

# Audit Authorities and Members of GoA Network

9-10 June 2026 | Gdańsk, Poland

**Interact**



Co-funded by  
the European Union  
Interreg

# Participants

## 66

**AAs and GoA Members**  
from 24 countries  
represented:

+ **European Commission**  
+ Programmes:  
BSR, Interreg Europe,  
NWE, Interact and TESIM



# Main topics / questions from the registration

- Double financing
- Conflict of interest
- KR7 audits
- KR6 audits
  
- Pack 2028-2034 (FNLC, M/T audit, etc.)  
40% - 2021-2027  
60% - 2028-2034 but special focus on Interreg
  
- Interreg common sample
- ACRs and error rate
  
- SCOs
- State aid (esp. GBER)
- DNSH audit experience

Big thanks for filling in the survey!

# Agenda/ day one

9:30

Welcome and  
introduction

Interreg  
implementation

10:00

Assurance  
packages 2014-  
2020 and 2021-  
2027

Common sample  
Compliance audit

11:30

Coffee break

11:45

Double  
financing

Conflict of  
Interest

13:15

Lunch break

14:15

KR 6 audit

Regulatory  
updates

15:00

Coffee break

15:30

New  
principles of  
2028-2034  
programming  
perspective

19:00

Networking  
dinner

# Agenda/ day two

9:30

Reconnection  
and recap of  
the first day

9:45

Future  
assurance  
model

11.00

**Family photo**  
Coffee break

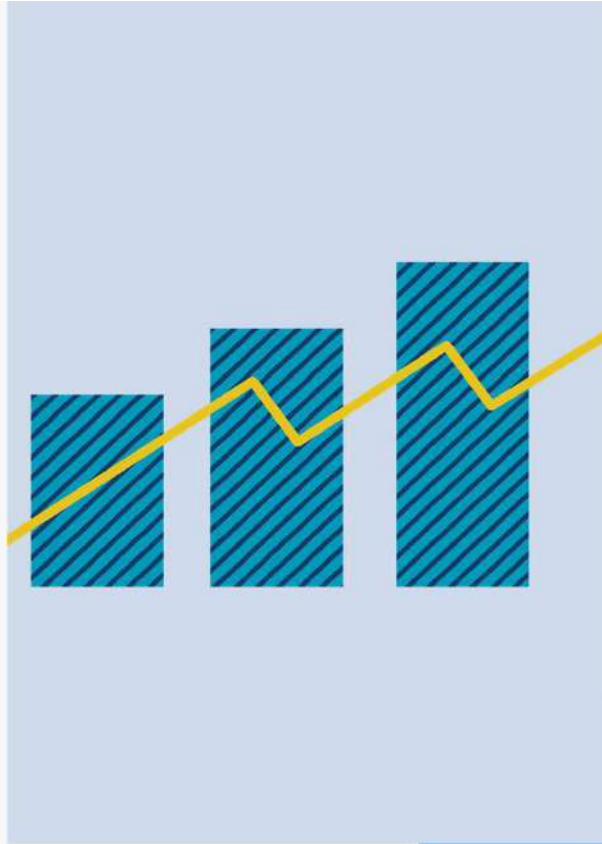
11:15

Future  
assurance  
model  
Case study

13:00

End of the  
meeting!

No lunch

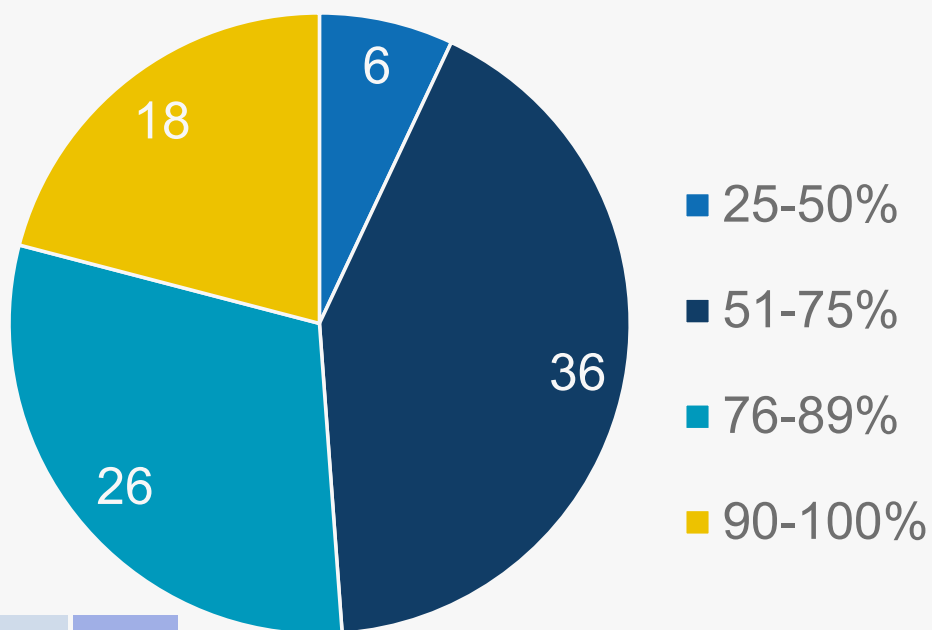


# Interreg Financial Implementation

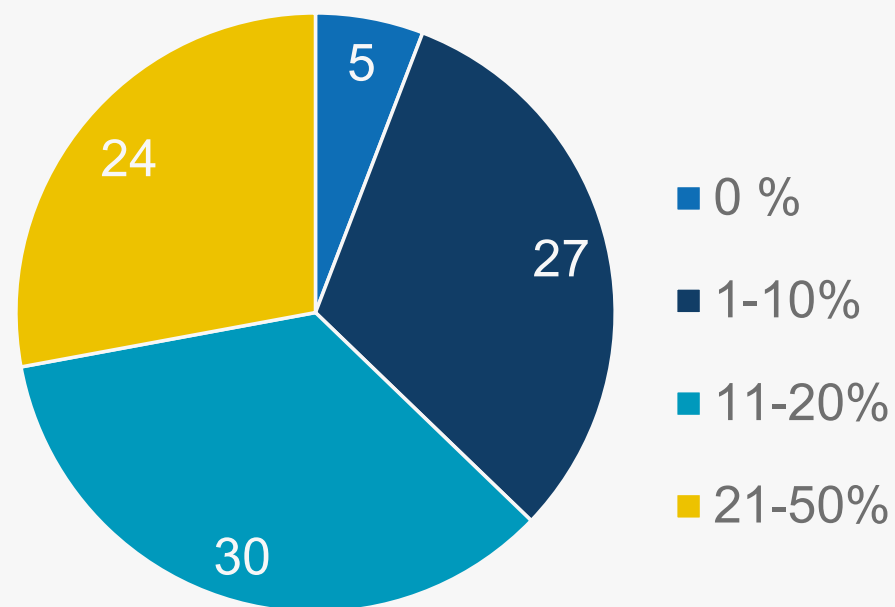
# Commitment and spending

(as of 31.3.2026)

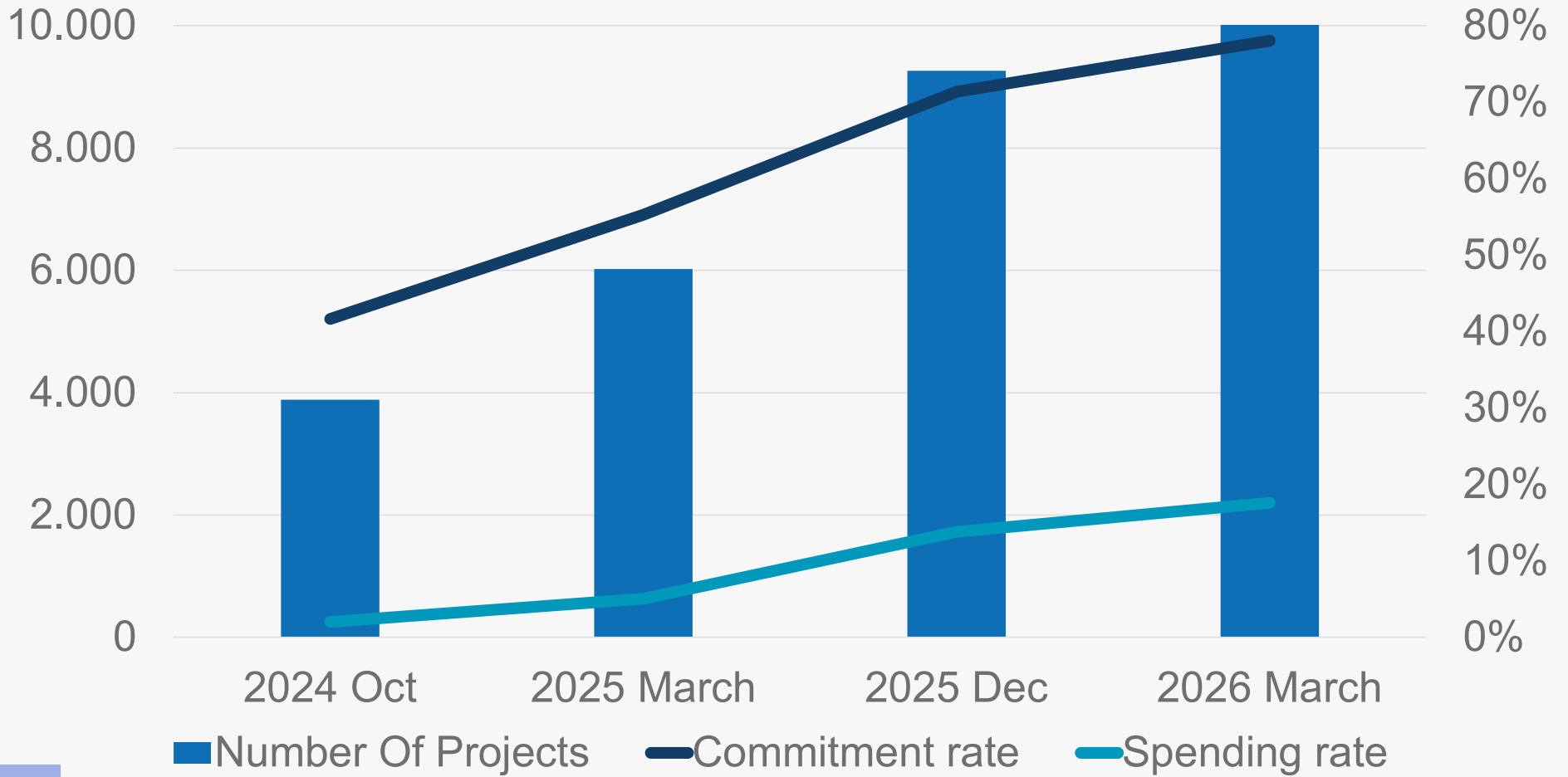
Commitment rate categories



Spending rate categories



### Interreg progress by 31.3.2026



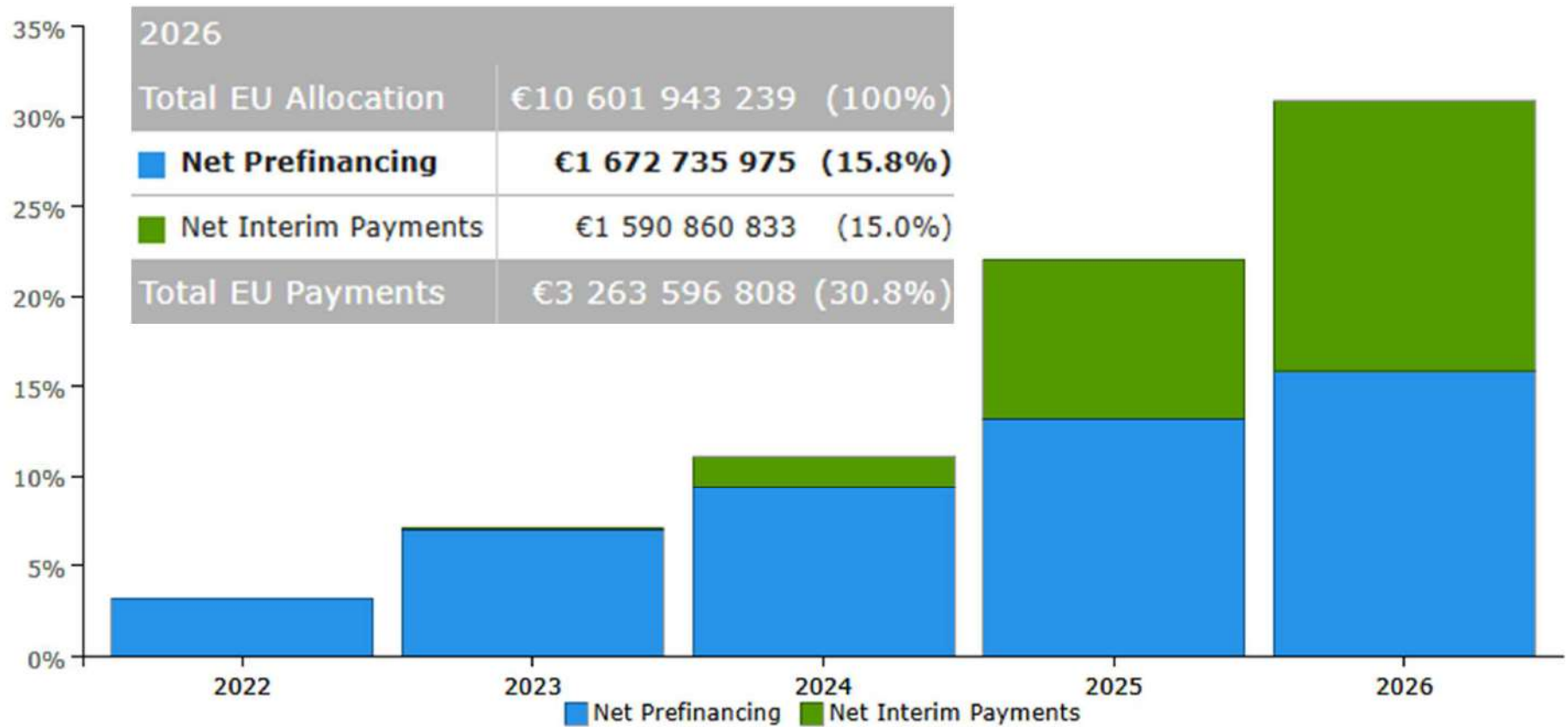
# Interreg performance: commitment and spending rates

<b>all Interreg programmes 31.3.2026</b>	<b>commitment rate</b>	<b>spending rate</b>
max	99 %	49 %
min	38 %	0 %
average	75 %	16 %
median	76 %	15 %

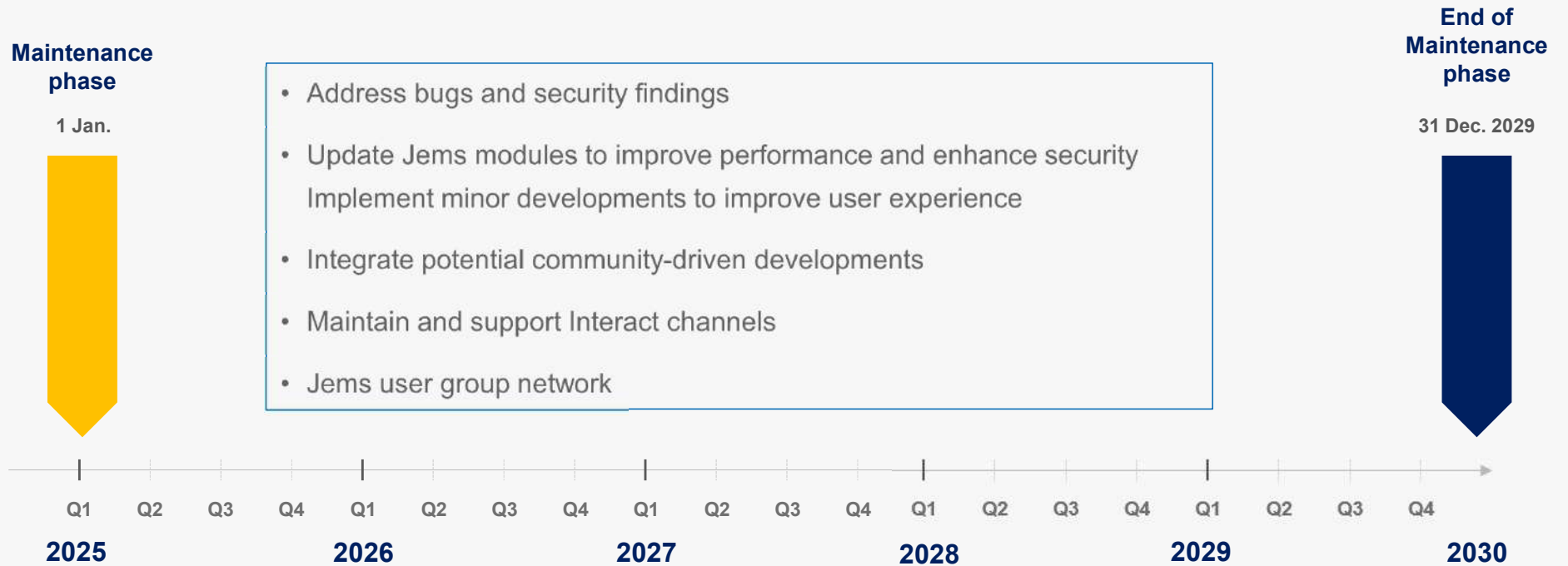
**2021-2027: Total EU payments – time series cumulated to the end of each year (daily update): Interreg**

[Explore this Data](#)

[Export Image](#) [Share to twitter](#) [Embed Chart](#)



# Jems – 2025-2029 Maintenance phase



# KR6 audit – Jems

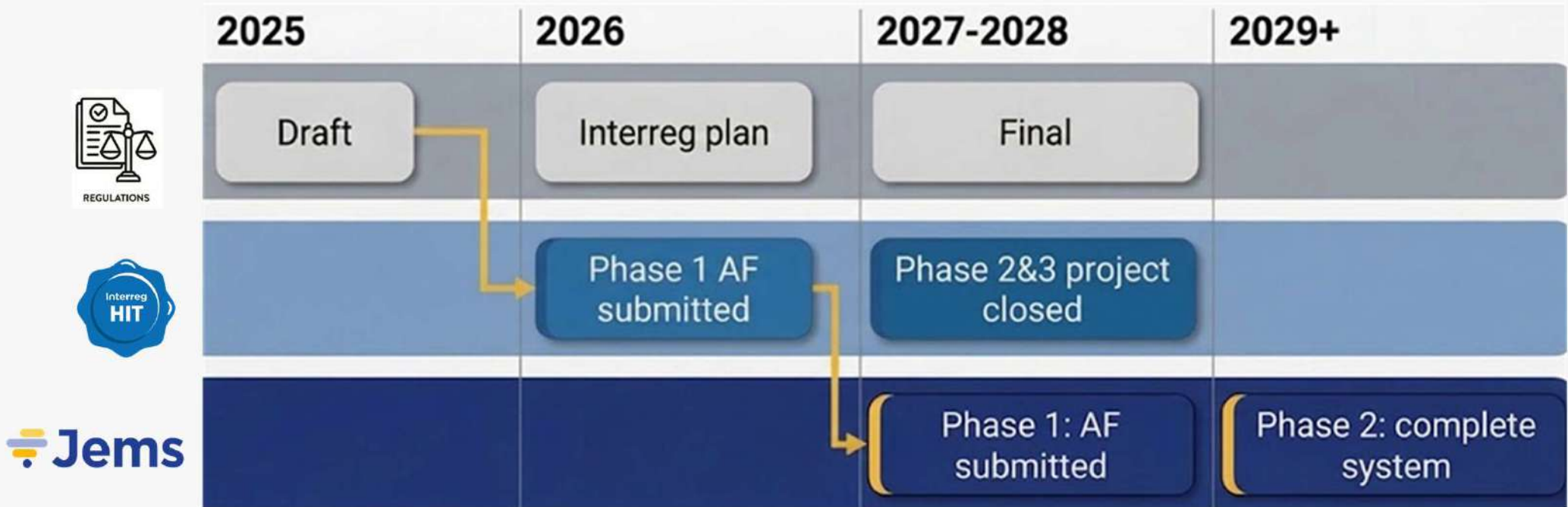
Focus on the local installation of Jems!


- Exchange between beneficiaries and all the programme authorities happens in the system?
- All necessary data (e.g. on projects, claims, beneficial owners, payment apps, accounts) stored by the programme authorities?
- Is the data reliable?
- Is the data on the local server secure?
- Is there a physical protection?
- Is there a safe backup maintained (e.g. in case of fire, water leakage? attack?)
- Correct user management policy? (who has access to which sections? can ex-employee copy/delete data?)

**Have you performed system audit of KR6 (Jems or other monitoring system?)**

**Any other points we should focus on?**

# Jems 2028-2034



 **Agile approach:** Some Phase 2 modules/features may be accelerated into Phase 1 if sufficient capacity and budget are available.



**Interact V**

# State aid – de minimis

- Applicable until end of 2030
- eAidRegister + 13 national registers
- Self-declarations until 31December 2028 (gradually will be in eAid Register)
- Aid where the gross grant equivalent of the aid can be calculated ex ante
- Based on 3-year rolling threshold (EUR 300 000)

## De-Minimis

- Czechia: <https://mze.gov.cz/public/app/RDM/Portal/> 
- Estonia: <https://www.fin.ee/riigihanked-riigiabi-osalused/riigiabi/vahese-tahtsusega-abi> 
- Spain: <https://www.infosubvenciones.es/bdnstrans/GE/en/concesiones/minimis> 
- France: <https://data.economie.gouv.fr/explore/assets/registre-public-des-aides-de-minimis/view/> 
- Croatia: <https://rdp.gov.hr/javno> 
- Hungary: <https://kpp.tcs.allamkincstar.gov.hu/> 
- Italy: <https://www.mia.gov.it/>  , for agriculture: <https://www.sian.it/sipaNazi/start.do> 
- Lithuania: <https://kotis.kt.gov.lt/paraiskos> 
- Latvia: <https://deminimis.fm.gov.lv/public/mekletajs> 
- Poland: <https://sudop.uokik.gov.pl/home> 
- Romania: <https://regas.consiliulconcurrentei.ro/transparenta/index.html> 
- Slovenia: <https://jodp.mf.gov.si> 
- Slovakia: <https://semp.kti2dc.sk/> 

# State aid – GBER

- Current Reg. applicable until end 2026
- Transition period of 6 months (until end of June 2027 current GBER provisions can be applied)
- New GBER Consultation(s)
- New Article 18 for Interreg
- 100% maximum intensity (all public sources)
- based on “old” thresholds (EUR 2,2 million, EUR 22 000 resp.)

# GBER Consultation

- The first public consultation closed on 23 April
- DG COMP preparing a revised draft based on the contributions received
- Interact together with Interreg participated in the public consultation(s)
- New GBER draft is expected mid-summer, with a deadline for Member States' input by end of August
- Finalisation of the text is expected from September onwards, with publication planned before the end of the year

# GBER Comments

## 1. Core concern: Article 18 represents cost-based approach instead of performance-based approach

DG Comp's Answer:

- The issue you raise concerns the GBER in general
- The GBER is based on existing case practice and case law, it is a “conservative” instrument applied by Member States on their own, without any prior Commission assessment of the aid measure
- The existence of case practice allows DG COMP to assess the impact on competition of certain aid measures and the risks of overcompensation

# GBER Comments

## 1. Core concern: Article 18 represents cost-based approach instead of performance-based approach

DG Comp's Answer:

- There is no case practice on performance-based approaches like Financing not linked to costs (FNLCs) implemented at the level of the beneficiary.
- There will be a **wider uptake of SCOs in the new GBER**, but **FNLCs**, which are completely detached from costs, **will not be covered by the new GBER**.
- **Aid measures purely based on performance-based approaches like FNLCs can be notified to the Commission.**

# GBER Comments

## 7. VAT eligibility and consistency with cohesion policy rules

DG Comp's Answer:

- Performance based approaches like FNLCs are not covered by the GBER

# Public procurement Updates

## Recent developments and anticipated reform

- The **revised EU public procurement directives** are expected to be published by the **end of June 2026**
- Expected public procurement reforms will **not rewrite the rules**
- Reforms are expected to **maintain the key procurement principles while modernizing implementation**
- Increase expectations on how Interreg programmes use **procurement as a strategic tool for sustainability, resilience, and value for money**
- Transition from purely **compliance driven approaches** toward **performance and impact oriented procurement**, while ensuring legal certainty is maintained

# Public procurement

## Recent and further developments

### What will change

- **Procurement as a policy delivery tool:** public procurement will be more explicitly linked to EU priorities
- **More flexible procurement models:** may support wider use of milestones, outputs, and performance-based implementation
- **Green procurement becomes standard practice:** environmental and circular considerations are expected to move from optional good practice to a baseline expectation
- **Life-cycle value over lowest price:** life-cycle costing and cost-effectiveness will guide award decisions for long-term value

# Public procurement

## Recent and further developments

### What will stay the same

- **Fundamental procurement principles:** transparency, equal treatment, non-discrimination, proportionality, and competition remain unchanged
- **Legality and regularity obligations remain fully applicable,** including conflict of interest prevention, anti-fraud measures, transparency, and audit trails
- **Application of national procurement law:** Beneficiaries will still apply national law aligned with EU Directives
- **Managing authorities** remain responsible for preventing errors through procedures, guidance, capacity building

# DNSH Updates

- Call for Evidence on the future DNSH guidance
- DNSH should remain an environmental safeguard
- Commission's message: future framework should be simpler, more practical and more outcome-oriented

## Proportionality

- requirements should reflect the scale, environmental risk and territorial context
- simplified checks may be sufficient for low-risk or small-scale investments

# Risk scoring systems (Arachne+)

- Arachne+ has been already deployed – (some) programmes have access
- Feeding the (basic) data is obligatory under the next MFF
- The topic of use of Arachne+ use will be revised over 2027

Interact Audit Authorities and GoA Network

# New principles of 2028-2034 programming perspective – Performance Based Approach (P-BA)

Interact | 09.06.2026

**Interact**



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# Session outline

**01**

**Legal Frame  
– the  
structure**

**02**

**Continuity  
& Change**

**03**

**Main reform:  
P-BA**

**04**

**Q & A**



# Legal framework

What was published,  
what are ongoing discussion &  
what does it mean for us?



**Nothing is decided until  
everything is decided!**



# July 2025

The Commission's proposal for the multiannual financial framework (MFF) 2028-2034 was published

# EU budget 2028-2034

## 3 Layers of legislation

### Horizontal Regulations

MFF Regulation

Performance Regulation

The “Plan” Regulation (NRPP Regulation, equivalent of 21-27 CPR)

European fund for economic, social and territorial cohesion, agriculture and rural, fisheries and maritime, prosperity and security

### Fund-specific Regulations

ERDF/Cohesion Fund (including Interreg; equivalent of 21-27 ERDF – Cohesion Fund Regulation)

Global Europe

\*Commission Implementing Act(s) – the **Interreg Plan**  
(not published yet but Info sheet available)

# Three blocks

## Horizontal regulations

- **MFF Regulation**, accompanied by political communication
- **Performance Regulation**, covering:
  - MFF level common rules – do no significant harm, reporting
  - Environmental, climate adaptation and mitigation social tracking and gender scoring
  - Common intervention fields and indicators

## The "Plan" Regulation

- Establishes the European Fund for economic, social and territorial cohesion, agriculture and rural, fisheries and maritime, prosperity and security
- Objectives and requirements for the NRPP
- Rule of law and Charter horizontal conditions
- Budget
- Financial rules
- Governance
- Audit and control

## Funds-specific Regulations

- **ERDF/Cohesion Fund (including Interreg)**
- European Social Fund
- Common Market Organisation
- Common Agricultural Policy
- Common Fisheries Policy
- HOME affairs
- EU School Scheme

# ... today

## Leading up to the triologue

- Numerous exchanges between MS & COM - Ad-Hoc Working Party (AHWP) & Structural Measures and Outermost Regions Working Party (SMOR):
- Opinions different Stakeholders
- NRPP Regulation & ERDF (Interreg) Regulation prepared for COREPER
- European Parliament: December 2025 - 1st meeting on ERDF/CF Regulation, including Interreg; (planned) December 2026 voting on NRPP, later Interreg (hopefully earlier)

# ECA Opinion

## Managing authorities (Article 51)

- 105** Managing authorities will remain responsible for selecting operations and carrying out management verifications<sup>103</sup>. These verifications should cover both the fulfilment of milestones and targets and the use of funds in compliance with the applicable law through administrative verifications of beneficiaries' payment claims and on-the-spot verifications. **However, the proposal does not specify the scope of verifications, which may lead to insufficient and inconsistent control practices amongst member states.**
- 106** The proposal provides for risk-based management verifications<sup>104</sup>, but it is not sufficiently clear whether such verifications would be applied to confirm the fulfilment of milestones and targets, the compliance of underlying operations with applicable law, or both. The regulation should clarify that **managing authorities should verify the fulfilment of all milestones and targets under their responsibility, while risk-based management verifications may be applied only at the level of underlying operations that contribute to those milestones and targets.**

# ECA Opinion

## Verification of underlying costs (Article 50 and 53)

- 113** The proposal continues to use previous terminology such as “underlying costs” and “underlying transactions”. In a delivery model based on the fulfilment of milestones and targets, **the exact meaning of these terms should be clarified.**
- 114** The proposal provides that managing and audit authorities will not be “expected to” verify the underlying costs of the operations<sup>108</sup>. It is unclear what “underlying costs” means. Moreover, member states’ management and control systems usually do include checks on costs incurred by beneficiaries. Checking underlying cost may still be necessary in order to respect EU and national law. **The Commission, managing authorities and audit authorities should verify the underlying costs incurred to ensure compliance with EU and national law, especially as regards public procurement, state aid, and the avoidance of fraud, corruption, conflict of interest and double funding.**

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<sup>107</sup> *Ibid.*, Article 49(5).

<sup>108</sup> *Ibid.*, Articles 51(1)(b) and 53(4).



# Continuity and change

It's dynamic...



# 3 Layers of legislation **remain**

MFF (draft)

Accompanied by political communication

NRP (draft) &  
ERDF –CF  
(draft)

Comparable to:  
21-27 CPR  
21-27 ERDF-Cohesion Fund Regulation

Interreg  
Implementing  
act) (not  
published yet)

Comparable to:  
General part → Interreg regulation incl. identification of geographic areas and allocation breakdown for each chapter [*§ 9(1) ERDF*]  
Chapters → Programmes; Interreg Plan is to provide continuity with existing programmes

# New The Interreg Plan - Implementing Act

## 1. General part covering

(i) the list of Interreg Plan chapters, their geography and the indicative allocations and

(ii) the detailed implementation modalities (Article 9(1)) ERDF/CF) to ensure continuity in implementation; and

**2. The Interreg Plan chapters** - summaries of the most important elements of Interreg programmes, as defined in the template for the Interreg Plan chapter.

# New The Interreg Plan - Implementing Act

- **Implementing Act (with further rules) for Interreg**
  - still under discussion (reference remains in Regulation, but no additional/new drafts/details available) – presented content does not include any eligibility rules for the moment;
  - 5<sup>th</sup> compromise proposal (Article 9 (b)): *to ensure a consistent approach, detailed arrangements covering the specific implementation modalities of Interreg to ensure a consistent approach as regards: the role and the tasks of the lead partner; small project funds, partnership within Interreg operations, management verifications and audits; the requirements for group of auditors and controllers; the modalities for costing including the use of simplified cost options and the implementation of integrated territorial development including Community-Led Local Development strategies*
  - BUT: parts already back in the Regulation, e.g. Group of auditors (Article 10); recoveries and the recovery procedure (12a)

# New legislation

## Performance framework and budget tracking Regulation

Performance based approach reporting to EC (System) Audits on milestones and targets, not expenditure

Management verifications on milestones and targets, not expenditure

## Global Europe

Article 7(2) ERDF, allows for OMR, IPA, NEXT programmes to make use of Global Europe fund

# New The Interreg Plan – General chapter what can we expect?

- Geographical coverage of the strands of cooperation
- Transfer of resources between strands
- Partnership & governance within Interreg operations
- Territorial and local cooperation initiatives
- **Group of auditors and audit of Interreg operations**
- Recoveries and the recovery procedure in the framework of cooperation
- Contribution to Macro Regional Strategies and Sea Basin Strategies
- **Requirements for bodies responsible for management verifications**
- Requirements for the MC and its tasks
- Requirements for pre-financing from Global Europe

## Diapositiva 16

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**SI1** Are these abbreviations clear to AAs and is the relevant for them

Sanna Erkkö | Interact; 2026-06-04T09:29:25.987

**KE1 0** Probably not I put them in.

Katja Ecker | Interact; 2026-06-05T07:51:04.608

# Design & Roles **remain**

- Interreg in 4 strands [*Article 7(1) ERDF*]
- Social (14%) and Climate target (43%) for NRP Fund overall.
- Partnership requirements and multi-level governance [*Article 6 NRP*]
- Similar Programme Authorities: MA, JS, AA [*Article 10(1) and (4) ERDF*], GoA [*Article 10(5) ERDF*], MC [*Article 10(6) ERDF*]
- Shared management
- Annual system audit
- National Authorities



# Monitoring systems, IT Tools & Data fields **remain**

- A new **SFC2028** will be there, automatic data transfer responsibility of MS.
- **Single Gateway project** from EU is rather a single portal tool for all funds similar to KOHESIO & Cohesion open data platform (not a monitoring system).
- **Monitoring systems are still required** NRP Article 51 (H), Article 58 (K)
- NRP Article 63 **Data collection and recording** (Less data fields mentioned compared to CPR Annex XVII)

# Finance structures **remain**

- Total Interreg budget: EUR 10.264 billion [Article 10(2)(c) NRP]
- TA Flat rate: 8% Interreg 10% OMR
- EU co-financing: 80% Interreg 85% OMR



# New programme financing

## Pre-financing

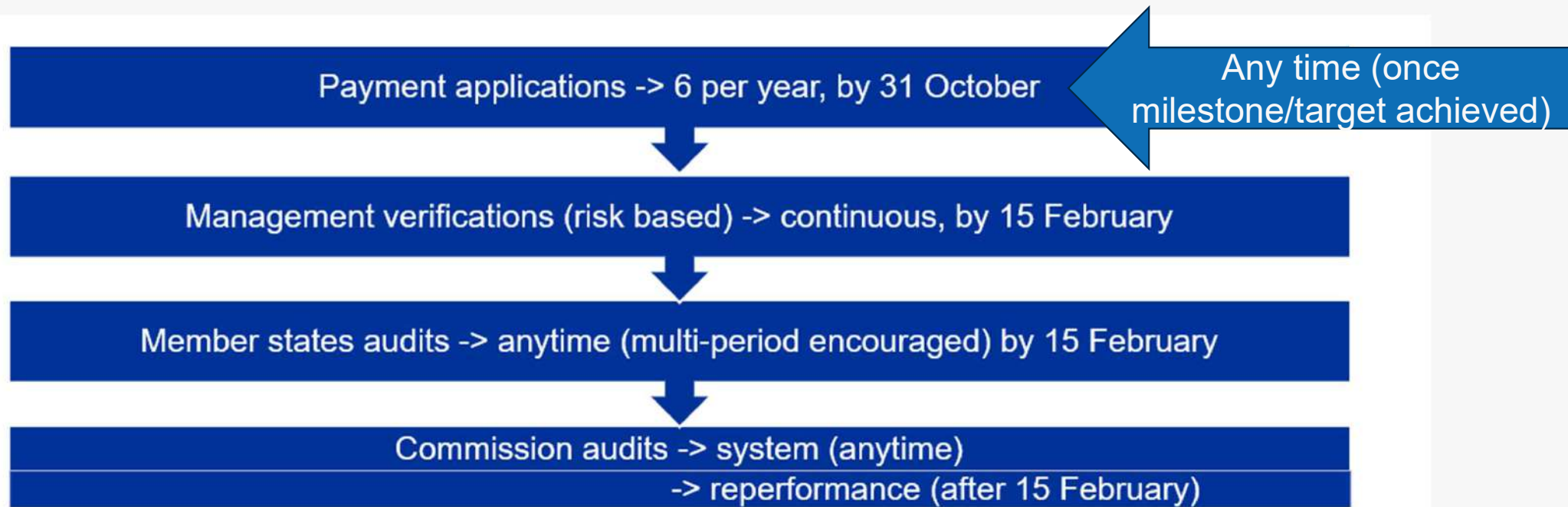
Change of approach – 4% per year for the first three years [*Article 17(2) NRP*]. All pre-financing to be cleared at closure [*Article 17(3) NRP*] (currently 14% over 6 years)

## Automatic decommitment

Reduction in timing to n+1 to accelerate the spending [*Article 15(1) NRP*]

However, both needs to be viewed along with performance-based payments – procedural targets will provide additional payments early on if set as milestones

# New “Accounting year” = calendar year



# Assurance package **remain-ish**

## Assurance package

### Managing Authority(ies):

- Management declaration
- Report on progress (Plan)

### Audit Authority(ies):

- Audit opinion
- Audit summary (former annual control report)

# New Delivery method

## Performance based approach

- Relationship with the Commission to be based on performance

## Measures

- Each Interreg chapter to contain a list and description of measures to be supported, along with **milestones** and **targets** [Article 8(3)(c) ERDF]

## Costing

- Total estimated costs of measures to be set out [Article 8(3)(d) ERDF] as well as pay-out values as defined in Article 4(13) NRPP

# New Delivery method

## Interreg chapter template (Annex)

### 3.4. Financing and costs of the measures

#### Reference: Article 8(3)(d)

Chapter ID	Measure ID	Reform/Investment	Total Estimated Total Cost (EUR)	Union contribution (EUR)	Resulting national contribution (%)	Indicative breakdown of the total cost of the measure by intervention field	Methodology used and description of the total estimated costs including the source and mentioning the past investment/reform projects that are benchmarks for the cost estimate and source of costs for these projects based on historical data	Justification on the plausibility and reasonability of the total estimated costs, including audit authority assessment where necessary taking into account national and regional specificities and adjustment methods

Justification on the plausibility and reasonability of the total estimated costs, including **audit authority assessment** where necessary taking into account national and regional specificities and adjustment methods

## New Eligibility - general

- Payments from the Commission to Member States to be made based on fulfillment of milestones and targets agreed in the Interreg chapters – **no longer reimbursement of costs**
- **No hierarchy of rules (EU → programme (joint decision) → national)**
- The ERDF/CF proposal **does not include specific eligibility rules** for Interreg, in line with the approach taken under the NRPP proposal.
- The ERDF/CF proposal **does not regulate the relations between the MA and beneficiaries.**

# New Eligibility - SCOs

## Article 78(1) (NRPP )

**Use of simplified forms of support at the level between Member States and beneficiaries:** => reduction of the administrative burden

*Unless provided otherwise in this Regulation, where the total estimated cost of an operation does not exceed EUR ~~400 000~~300 000, the public support provided to the beneficiary by the Member State shall take the form of financing not linked to cost or, a unit costs, lump sums or, flat rate, except **where such form is not appropriate due to the nature of the operation and is duly justified by the Member State.***

*This obligation shall not apply to ~~for~~ operations for which the support constitutes state aid.*

# New aspects

## Article 4 Definitions (NRPP)

(2) 'applicable law' means Union law and the national law **directly** relating to its application



*Article 2 CPR*

*(3) 'applicable law' means Union law and the national law relating to its application;*

# New aspects

## Article 4 Definitions (NRPP)

(35) 'irregularity'  
means any breach of applicable law, which has, or would have, the effect of prejudicing the budget of the Union by receiving **unjustified reimbursement based on milestones, targets and outputs to that budget**;



*Article 2(31) CPR*

*'irregularity' means any breach of applicable law, resulting from an act or omission by an economic operator, which has, or would have, the effect of prejudicing the budget of the Union by **charging unjustified expenditure to that budget***

# New control/audit aspects

## Article 51(1) (NRPP)

### Functions of the Managing Authority

(b) carrying out management verifications to ensure the fulfilment of the milestones and targets set out in the Plan and the effective use of funds in compliance with applicable law; for the purposes of drawing up the management declaration, the managing authority is not expected to verify the underlying costs of the operations;

### Article 74(1) CPR

a) carry out management verifications to verify that the co-financed products and services have been delivered, that the operation complies with applicable law, the programme and the conditions for support of the operation, and:



# Newer control/audit aspects (June 2026)

## Article 51(1) (NRPP)

### Functions of the Managing Authority

(b) → carrying out management verifications to ensure the fulfilment of the milestones ~~and~~, targets **and outputs** set out in the Plan and the effective use of funds in compliance with applicable law; for the purposes of drawing up the management declaration, the managing authority is not expected to **hall not** verify the underlying costs of the operations **when assessing the fulfilment of milestones, targets and outputs;**

# New control/audit aspects

## Article 53(1) (NRPP)

### Functions of the Audit Authority

1. The audit authority shall be responsible for carrying out audits on the fulfilment of milestones and targets, and system audits in order to provide assurance to the Commission regarding the effective functioning of the management and control systems, including whether the management and control systems ensure the legality and regularity of the underlying transactions and the effective and timely protection of the financial interests of the Union. The audits shall provide assurance on the effective use of funds in compliance with the applicable law.



### Article 77(1) CPR

1) carry out management verifications to verify that the co-financed products and services have been delivered, that tThe audit authority shall be responsible for carrying out system audits, audits on operations and audits of accounts in order to provide independent assurance to the Commission regarding the effective functioning of the management and control systems and the legality and regularity of the expenditure

# Newer control/audit aspects (June 2026)

## Article 53(1) (NRPP)

### Functions of the Audit Authority

1. → The audit authority shall be responsible for carrying out audits on the fulfilment of milestones ~~and~~, targets ~~and~~ **outputs**, and system audits in order to provide assurance to the Commission regarding the effective functioning of the management and control systems, ~~including whether the management and control systems ensure the legality and regularity of the underlying transactions and the effective and timely protection of the financial interests of the Union.~~ The audits shall provide assurance on the effective use of funds in compliance with the applicable law.¶

# Newer control/audit aspects (June 2026)

## Article 53(4) (NRPP)

### Functions of the Audit Authority

4. → **Without prejudice to the requirements set out in Article 58, ~~the~~ audit authority is not expected to ~~shall not~~ verify the underlying costs of the operations for the purpose of its audit work ~~when verifying the fulfilment of milestones, targets and outputs.~~**



## And in practice?

Spot on

- Applicable law
- Performance-based approach (P-BA)
- Fulfilment of milestones and targets

# What is applicable law?

- Horizontal financial rules (e.g. Financial regulation, Public procurement, State aid,...)
- Horizontal principles (DNSH, Gender equality, Accessibility, Sustainable Development,...)
- Specific rules applicable for the substantive area tackled by the measure/operation (e.g. specific environmental regulations,...)

# Applicable law: Financial rules

## Sound financial management

- Regulated in FR Art. 63.1 FR
- NRP Art. 58.2 (a)

## Prevention, detection, correction of irregularities and fraud

- Anti Fraud Architecture – data + modern technologies
- Arachne+ and EDES
- Double funding
- Corruption, fraud and Col
- Regulated in FR Art. 63.2(c)

## Conflict of interest

- Use of data-mining tools
- Regulated in FR Art. 61
- NRP Art. 51.1 (c) and Art. 58.2 (g)

## Double funding

- NRP Art. 51.1 (c) and Art. 58.2 (a)

# How to ensure compliance with applicable law?

**Ex-ante assessment at programme / measure level**

e.g.  
environmental impact assessment

**Evaluation of projects**

e.g. State aid assessment during project evaluation (verification of compliance during MV)

**Management verifications**

e.g. check of compliance with public procurement laws for awarding contracts

**Ex-post assessment through audits**

# Performance-based approach (P-BA)



- Relationship with Commission based on performance
- P-BA = system of reimbursement linked to meeting pre-agreed conditions with pre-defined monetary value (= pay-out values for milestones/targets)
- Upper level (COM-Programmes = obligatory)
- Lower level (Programme – Beneficiary = optional)
- In the chapter – a list and description of measures, alongside milestones and targets (Article 8(3)(c) ERDF)
- Total estimated costs of measures per intervention field to be set out (Article 8(3)(d) ERDF)
- Management verifications

# Measure – main (financial) steps



Determination of the ex-ante total costs



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



Verification mechanisms

# Use of SCOs

**Source: Technical seminar 23 April 2026**

## **Total estimated costs of the Plan:**

- Methodologies for SCOs used in the 2021-2027 programming can be used by Member States to estimate costs for the NRP Plans => continuity, reduction of the administrative burden
- The SCOs are established at different levels, and the methodologies can be used when estimating the costs of the Plan [Interreg chapter]
- Member States will have to mention the source of the SCO used for estimation of the costs of the Plan [Interreg chapter]
- In case the amounts used for the SCOs under 2021-2027 programming period are adjusted, the Member States will have to provide the data, source of data and calculations used for the adjustment. Official sources for indexes are accepted, such as Eurostat and/or national statistics offices.

# 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**

# Example P-BA for an Interreg measure

## Milestones & Targets

Advanced payment

Milestone 1

30%

Milestone 2

70%

100%

8%

12%

25%

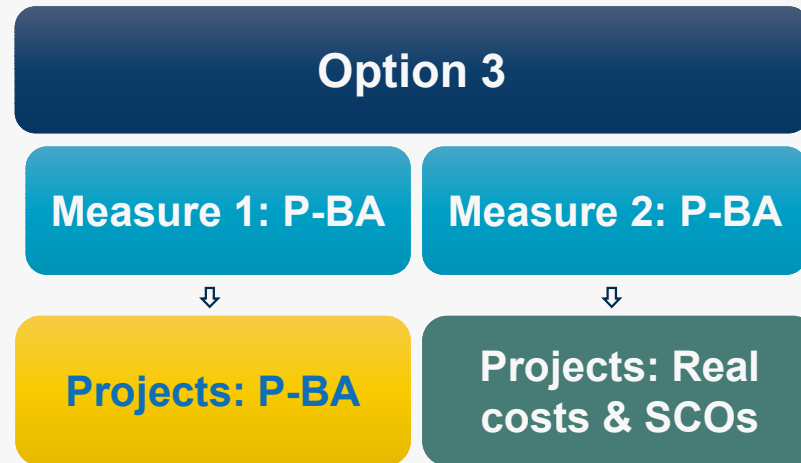
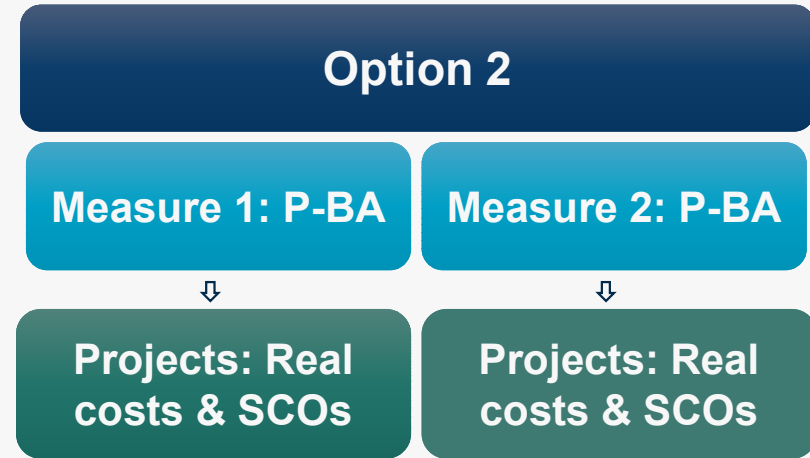
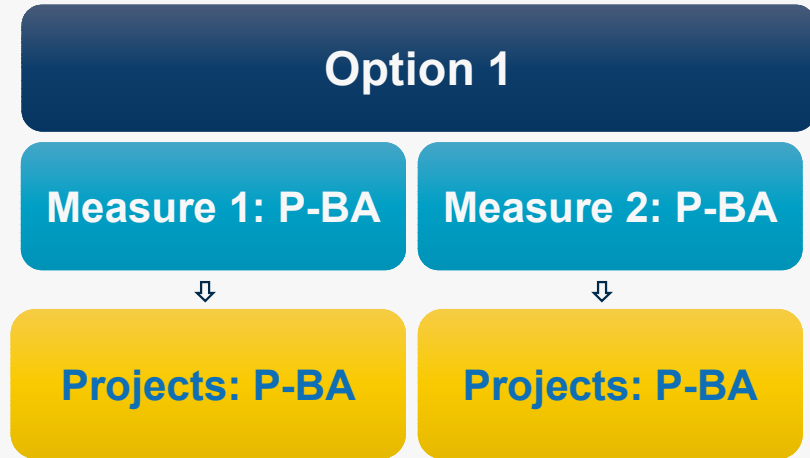
15%

20%

20%

Cashflow

# Lower-level options for Programmes



# Fulfilment of milestones and targets

(b) → Verification of the fulfilment achievement of milestones and targets ¶

<u>Measure ID</u> ¶	<u>Measure title</u> ¶	Milestones/ <u>targets</u> ¶	Describe what document(s)/system will be used to verify the <u>fulfilment achievement</u> of the result or condition (and where relevant, each of the intermediate deliverables); ¶  Describe how management verifications (including on-the-spot) will be carried out; ¶ ¶ Describe what arrangements will be made to collect and store relevant data/ documents. ¶	<u>Measure</u> ¶ <u>ID Arrangements to ensure the audit trail</u> Please list the <u>body(ies)</u> responsible for these arrangements. ¶
¶	¶	¶	[2.000] ¶	[1.000] ¶

# Questions?

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# Disclaimer

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