

**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**

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) No 1303/2013 of the European Parliament and of the Council of 17 December 2013 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 and repealing Council Regulation (EC) No 1083/2006 <sup>(1)</sup>, and in particular the fifth subparagraph of Article 22(7) thereof,

Whereas:

- (1) Article 5(3) of Commission Implementing Regulation (EU) No 215/2014 <sup>(2)</sup> sets out requirements for the determination of milestones and targets for output indicators in the performance framework for the different European Structural and Investment Funds ('ESI Funds').
- (2) The requirements set out in Article 5(3) of Implementing Regulation (EU) No 215/2014 imply that the managing authorities of the European Regional Development Fund, the Cohesion Fund and — in selected cases — the European Agricultural Fund for Rural Development should only report outputs against milestones and targets in the performance framework if these were delivered by operations, where all the actions leading to outputs were implemented in full.
- (3) To simplify reporting procedures, improve legal certainty and ensure that in the context of the performance framework the achievement of a milestone or target for an output indicator can be assessed based on the data that most accurately reflects the implementation progress, Article 5(3) of Implementing Regulation (EU) No 215/2014 should be amended to align the requirements for all ESI Funds.
- (4) Following the increase of the resources for the Youth Employment Initiative and its extension until the end of the programming period, Article 7(4) of Implementing Regulation (EU) No 215/2014 should be amended to establish how the achievement of targets should be assessed.
- (5) To make it possible for the envisaged measures to be applied promptly, this Regulation should enter into force on the day following that of its publication in the *Official Journal of the European Union*.
- (6) The measures provided for in this Regulation are in accordance with the opinion of the Coordination Committee for the European Structural and Investment Funds.
- (7) Implementing Regulation (EU) No 215/2014 should therefore be amended accordingly,

HAS ADOPTED THIS REGULATION:

*Article 1*

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

- (1) Article 5(3) is replaced by the following:

'3. 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.');

<sup>(1)</sup> OJ L 347, 20.12.2013, p. 320.

<sup>(2)</sup> 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 (OJ L 69, 8.3.2014, p. 65).

(2) Article 7(4) is replaced by the following:

‘4. 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.’

*Article 2*

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

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

Done at Brussels, 23 February 2018.

*For the Commission*  
*The President*  
Jean-Claude JUNCKER

---