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

Article 1

Implementing Regulation (EU) No 215/2014 is amended as follows:

- (1) points (c) and (d) of the second subparagraph of Article 3(1) are replaced by the following:
 - (c) reporting by Member States on financial appropriations and expenditure by measure in annual implementation reports pursuant to Article 50(4) and (5) of Regulation (EU) No 1303/2013 and Article 114(2) of Regulation (EU) No 508/2014;
 - (d) the information and data provided by Member States on operations selected for funding pursuant to Article 97(1)(a) and 107(3) of Regulation (EU) No 508/2014.;
- (2) Annex III is replaced by the text set out in the Annex to this Regulation.

Article 2

Implementing Regulation (EU) No 215/2014 is corrected as follows: On page 68, Article 5(2):

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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 (c) 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.

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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.

Article 3

This Regulation shall enter into force on the day following that of its publication in the *Official Journal of the European Union*.

Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Regulation (EU) No 1232/2014. (See end of Document for details)

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 18 November 2014.

For the Commission The President Jean-Claude JUNCKER

Changes to legislation:

There are currently no known outstanding effects for the Commission Implementing Regulation (EU) No 1232/2014.