

Commission Implementing Regulation (EU) No 215/2014 of 7 March 2014 laying down rules for implementing Regulation (EU) No 1303/2013 of the European Parliament and of the Council laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund with regard to methodologies for climate change support, the determination of milestones and targets in the performance framework and the nomenclature of categories of intervention for the European Structural and Investment Funds

## CHAPTER II

### **DETERMINING MILESTONES AND TARGETS IN THE PERFORMANCE FRAMEWORK AND ASSESSING THEIR ACHIEVEMENT**

#### **(Empowerment under the fifth subparagraph of Article 22(7) of Regulation (EU) No 1303/2013)**

##### *Article 4*

#### **Information to be recorded by the bodies preparing the programmes**

1 The bodies preparing programmes shall record information on the methodologies and criteria applied to select indicators for the performance framework to ensure that corresponding milestones and targets comply with the conditions set out in paragraph 3 of Annex II to Regulation (EU) No 1303/2013 for all programmes and priorities supported by the ESI Funds, as well as the specific allocation to the Youth Employment Initiative ('YEI') as referred to in Article 16 of Regulation (EU) No 1304/2013 of the European Parliament and of the Council<sup>(1)</sup>, subject to the exceptions set out in paragraph 1 of Annex II to Regulation (EU) No 1303/2013.

2 The information recorded by the bodies preparing programmes shall permit verification of compliance with the conditions set out in paragraph 3 of Annex II to Regulation (EU) No 1303/2013 for the milestones and targets. This shall include:

- a data or evidence used to estimate the value of milestones and targets and the calculation method, such as data on unit costs, benchmarks, standard or a past rate of implementation, expert advice and the conclusions of the ex-ante evaluation;
- b information on the share of the financial allocation represented by operations, to which the output indicators and key implementation steps set out in the performance framework correspond, as well as the explanation of how that share has been calculated;
- c information on how the methodology and mechanisms to ensure consistency in the functioning of the performance framework set out in the Partnership Agreement in accordance with Article 15(1)(b)(iv) of Regulation (EU) No 1303/2013 have been applied;
- d an explanation of the selection of result indicators or key implementation steps, where these have been included in the performance framework.

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**Changes to legislation:** There are outstanding changes not yet made to Commission Implementing Regulation (EU) No 215/2014. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

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3 The information on the methodologies and criteria applied to select indicators for the performance framework and to fix corresponding milestones and targets recorded by the bodies preparing programmes shall be made available at the request of the Commission.

4 The requirements referred to in paragraphs 1 to 3 of this Article shall also apply to the revision of milestones and targets in accordance with Article 30 of Regulation (EU) No 1303/2013.

### *Article 5*

#### **Establishment of milestones and targets**

1 Milestones and targets shall be set at the level of the priority, except in the cases referred to in Article 7. Output indicators and key implementation steps set out in the performance framework shall correspond to more than 50 % of the financial allocation to the priority. For the purposes of establishing that amount, an allocation to an indicator or key implementation step shall not be counted more than once.

[<sup>F12</sup> For all ESI Funds, except for the EAFRD, the milestone and the target for a financial indicator shall refer to the total amount of eligible expenditure entered into the accounting system of the certifying authority and certified by that authority in accordance with point (a) of Article 126 of Regulation (EU) No 1303/2013.

For the EAFRD, they shall refer to the realised total public expenditure entered into the common monitoring and evaluation system.]

[<sup>F23</sup> The milestone and target for an output indicator shall refer to the values achieved by operations, where all the actions leading to outputs have been implemented in full, but for which not all the related payments have necessarily been made, or to the values achieved by operations which have been started, but where some of the actions leading to outputs are still ongoing, or to the both.]

4 A key implementation step shall be an important stage in the implementation of operations under a priority, whose completion is verifiable and may be expressed by a number or percentage. For the purpose of Articles 6 and 7 of this Regulation, key implementation steps shall be treated as indicators.

5 A result indicator shall be used only where appropriate and closely linked to supported policy interventions.

6 Where the information referred to in Article 4(2) of this Regulation has been found to be based on incorrect assumptions leading to under- or over-estimation of targets or milestones, this may be considered to constitute a duly justified case in the meaning of paragraph 5 of Annex II to Regulation (EU) No 1303/2013.

#### **Textual Amendments**

- F1** Substituted by [Commission Implementing Regulation \(EU\) No 1232/2014 of 18 November 2014 amending Commission Implementing Regulation \(EU\) No 215/2014 in order to adapt references therein to Regulation \(EU\) No 508/2014 of the European Parliament and of the Council and correcting Implementing Regulation \(EU\) No 215/2014.](#)
- F2** Substituted by [Commission Implementing Regulation \(EU\) 2018/276 of 23 February 2018 amending Implementing Regulation \(EU\) No 215/2014 with regard to changes to the determination of milestones](#)

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and targets for output indicators in the performance framework for the European Structural and Investment Funds.

## Article 6

### Achievement of milestones and targets

1 The achievement of milestones and targets shall be assessed by taking into account all indicators and key implementation steps included in the performance framework set at the level of priority in the meaning of Article 2(8) of Regulation (EU) No 1303/2013 except in cases referred to in Article 7 of this Regulation.

2 The milestones or targets of a priority shall be deemed to be achieved if all indicators included in the related performance framework have achieved at least 85 % of the milestone value by the end of 2018 or at least 85 % of the target value by the end of 2023. By way of derogation, where the performance framework includes three or more indicators, the milestones or targets of a priority may be deemed to be achieved if all indicators except for one achieve 85 % of their milestone values by the end of 2018 or 85 % of their target value by the end of 2023. The indicator, which does not achieve 85 % of its milestone or target value, shall not achieve less than 75 % of its milestone or target value.

3 For a priority whose performance framework includes no more than two indicators, a failure to achieve at least 65 % of the milestone value by the end of 2018 for either of these indicators shall be deemed a serious failure to achieve milestones. A failure to achieve at least 65 % of the target value by the end of 2023 for either of these indicators shall be deemed a serious failure to achieve the targets.

4 For a priority whose performance framework includes more than two indicators the failure to achieve at least 65 % of the milestone value by the end of 2018 for at least two of those indicators shall be deemed a serious failure to achieve milestones. A failure to achieve at least 65 % of the target value by the end of 2023 for at least two of these indicators shall be deemed a serious failure to achieve the targets.

## Article 7

### Performance framework for priority axes referred to in Article 96(1)(a) and (b) of Regulation (EU) No 1303/2013 and priority axes integrating the YEI

1 The indicators and key implementation steps selected for the performance framework, their milestones and targets, as well as their achievement values shall be broken down by Fund and, for the ERDF and the ESF, by category of region.

2 The information required in Article 4(2) of this Regulation shall be set out by Fund and by category of region, where applicable.

3 The achievement of milestones and targets shall be assessed separately for each Fund and for each category of region within the priority, taking into account the indicators, their milestones and targets, and their achievement values broken down by Fund and category of region. Output indicators and key implementation steps set out in the performance framework shall correspond to more than 50 % of the financial allocation to the Fund and category of region, where applicable. For the purposes of establishing that amount, an allocation to an indicator or key implementation step shall not be counted more than once.

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[<sup>F24</sup> If the resources for the YEI are programmed as a part of a priority axis in accordance with Article 18(c) of Regulation (EU) No 1304/2013, a performance framework shall be established separately for the YEI and the achievement of milestones and targets set for the YEI shall be assessed separately from the other part of the priority axis.]

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#### **Textual Amendments**

- F2** Substituted by [Commission Implementing Regulation \(EU\) 2018/276 of 23 February 2018 amending Implementing Regulation \(EU\) No 215/2014 with regard to changes to the determination of milestones and targets for output indicators in the performance framework for the European Structural and Investment Funds.](#)

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- (1) Regulation (EU) No 1304/2013 of the European Parliament and of the Council of 17 December 2013 on the European Social Fund and repealing Council Regulation (EC) No 181/2006 ([OJ L 347, 20.12.2013, p. 470](#)).

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**Changes and effects yet to be applied to :**

- Regulation disapplied by [S.I. 2019/625 reg. 3Sch. 1](#) (This amendment not applied to legislation.gov.uk. Regulations revoked (13.10.2020) by S.I. 2020/1114, regs. 1(2), 2)

**Changes and effects yet to be applied to the whole legislation item and associated provisions**

- Ch. 1 heading words substituted for specified purposes by [S.I. 2019/783 reg. 3\(3\)](#)
- Ch. 2-4 omitted for specified purposes by [S.I. 2019/783 reg. 3\(7\)](#)
- Art. A1 inserted for specified purposes by [S.I. 2019/783 reg. 3\(2\)](#)
- Annex 1 omitted for specified purposes by [S.I. 2019/783 reg. 3\(8\)](#)
- Annex 2 heading words substituted for specified purposes by [S.I. 2019/783 reg. 3\(9\)](#)
- Annex 3 heading words substituted for specified purposes by [S.I. 2019/783 reg. 3\(10\)\(a\)](#)
- Annex 3 words substituted for specified purposes by [S.I. 2019/783 reg. 3\(10\)\(b\)](#)
- Art. 3(1)(a) words substituted for specified purposes by [S.I. 2019/783 reg. 3\(6\)\(b\)\(iii\)](#)
- Art. 3(1)(b) words substituted for specified purposes by [S.I. 2019/783 reg. 3\(6\)\(b\)\(iv\)](#)
- Art. 3(1)(c) words substituted for specified purposes by [S.I. 2019/783 reg. 3\(6\)\(b\)\(v\)](#)
- Art. 3(1)(d) words substituted for specified purposes by [S.I. 2019/783 reg. 3\(6\)\(b\)\(v\)](#)