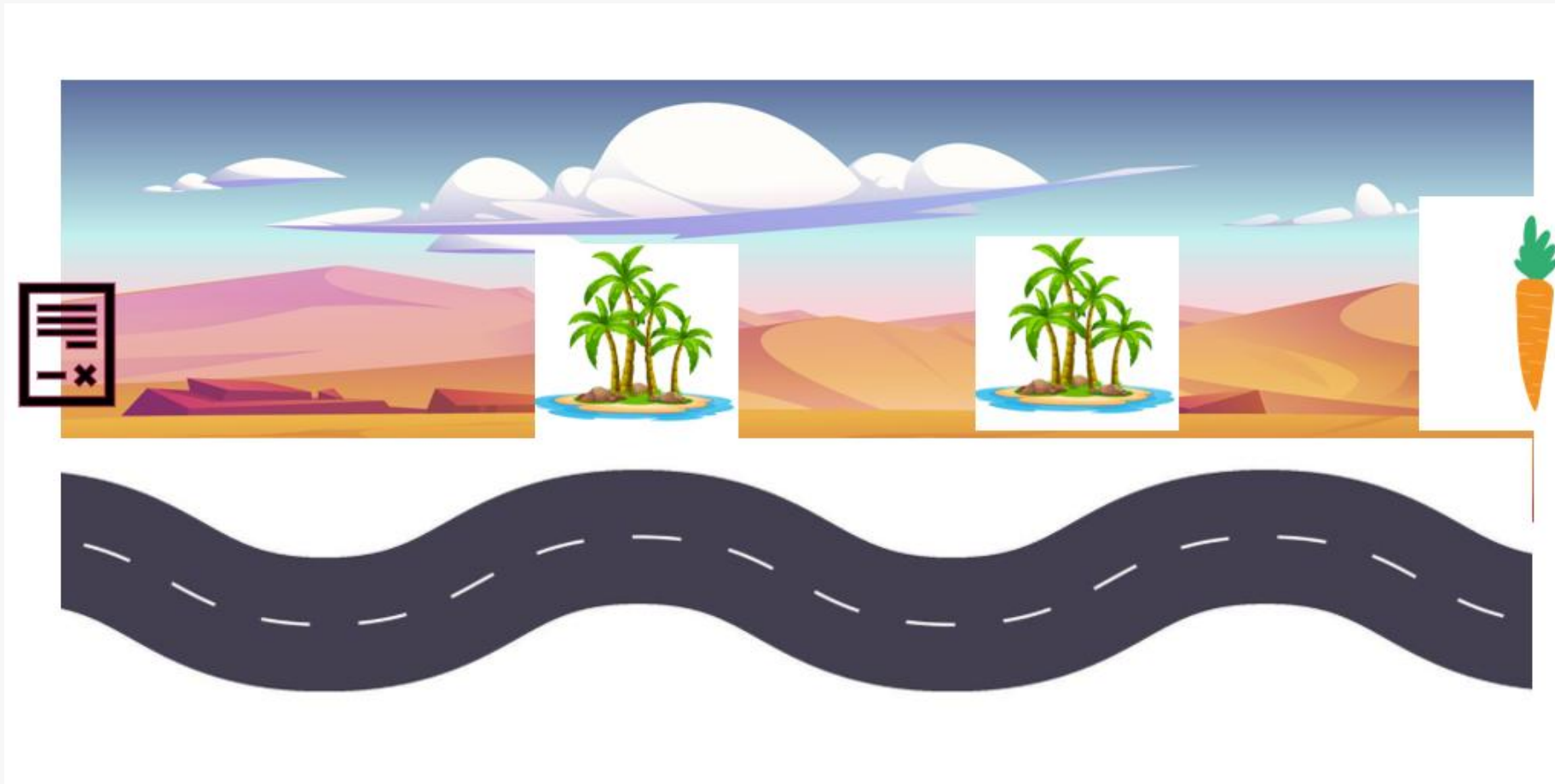


**Milestones and  
targets**

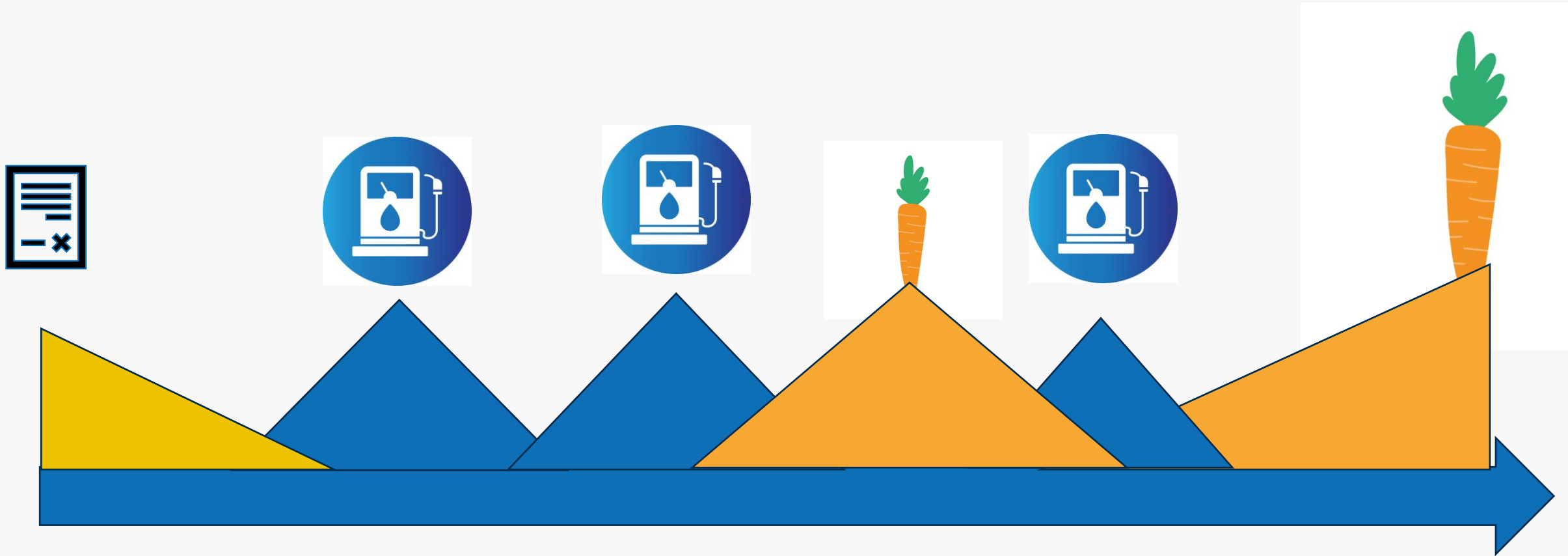
**Pay-out values  
considerations**



# Setting up milestones/targets pay-out values

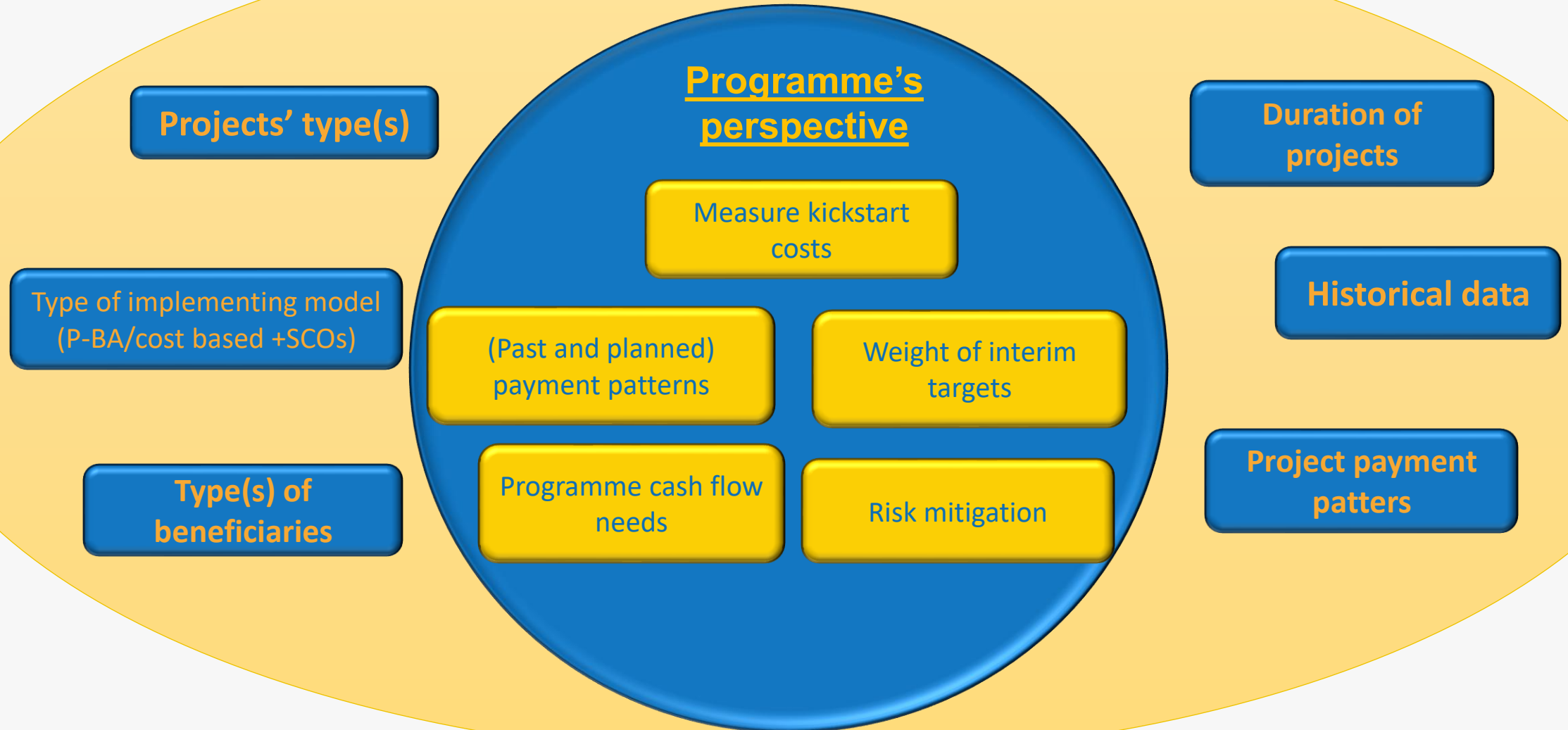


# Setting up milestones/targets pay-out values – how much is needed to carry on?

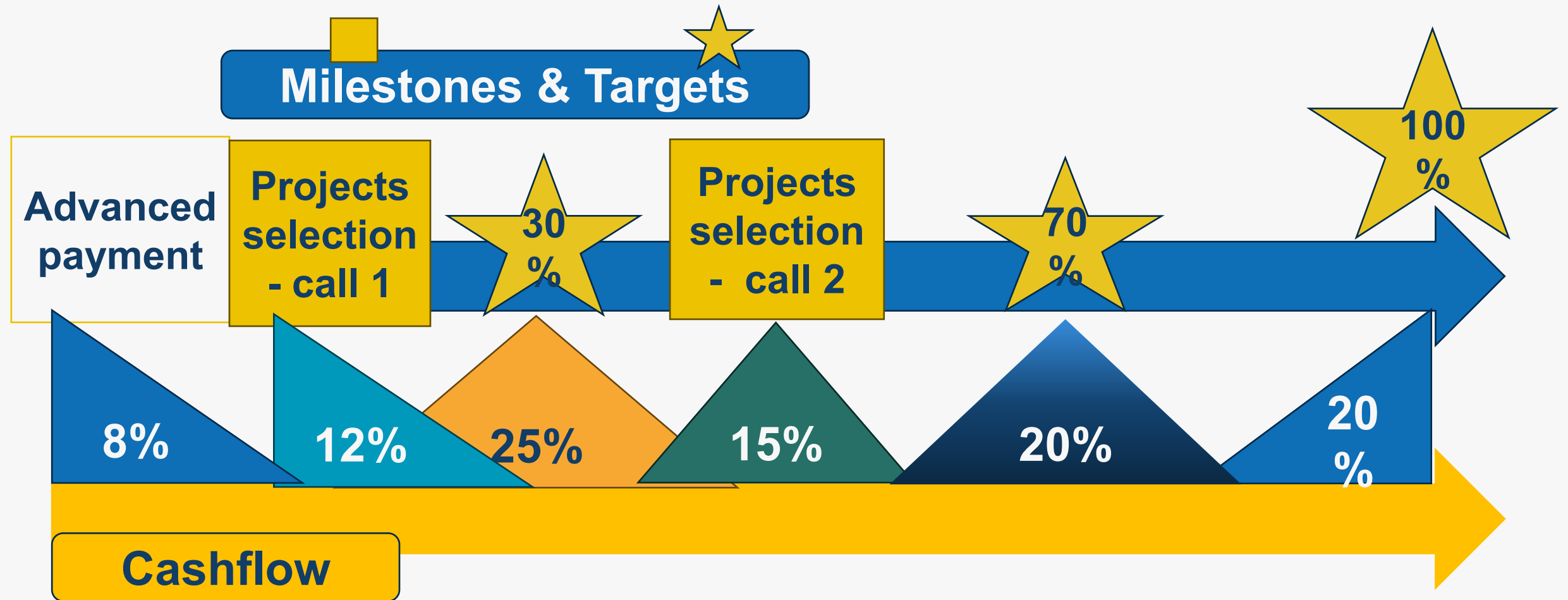


# Setting pay-out values - perspectives & factors

## Projects' perspective

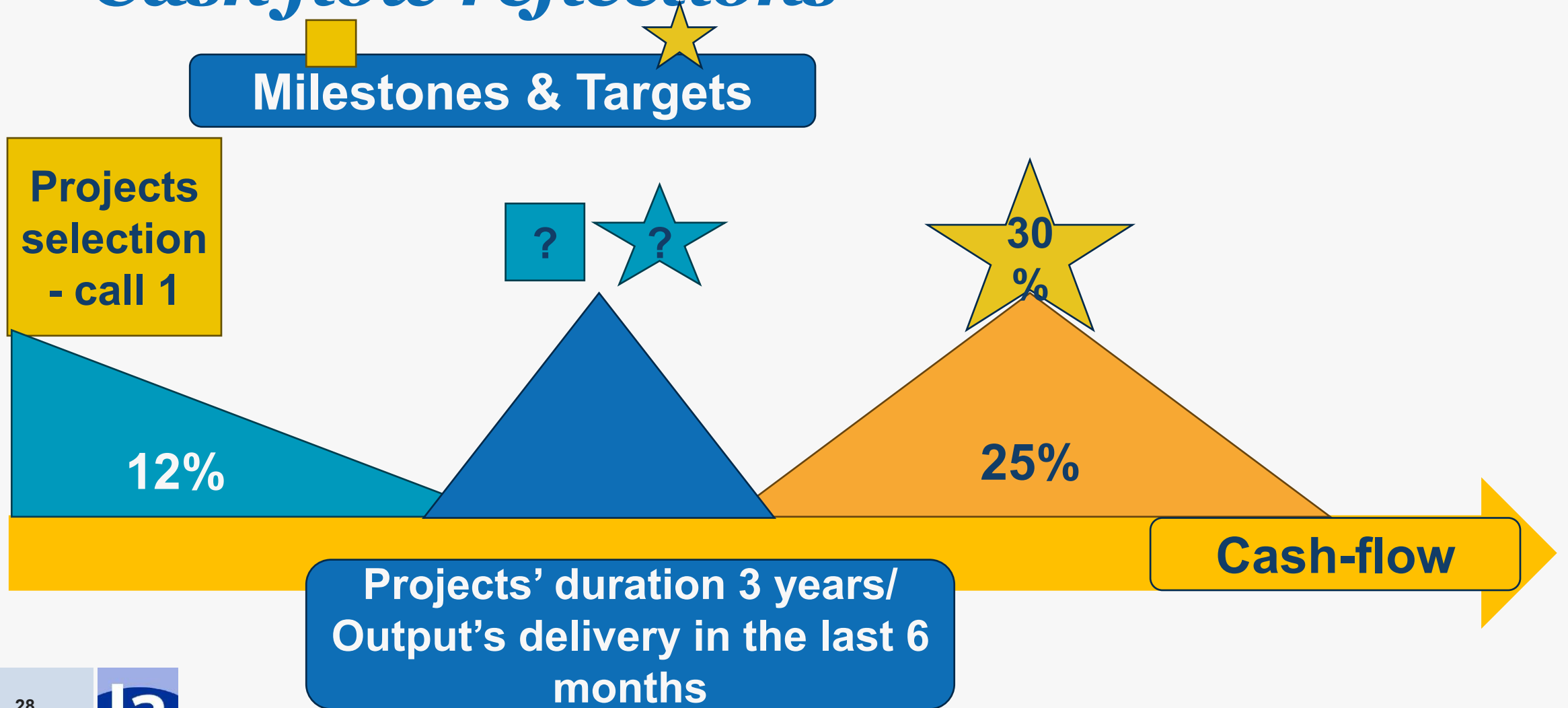


# Possible P-BA for an Interreg measure



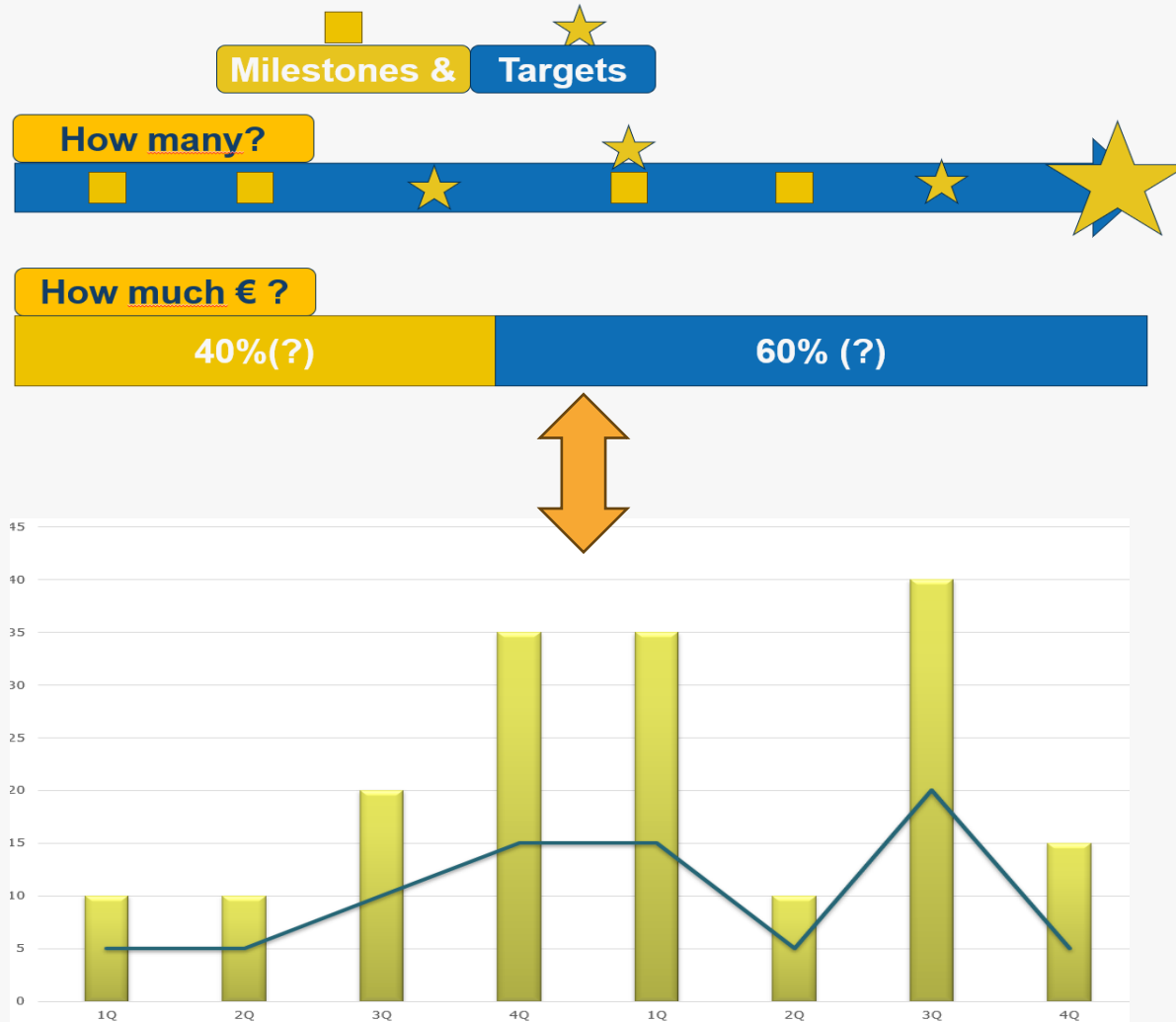
# Possible P-BA for an Interreg measure

## Cash flow reflections



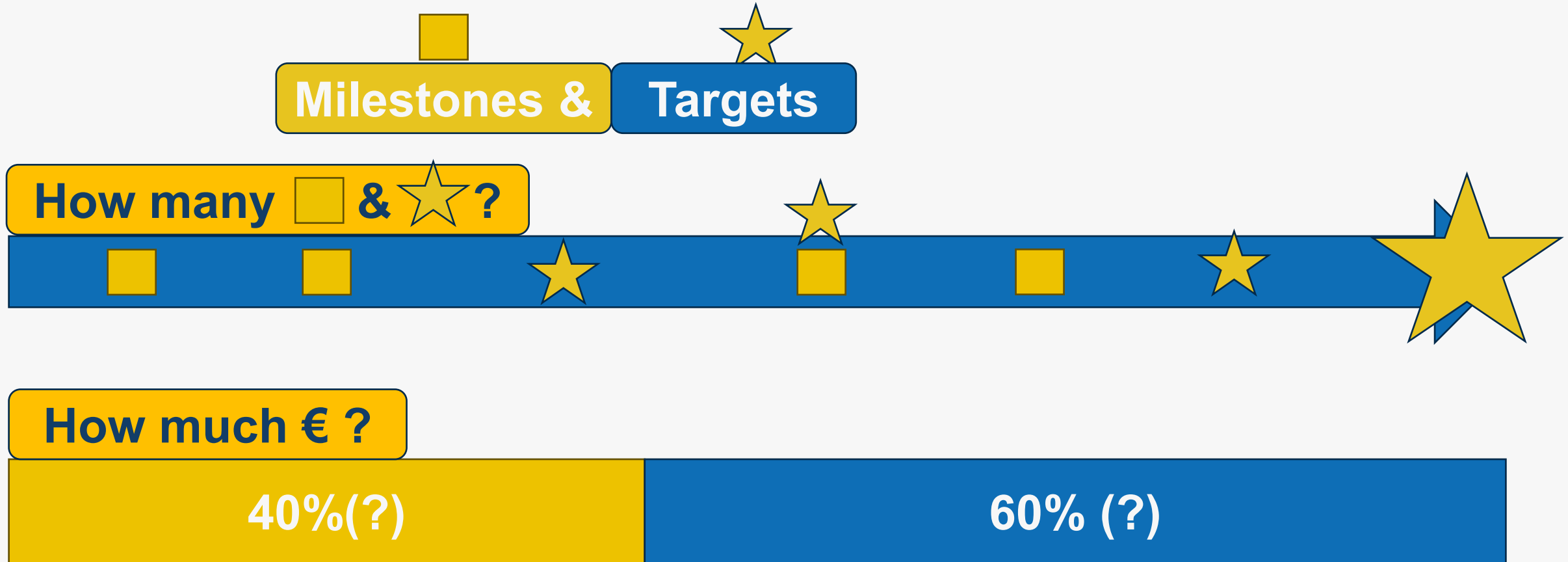
# Possible P-BA for an Interreg measure

## Cash flow reflections



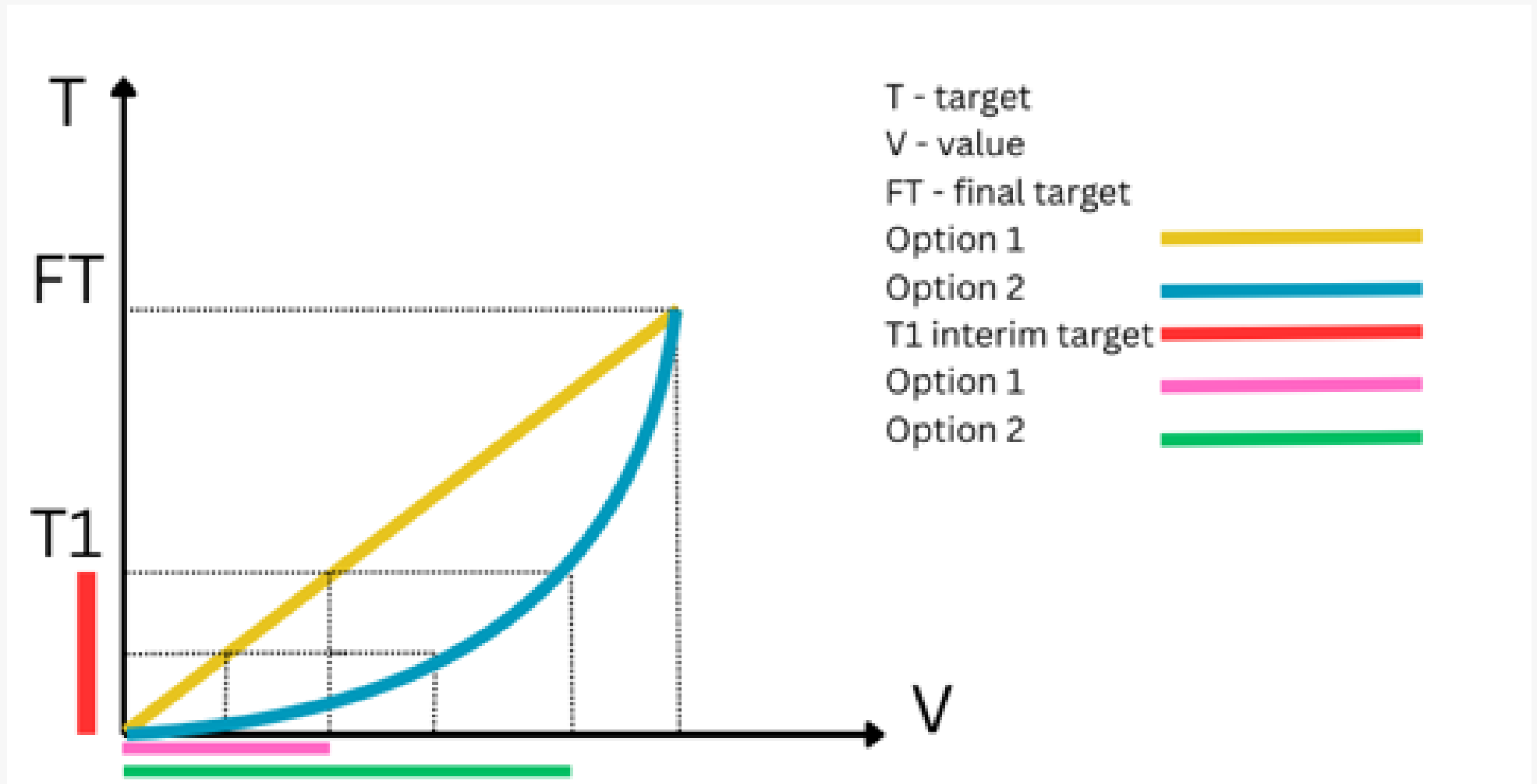
# *Possible P-BA for an Interreg measure*

## *Cash flow reflections*

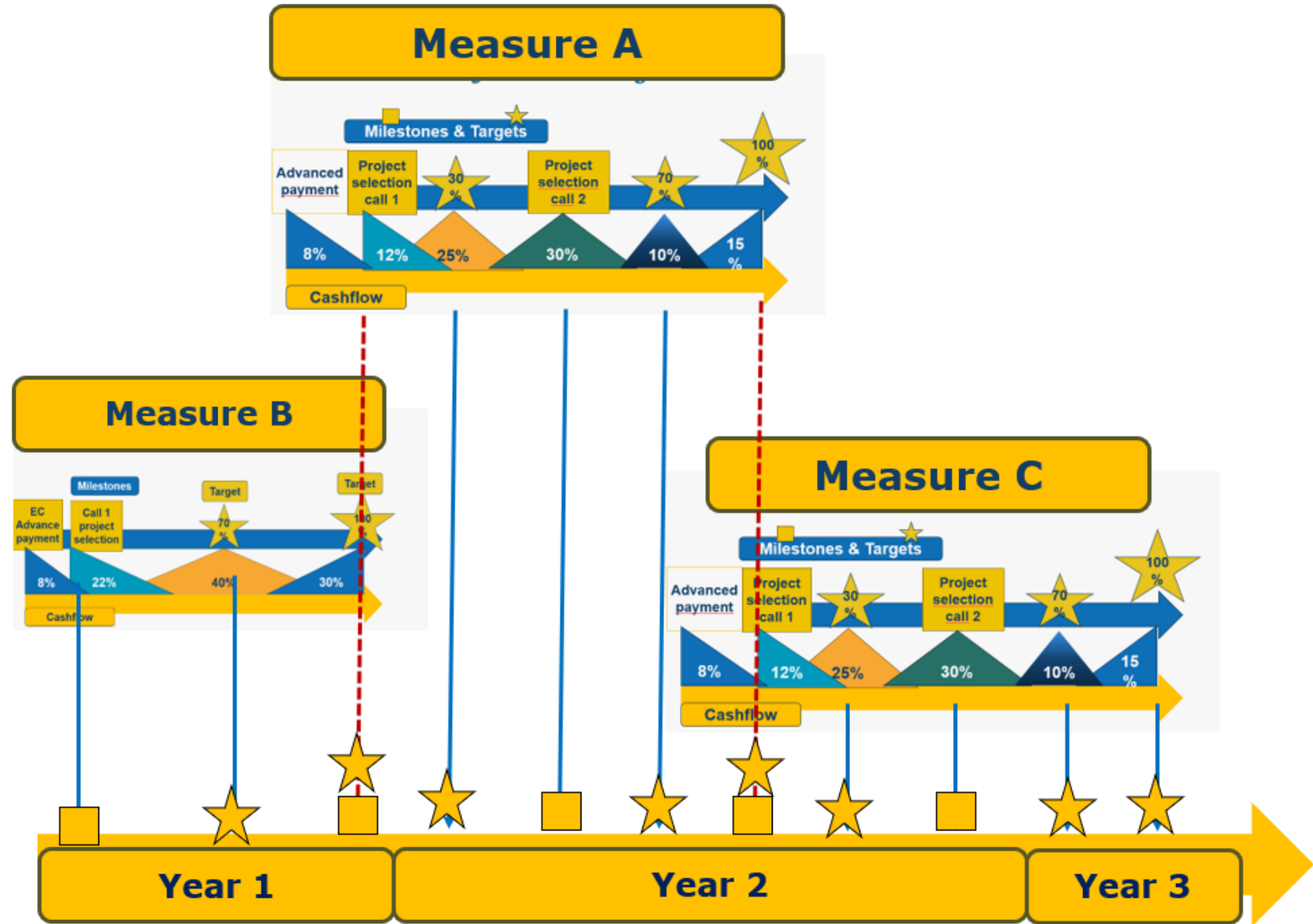


# Cash flow reflections

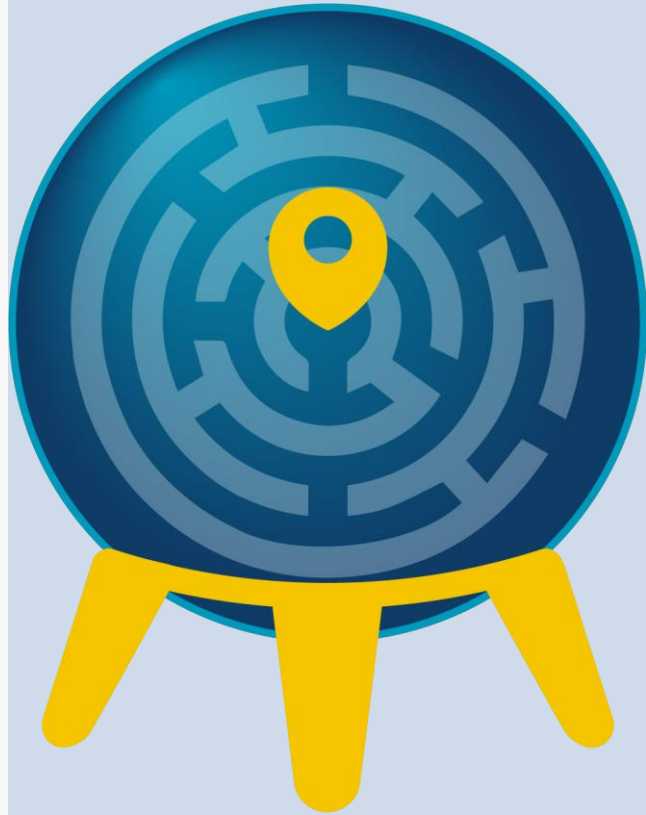
Payment patterns – various options might be possible



# Interreg Programme Cashflow



**Any questions?**



# Opportunities, challenges & potential solutions



# How to set up pay-out values? - discussion

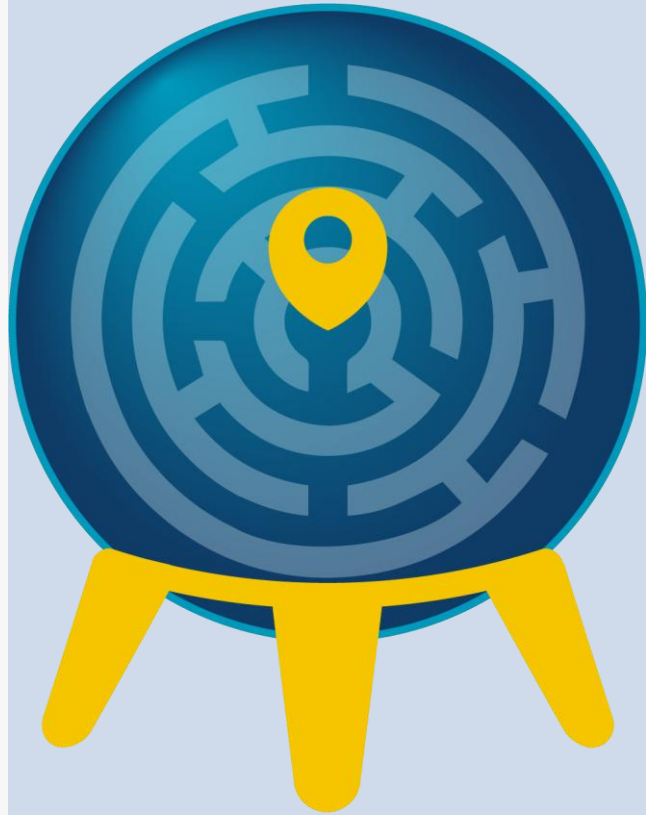


What is still not clear?

# How to set up pay-out values? - discussion



Which institutions to involve in the exercise?



**What's next...**





# P-BA on the la website

Cooperation can be complex;  
our job is to make it easier.

Interact  Co-funded by  
the European Union  
Interreg

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**Programme  
management ▾**

Project management  
and skills ▾

Communication  
& visibility ▾

Finance  
& control ▾

Synergies  
& cooperation ▾



## Organisation

Monitoring systems  
Partnerships  
Procedures  
Roles and responsibilities

## Implementation

Closing programmes 2014-20  
Cross-border obstacles  
EGTCs  
Harmonisation and simplification  
Localism and PO5  
Programme evaluation and indicators  
Small project funds

## Post 2027

Future regulatory discussions  
Interreg wide consultation  
Programme own consultations  
Performance-based approaches



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**Programme  
management ▾**

Project management  
and skills ▾

Communication  
& visibility ▾

Finance  
& control ▾

Synergies  
& cooperation ▾



## Performance-based approaches

The essence of a performance-based approach (P-BA) is that it emphasizes **what** must be achieved, as opposed to how it must be done.

In P-BA, clear performance goals are defined in advance. Payments are linked to meeting these pre-agreed goals, not to expenditures or activities undertaken. The focus shifts from inputs to outputs.

Even before the Commission published the draft Post 2027 regulatory package, it was evident that we were moving toward P-BA. Now it is clear that this approach will (subject to Member State agreement) be the delivery mechanism between the Commission and the programmes. This means that success of programmes will be measured by the achievement of agreed **milestones** and **targets**.

This approach (or the use of simplified cost options) is also **recommended for payments between programmes and projects**.

As this model becomes the standard framework, it is important that we understand what it is, how it works and how to operate effectively within it.

### Where to start

Once you have read the draft regulatory package, particularly the [Performance Framework Regulation](#), you can proceed to the Interreg Knowledge Fair presentation, "An elementary Performance-based approach (P-BA) experience".

As simply going through the materials and slides does not always provide the full picture, we invite you to explore what we are currently working on below and join us.

### What we are working on

If you would like to better understand the basics of P-BA, we invite you to join our upcoming webinar P-BA in Interreg: the basics, planned for the end of April. Further details will be published soon. During the webinar, we will walk you through the basic principles of P-BA, using practical examples and key considerations.

### Who to contact

For more information, please contact [Grzegorz Golda](#).

Work on P-BA in Interact will cover the following themes (please find the contact person indicated next to each theme):

- Programme finance management (upper level) – [Grzegorz Golda](#)
- Control and audit – [Jasmina Lukic](#)
- Programme and project life cycle – [Dmitry...](#)

## Recent Events

### P-BA in Interreg: the basics #4



01 June 26 | Online

### Measures in Interreg & Intervention Logic



05-06 May 26 | Brussels, Belgium



# P-BA Teams channel & sharepoint

[join the team](#)

▼ PA Programme and project manage... ⋮

- Announcements and updates
- Artificial Intelligence and Interreg - AI e...
- Capitalisation
- Evaluation and indicators
- Informal working group on indicators
- P-BA in Interreg**
- Small projects community

SharePoint

PA Programme and project management Go to the Team Home

Documents ▾

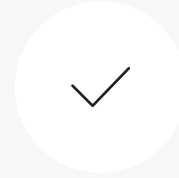
All Documents In channels

Name ▾	Modified ▾	Modified By ▾
Announcements and updates	March 21, 2025	SharePoint App
Artificial Intelligence and Interreg - AI e...	October 12, 2025	Arkam Ograk   Interact
Capitalisation	March 21, 2025	SharePoint App
Evaluation and indicators	March 21, 2025	SharePoint App
Informal working group on indicators	March 21, 2025	SharePoint App
P-BA in Interreg	Yesterday at 10:53 ...	Kevin Fulcher   Interact
Small projects community	March 21, 2025	SharePoint App

# **P-BA Programme finance management theme 2026 work plans**



**P-BA dedicated sessions in  
'other Interact events  
(InterFIN 27-28 May)**



**P-BA in Interreg: the basics  
1 June**



**Made to measure – the first  
Interreg examples 12 June**



**Costing and pay-out values  
in-person workshop  
– September**



**P-BA dedicated webinars &  
events**

# Programme finance management

## TOPICS

1. Total cost estimation per measure

2. Setting up pay-out value for M/T

3. More than one measure

4. M/T pay-out values – commitments & decommitments

5. Commitment risk

- Value for money - how to calculate?
- Is it about costs only or something more?
- Would 2021-2027 SCOs set up methods be helpful?

- How many Milestones/interrim Targets is needed for a measure
- What is the value of a milestone?
- What is the value of a (interrim/final) target ?
- What is the acceptable balance between milestones & interrime targets and the final target?
- Payment profiles/ How much fronloading ?

Cashflow profiles for different measures

How to plan multiannual programme cashflow based on different measures P-BA payment profiles?

Setting up programme annual commitments based on M/T

Advance payments

Payment schemes

TA

Risk mitigation measures

Annex IV KR 15

Payment disruptions, irregularities

# How do we work in the Theme?

## 2 options



**ACTIVE PARTICIPATION** - design, discuss and comment on potential solutions (not only during the dedicated events/workshop but also pre- and post-events work);



**EVENTS ONLY:** contributing to discussions and comments during the events

**Please share your feedback**

**THANK YOU!**

**P-BA How to...? Set up pay-out  
values for milestones & targets 12**

**May 2026 | Online**



# Cooperation works

Interact



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