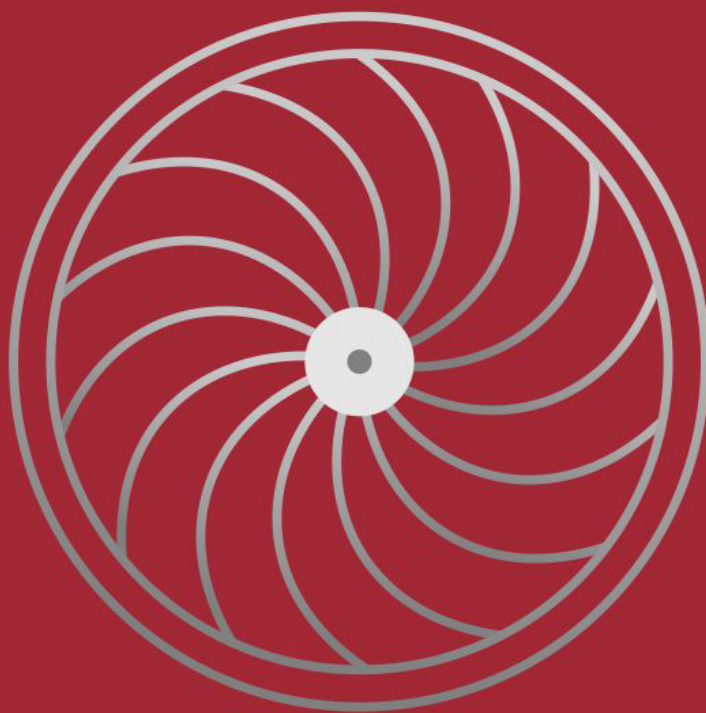




Unidade de Monitorização
de Políticas Públicas

POLICY PAPERS

**GOVERNANCE AND IMPLEMENTATION CAPACITY
IN EU COHESION POLICY: MANAGING
AUTHORITIES, BENEFICIARIES AND THE POST-2027
CHALLENGE**

Paulo Neto

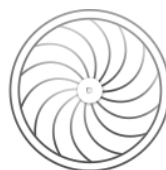
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APRESENTAÇÃO DA UMPP / UMPP PRESENTATION

A Unidade de Monitorização de Políticas Públicas (UMPP) da Universidade de Évora é uma estrutura técnica e científica dedicada à produção de conhecimento e informação sobre conceção, monitorização e avaliação de políticas públicas.

A UMPP foi criada com o apoio do Programa Operacional Regional do Alentejo 2007-2013 (INALENTEJO) e tem como objetivo principal promover a avaliação e monitorização das políticas públicas implementadas ou em processo de implementação na unidade territorial NUTS II do Alentejo, em Portugal e na União Europeia, bem como assegurar a ampla disseminação desse conhecimento neste âmbito territorial.

A competitividade dos países, das regiões e das empresas está cada vez mais dependente das condições em que uns e outras tomam decisões e as concretizam de forma eficiente e eficaz. Neste sentido, a capacidade e competência na definição e implementação de políticas públicas por parte do Estado e a assertividade na concretização de estratégias e iniciativas bem sucedidas por parte das demais organizações são hoje fatores decisivos para o desempenho das sociedades em que se inserem.

A relevância, pertinência, coerência e valor acrescentado das políticas públicas são hoje aspetos absolutamente cruciais para as condições de desenvolvimento dos países, dos territórios, das organizações e dos indivíduos. Desde logo, em função dos contextos regulamentares e de enquadramento que estabelecem, dos mecanismos de incentivo e estímulo em que assentam, dos paradigmas e visão de futuro para que apontam, do nível de sofisticação e inovação que lhe está associado e da intencionalidade estratégica que imprimem e transmitem, numa perspetiva de médio e longo prazo, aos setores e atividades a que se destinam.

Num momento em que é cada vez maior o nível de exigência técnica e científica associado ao processo de planeamento da economia, da sociedade e dos territórios, e à construção e salvaguarda das suas condições de competitividade e de desenvolvimento, a Universidade de Évora entendeu criar uma Unidade de Monitorização de Políticas Públicas dedicada à produção de conhecimento e à avaliação e monitorização de políticas públicas aplicadas, ou em processo de aplicação nesta região.

A UMPP pauta a sua atividade por princípios de rigor, isenção, transparência e responsabilidade, e uma preocupação constante de auscultação e colaboração com as entidades e agentes da região Alentejo, mas também relativamente às de âmbito nacional e internacional.

Convidamo-lo(a) a conhecer o trabalho que fazemos.

The Public Policy Monitoring Unit (UMPP) of the University of Évora is a technical and scientific unit dedicated to producing knowledge and information on the design, monitoring, and evaluation of public policies.

UMPP was established with the support of the Alentejo Regional Operational Programme 2007-2013 (INALENTEJO). Its main mission is to promote the monitoring and evaluation of public policies that have been implemented, or are currently being implemented, in the NUTS II region of Alentejo, in Portugal and the European Union while also ensuring the broad dissemination of knowledge in this field across the territory.

The competitiveness of countries, regions, and organisations increasingly depends on the conditions under which decisions are made and translated into effective and efficient action. In this context, the State's capacity to design and implement public policies, together with the ability of other organisations to deliver successful strategies and initiatives, has become a decisive factor in the performance of the societies in which they operate.

The relevance, consistency, coherence, and added value of public policies are now crucial to the development prospects of countries, territories, organisations, and individuals. This is reflected in the regulatory and institutional frameworks they establish, the incentive mechanisms on which they are built, the paradigms and future visions they promote, the degree of sophistication and innovation they embody, and the strategic direction they provide to the sectors and activities they are intended to support over the medium and long term.

At a time when the technical and scientific demands associated with planning the economy, society, and territories – and with strengthening and safeguarding their competitiveness and development – are becoming ever more complex, the University of Évora created UMPP as a dedicated unit for the production of knowledge and for the monitoring and evaluation of public policies applied, or in the process of being applied, in the region.

UMPP carries out its work in accordance with the principles of rigour, impartiality, transparency, and responsibility, while maintaining an ongoing commitment to dialogue and collaboration with institutions and stakeholders in the Alentejo region, as well as with partners at national and international level.

We invite you to explore our work.

UMPP POLICY PAPERS

Os UMPP Policy Papers são documentos síntese elaborados sobre questões de natureza metodológica, ou de debate técnico e científico, em torno de questões avaliativas ou de monitorização de políticas públicas. Os UMPP Policy Papers abordarão, entre outros aspetos, exercícios de avaliação e análise em torno de políticas ou de instrumentos de política pública concretas, e serão concebidos com a preocupação de apresentar recomendações ou propostas de orientação futura.

Esta publicação destina-se a cumprir um dos objetivos da UMPP, nomeadamente a produção de conhecimento e de informação sobre a conceção, monitorização e avaliação das políticas públicas implementadas ou em processo de implementação na Região Alentejo, em Portugal e na União Europeia, bem como promover a disseminação dessa informação no contexto regional, nacional e europeu.

O UMPP Policy Paper nº 11 | 2026 tem como principal objetivo contribuir para o debate europeu sobre o futuro da Política de Coesão, defendendo que a sua eficácia no período pós-2027 dependerá não apenas das prioridades estratégicas, dos instrumentos financeiros ou da arquitetura regulamentar, mas também, de forma decisiva, da qualidade dos sistemas de implementação. O texto procura demonstrar que a capacidade de implementação deve ser entendida como uma dimensão central da eficácia das políticas públicas europeias, abrangendo não só as autoridades de gestão, mas também os beneficiários, os mecanismos de assistência técnica, os sistemas de monitorização, a aprendizagem institucional e as formas de coordenação entre atores e níveis de governação.

Em simultâneo, este Policy Paper pretende propor uma leitura mais exigente e conceptualmente mais robusta da implementação da Política de Coesão, articulando o debate institucional europeu com a literatura sobre *administrative capacity*, *policy capacity*, *public value*, *Public Service Logic* e *collaborative governance*. Ao fazê-lo, o texto sustenta que a implementação não deve ser reduzida a uma função meramente procedimental ou administrativa, mas antes compreendida como um processo relacional, institucional e estratégico através do qual os recursos públicos são convertidos, ou não, em resultados territorialmente relevantes, coerentes e sustentáveis. O objetivo último é, assim, reforçar a centralidade da governação da implementação na reflexão sobre o futuro da União Europeia e das suas políticas.

UMPP Policy Papers are concise publications addressing methodological issues and technical and scientific debate in the field of public policy monitoring and evaluation. Among other topics, they include evaluation and analytical exercises focusing on specific public policies or policy instruments, and are designed to present recommendations and proposals for future action.

This publication contributes to one of UMPP's core objectives: the production of knowledge and information on the design, monitoring, and evaluation of public policies implemented, or in the process of being implemented, in the Alentejo Region, in Portugal and in the European Union while also promoting the dissemination of this knowledge at regional, national and European levels.

The main objective of the UMPP Policy Paper No. 11 | 2026 is to contribute to the European debate on the future of Cohesion Policy by arguing that its effectiveness in the post-2027 period will depend not only on strategic priorities, financial instruments or regulatory design, but also, decisively, on the quality of its implementation systems. The paper seeks to demonstrate that implementation capacity should be treated as a central dimension of the effectiveness of European public policy, encompassing not only managing authorities, but also beneficiaries, technical assistance mechanisms, monitoring systems, institutional learning and the coordination arrangements that connect actors and levels of governance.

At the same time, this Policy Paper aims to advance a more demanding and conceptually robust interpretation of Cohesion Policy implementation by linking the institutional European debate with the literature on *administrative capacity*, *policy capacity*, *public value*, *Public Service Logic* and *collaborative governance*. In doing so, the paper argues that implementation should not be reduced to a merely procedural or administrative function, but rather understood as a relational, institutional and strategic process through which public resources are — or are not — converted into territorially meaningful, coherent and sustainable outcomes. Its broader objective is therefore to reinforce the centrality of implementation governance in reflection on the future of the European Union and its policies.

GOVERNANCE AND IMPLEMENTATION CAPACITY IN EU COHESION POLICY: MANAGING AUTHORITIES, BENEFICIARIES AND THE POST-2027 CHALLENGE

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Abstract

This Policy Paper argues that the future of European Union Cohesion Policy depends not only on the strategic priorities and regulatory architecture of the post-2027 framework, but also on the effective governance of implementation. While current debates frequently privilege budgetary allocation, thematic concentration, simplification, flexibility or performance, much less attention is often paid to the institutional capabilities through which programmes are translated into project pipelines, delivery systems, beneficiary support, monitoring routines and corrective action. The paper therefore contends that implementation capacity should be treated as a central, rather than secondary, dimension of Cohesion Policy effectiveness.

The paper develops this argument through three core claims. First, the 2021-2027 framework already embeds a demanding architecture of implementation built around shared

management, partnership, enabling conditions, monitoring, evaluation and technical assistance. Second, the practical effectiveness of this architecture depends heavily on the capabilities of managing authorities, beneficiaries and support systems rather than on legal design alone. Third, the post-2027 debate should move beyond the narrow language of simplification and absorption toward a more demanding focus on implementation ecosystems, institutional learning and public value creation.

A distinctive feature of this manuscript is that it explicitly links the governance of Cohesion Policy implementation with the wider literature on administrative capacity, policy capacity, public service logic, collaborative governance and public value. This allows implementation to be interpreted not merely as a procedural phase following policy design, but as an institutional process through which value is co-created, mediated or, under weak conditions, undermined. The paper concludes that a credible post-2027 reform agenda will require stronger investment in managing authority capability, beneficiary readiness, technical assistance, measurement systems, institutional memory and collaborative implementation arrangements.

Executive Summary

This Policy Paper argues that the future of EU Cohesion Policy will depend not only on the priorities, instruments and regulatory choices of the post-2027 framework, but also on the quality of its implementation systems. Current debates often focus on simplification, flexibility, thematic concentration, performance and budgetary allocation. Yet these debates remain incomplete unless they are connected to the institutional capabilities through which programmes are translated into project pipelines, beneficiary support, monitoring systems, corrective action and territorially meaningful results. The paper therefore advances a central claim: implementation capacity should be treated as a core dimension of Cohesion Policy effectiveness, not as a secondary administrative concern.

The paper shows that the 2021-2027 framework already embeds a demanding architecture of implementation based on shared management, partnership, enabling conditions, monitoring, evaluation and technical assistance. This architecture is normatively ambitious, but its effectiveness depends heavily on the capabilities of those who operate it. For this reason, the manuscript identifies three institutional pillars of implementation quality: managing authorities, beneficiaries and support systems. Managing authorities are interpreted as strategic nodes of Cohesion governance, positioned between compliance, coordination and policy direction. Beneficiaries are treated as a central but often underestimated determinant of investment quality. Technical assistance and reform support are analysed as instruments for strengthening organisational capability, institutional learning and implementation resilience.

A distinctive contribution of the paper is that it links the governance of Cohesion Policy implementation with the wider literature on administrative capacity, policy capacity, public value, Public Service Logic, collaborative governance and digital transformation in the public

sector. This broader conceptual framework allows implementation to be understood not merely as procedural execution, but as an institutional and relational process through which public value is created, mediated or weakened. From this perspective, implementation quality depends not only on rules and controls, but also on learning capacity, inter-organisational coordination, beneficiary readiness, digital capability and the ability of institutions to operate within complex territorial ecosystems.

The main policy conclusion is direct. A post-2027 Cohesion Policy that becomes more strategic, more performance-oriented and more demanding, without corresponding investments in implementation capability, risks widening the gap between ambition and delivery. That gap will not be visible only in slower procedures or lower absorption. It will also appear in weaker project quality, more fragile implementation ecosystems, heavier burdens on weaker actors and more uneven territorial outcomes. The paper therefore calls for a more serious European investment in managing authority capability, beneficiary capacity, technical assistance, measurement systems, institutional memory, collaborative implementation and digitally supported governance. In short, the future of Cohesion Policy will depend not only on what Europe wants to achieve, but on whether Europe is prepared to build the institutions capable of delivering it.

Keywords

EU Cohesion Policy; implementation capacity; managing authorities; beneficiary capacity; technical assistance; administrative capacity; policy capacity; public value; collaborative governance

1. Introduction

The future of EU Cohesion Policy is increasingly debated in terms of strategic priorities, simplification, flexibility and performance. These issues are undoubtedly important. Yet they do not exhaust the central problem now confronting the policy. Even the most carefully designed strategic architecture will fail to generate meaningful territorial transformation if the institutions responsible for implementation lack the capability to translate programming into action. In that sense, the future of Cohesion Policy is not only a question of what Europe chooses to fund, but also of how Europe governs implementation (Hudson et al., 2019; Regulation (EU) 2021/1060).

This proposition is especially relevant in the current conjuncture. The 2021-2027 framework is governed by an extensive regulatory architecture that combines strategic programming, enabling conditions, partnership requirements, performance disciplines, technical assistance and differentiated fund-specific missions. The Common Provisions Regulation establishes a shared-management model in which Member States and the Commission are jointly

responsible for protecting the Union budget and delivering policy objectives, while Member States at the appropriate territorial level are responsible for preparing and implementing programmes. The same framework also underlines the continuing importance of partnership, multi-level governance and coherent use of Union funding across instruments and reform agendas (Regulation (EU) 2021/1060).

At the same time, implementation is becoming more demanding rather than less demanding. The regulatory environment expects programmes to contribute to climate objectives, biodiversity, inclusion, anti-discrimination, accessibility, poverty reduction and sustainable development, while also aligning with wider strategic frameworks and mid-term review dynamics. Normative ambition is therefore high. But ambition alone does not generate implementation capability. The decisive question is whether the institutions expected to operate within this framework are sufficiently equipped to do so (Regulations (EU) 2021/1056, 2021/1057, 2021/1058, 2021/1060).

This question is not abstract. The literature on policy failure and the implementation gap has shown that policies do not succeed or fail solely on the basis of their design. Their trajectories depend on implementation processes unfolding in complex, context-dependent and often messy systems. Top-down assumptions about linear causality, stable hierarchies and predictable execution are increasingly difficult to sustain in practice. In real governance environments, implementation is shaped by institutional fragmentation, uneven territorial conditions, coordination failures, weak learning systems and the limited capacity of governments to support the implementation process itself (Hudson et al., 2019).

This insight is especially pertinent to Cohesion Policy because it is implemented under shared management, across multiple territorial levels and through highly differentiated organisational ecosystems. Some regions and authorities possess stronger routines, more experienced staff, more capable beneficiaries and denser support networks. Others do not. If implementation capability is uneven, then Cohesion Policy effectiveness is also likely to be uneven, regardless of the formal coherence of the legislative framework. In other words, implementation capacity is not a background condition of Cohesion Policy. It is one of the principal variables through which the policy's territorial effects are mediated (Neto, 2026; OECD, 2020, 2021).

This paper therefore argues that the post-2027 debate should treat implementation capacity as a central object of reform. This includes the capabilities of managing authorities, which act as institutional nodes of Cohesion governance. It includes the capabilities of beneficiaries, whose ability to design, absorb and sustain high-quality investments strongly conditions programme effectiveness. It includes the role of technical assistance and reform support as instruments for capability-building rather than merely auxiliary expenditure headings. Finally, it includes the governance arrangements – partnership, network coordination, evidence systems, digital routines and public value orientations – through which implementation becomes more than compliance (European Commission, 2021; OECD, 2025a, 2025b).

A distinctive feature of the present manuscript is that it builds directly on the line of argument developed in the author's recent UMPP work. If the previous paper in this cycle argued that the future of Cohesion Policy should be understood through the relationship between territorial

capability and institutional capacity, the present paper takes the next step by focusing specifically on implementation. It asks how regulatory and financial frameworks are converted into effective territorial action, and what kinds of governance and institutional capability make that conversion possible (Neto, 2026).

The contribution of the paper is therefore twofold. At the policy level, it offers an implementation-centred reading of the future of Cohesion Policy. At the conceptual level, it proposes that implementation should be understood not merely as administrative execution, but as an institutional process of coordination, learning and public value creation. This second move is important because recent work on Public Service Logic and public service ecosystems increasingly challenges narrow, production-oriented views of public administration. It suggests that public organisations mediate and facilitate value creation across multiple actors and levels rather than produce value unilaterally. That perspective is highly relevant to a policy field where implementation depends on complex interdependencies among the Commission, Member States, programme authorities, beneficiaries and territorial stakeholders (Osborne et al., 2021; Sergianni et al., 2026; Trischler et al., 2023; Virtanen & Jalonon, 2024).

The paper proceeds as follows. Section 2 examines the regulatory and strategic foundations of implementation capacity in the 2021-2027 framework. Section 3 discusses administrative capacity, policy capacity and the implementation gap. Section 4 examines managing authorities as institutional nodes of Cohesion governance. Section 5 turns to beneficiary capacity as a distributed but under-recognised dimension of territorial capability. Section 6 discusses technical assistance and reform support. Section 7 situates implementation within a wider framework of public value, public service logic and collaborative governance. Section 8 presents policy recommendations, and Section 9 concludes.

2. The Regulatory and Strategic Foundations of Implementation Capacity in Cohesion Policy

2.1. Shared management and the architecture of responsibility

Any serious analysis of implementation capacity in Cohesion Policy must begin with the regulatory architecture of shared management. The Common Provisions Regulation makes clear that Cohesion Policy is implemented through a coordinated system in which Member States and the Commission are together responsible for protecting the Union budget and pursuing economic, social and territorial cohesion. It also states that Member States at the appropriate territorial level are responsible for preparing and implementing programmes.

This institutional design is fundamental because it implies that implementation is not merely an administrative downstream phase. It is built into the legal architecture of the policy itself (Regulation (EU) 2021/1060).

This point becomes even clearer when the CPR is read alongside the fund-specific regulations. The ERDF and Cohesion Fund regulation reiterates that these instruments are intended to redress regional imbalances and support cohesion, including in regions affected by severe natural or demographic handicaps. The ESF+ regulation places emphasis on investments in people and systems in employment, education and social inclusion. The Just Transition Fund regulation explicitly recognises that not all regions begin the transition from the same point or have the same capacity to respond.

Taken together, these regulations underline a decisive point: Cohesion Policy is not implemented in a homogeneous institutional or territorial setting. Its legal logic already assumes differentiated territorial conditions and unequal capabilities to respond (Regulations (EU) 2021/1056, 2021/1057, 2021/1058).

From the point of view of this paper, the implication is significant. If the legal framework explicitly recognises unequal starting points and capacities, then implementation capability cannot be treated as a secondary managerial issue. It is one of the practical mechanisms through which the territorial aims of the policy are either supported or frustrated. A policy that formally acknowledges asymmetry but does not sufficiently strengthen the institutions that must manage it risks reproducing the very disparities it seeks to reduce (Neto, 2026; Regulation (EU) 2021/1060).

2.2. Partnership, enabling conditions and implementation discipline

The CPR also assigns a central role to partnership and multi-level governance. It states that partnership is a key feature of implementation and should ensure the involvement of regional, local, urban and other public authorities, civil society, economic and social partners and, where appropriate, research organisations and universities. This is not merely procedural language. It is recognition that implementation effectiveness depends on institutional relationships and territorial embedding, not only on legal compliance. The quality of implementation is strongly conditioned by whether programmes are embedded in credible territorial and institutional ecosystems (Regulation (EU) 2021/1060).

The same logic is visible in the system of enabling conditions. The CPR establishes a limited list of enabling conditions and objective assessment criteria to ensure the necessary prerequisites for the effective and efficient use of Union support. It also provides that expenditure linked to specific objectives should not be reimbursed where the relevant enabling conditions are not fulfilled. This embeds implementation discipline directly into programme logic. Support is not meant to operate independently of institutional and strategic readiness (Regulation (EU) 2021/1060).

The regulation also links programming to country-specific recommendations, national strategies and broader investment frameworks, encouraging coherent use of Union funding across instruments. This reinforces a central proposition of the present paper: implementation capacity is not merely about disbursing funds correctly. It is about coordinating policy instruments, aligning programmes with wider strategic agendas and sustaining institutional

coherence over time. Implementation is therefore a strategic governance task rather than a narrow administrative one (European Commission, 2026; Regulation (EU) 2021/1060).

2.3. Technical assistance as a capability-building instrument

The CPR does not treat technical assistance as a marginal feature of programme management. It places technical assistance explicitly within programme architecture and requires that programmes specify related actions, target groups, indicators and resource allocations. Technical assistance is therefore institutionalised as part of the implementation system itself. That is important because it shows that implementation support is not an administrative residue; it is a recognised means through which Member States can strengthen the institutional conditions of delivery (Regulation (EU) 2021/1060).

This broader interpretation is reinforced by OECD work on administrative capacity-building for Cohesion Policy financing. That report notes that technical assistance can be organised through separate programmes or specific priorities and that capacity-building support can target structures and processes, human resources and service delivery. It also states that effective Cohesion Policy depends on the abilities of beneficiaries and stakeholders in project development, monitoring, procurement and financial management, and that technical assistance can support both authorities and beneficiaries in these areas (OECD, 2020).

The significance of this should not be underestimated. When implementation challenges are framed too narrowly, technical assistance is reduced to communication, management support or procedural upkeep. Yet emerging practice suggests a more ambitious role. Technical assistance can support managing authorities and beneficiaries in developing strategies, improving tender quality, enhancing digital skills, strengthening project pipelines and improving expenditure quality. It can therefore act as a bridge between regulatory demand and governing capability (OECD, 2020; Regulation (EU) 2021/1060).

2.4. The Portuguese Technical Assistance Programme as an operational reference point

The Portuguese Technical Assistance Programme provides a particularly useful operational reference point for this argument. The programme is structured around strategy, technical assistance priorities, indicators, programme authorities, partnership, communication and implementation modalities. This is analytically important because it demonstrates that technical assistance can be organised not as a residual budget heading, but as a national capability platform (Portugal, 2023).

The Portuguese case also matters because it sits within a governance system where Cohesion Policy has historically mattered strongly for public investment and territorial development. A national technical assistance programme in such a context functions as an attempt to sustain the governance capacity needed to make broader Cohesion objectives implementable. It links

strategic coherence, programme authorities, partnership and support systems in a single operational architecture (Portugal, 2023; OECD, 2020).

The broader analytical value of the Portuguese programme lies in showing that implementation capability can itself be programmed. Technical assistance can be made visible, indicator-based and institutionally anchored. That is a crucial lesson for the post-2027 debate. If Cohesion Policy is to become more strategic and more performance-oriented, it will need stronger implementation capability infrastructures of precisely this kind (European Commission, 2026; Portugal, 2023).

3. Administrative Capacity, Policy Capacity and the Implementation Gap

3.1. Why policies fail in implementation as well as in design

A central premise of this paper is that the effectiveness of Cohesion Policy cannot be understood only through strategy or regulation. It must also be understood through the quality of implementation. Hudson, Hunter and Peckham argue that there is increasing awareness that policies do not succeed or fail on their own merits; rather, their trajectories depend on implementation processes unfolding in complex and messy systems.

They explicitly criticise top-down assumptions of linearity and hierarchy and show that effective policy support increasingly requires attention to the implementation phase itself (Hudson et al., 2019).

This argument is highly relevant to Cohesion Policy. Shared management already implies that implementation is distributed across authorities, territorial levels and institutional relationships. Policy intentions are filtered through managing authorities, intermediate bodies, beneficiaries, monitoring systems, audit structures and local contexts.

Each of these layers creates possibilities for coordination failure, reinterpretation, delay or learning. The implementation gap is therefore not an accidental deviation from policy design. It is a structural feature of the policy environment that must itself be governed (Hudson et al., 2019; Regulation (EU) 2021/1060).

This helps explain why implementation should not be treated as a downstream phase. In Cohesion Policy, effectiveness is continually constituted through implementation. Programmes do not simply execute their design; they are remade through calls, project selection, beneficiary support, monitoring, corrective action and interaction with territorial actors. That is why implementation capability becomes one of the most important determinants of whether Cohesion Policy produces meaningful territorial outcomes (Hudson et al., 2019; Neto, 2026).

3.2. Administrative capacity as a continuous and multidimensional process

The literature on administrative capacity helps clarify what is at stake in this shift. El-Taliawi and Van der Wal argue that administrative capacity is necessary for policy success and preventing policy fiascos, but that the concept remains fragmented across research and practice. Their central contribution is to emphasise the organisational-operational dimension of capacity and to insist that capacity building is a continuous process rather than a one-off intervention. They identify components such as administrative autonomy, competence, coordination and collaboration, alongside adequate oversight and control (El-Taliawi & Van der Wal, 2019).

This is particularly relevant to Cohesion Policy because implementation quality depends precisely on these organisational-operational capabilities. Authorities need analytical competence to interpret rules and diagnose bottlenecks, organisational capability to coordinate actors and procedures, and adaptive capacity to respond to changing priorities, audit findings and territorial conditions. Where these elements are weak, a programme may remain formally compliant yet strategically ineffective. It may spend without learning, monitor without diagnosing, or comply without transforming (El-Taliawi & Van der Wal, 2019; OECD, 2020).

The broader lesson is that administrative capacity cannot be reduced to staffing levels or procedural knowledge alone. It is a systemic property emerging from how resources, routines, coordination and institutional culture reinforce one another. That is why technical assistance, self-assessment and roadmap-type approaches matter so much: they are among the few instruments through which such capability can be deliberately strengthened over time (El-Taliawi & Van der Wal, 2019; European Commission, 2026).

3.3. Policy capacity and the relation between institutional supply and societal demand

The concept of policy capacity adds another layer to the discussion. Brenton, Baekkeskov and Hannah argue that existing work has focused heavily on the supply side of policy responses but has paid insufficient attention to the relationship between supply and the societal demands placed on governments. They propose three interconnected dimensions—administrative capital, contingent political management and expectations satisfaction—to better capture this relationality (Brenton et al., 2023).

This is highly relevant to Cohesion Policy implementation. Programme systems do not operate in a neutral demand environment. They face expectations from the Commission, national governments, regional actors, audit bodies, beneficiaries and broader political agendas. Authorities must therefore manage not only formal rules, but also shifting expectations about speed, quality, absorption, innovation, territorial responsiveness and compliance. In such a setting, implementation capacity cannot be understood only as internal administrative strength. It must also be understood as the ability to cope with and mediate complex external demands (Brenton et al., 2023).

This relational perspective helps explain why the post-2027 debate is so sensitive. If European policy systems are being asked to deliver more strategic responsiveness, more performance orientation and greater coordination across instruments, then demand pressure is rising.

If implementation systems do not receive corresponding investments in capability, disequilibrium will intensify. The likely result is not only slower delivery, but overload, frustration and weaker institutional trust (Brenton et al., 2023; Neto, 2026).

3.4. Measuring public administration and the challenge of observing institutional change

Administrative and policy capacity are often underemphasised in public debate because they are harder to measure than expenditure, outputs or visible investments. Yet this difficulty cannot justify conceptual vagueness. Van Dooren's feasibility study on measuring public administration in the EU is useful because it starts from the proposition that good governance and quality public administrations matter for extracting value from finite public funds, while also acknowledging that better indicators remain difficult to construct. It reviews previous work and proposes data strategies including selective measurement, standardised scales, administrative data mining and open-data approaches (Van Dooren, 2018).

This is highly relevant to Cohesion Policy, where implementation debates often oscillate between two unsatisfactory positions: either capacity is treated as too vague to govern, or it is reduced to simple proxies such as absorption speed or error rates. A more serious approach would seek to observe changes in how institutions actually function: coordination quality, staff capability, procedural efficiency, stakeholder interaction, use of evidence and organisational learning.

The Commission's guidance on indicators of public administration capacity building points in the same direction by stressing the need for more structured approaches to capability assessment (European Commission, 2014; Van Dooren, 2018).

The move toward self-assessment and structured learning is important in this respect. The OECD self-assessment instrument for managing authorities and the newer work on beneficiary capacity both suggest that implementation systems can become more reflexive about their own strengths and weaknesses.

Such tools do not replace rigorous evaluation, but they make institutional change more visible and actionable.

A post-2027 architecture serious about implementation performance should therefore invest not only in delivery, but also in the measurement systems that allow authorities and beneficiaries to understand how their capability evolves over time (OECD, 2021, 2025a).

4. Managing Authorities as Institutional Nodes of Cohesion Governance

4.1. Managing authorities between compliance, coordination and strategic direction

Managing authorities occupy a pivotal position in the governance architecture of Cohesion Policy. Under shared management, they are not merely administrative transmitters of rules decided elsewhere. They are institutional nodes through which regulatory requirements, programme priorities, territorial needs, beneficiary support, financial control and strategic adjustment are brought into operational relation. This gives them a dual character. On the one hand, they are guardians of legality, regularity and compliance. On the other hand, they are expected to act as coordinative and strategic actors capable of shaping investment trajectories, sequencing interventions and ensuring that programmes respond to changing territorial and policy conditions (OECD, 2020; Regulation (EU) 2021/1060).

This dual role is important because many of the tensions of Cohesion Policy converge at the level of the managing authority. The same institution is expected to ensure sound financial management, support beneficiary pipelines, coordinate with national and regional actors, interpret complex regulation, respond to audit findings and maintain strategic coherence with broader Union priorities. In effect, managing authorities sit at the intersection of administrative discipline and developmental ambition. A weak managing authority can therefore undermine the effectiveness of a programme even when programming documents appear coherent. Conversely, a strong managing authority can partly compensate for systemic complexity by translating regulatory obligations into workable routines and clearer guidance (OECD, 2020, 2021).

The OECD's work on strengthening governance of EU funds under Cohesion Policy is particularly useful in clarifying this point. It frames administrative capacity through people, strategic and agile organisations, a more strategic investment cycle and framework conditions, thereby situating managing authorities within an integrated governance perspective rather than reducing them to financial administrators. This is a more convincing basis for thinking about post-2027 reform than approaches that confine managing authorities to a narrowly procedural role (OECD, 2020).

4.2. Self-assessment, organisational learning and institutional memory

If managing authorities are central to Cohesion governance, then their own capacity for self-diagnosis and learning becomes critical. The OECD's Administrative Capacity Building Self-assessment Instrument is valuable not only as a tool, but because it reflects a more mature understanding of institutional capability. Rather than assuming that capacity is either present or absent, it encourages managing authorities to identify strengths and weaknesses, prioritise

gaps, develop targeted actions and review progress over time. Self-assessment thus becomes part of governance itself (OECD, 2021).

The instrument's structure is especially revealing. It is organised around People, Organisation, Strategic Planning, Coordination and Implementation, and Beneficiaries and Stakeholders. This shows clearly that capability is not reducible to staffing or isolated training needs. It extends to organisational design, implementation processes and external relations. For the argument of this paper, this is crucial because it supports the view that managing authorities should be analysed as learning institutions embedded in complex implementation ecologies rather than as isolated administrative units (OECD, 2021).

This learning perspective is closely linked to the problem of institutional memory. Cohesion Policy operates across long cycles, but implementation systems are frequently subject to staff turnover, organisational reform, procedural churn and strategic reprioritisation. Under such conditions, knowledge can easily become fragmented or lost. Yet implementation often depends on tacit knowledge about calls, beneficiaries, territorial bottlenecks, audit vulnerabilities and coordination practices. Managing authorities therefore need not only competence, but memory. They need the ability to retain lessons from previous cycles and translate them into improved routines, guidance and risk management in the current one (El-Taliawi & Van der Wal, 2019; OECD, 2021).

4.3. Financial corrections, audit pressure and system robustness

The governance role of managing authorities cannot be understood without considering the audit and correction environment in which they operate. The European Court of Auditors' Special Report 22/2025 on financial corrections in Cohesion Policy is particularly important here. Its core conclusion is that the framework is complex, not strictly time-bound, and that the Commission's own capacity to make financial corrections is constrained. It also finds delays, inconsistencies and weaknesses in the assessment of serious deficiencies and in the reporting of corrections (European Court of Auditors, 2025).

For managing authorities, this creates a specific kind of institutional pressure. They are expected to ensure that management and control systems function effectively and that irregular expenditure is prevented or corrected, yet the broader correction environment is itself slow, complex and not always well aligned with learning. This can encourage defensive administrative behaviour: prioritising short-term compliance assurance and procedural caution over broader strategic problem-solving. While understandable in a high-audit environment, such behaviour can narrow the strategic space of programme management (European Court of Auditors, 2025).

This tension is highly relevant to the future of Cohesion Policy. If post-2027 reform places more emphasis on performance, flexibility and strategic delivery without improving the clarity and timeliness of the correction environment, managing authorities may face even stronger pressures from both directions. They may be asked to move faster and more strategically, while also remaining exposed to lengthy and complex correction dynamics. System robustness must

therefore include not only controls, but also the capacity to interpret findings, respond proportionately and learn institutionally under audit pressure (European Court of Auditors, 2025; OECD, 2021).

4.4. Managing authorities and the limits of implementation under growing regulatory complexity

The current debate often assumes that Cohesion Policy can become more strategic, more performance-oriented and rhetorically more simplified. Yet the practical reality faced by managing authorities is frequently the opposite of simplification. The CPR already integrates a wide range of obligations related to partnership, enabling conditions, monitoring, climate and biodiversity mainstreaming, anti-discrimination, strategic consistency with other instruments and mid-term review responsiveness. Each may be normatively justified, but their cumulative effect is to raise the coordination and interpretive burden placed on programme systems (Regulation (EU) 2021/1060).

This is where the literature on the implementation gap becomes especially useful. If policy systems resist linear assumptions and require active support during implementation, then regulatory ambition that outpaces institutional capability risks turning discipline into drag. Managing authorities must increasingly operate not only as administrators, but as translators of regulatory density into workable practice. Where that translational capacity is weak, complexity becomes a source of implementation weakness rather than strategic coherence (Hudson et al., 2019).

For that reason, the future of managing authorities should be discussed in terms of capability thresholds. A more demanding policy architecture requires stronger institutions, not just clearer priorities. If post-2027 Cohesion Policy genuinely seeks better implementation, it must pay closer attention to the limits under which managing authorities operate and to the forms of support, simplification and learning needed to prevent complexity from becoming fragility (European Commission, 2026; OECD, 2020).

5. Beneficiary Capacity and the Quality of Public Investment

5.1. Why beneficiary capacity matters more than is usually acknowledged

One of the most important recent insights is that the effectiveness of Cohesion Policy depends not only on the capability of public authorities, but also on the capability of beneficiaries. The OECD's 2025 report on "Building Beneficiary Capacity under EU Cohesion Policy" makes this point clearly: regardless of how Cohesion Policy evolves in terms of priorities, rules or governance models, a cross-cutting prerequisite for its success is the capacity of beneficiaries.

The report also notes that research has focused much more on public administrations than on beneficiaries, despite the latter's diversity and central role in programme delivery (OECD, 2025a).

This is crucial for the argument of the present paper because it broadens the very meaning of implementation capacity. Projects are not implemented by authorities alone. They are designed, adapted, procured, managed and sustained through a wide range of beneficiary organisations, each with different levels of administrative competence, strategic vision and technical skill. Beneficiary weakness can therefore become a hidden bottleneck in otherwise well-designed programme systems (OECD, 2025a).

This point is especially important in a context where policy debates increasingly call for higher-quality investments and stronger strategic alignment. Such ambitions assume beneficiary capability. A system cannot produce strong projects if large parts of its beneficiary base lack the capacity to identify opportunities, structure proposals, manage implementation or sustain impact. Investment quality is therefore partly an outcome of beneficiary quality (OECD, 2025a; OECD, 2025b).

5.2. From administrative literacy to strategic investment capability

The OECD framework is especially helpful because it avoids reducing the issue to narrow administrative literacy. It explicitly argues that beneficiary capacity means more than helping organisations navigate regulatory requirements efficiently. It also means enabling them to develop and execute strategic, high-quality investments that contribute to Cohesion Policy objectives, sustainable development and regional resilience (OECD, 2025a).

This richer conception matters because it shifts the focus of support. Beneficiary support should not be judged only by reductions in procedural error or faster application completion. It should also be judged by whether beneficiaries become more capable of identifying relevant projects, structuring credible investments, building partnerships, managing delivery risks and linking their actions to wider territorial strategies (OECD, 2025a; OECD, 2025b).

This distinction also helps explain why some programme systems produce compliant but strategically weak project pipelines. Where support is limited to procedural guidance, the system may improve access without improving investment quality. By contrast, a stronger beneficiary capacity agenda would aim to build project maturity, strategic alignment and long-term execution capability (OECD, 2025a; OECD, 2025b).

5.3. Beneficiaries as part of territorial capability ecosystems

A central proposition of the author's broader recent work has been that territorial capability is a distributed concept. The present paper extends that argument by showing that beneficiaries are an integral part of such capability ecosystems. Territorial capability does not reside only in ministries, regional authorities or managing authorities. It also resides in municipalities,

universities, firms, development agencies, non-profits and other organisations that act as beneficiaries and project carriers. These organisations form part of the practical machinery through which Cohesion Policy becomes real in territories (Neto, 2026).

The OECD toolkit reinforces this distributed view by framing beneficiary capacity-building as a structured process of clarifying goals, turning goals into actions and putting actions into practice. The underlying logic is important: beneficiary capacity-building is treated as a long-term, intentional and strategy-linked process, not as a reactive or ad hoc service (OECD, 2025b).

This ecosystemic understanding also connects well with the literature on public service logic and public service ecosystems. Recent work emphasises that value is created in relational settings involving multiple actors and that public organisations mediate and facilitate such processes rather than produce value unilaterally. Applied to Cohesion Policy, this means that implementation should not be imagined as a unidirectional transfer from programme authorities to passive recipients. It should be understood as an ecosystem of mediated value creation in which beneficiary capability is one of the constitutive elements of policy effectiveness (Osborne et al., 2021; Trischler et al., 2023; Virtanen & Jalonen, 2024).

5.4. Risks of uneven beneficiary readiness in a more performance-oriented post-2027 architecture

The beneficiary question becomes even more important when viewed against the likely direction of post-2027 reform. If the future architecture moves toward stronger performance logics, more strategic concentration and greater responsiveness to emerging priorities, then beneficiary readiness will matter even more than before. More performance-oriented systems tend to reward organisations that can move quickly, design mature projects, align with strategic criteria and demonstrate implementation capacity.

That may improve efficiency in some respects, but it also risks favouring already strong organisations and territories. Where weaker beneficiaries are not actively supported, reform may unintentionally reinforce existing asymmetries (OECD, 2025a; Neto, 2026).

This risk should not be underestimated. A system that becomes more demanding without broadening the capability base of its beneficiaries may generate a narrower, more concentrated and potentially less territorially balanced investment landscape. Strong beneficiaries will continue to dominate calls and delivery pipelines, while weaker actors may withdraw or never fully enter the system (OECD, 2025a, 2025b).

For this reason, beneficiary capacity-building should be treated not only as an efficiency-enhancing support measure, but as a corrective cohesion instrument. Its function is partly to improve investment quality, but also to reduce the risk that more demanding implementation architectures privilege the already capable. In practice, this means that managing authorities and technical assistance systems need to differentiate support, identify weaker segments of the beneficiary landscape and build tailored pathways of capability development rather than relying only on generic guidance (OECD, 2025a, 2025b).

6. Technical Assistance, Reform Support and Capability Building

6.1. Technical assistance in Cohesion Policy

Technical assistance has long existed within Cohesion Policy, but its significance is often underestimated because it is too easily associated with narrow functions such as programme management support, communication or administrative upkeep. A more careful reading of the current framework suggests a broader role. The CPR treats technical assistance as an explicit component of programme architecture and requires that programmes specify related actions, target groups, indicators and resource allocations. Technical assistance is therefore part of how implementation is organised and sustained (Regulation (EU) 2021/1060).

This matters because implementation capacity is not self-generating. Authorities must interpret evolving guidance, support beneficiaries, manage calls, maintain monitoring and control systems, respond to audits and adapt to new priorities. Technical assistance provides one of the few formal mechanisms within Cohesion Policy through which such institutional requirements can be supported deliberately. It should therefore be read not as an accessory to programme delivery, but as part of the enabling infrastructure of implementation itself (OECD, 2020; Portugal, 2023).

6.2. The Technical Support Instrument and reform-oriented assistance

The wider EU landscape also matters here, particularly the Technical Support Instrument (TSI). The Commission's questions-and-answers document presents the TSI as the Union's main instrument for providing technical support to reforms in Member States during 2021–2027. Its objective is to promote economic, social and territorial cohesion by supporting Member States in designing and implementing reforms. Importantly, it does not provide direct financial transfers for the reforms themselves, but makes expertise available without requiring national co-financing, while emphasising that success depends on commitment and ownership (European Commission, 2021).

This is highly relevant because it reinforces a broader conception of implementation support. EU support to reform is not only a matter of grants and programme expenditure. It can also take the form of expertise, advisory input, tailored assistance and institutional accompaniment. That is particularly important in areas where implementation bottlenecks stem less from lack of money than from weak coordination, insufficient organisational design capacity or inadequate reform sequencing (European Commission, 2021).

The relationship between the TSI and Cohesion Policy is analytically significant because both operate in the space between formal strategy and institutional execution. Cohesion programmes may finance investments, but those investments often depend on reforms or organisational strengthening that lie outside immediate project expenditure. The TSI can therefore complement Cohesion Policy by helping create the institutional preconditions under

which investments are more likely to be well designed, absorbed and sustained (European Commission, 2021; Regulation (EU) 2021/1060).

6.3. Capability-building as a structured and cumulative process

The literature strongly suggests that capability-building should not be understood as a set of isolated training actions or technical fixes. El-Taliawi and Van der Wal argue that administrative capacity building is a continuous process, especially in the organisational-operational domain. The Commission study on roadmaps for administrative capacity building reinforces this conclusion by showing that successful design and implementation depend on ownership, stakeholder involvement, governance arrangements, resources and monitoring (El-Taliawi & Van der Wal, 2019; European Commission, 2026).

This cumulative understanding is important because implementation problems in Cohesion Policy are rarely caused by a single deficiency. They often arise from combinations of weak routines, fragmented knowledge, insufficient beneficiary support, unclear responsibilities, underdeveloped monitoring practices or lack of institutional memory. Under such conditions, support measures need to be sequenced and embedded rather than scattered (European Commission, 2026; OECD, 2021).

That is why the language of capacity-building must be handled carefully. Capacity is not built only by adding resources or issuing new guidance. It is built when institutions learn to combine resources, routines and relationships more effectively. A post-2027 framework serious about implementation quality would therefore need to privilege continuity, learning and organisational development over short-term compliance support alone (El-Taliawi & Van der Wal, 2019; European Commission, 2026).

6.4. Linking technical assistance, administrative reform and implementation performance

A central challenge for the future is to connect technical assistance and reform support more explicitly with implementation performance. Too often, support measures are discussed in parallel to delivery outcomes rather than as determinants of them. Yet the evidence suggests that this separation is artificial. Administrative weakness affects project quality, coordination, monitoring and corrective action; beneficiary weakness affects investment quality and project maturity; weak learning systems reduce the capacity of programmes to adapt. Support instruments matter because they operate on these underlying conditions (European Commission, 2026; OECD, 2025a).

This becomes especially visible when implementation systems face pressure from audits, financial corrections and performance expectations. The ECA's report on financial corrections shows that the correction framework is complex and that timeliness and consistency remain problematic. In such an environment, support instruments that improve organisational

robustness, internal coordination and interpretive capacity can play a preventive as well as developmental role. They can help authorities avoid not only inefficiency, but also error, delay and institutional fragility (European Court of Auditors, 2025).

For post-2027 Cohesion Policy, the broader lesson is that support should be judged less by the volume of activity financed and more by its contribution to stronger implementation ecosystems. Technical assistance and reform support are most valuable when they strengthen the organisational and relational capacity through which programmes actually perform (European Commission, 2021, 2026; OECD, 2020).

7. Public Value, Public Service Logic and Collaborative Implementation

7.1. Why implementation should be understood as public value creation

One of the risks in analysing Cohesion Policy is to reduce implementation to a procedural chain linking rules, calls, projects and expenditure. That perspective is understandable, given the policy's regulatory and financial character. Yet it is too narrow. Implementation also involves the creation, mediation and sometimes destruction of value across multiple actors and levels.

Recent work in Public Service Logic (PSL) is especially useful here because it repositions public services away from linear production models and towards relational processes centred on value creation.

The recent systematic literature review by Sergianni, Brozović and Andersson maps PSL as a distinct and increasingly structured stream within public administration and management, organised around themes such as value creation, public service ecosystems and public value (Sergianni et al., 2026).

This perspective is highly relevant to Cohesion Policy because programme implementation is not simply about delivering funds. It is about shaping how resources are used, how actors interact, how projects affect territories and how public objectives are translated into outcomes with societal meaning. From a PSL perspective, value is not embedded in a funding decision and then transmitted unchanged. It is shaped through use processes, institutional settings and actor interaction.

Applied to Cohesion Policy, this means that implementation should be understood as part of the process through which public value is realised, mediated or undermined (Sergianni et al., 2026; Virtanen & Jalonen, 2024).

7.2. Public service ecosystems and the mediating role of public organisations

The ecosystemic strand of PSL is particularly helpful here. Trischler and colleagues argue for advancing PSL toward an ecosystemic framework, proposing the service ecosystem as an analytical lens and emphasising the mediating role of the public service organisation in value co-creation. This is useful for Cohesion Policy because public organisations in this field, especially managing authorities and related bodies – do not create territorial outcomes alone. They mediate relationships among programmes, beneficiaries, stakeholders and users (Trischler et al., 2023).

Osborne, Powell, Cui and Strokosch further develop this logic through the heuristic Appreciate-Engage-Facilitate, which characterises the role of public managers in public service ecosystems. Applied to Cohesion Policy, this suggests that managing authorities and related actors must appreciate the ecosystem in which they operate, engage the relevant actors and facilitate the conditions under which projects and investments can create value. This is far more demanding than a narrow model of administrative execution (Osborne et al., 2021).

The ecosystem perspective also helps explain why implementation quality is relational. A managing authority may be technically competent yet still underperform if its connections to beneficiaries, territorial actors and other institutions are weak. Similarly, beneficiary capacity is not just an internal organisational matter; it is shaped by the broader support ecology in which beneficiaries operate. Public service ecosystems make these interdependencies visible (Osborne et al., 2021; Trischler et al., 2023; Virtanen & Jalonon, 2024).

7.3. Network governance, collaborative governance and implementation complexity

The implementation of Cohesion Policy is also illuminated by the literature on network governance and collaborative governance. Wang and Ran show that these streams are closely entangled, sharing concerns around collective decision-making, interdependence, trust, reciprocity and coordinated service delivery.

They argue that future research should pay more attention to implementation and to comparative institutional contexts. This is particularly relevant to Cohesion Policy, where implementation unfolds through inter-organisational and multi-level networks involving public and non-public actors (Wang & Ran, 2023).

This literature matters because it helps move beyond a hierarchical image of implementation. Shared management already implies that Cohesion Policy does not operate through a simple command chain. It depends on relations among Commission services, national authorities, regional bodies, programme managers, audit authorities, beneficiaries and stakeholders.

These relations are not incidental; they are part of the governance mechanism itself. In practice, implementation quality depends heavily on whether such relations are coordinated, trusted, communicative and strategically aligned (Regulation (EU) 2021/1060; Wang & Ran, 2023).

The rise of New Public Governance as a reform model adds a further layer. Krogh and Triantafillou argue that NPG should not only be seen as an external collaboration model, but also as involving internal public sector reform tools for advancing collaboration within government. This is very relevant to Cohesion Policy, where collaborative implementation depends both on external partnership and on internal coordination across departments, authorities and programme functions (Krogh & Triantafillou, 2024).

7.4. Digital transformation and implementation change inside the public sector

Finally, no serious discussion of implementation capability can avoid the question of digital transformation. Haug, Dan and Mergel's systematic review of digitally induced change in the public sector is especially useful because it distinguishes between incremental organisational change and cumulative transformative effects.

Digital transformation affects processes, routines, services and interactions, and should therefore be understood as a continuing change process rather than a one-time technological shift. This is highly relevant to Cohesion Policy implementation, where digital tools increasingly shape monitoring, data exchange, communication, project management and workflow coordination (Haug et al., 2024).

The significance of this insight is that digital change should not be reduced to technology adoption. Its implementation relevance lies in how it reconfigures organisational routines and relationships. Digital systems can improve transparency, coordination and usability, but they can also create new burdens and uneven capabilities. A digitally mature implementation system is therefore not simply one with more platforms, but one in which digital tools genuinely support coordination, evidence use and institutional responsiveness (Haug et al., 2024).

For that reason, digitalisation belongs inside the implementation capacity agenda. It affects monitoring quality, procedural intelligibility, accessibility for beneficiaries and the rhythm of administrative work. A future Cohesion framework should therefore treat digital transformation as one of the conditions under which implementation is actually performed (Haug et al., 2024; Neto, 2026).

8. Policy Recommendations

The analysis developed in this paper supports the following recommendations for the future governance of EU Cohesion Policy and, more specifically, for strengthening implementation capacity in the post-2027 period.

1. Treat implementation capacity as a core reform objective of post-2027 Cohesion Policy.

The future of Cohesion Policy should not frame implementation as a downstream administrative concern. It should instead recognise implementation capacity as one of the core determinants of policy effectiveness. This means moving beyond the recurrent language of simplification, flexibility and absorption and explicitly addressing the institutional conditions under which programmes are governed, translated into projects and sustained over time (Hudson et al., 2019; Regulation (EU) 2021/1060).

2. Strengthen managing authorities as strategic institutions, not only as compliance bodies.

Managing authorities should be recognised and supported as institutional nodes of Cohesion governance. Their function goes well beyond procedural administration: they mediate between strategic priorities, territorial needs, beneficiaries, control systems and delivery routines. Post-2027 reform should therefore invest in their analytical capacity, internal coordination, organisational agility and learning systems rather than expecting them simply to absorb more regulatory and performance demands (OECD, 2020, 2021).

3. Build institutional memory and self-assessment into the ordinary functioning of programme systems.

Managing authorities and related bodies should be encouraged to become more reflexive institutions. Self-assessment tools can help identify strengths, prioritise gaps, develop targeted actions and review progress. In long and complex programming cycles, knowledge loss is a major weakness; future reform should therefore support systems capable not only of administering programmes, but of remembering, comparing and learning across time (OECD, 2021; European Commission, 2026).

4. Recognise beneficiary capacity as a central determinant of investment quality.

Programme effectiveness depends not only on the quality of authorities, but also on the capability of beneficiaries. Beneficiary support should go beyond procedural guidance and target the broader ability of organisations to identify opportunities, structure projects, manage implementation risks and connect investments to territorial strategies. This matters for both effectiveness and cohesion (OECD, 2025a, 2025b).

5. Reposition technical assistance as a strategic investment in public capability.

Technical assistance should not be treated as residual administrative expenditure. It should be repositioned as one of the Union's principal instruments for strengthening implementation capability. The Portuguese Technical Assistance Programme illustrates how technical assistance can be structured around strategy, indicators, authorities, partnership and communication (Portugal, 2023; Regulation (EU) 2021/1060).

6. Link reform support and Cohesion implementation more systematically.

The Technical Support Instrument demonstrates that technical expertise and reform accompaniment can strengthen Member States' capacity to implement reforms. Post-2027 Cohesion governance would benefit from stronger coordination between technical assistance under shared management and reform support instruments such as the TSI (European Commission, 2021).

7. Improve the measurement architecture for implementation capacity.

Implementation capacity will remain under-governed as long as it is weakly measured. The future framework should invest in better indicators and assessment systems capable of observing changes in organisational routines, staff capability, coordination quality, stakeholder interaction, procedural efficiency and use of evidence (European Commission, 2014; Van Dooren, 2018).

8. Align audit, correction and learning more effectively.

The European Court of Auditors' findings suggest that the correction framework remains complex, not sufficiently time-bound and not always well aligned with learning. Future reform should therefore seek stronger alignment between audit processes, corrective action and organisational learning, so that control supports timely improvement rather than prolonged uncertainty and defensive behaviour (European Court of Auditors, 2025).

9. Treat collaboration and partnership as capability fields, not only formal principles.

Partnership and multi-level governance should not remain primarily declaratory principles of programme design. They should be treated as implementation capabilities that require active institutional support, routines of interaction and internal cross-government collaboration (Krogh & Triantafillou, 2024; Wang & Ran, 2023; Regulation (EU) 2021/1060).

10. Integrate digital transformation into the implementation capacity agenda.

Digital transformation should be treated as part of implementation capability rather than as a separate modernisation narrative. Post-2027 reform should support digital maturity in ways that strengthen coordination, procedural intelligibility and public value rather than simply layering new tools onto already stretched implementation systems (Haug et al., 2024).

Taken together, these recommendations suggest that the future of Cohesion Policy depends not only on strategic priorities or legal design, but on whether Europe is prepared to govern implementation more seriously as an institutional, relational and capability-based process.

9. Conclusion

This Policy Paper has argued that the future of EU Cohesion Policy depends not only on what the post-2027 framework chooses to prioritise, but also on how effectively it is implemented. Implementation capacity should therefore be treated as a central, rather than secondary, dimension of Cohesion governance. While current debates often privilege issues such as simplification, flexibility, thematic concentration and performance, these discussions remain incomplete unless they are connected to the institutional systems through which programmes are translated into project pipelines, delivery routines, monitoring practices and corrective action (Hudson et al., 2019; Regulation (EU) 2021/1060).

The paper developed this argument through several steps. First, it showed that the 2021–2027 framework already contains a demanding implementation architecture built around shared management, partnership, enabling conditions, monitoring, evaluation and technical assistance. Second, it argued that implementation problems should not be seen as accidental deviations from policy design. The literature on policy failure and the implementation gap shows that policy success is always shaped by what happens during implementation, especially in complex and messy systems. Third, it highlighted the central roles of managing authorities, beneficiaries, technical assistance and reform support. Fourth, it situated implementation within a wider conceptual frame of public value, Public Service Logic, public service ecosystems and collaborative governance (Hudson et al., 2019; OECD, 2025a; Sergianni et al., 2026; Wang & Ran, 2023).

The policy implications are significant. A post-2027 framework that becomes more strategic, more flexible and more performance-oriented without corresponding investments in implementation capability will risk deepening the gap between ambition and delivery. That gap will not simply show up in lower absorption or slower procedures. It will appear in weaker project quality, more uneven territorial outcomes, heavier burdens on weaker actors and greater difficulty in converting policy resources into durable public value. The debate on the future of Cohesion Policy should therefore pay much closer attention to the capability thresholds of the institutions and organisations expected to implement it (European Court of Auditors, 2025; OECD, 2025a, 2025b).

The broader lesson is straightforward. The post-2027 future of EU Cohesion Policy will not be secured by strategic declarations alone. It will depend on whether Europe is willing to invest in the institutions, relationships and support systems that make implementation credible. That means stronger managing authorities, stronger beneficiaries, stronger technical assistance, stronger measurement, stronger collaborative governance and a clearer recognition that implementation is itself a field of public capability. If the European Union is serious about territorial cohesion in an increasingly demanding context, then it must also become more serious about the governance of implementation.

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The first of these is the *Journal of the American Medical Association* (JAMA), which has been a leading voice in the medical profession since its founding in 1847. It is a weekly publication that covers a wide range of medical topics, from clinical research to public health. The second is the *New England Journal of Medicine* (NEJM), which is a leading journal in the field of internal medicine. It is a weekly publication that covers a wide range of medical topics, from clinical research to public health. The third is the *Lancet*, which is a leading journal in the field of general practice. It is a weekly publication that covers a wide range of medical topics, from clinical research to public health. The fourth is the *British Medical Journal* (BMJ), which is a leading journal in the field of general practice. It is a weekly publication that covers a wide range of medical topics, from clinical research to public health. The fifth is the *Medical Record*, which is a leading journal in the field of general practice. It is a weekly publication that covers a wide range of medical topics, from clinical research to public health. The sixth is the *Medical Record*, which is a leading journal in the field of general practice. It is a weekly publication that covers a wide range of medical topics, from clinical research to public health. The seventh is the *Medical Record*, which is a leading journal in the field of general practice. It is a weekly publication that covers a wide range of medical topics, from clinical research to public health. The eighth is the *Medical Record*, which is a leading journal in the field of general practice. It is a weekly publication that covers a wide range of medical topics, from clinical research to public health. The ninth is the *Medical Record*, which is a leading journal in the field of general practice. It is a weekly publication that covers a wide range of medical topics, from clinical research to public health. The tenth is the *Medical Record*, which is a leading journal in the field of general practice. It is a weekly publication that covers a wide range of medical topics, from clinical research to public health.