

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 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.

[^{F12} 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.]

[^{F23} 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.

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](#)

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 and targets for output indicators in the performance framework for the European Structural and Investment Funds.](#)

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.

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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\(6\)\(b\)\(v\)](#)