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)
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THE EUROPEAN COMMISSION,

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

Whereas:


(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 transparence 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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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*