Isabel Torres / María-Dolores Teruel-Serrano / María José Viñals

Analysis of the Evaluation Framework of European Union-Funded Tourism Projects

Abstract

This paper examines the evaluation frameworks applied to tourism-related interventions funded by the European Union (EU), focusing on their effectiveness in promoting accountability, learning, and sustainable outcomes. Through content analysis of evaluation reports, audits, and programme assessments from the EU's Cohesion Policy data platform, the study identifies key methodological patterns and recurring challenges. Despite progress in adopting participatory and mixed-method approaches, evaluations remain limited in number and scope, with tourism accounting for less than 1% of all assessments. Persistent challenges include fragmented data, a lack of standardised indicators, inconsistent methodologies, and limited capacity to assess regional diversity and long-term impacts. Poor dissemination practices further restrict knowledge transfer and reduce the learning potential. By highlighting these gaps, the paper contributes to the underexplored field of tourism evaluation in EU policy and advocates for more harmonised and transparent evaluation protocols. Strengthening these foundations is critical to enhance the impact of EU funding and supporting evidence-based policymaking in the tourism sector.

Keywords: tourism, projects' evaluation, European Union, Cohesion Policy, sustainability

1. Introduction

Evaluation plays a critical role in public policy and programme delivery by ensuring the efficient use of resources, demonstrating accountability, enhancing implementation, generating knowledge on effective practices, and building institutional capacity (European Commission, 2013). Within the European Union (EU), evaluation has been institutionalised through Structural Funds, with distinct responsibilities and goals throughout programming stages. It supports evidence-based policymaking through ex-ante, mid-term, and ex-post assessments aligned with the programme cycle, enabling the systematic analysis of outputs, outcomes, and impacts.

The evaluation of tourism-related EU-funded interventions has become increasingly relevant given the sector's complex and cross-cutting nature. Tourism investments often intersect with other policy areas such as infrastructure, skills, rural development, and enterprise support. While this multidimensionality creates opportunities for broader socio-economic benefits, it also complicates the measurement of impacts, particularly when interventions are fragmented or inadequately monitored. Despite the strategic role of Cohesion Policy in supporting tourism across Europe (Camatti et al., 2022), significant challenges persist, including inconsistent evaluation methodologies, limited use of qualitative indicators, and wide disparities in evaluation capacity across Member States (Byrne, 2013; Koudoumakis et al., 2022).

Isabel Torres, Corresponding Author, Universitat Politècnica de València, València, Spain;
ORCID ID: https://orcid.org/0009-0003-4128-0694; e-mail: istorma1@upv.edu.es

María-Dolores Teruel-Serrano, Universitat Politècnica de València, València, Spain; ORCID ID: https://orcid.org/0000-0001-6774-4213;
e-mail: dteruel@upvnet.upv.es

María José Viñals, Universitat Politècnica de València, València, Spain; ORCID ID: https://orcid.org/0000-0002-7589-7815;
e-mail: mvinals@upv.es

Original Research Article
Vol. 74/ No. 1/ 2026/ 8 - 21
UDC: 338.486.6:061.1EU; https://doi.org/10.37741/t.74.1.1

The introduction of mandatory ex-ante evaluations in the 2014–2020 programming period was a notable step toward more outcome-oriented programme design, intended to improve intervention quality and ensure alignment with the Europe 2020 strategy (European Commission, 2012). However, the decision to remove the requirement for ex-ante evaluations during the 2021–2027 period has been criticised as a regression in ensuring rigorous planning and evidence-based funding decisions (Koudoumakis et al., 2022). Equally critical, but even more underdeveloped, are ex-post evaluations, which aim to assess actual outcomes, long-term impacts, and sustainability. In tourism, ex-post evaluation practices remain inconsistent and often limited to basic output monitoring, with few efforts to establish causality or evaluate broader systemic effects. While progress has been made in estimating the value of EU-funded tourism interventions, systematic evaluation remains limited (Torres et al., 2025a). Most existing studies focus on localised experiences (Escarré Urueña et al., 2020; Kechagia & Kyriazi, 2021; Nash et al., 2006; Tirado Ballesteros & Hernández Hernández, 2017) or are embedded within specific research themes, such as skills development (Carlisle et al., 2023). As a result, there is a lack of comprehensive understanding regarding the broader impacts of EU tourism funding and the evaluation methods used. Without robust ex-post assessments, the ability to generate learning and accountability from EU-funded tourism projects is constrained, weakening the feedback loop necessary for adaptive policy and programme design.

This paper addresses these gaps by systematically analysing evaluation reports of tourism-related interventions within the EU Cohesion Policy dataset and by reviewing key EU audit and programme evaluation documents. Through content analysis, it assesses how tourism has been evaluated, identifies methodological limitations, and proposes improvements to enhance the rigour, relevance, and comparability of evaluation across the EU. In doing so, the paper contributes to strengthening the evaluation of tourism-related actions within EU Cohesion Policy. It supports the development of more coherent, context-sensitive, and forward-looking evaluation practices. This analysis is especially timely in view of the upcoming Multiannual Financial Framework (2028–2034) and the ongoing consultations for the EU's Sustainable Tourism Strategy, both of which present opportunities to embed stronger evaluation standards across tourism funding instruments.

2. Literature review

2.1. Conceptual foundations and methodological approaches to evaluation

Evaluation plays a central role in ensuring public interventions are effective, efficient, and accountable. Ex-ante assessments are intended to assess baseline conditions and forecast policy outcomes, yet they are applied inconsistently. One key limitation is what Manski (2013) refers to as 'incredible certitude', the overconfidence of policymakers in assumed knowledge, which discourages learning and reduces the perceived need for evaluation. Structural modelling has been advanced as one tool to counter this limitation. Attanasio and Blair (2018) highlight its capacity to simulate behavioural responses by incorporating assumptions about agents, preferences, and constraints within broader economic contexts. This approach provides policymakers with a transparent and theoretically grounded tool to anticipate impacts and design more effective, context-sensitive interventions before implementation.

Ex-post evaluations, by contrast, measure actual outcomes and enable causal inference. The Neyman-Rubin framework (Sekhon, 2008) provides the basis for comparing observed results with counterfactual scenarios. Angrist and Pischke (2009) further argue that clear causal identification, not statistical complexity, should be the priority. Storey (2008) "Six Steps to Heaven", underscores that many evaluations fall short of this standard, stopping at monitoring outputs or lacking credible control groups. As such, theory-based approaches and counterfactual methods are increasingly recommended (European Commission, 2014).

In line with these methodological concerns, the European Commission has issued several guidance documents to promote a more outcome-oriented approach to evaluation. These documents advocate shifting the focus from fund absorption to assessing performance and results (European Commission, 2012, 2014). Effective evaluations are expected to go beyond counting outputs to determine whether interventions lead to lasting improvements in competitiveness, employment, or social inclusion (European Commission, 2013). However, the European Court of Auditors (2018) noted that output indicators still dominate evaluations and called for greater use of standardised results indicators to enhance impact measurement.

The Commission also differentiates between impact evaluations, which examine the attributable effects of interventions, and implementation evaluations, which assess programme delivery and management. It recommends using theory-based and counterfactual approaches to understand causality better and inform future policymaking (European Commission, 2014). The European Commission (2024b) Evaluation Handbook further reinforces these principles, encouraging early integration of evaluation into the policy cycle and advocating the use of intervention logic and theory of change to clarify causal pathways. It promotes mixed-method designs that combine quantitative rigour with qualitative depth, and calls for improved transparency in the dissemination of findings. These recommendations aim to strengthen the utility, comparability, and relevance of evaluation across complex, multi-sectoral policy fields.

These EU-level efforts align with international best practices. Institutions such as the World Bank, United Nations Development Programme [UNDP], and Organization for Economic Cooperation and Development [OECD] have long advocated integrated evaluation frameworks that combine qualitative and quantitative methods and ensure strong stakeholder participation (Kusek & Rist, 2004; Organization for Economic Cooperation and Development, 2012). While early tourism-specific guidance often focused on cost-benefit analysis (World Tourism Organisation [WTO], 1980), later publications, such as UNDP's results-based Monitoring and Evaluation handbook (United Nations Development Programme, 2002) and Gertler et al. (2016) impact evaluation guide, have prioritised baseline data, theories of change, and the value of pilot testing. These tools are essential for developing evidence-based and contextually appropriate interventions. The Organisation for Economic Cooperation and Development (2012) identifies evaluation as critical for advancing evidence-based tourism policy and ensuring transparency. However, disparities in evaluation practices continue to limit knowledge transfer and weaken the learning potential of EU tourism funding.

2.1. Quantitative and qualitative approaches in evaluation

A growing body of empirical research has applied rigorous quantitative methods to assess public grants, though tourism-specific studies remain limited. Dvouletý et al. (2021) review 30 SME grant evaluations across the EU, highlighting the use of matching and difference-in-differences approaches. Their findings indicate generally favourable effects on employment and firm survival, but more mixed impacts on productivity. The authors call for better reporting and long-term evaluations to capture the effect of delays on firm productivity and efficiency. Bernini and Pellegrini (2013) apply similar methods to Italy's tourism sector and show that while grants boost output and employment, they do not significantly improve productivity. They warn that such interventions may not enhance long-term competitiveness unless they are complemented by broader policies focused on innovation, skills, and firm capabilities.

Sector-specific evaluations confirm that outcomes vary by region and programme design. For example, Srhoj et al. (2022) find that small tourism grants generate positive results only in high-demand destinations, while Tundis et al. (2017) report that hotel subsidies improve performance in Alpine regions. Still, effects are geographically uneven, suggesting that subsidies may exacerbate regional disparities rather than promote territorial cohesion. Other ex-post quantitative analyses offer valuable insights into the unintended consequences of tourism growth, such as its association with rising housing prices and population displacement, as illustrated by Mikulić et al. (2024), who examine how tourism expansion may contribute to broader socio-economic and demographic shifts. These findings underscore the importance of tailoring grant schemes to regional contexts and integrating broader policy tools to address systemic issues.

While quantitative methods are indispensable for identifying trends and estimating impacts, recent research has highlighted the role of qualitative and participatory approaches in complementing traditional evaluation frameworks. Montano et al. (2024) argue that conventional evaluation tools often fail to capture intangible, localised, or emergent outcomes and advocate for the use of the Most Significant Change technique to surface stakeholder narratives and unexpected results in tourism interventions, as well as co-learning through participatory evaluations (Montano et al., 2023). Qualitative methods, such as interviews or focus groups, remain underutilised despite their recognised value in capturing stakeholder perspectives and understanding causal mechanisms (European Commission, 2013). Vanclay (2013) similarly underscores how interviews and ethnography enrich understanding of social change and stakeholder perspectives.

Plzakova (2022) proposes a multi-level evaluation framework that combines quantitative methods with participatory tools, such as the Method for Impact Assessment of Programmes and Projects (MAPP), to assess tourism programmes at the local level. These models help bridge the gap between top-down evaluation systems and bottom-up community realities. The European Commission (2024b) supports this integration, encouraging the use of theory-based, mixed-method approaches that are context-sensitive and stakeholder-informed. Together, these works argue for a more balanced evaluation practice that combines methodological rigour with inclusive and grounded insights.

2.2. Persistent challenges in evaluating EU-funded tourism interventions

Despite methodological advances and increasing guidance from the European Commission, several persistent challenges limit the quality and utility of tourism evaluation under EU funding frameworks. A significant issue is the fragmented integration of assessment across the policy cycle, which is often treated as a one-off administrative requirement rather than a tool for strategic learning (European Commission, 2013; Volden & Welde, 2022). This is particularly problematic in complex, multi-annual Cohesion Policy programmes, where evaluations should serve as iterative feedback mechanisms.

Tourism's cross-cutting nature, spanning infrastructure, SMEs, cultural heritage, and environment, complicates impact attribution and weakens the visibility of tourism-specific outcomes (European Commission, 2016). Standardised frameworks remain underdeveloped, and decentralised governance contributes to uneven evaluation capacities across Member States (Organisation for Economic Cooperation and Development, 2012). Without holistic, locally tailored approaches, projects risk exacerbating disparities rather than reducing them, particularly when root causes are not addressed (Muñoz-Fernández et al., 2023). Furthermore, most evaluations rely heavily on quantitative metrics, such as visitor numbers or job creation, which often neglect qualitative outcomes, including institutional learning, social cohesion, and cultural sustainability (O'Sullivan et al., 2003; Tirado Ballesteros & Hernández Hernández, 2017). Baseline studies and mixed-method approaches are also necessary to understand how context influences outcomes (Gonzalez-Urango & García-Melón, 2018; Tirado Ballesteros & Hernández Hernández, 2017; United Nations Development Programme, 2002).

Evaluation quality also varies across implementing institutions. While the Commission's internal evaluations follow methodological guidance, van Voorst and Mastenbroek (2019) observed that they often struggle with scope clarity and data substantiation. Assessments conducted by external actors generally demonstrate higher analytical rigour. Data inconsistencies and a lack of comparability across regions also hinder robust assessments, notably when baseline data are missing or when indicators differ across projects. Lastly, limited dissemination and language barriers often restrict access to complete evaluation reports, reducing opportunities for learning and replication (Christoforou Livani et al., 2024; European Court of Auditors, 2018).

2.3. Case-based evidence and lessons from applied evaluations

Empirical studies on tourism project evaluations have generated valuable insights, particularly when grounded in robust ex-post methodologies. In their analysis of the European Capital of Culture Maribor 2012, Srakar and Vecco (2017) show that ex-ante multiplier estimates overstated employment effects, while ex-post analysis confirmed tourism growth but failed to verify projected job creation. This underlines the importance of combining ex-ante projections with ex-post verification. Fox and Rampton's (2015) evaluation of the 2014 European Capitals of Culture cities Riga and Umeå identified increases in cultural participation and visibility. Still, it acknowledged that structural transformation and tourism impacts remained difficult to measure and attribute, underlining the importance of integrating legacy planning and robust evaluation mechanisms from the outset to enhance the effectiveness of EU cultural interventions. Similarly, Valente and Uršič (2025) highlight that evaluations of Portugal's Recovery and Resilience Plan tourism investments lack robust impact frameworks and fail to reflect uneven regional capacities.

Other regional evaluations expose systemic gaps. In Greece, Kechagia and Kyriazi (2021) found that tourism-related structural funds stimulated growth but delayed broader economic restructuring. Studies of LEADER and INTERREG programmes (Shepherd & Ioannides, 2020; Tirado Ballesteros & Hernández Hernández, 2017) point to limitations in stakeholder participation, short project cycles, and weak legacy planning.

These cases highlight the need for context-specific, theory-informed evaluations that are attentive to long-term structural outcomes, reinforcing earlier calls for triangulation among ex-ante, ex-post, and participatory methods to inform more adaptive and effective tourism funding policies. While most existing studies focus on individual cases or programmes, this paper addresses a significant gap by analysing a broader dataset from Cohesion Policy evaluations to identify how tourism-related measures have been assessed across EU Member States.

3. Methodology

Content analysis has been used as the primary qualitative research method as it enables the systematic organisation and interpretation of large volumes of secondary data, as followed by Şengel et al. (2023). First of all, the theoretical framework has been developed by examining existing methodological guidelines and tools for evaluating projects and programmes, drawing on both EU and international practices. Therefore, an in-depth review of audits conducted by the European Court of Auditors in 2011, 2021 and 2022 has been carried out in relation to the tourism and rural projects, alongside evaluations of Cohesion Policy Programmes from 2007–2013 in the areas of culture and tourism. Insights from the assessment of Interreg Europe and research programmes complement this review. These analyses sought to identify recurring challenges, limitations, and examples of good practices in evaluation approaches, methods, and techniques.

Secondly, an analysis was conducted on the dataset of Cohesion Policy Programme evaluations completed by EU Member States from 2015 to the present[1]. This dataset includes 3,088 evaluations, of which 21 were identified as containing the terms "tourism" or "tourist". This dataset was selected because it represents the most comprehensive publicly available source of tourism-related evaluations. Other EU funding instruments either do not conduct tourism-specific evaluations or, if they do, those evaluations are not publicly accessible. Regularly updated by the European Commission and last accessed on 3 December 2024, the dataset comprises 49 columns with various codes and data related to evaluation files. For this study, the following columns were deemed particularly relevant: (i) Title of the evaluation (in English), (ii) Country code, (iii) Publication date, (iv) Abstract summary, (v) Objectives, (vi) Methods, (vii) Main findings and (viii) Limitations. Keywords within the evaluations were examined to identify standard terms and facilitate their categorisation.

[1] Data was retrieved from
https://cohesiondata.ec.europa.eu/2014-2020-Evaluation/Cohesion-policy-programme-evaluations-2015-to-date/iz3t-u7bv/about_data

The results are presented in two parts. The first part involves an analysis of key findings from EU audits and evaluations focusing on tourism-related actions. The second part examines 21 tourism programme evaluations on the European Commission's Cohesion data platform. Finally, the results are discussed, providing a comprehensive understanding of the challenges and opportunities in evaluating EU-funded tourism initiatives.

4. Results and discussion

4.1. EU evaluation of tourism-related actions

The European Union relies on both internal and external evaluation mechanisms to assess the effectiveness of public interventions. The European Court of Auditors (ECA), as the EU's external audit body, conducts performance audits to ensure that funds are used effectively and align with policy goals. These audits follow international evaluation standards such as the European Implementing Guidelines for INTOSAI Auditing Standards (European Court of Auditors, 1998), reflecting the EU's alignment with global best practices (Gertler et al., 2016; Organisation for Economic Cooperation and Development, 2012).

Despite progress in strengthening the EU's evaluation architecture, tourism remains a cross-cutting area without a dedicated budget line, leading to fragmented assessment and weak integration across policy instruments (Torres et al., 2025b). This fragmentation complicates the application of theory-based approaches and counterfactual analysis, which are essential for robust impact evaluation (European Commission, 2014; Sekhon, 2008).

Evaluations of Research and Innovation and SME-related frameworks, such as Horizon 2020 and COSME, underline persistent implementation gaps. These include insufficient dissemination of results, limited participation from underrepresented groups, and weak capacity among final users (European Commission, 2022, 2024a). In response, recent COSME calls have mandated the creation of Best Practice Compendiums, reflecting an effort to institutionalise learning mechanisms (European Commission, 2023b). These developments echo earlier calls for evaluations that promote learning and continuous improvement rather than fulfilling purely accountability functions (Montano et al., 2023).

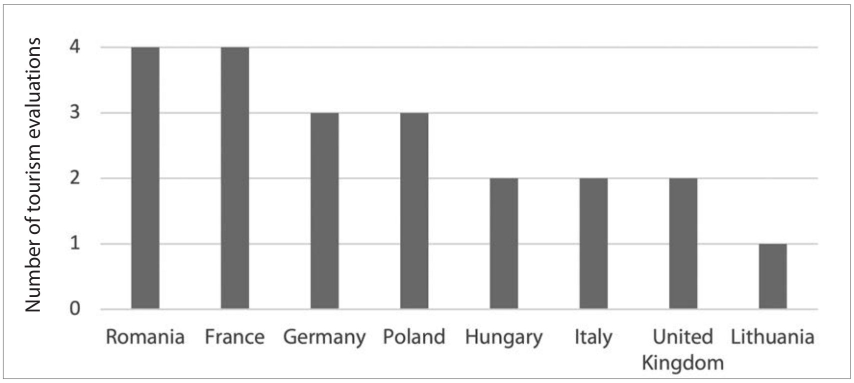
ECA audits provide valuable ex-post insights. For example, the 2011 report reviewing ERDF-funded tourism projects (2000–2006) identified positive operational continuity and job creation outcomes, but also highlighted administrative burdens and insufficient cost-effectiveness analysis (European Court of Auditors, 2011). Similarly, the 2021 audit of 32 tourism projects during 2014–2020 revealed recurrent challenges. While many projects successfully enhanced regional tourism infrastructure, the audit identified recurring issues: poor initial planning, cost overruns, delays, and duplication of initiatives. Overreliance on visitor numbers as the sole output indicator hindered a more comprehensive assessment of impacts, such as seasonality mitigation and local economic spillovers. The ECA recommended better project selection criteria, improved coordination, and more holistic monitoring frameworks (European Court of Auditors, 2021). These findings reinforce the argument advanced by Storey (2008) and Plzakova (2022) that evaluations must move beyond output monitoring toward impact-oriented, multi-level frameworks that include social and environmental dimensions.

Evaluations of rural development funds between 2007 and 2020 further illustrated inconsistencies in project durability and monitoring (European Court of Auditors, 2022). The adoption of stricter sustainability criteria in countries such as Austria and Italy provides institutional models that align with international recommendations for context-sensitive, long-term evaluations (Attanasio & Blair, 2018; Dvouletý et al., 2021). Evaluations of INTERREG and cross-border initiatives also point to difficulties in aggregating results across diverse territories and the limited ability to capture indirect socio-economic effects, challenges that highlight the importance of developing tailored theories of change and standardised evaluation protocols (European Commission, 2016; Hinojosa et al., 2020; Interreg Europe, 2024).

4.2. Evaluations of tourism programmes from the Cohesion Policy dataset

Of the 3,088 Cohesion Policy Programme evaluations recorded since 2015, only 21 (less than 1%) explicitly mention "tourism" or "tourist", reflecting its cross-sectoral nature and the persistent invisibility of tourism within broader evaluation systems (European Commission, 2016). This limited visibility undermines the sector's strategic positioning and hinders learning across interventions. France and Romania had the most evaluations (four each), followed by Germany and Poland (three each), Hungary, Italy and the UK (two each), and Lithuania (one). No other EU Member States were represented (Figure 1).

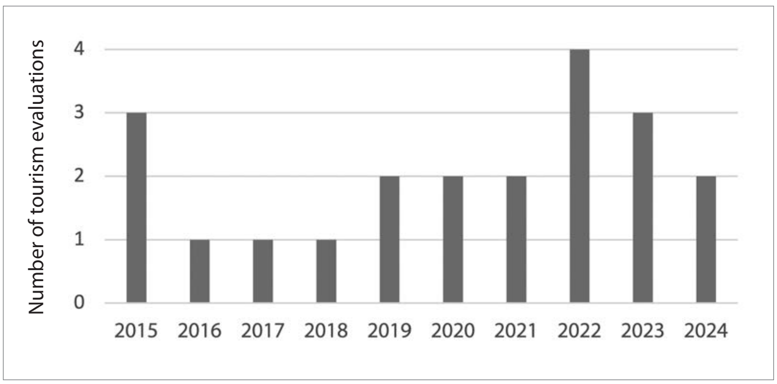
Figure 1
Number and countries of tourism-related Cohesion Policy evaluations



Source: Own elaboration with data from the EU Cohesion policy platform.

The number of tourism-related evaluations has varied over time, with a generally low and uneven frequency. While occasional peaks have occurred, such as in 2022, overall activity remains limited (Fig. 2). This sporadic pattern suggests a lack of systematic evaluation practice in the sector.

Figure 2
Number of tourism-related Cohesion Policy evaluations per year (2015-2024)



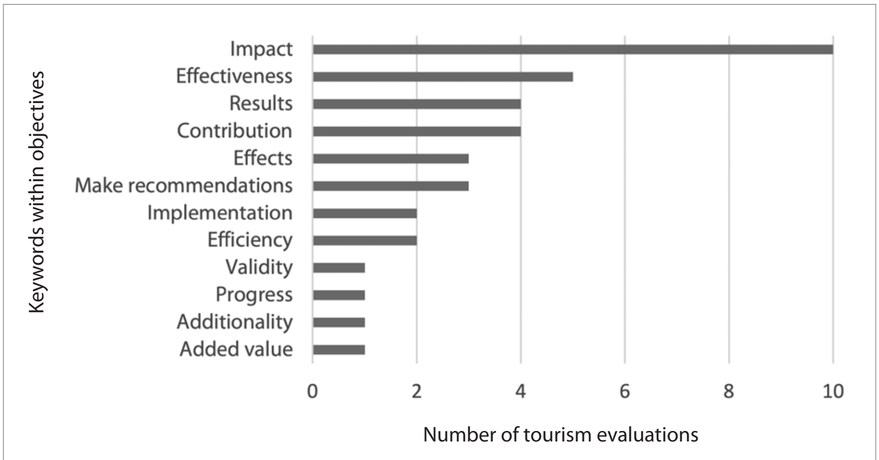
Source: Own elaboration with data from the EU Cohesion policy platform.

Thematic analysis of objectives reveals that TO6 (Preserving and protecting the environment) was cited in 67% of evaluations, aligning with the shift toward sustainability-oriented outcomes. TO3 (Enhancing the competitiveness of SMEs) and TO8 (Employment and labour mobility) followed, each mentioned in 29%

of cases, consistent with tourism's contribution to regional development and job creation. However, other objectives, including TO1 (Research, technological development and innovation) and TO9 (Social inclusion), were largely absent, with only one evaluation each, accounting for less than 5% of the projects.

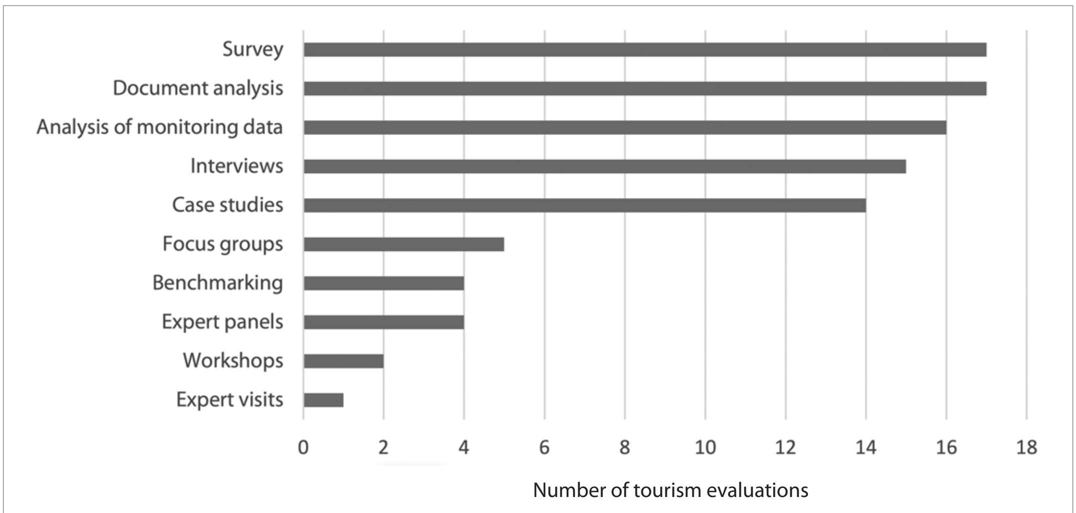
Evaluation objectives frequently referenced "impact", followed by "effectiveness", "results", and "contribution", each cited in 4–5 evaluations, reflecting a growing emphasis on results-oriented assessments (Figure 3). Yet this rhetorical focus is not always supported by methodological rigour. As shown in Figure 4, most evaluations employed surveys, document analysis, and monitoring data, methods that, while necessary, often remain descriptive. Overall, the data indicate a preference for mixed method approaches to capture both measurable outcomes and contextual insights. Only one evaluation applied counterfactual techniques (score matching and difference-in-differences), underscoring the underutilisation of rigorous impact evaluation designs as noted by Storey (2008) and Sekhon (2008). The literature stresses that without establishing credible control groups or counterfactuals, evaluations risk misattributing effects and inflating success claims.

Figure 3
Main objectives of tourism-related Cohesion Policy evaluations



Source: Own elaboration with data from the EU Cohesion policy platform.

Figure 4
Main methods used in tourism-related Cohesion Policy evaluations



Source: Own elaboration with data from the EU Cohesion policy platform.

The analysis also confirms that over two-thirds of evaluations faced limitations, most commonly related to data availability. This aligns with Christoforou Livani et al. (2024), who found that data remained underutilised due to challenges in accessibility, acquisition, and cross-border cooperation, including fragmented information, limited data services, and legal, linguistic, and compatibility barriers. Evaluators cited difficulties in measuring results due to ongoing implementation and in attributing outcomes directly to specific interventions, problems that could be addressed through better ex-ante planning, the use of logic models, and stakeholder-informed indicator frameworks (European Commission, 2013, 2024b; Gertler et al., 2016).

The evaluations revealed several recurring themes across both quantitative and qualitative findings. Quantitative results highlighted positive impacts, such as increased tourist numbers and infrastructure improvements. Some projects also achieved notable outcomes, including enhancing natural and cultural heritage and developing innovative services. Moreover, many measures were deemed unlikely to have been implemented without external support, underscoring the critical role of funding programmes in enabling tourism-related initiatives. However, challenges were frequently noted, particularly the complexity of application procedures and administrative rules, as well as inadequate project selection criteria, which posed significant obstacles to effective project execution. These limitations often reduced the broader effectiveness and sustainability of the initiatives.

Qualitative findings highlighted additional structural issues, including weak coordination, limited market intelligence, and poor complementarity with other measures. The literature supports the view that tourism projects often lack a firm strategic grounding, which constrains their transformative potential and requires innovative methods better to capture changes (Montano et al., 2024). While some projects noted positive effects on heritage valorisation or service innovation, these were often offset by limited durability or narrow beneficiary engagement. External factors, including the COVID-19 pandemic, were reported to have complicated the measurement of long-term outcomes.

4.3. Discussion of overall findings

The analysis of tourism-related evaluations under the EU Cohesion Policy framework highlights a critical gap between methodological guidance and practical application. While the 2014–2020 period shows a shift towards more rigorous, mixed-method evaluation designs that combine surveys, monitoring data, interviews, and case studies, this progress is constrained by persistent data limitations, underreporting, and low sectoral visibility. Of over 3,000 recorded evaluations, fewer than 1% explicitly address tourism, reflecting the cross-sectoral dispersion of tourism interventions across themes such as transport, rural development, and heritage (European Commission, 2023a). This low coverage hinders the comparability and strategic use of evaluation results. Overconfidence in policy design continues to limit the demand for rigorous, learning-oriented evaluations (Manski, 2013). To address this, evaluation must be better integrated across the programme cycle, with a shift from compliance-driven exercises to processes that support continuous improvement and strategic learning (Montano et al., 2023; Storey, 2008).

Indicator selection remains a significant challenge. Commonly used metrics such as visitor numbers or job creation often fail to capture tourism's broader or long-term impacts, particularly in rural or cultural contexts where intangible benefits prevail (Dunphy et al., 2020). Social, artistic, and environmental indicators are underrepresented and require more deliberate inclusion. Drawing lessons from sectors such as LIFE or regional programmes could help broaden indicator sets (Vanclay, 2013). Furthermore, evaluations need to account for tourism's multi-sectoral nature, including its indirect beneficiaries and systemic linkages, which are often neglected in sector-based assessments (Guix & Font, 2022).

Similar challenges have been identified in maritime spatial planning, where tourism is also a key component (Christoforou Livani et al., 2024). Monitoring and evaluation are complicated by overlapping policy objectives, external socio-economic and environmental influences, and the lack of structured data collection frameworks. Limited mechanisms for systematic data analysis further hinder impact assessment, while challenges in evaluating coordination structures, integrating relevant data, and defining clear indicators add to the complexity. Developing a regional monitoring programme with standardised indicators requires strong stakeholder collaboration and consensus to enhance effectiveness and ensure meaningful outcomes. Notably, collaboration itself can be a key outcome of Cohesion Policy programmes. Some analysed projects acknowledged that without EU funding, they would not have been developed at the same scale or scope, highlighting the importance of strengthening synergies. However, thoroughly evaluating collaboration requires it to be included as a specific project objective, and measuring it remains challenging due to its intangible nature (Lawrence, 2011).

The application of Logic Models and Theories of Change, highlighted in the Evaluation Handbook (European Commission, 2024b) and the broader literature (Gertler et al., 2016; Organisation for Economic Cooperation and Development, 2012), remains uneven in tourism. These frameworks help articulate causal pathways, assumptions, and mechanisms, yet are rarely employed in practice (Montano et al., 2023). Ex-post evaluations often fail to identify causal links due to the absence of robust baselines, counterfactuals, or clearly defined objectives (Angrist & Pischke, 2009; Sekhon, 2008).

Building evaluation capacity remains an urgent priority. Administrative fragmentation, insufficient staff training, and limited organisational learning all hinder the ability to design, implement, and benefit from evaluation. The risk of knowledge loss after project closure is especially acute in tourism, where institutional memory is often weak. Capacity-building, improved resource integration, and the adoption of new tools such as big data analytics, as suggested by the European Court of Auditors (2021), can help modernise tourism evaluation and improve long-term outcomes.

5. Conclusions

This paper has examined the evaluation frameworks applied to EU-funded tourism-related interventions, drawing on evaluation reports, audits, and programme assessments from the European Commission's Cohesion Policy data platform. The findings reveal that although methodological progress has been made, particularly through the increased use of participatory and mixed-method approaches, tourism remains under-evaluated within EU policy, accounting for less than 1% of all Cohesion Policy evaluations. With only two thematic audits by the European Court of Auditors to date (2011 and 2021), this evaluation is minimal to the sector's economic importance in Europe.

The study contributes to the academic literature by systematically identifying methodological gaps, including the fragmented use of indicators, the underuse of theory-based and mixed-methods approaches, and the limited dissemination of findings. Despite the EU's evaluation guidance encouraging the use of logic models and theories of change, their adoption in tourism remains sparse. More substantial alignment with regional contexts, clearer causal pathways, and greater emphasis on long-term monitoring and stakeholder engagement are essential to improve evaluation relevance and impact.

For policymakers and practitioners, the findings underscore the need for standardised protocols, enhanced baseline data, and consistent, accessible reporting. Tools such as big data analytics and improved dissemination, through full executive summaries, permanent links to reports, and multilingual access, can help strengthen transparency and reduce duplication. These improvements are particularly timely in light of the upcoming EU Sustainable Tourism Strategy and the proposed Multiannual Financial Framework (MFF) for 2028–2034, which includes commitments to greater transparency and public access to data on fund beneficiaries (European Commission, 2025). Incorporating evaluation mechanisms from the outset of programme design will be key to fostering learning and adaptive policymaking.

This study also reinforces the importance of addressing governance challenges in tourism evaluation, specifically, the sector's marginal and fragmented treatment across funding instruments. If left unaddressed, this fragmentation risks undermining the sector's potential contribution to cohesion, sustainability, and innovation objectives. Strengthening evaluation foundations is therefore not only a technical necessity but a policy imperative to ensure that public investment in tourism supports long-term development goals.

The analysis is based solely on secondary data from publicly available EU sources. As such, it is constrained by data availability, language barriers, and inconsistent methodological detail across evaluations. Future research should conduct comparative analyses across Member States to identify divergent evaluation practices and transferable good practices. Primary research involving interviews with evaluators, implementing bodies, and beneficiaries would further enrich understanding of the effectiveness, added value, and long-term outcomes of EU-funded tourism interventions.

References

Angrist, J.D., & Pischke, J.S. (2009). *Mostly harmless econometrics: An empiricist's companion*. Princeton University Press.

Attanasio, O., & Blair, D. (2018). *Structural modelling in policymaking*. CEDIL.

Bernini, C., & Pellegrini, G. (2013). Is subsidising tourism firms an effective use of public funds? *Tourism Management, 35*, 156–167. https://doi.org/10.1016/j.tourman.2012.06.012

Byrne, D. (2013). Evaluating complex social interventions in a complex world. *Evaluation, 19*(3), 217–228. https://doi.org/10.1177/1356389013495617

Camatti, N., Zecchin, L., Bertocchi, D., & Carić, H. (2022). The relevance of the territorial dimension in EU policies and the role of tourism. *Tourism: An International Interdisciplinary Journal, 70*(4), 555–570. https://doi.org/10.37741/t.70.4.2

Carlisle, S., Ivanov, S., & Espeso-Molinero, P. (2023). Delivering the European skills agenda: The importance of social skills for a sustainable tourism and hospitality industry. *Tourism and Management Studies, 19*(3), 23–40. https://doi.org/10.18089/tms.2023.190302

Christoforou Livani, C., Cervera Núñez, C., & Smanis, T. (2024). *Maritime spatial planning through the years: Insights of a decade of EMFF and EMFAF-funded projects*. Publications Office of the European Union. https://doi.org/10.2926/69197

Dunphy, K., Smithies, J., Uppal, S., Schauble, H., & Stevenson, A. (2020). Positing a schema of measurable outcomes of cultural engagement. *Evaluation, 26*(4), 474–498. https://doi.org/10.1177/1356389020952460

Dvouletý, O., Srhoj, S., & Pantea, S. (2021). Public SME grants and firm performance in European Union: A systematic review of empirical evidence. *Small Business Economics, 57*(1), 243–263. https://doi.org/10.1007/s11187-019-00306-x

Escarré Urueña, R., Driha, O.M., & Linditsch, C. (2020). Cooperación internacional en educación superior para el turismo sostenible: El proyecto Tourist. *Estudios y Perspectivas En Turismo, 29*(4), 1096–1114.

European Commission. (2012). *Guidance document on ex-ante evaluation. The programming period 2014-2020. Monitoring and Evaluation of European Cohesion Policy*.

European Commission. (2013). *EVALSED: The resource for the evaluation of socio-economic development*.

European Commission. (2014). *Guidance document on monitoring and evaluation. The programming period 2014 - 2020. European Cohesion Fund and European Regional Development Fund: Concepts and recommendations*. https://doi.org/10.2776/969657

European Commission. (2016). *Culture and tourism: Ex-post evaluation of cohesion policy programmes 2007–2013, focusing on the European Regional Development Fund (ERDF) and the Cohesion Fund (CF). Final report, work package 9.* https://doi.org/10.2776/325436

European Commission. (2022). *Transition pathway for tourism*. https://data.europa.eu/doi/10.2873/344425

European Commission. (2023a). *Guide on EU funding for tourism*.

European Commission. (2023b, December 12). *Transitioning to a more sustainable and resilient ecosystem - empowering tourism SMEs (SMP-COSME-2023-TOURSME)*. https://eismea.ec.europa.eu/funding-opportunities/calls-proposals/transitioning-more-sustainable-and-resilient-ecosystem-empowering-tourism-smes-smp-cosme-2023_en

European Commission. (2024a). COM(2024) *49 final - Ex-post evaluation of Horizon 2020, the EU framework programme for research and innovation*. https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52024DC0049

European Commission. (2024b). *Evaluation handbook*. https://doi.org/10.2841/340793

European Court of Auditors. (1998). *European implementing guidelines for the INTOSAI auditing standards*. https://www.eca.europa.eu/lists/ecadocuments/guidelines/guidelines_en.pdf

European Court of Auditors. (2011). *Were ERDF co-financed tourism projects effective? Special report n° 6, 2011*. https://data.europa.eu/doi/10.2865/32601

European Court of Auditors. (2018). *Selection and monitoring for ERDF and ESF projects in the 2014-2020 period are still mainly outputs-oriented: Special report 12/2018*. https://www.eca.europa.eu/Lists/ECADocuments/SR18_21/SR_PROJECT_PERFORMANCE_EN.pdf

European Court of Auditors. (2021). E*U support to tourism: Special report 27/2021*. https://www.eca.europa.eu/Lists/ECADocuments/SR21_27/SR_EU-invest-tourism_EN.pdf

European Court of Auditors. (2022). *Durability in rural development: Special report 12/2022*. https://www.eca.europa.eu/lists/ecadocuments/sr22_12/sr-12-2022-durability-en.pdf

Fox, T., & Rampton, J. (2015). *Ex-post evaluation of the European capitals of culture: Final report*. Publications Office of the European Union. https://doi.org/10.2766/88424

Gertler, P. J., Martinez, S., Premand, P., Rawlings, L.B., & Vermeersch, C.M.J. (2016). *Impact evaluation in practice* (2nd ed.). Inter-American Development Bank; World Bank. http://hdl.handle.net/10986/25030

Gonzalez-Urango, H., & García-Melón, M. (2018). Stakeholder engagement to evaluate tourist development plans with a sustainable approach. *Sustainable Development, 26*(6), 800–811. https://doi.org/10.1002/sd.1849

Guix, M., & Font, X. (2022). Consulting on the European Union's 2050 tourism policies: An appreciative inquiry materiality assessment. *Annals of Tourism Research, 93*, Article 103353. https://doi.org/10.1016/j.annals.2022.103353

Hinojosa, C., Stumm, T., & Böhme, K. (2020). *2020 update evaluation of the Interreg Europe programme: Final report*. Interreg Europe. https://www.interregeurope.eu/sites/default/files/2022-11/2020-07-28%20IR-E%20Update%20Evaluation%20-%20Final%20report.pdf

Interreg Europe. (2024). *Interreg Europe success stories. Highlights from the 2014-2020 programme ex-post evaluation*. https://www.interregeurope.eu/sites/default/files/2024-12/2014-2020_Ex-post_evaluation_report.pdf

Kechagia, A., & Kyriazi, F. (2021). Structural funds and regional economic growth: The Greek experience. *Review of Economic Analysis, 13*(4), 501-528. https://doi.org/10.15353/rea.v13i3.3481

Koudoumakis, P., Botzoris, G., & Protopapas, A. (2022). Cohesion Policy evaluation: Guidelines for selection of appropriate methods. *Regional Science Policy & Practice, 14*(5), 1062–1084. https://doi.org/10.1111/rsp3.12524

Kusek, J.Z., & Rist, R.C. (2004). *Ten steps to a results-based monitoring and evaluation system: A handbook for development practitioners*. World Bank. https://openknowledge.worldbank.org/entities/publication/84e1b3ba-74a2-5a19-a68d-a4b9632b74ad

Lawrence, R. (2011). Deriving collaborative aims and outcomes: A case-study of cross-border cooperation in Central and Eastern Europe. *Evaluation, 17*(4), 365–382. https://doi.org/10.1177/1356389011421927

Manski, C.F. (2013). *Public policy in an uncertain world: Analysis and decisions.* Harvard University Press.

Mikulić, J., Vitezić, V., Srhoj, S., & Kuliš, Z. (2024). Tourism boom, housing doom: Excessive tourism and international emigration. *Annals of Tourism Research, 109*, Article 103853. https://doi.org/10.1016/j.annals.2024.103853

Montano, L.J., Font, X., Elsenbroich, C., & Ribeiro, M.A. (2023). Co-learning through participatory evaluation: An example using theory of change in a large-scale EU-funded tourism intervention. *Journal of Sustainable Tourism, 33*(4), 653-672. https://doi.org/10.1080/09669582.2023.2227781

Montano, L.J., Font, X., Elsenbroich, C., & Ribeiro, M.A. (2024). Harnessing the power of stories: Evaluating complex tourism interventions through a 'most significant change' approach. *Annals of Tourism Research Empirical Insights, 5*(2), Article 100150. https://doi.org/10.1016/j.annale.2024.100150

Muñoz-Fernández, G.A., Bertucci, A., Ramos-Ruiz, J.E., & Garo, M.L. (2023). The dynamics of fund absorption: Evaluating the efficacy of EU structural funds in mitigating regional inequalities—Calabrian case. *Economies, 12*(1), Article 10. https://doi.org/10.3390/economies12010010

Nash, R., Koyabe, D., & Stansbie, P. (2006). Impact of European Union funding on tourism in the Grampian Region. *International Journal of Tourism Research, 8*(4), 247–261. https://doi.org/10.1002/jtr.573

Organisation for Economic Cooperation and Development. (2012). Evaluating tourism policies and programmes. In *OECD tourism trends and policies 2012* (pp. 55-85). https://doi.org/10.1787/tour-2012-4-en

O'Sullivan, D., Stewart, E.J., Thomas, B., Sparkes, A., & Young, J. (2003). Evaluating European Union structural funding programmes for tourism SMEs: A case from industrial South Wales. *International Journal of Tourism Research, 5*(5), 393–402. https://doi.org/10.1002/jtr.445

Plzakova, L. (2022). Evaluation of investments in the tourism sector with a local focus. *Evaluation and Program Planning, 94*, Article 102151. https://doi.org/10.1016/j.evalprogplan.2022.102151

Sekhon, J. (2008). The Neyman-Rubin model of causal inference and estimation via matching methods. In J.M. Box-Steffensmeier, H.E. Brady, & D. Collier (Eds.), *The Oxford handbook of political methodology* (pp. 271-299). Oxford University Press. https://doi.org/10.1093/oxfordhb/9780199286546.003.0011

Şengel, Ü., Işkın, M., Çevrimkaya, M., & Genç, G. (2023). Fiscal and monetary policies supporting the tourism industry during COVID-19. *Journal of Hospitality and Tourism Insights, 6*(4), 1485–1501. https://doi.org/10.1108/JHTI-08-2021-0209

Shepherd, J., & Ioannides, D. (2020). Useful funds, disappointing framework: Tourism stakeholder experiences of INTERREG. *Scandinavian Journal of Hospitality and Tourism, 20*(5), 485–502. https://doi.org/10.1080/15022250.2020.1792339

Srakar, A., & Vecco, M. (2017). Ex-ante versus ex-post: Comparison of the effects of the European Capital of Culture Maribor 2012 on tourism and employment. *Journal of Cultural Economics, 41*(2), 197–214. https://doi.org/10.1007/s10824-017-9294-0

Srhoj, S., Vitezić, V., & Walde, J. (2022). Do small public grants boost tourism firms' performance? *Tourism Economics, 28*(6), 1435–1452. https://doi.org/10.1177/1354816621994436

Storey, D. (2008). Six steps to heaven: Evaluating the impact of public policies to support small businesses in developed economies. In D.L. Sexton & H. Landström (Eds.), *The Blackwell handbook of entrepreneurship* (pp. 176–193). Wiley-Blackwell. https://doi.org/10.1002/9781405164214.ch9

Tirado Ballesteros, J.G., & Hernández Hernández, M. (2017). Assessing the impact of EU rural development programs on tourism. *Tourism Planning and Development, 14*(2), 149–166. https://doi.org/10.1080/21568316.2016.1192059

Torres, I., Teruel-Serrano, M.-D., & Viñals, M.J. (2025a). Spatial distribution and challenges in European Union funding: A perspective from tourism projects. *Annals of Tourism Research Empirical Insights, 6*(2), Article 100198. https://doi.org/10.1016/j.annale.2025.100198

Torres, I., Teruel-Serrano, M.-D., & Viñals, M.J. (2025b). Tourism policy in the European Union: Progress, challenges and prospects. *Journal of Policy Research in Tourism, Leisure and Events*, 1-21. https://doi.org/10.1080/19407963.2025.2527652

Tundis, E., Gabriele, R., & Zaninotto, E. (2017). Investigating the effectiveness of public subsidies to hotels: Evidence from an Alpine region. *Tourism Management Perspectives, 23*, 8–18. https://doi.org/10.1016/j.tmp.2017.03.005

United Nations Development Programme. (2002). *Handbook on monitoring and evaluating for results*. http://web.undp.org/evaluation/documents/handbook/me-handbook.pdf

Valente, B., & Uršič, E.D. (2025). An ex-ante approach to the resilience and recovery plan's impacts on sustainable tourism in Algarve and Alentejo. *Tourism and Hospitality, 6*(1), Article 38. https://doi.org/10.3390/tourhosp6010038

van Voorst, S., & Mastenbroek, E. (2019). Evaluations as a decent knowledge base? Describing and explaining the quality of the European Commission's ex-post legislative evaluations. *Policy Sciences, 52*(4), 625–644. https://doi.org/10.1007/s11077-019-09358-y

Vanclay, F. (2013). The potential application of qualitative evaluation methods in European regional development: Reflections on the use of performance story reporting in Australian natural resource management. *Regional Studies, 49*(8), 1326–1339. https://doi.org/10.1080/00343404.2013.837998

Volden, G.H., & Welde, M. (2022). Public project success? Measuring the nuances of success through ex-post evaluation. *International Journal of Project Management, 40*(6), 703–714. https://doi.org/10.1016/j.ijproman.2022.06.006

World Tourism Organisation. (1980). *Manual on evaluating tourist projects*. https://doi.org/10.18111/9789284407309

Submitted: June 09, 2025
Revised: August 25, 2025
Accepted: October 21, 2025