



EUROPEAN  
COMMISSION

Brussels, 30.4.2015  
C(2015) 2771 final

**COMMISSION DECISION**

**of 30.4.2015**

**amending Decision C(2013) 1573 on the approval of the guidelines on the closure of operational programmes adopted for assistance from the European Regional Development Fund, the European Social Fund and the Cohesion Fund (2007-2013)**

## COMMISSION DECISION

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### **amending Decision C(2013) 1573 on the approval of the guidelines on the closure of operational programmes adopted for assistance from the European Regional Development Fund, the European Social Fund and the Cohesion Fund (2007-2013)**

THE EUROPEAN COMMISSION,

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

Whereas:

- (1) Regulation (EU) No 1297/2013 of the European Parliament and of the Council<sup>1</sup>, amended Council Regulation (EC) No 1083/2006<sup>2</sup> in order to provide flexibility as regards the Union contribution through payments of the final balance for each priority axis which requires the modification of Annex to the Commission Decision C(2013) 1573 of 20 March 2013 approving the guidelines on the closure of operational programmes adopted for assistance from the European Regional development Fund, the European Social Fund and the Cohesion Fund (2007-2013).
- (2) Regulation (EU) No 1297/2013 extended under certain conditions the 10% increase of the co-financing rate for interim payments and payments of the final balance until the end of the programming period, by way of derogation from Article 53(2) and from the second sentence of Article 53(4) of Regulation (EC) No1083/2006.
- (3) In order to enhance the simplification and transparency of the closure process, the closure guidelines should be amended in order to provide further clarification as regards the deadlines imposed for payment of public contribution and selection of operations, the specific rules for phasing, the use of legacy of financial engineering instruments, the declaration of eligible expenditure of financial engineering instruments at closure, the declaration of pending recoveries, the reporting of applicable ceilings in the Regulation, the interpretation of Article 95 and Article 96 of Regulation(EC) No 1083/2006 and the level of corrective measures to be applied in order to obtain a non-qualified audit opinion,

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<sup>1</sup> Regulation (EU) No 1297/2013 of the European Parliament and of the Council of 11 December 2013 amending Council Regulation (EC) No 1083/2006 as regards certain provisions relating to financial management for certain Member States experiencing or threatened with serious difficulties with respect to their financial stability, to the decommitment rules for certain Member States, and to the rules on payments of the final balance (OJ L 347, 20.12.2013, p. 253).

<sup>2</sup> Council Regulation (EC) No 1083/2006 of 11 July 2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund and repealing Regulation (EC) No 1260/1999 (OJ L 210, 31.07.2006, p. 25).

HAS DECIDED AS FOLLOWS:

*Sole Article*

The Annex to Decision C (2013) 1573 is replaced by the Annex to this Decision.

Done at Brussels, 30.4.2015

*For the Commission*  
*Corina CREȚU*  
*Member of the Commission*