



Council of the  
European Union

140822/EU XXV. GP  
Eingelangt am 25/04/17

Brussels, 25 April 2017  
(OR. en)

8453/17

FIN 270  
FSTR 32  
FC 31  
REGIO 46  
AGRIFIN 42  
PECHE 161  
CADREFIN 47

## OUTCOME OF PROCEEDINGS

---

From:	General Secretariat of the Council
On:	25 April 2017
To:	Delegations

---

No. prev. doc.:	7802/17
-----------------	---------

---

Subject:	Special Report No 36/2016 by the European Court of Auditors: "An assessment of the arrangements for closure of the 2007-2013 cohesion and rural development programmes" - Council conclusions (25 April 2017)
----------	--

---

Delegations will find in the annex the Council conclusions on Special Report No 36/2016 by the European Court of Auditors: "An assessment of the arrangements for closure of the 2007-2013 cohesion and rural development programmes", adopted by the Council at its 3531st meeting held on 25 April 2017.

**Council conclusions on Special Report No 36/2016  
by the European Court of Auditors:  
"An assessment of the arrangements for closure of the 2007-2013  
cohesion and rural development programmes"**

THE COUNCIL OF THE EUROPEAN UNION:

- (1) WELCOMES the Special Report from the European Court of Auditors (hereinafter referred to as "the Court") and the Commission's replies;
- (2) ACKNOWLEDGES both the importance of closure arrangements of multiannual programmes as well as the specific tasks and responsibilities of the Commission and the Member States in the closure process;
- (3) RECOGNISES that while the current rules and procedures for the closure agreed by the co-legislators provide a good basis for an efficient closure, there are opportunities for an improved closure of the programmes;
- (4) TAKES NOTE of the Court's findings on the changes made in the ESI Funds legal framework for 2014-2020, as it already addresses some of the shortcomings identified by the Court for the 2007-2013 period, in particular:
  - a change in the assurance framework in both the cohesion and rural development programmes, including the annual acceptance of accounts as a current feature of both policy areas; and
  - a better focus on the achievement of outputs and results, with an improved performance framework;

(5) Taking into account the Commission's replies; HIGHLIGHTS that:

- Successive Court's audits in the Cohesion policy domain have shown a significant lower level of error for the 2007-2013 period when compared to the 2000-2006 programming period, while for rural development programmes the level of error has been decreasing over the last 3 years;
- Overlap between two consecutive programming periods is necessary given that the implementation of some operations span over a number of years, and also considering that there is always the need for a start-up and wrapping-up phase in each programming period; nevertheless RECOGNISES that the late adoption of the regulations and, in some cases, the possibility to spend the programme budget after the end of a programming period could slow down the implementation of the next period;

(6) Regarding further improvements of the closure arrangements for the next programming periods, INVITES

a) the Commission:

- to consider further simplification measures, as applicable, of the regulatory provisions for closure of the relevant funds in the area of Cohesion and rural development policy, whenever it contributes to a more effective and simpler implementation at national and regional level;
- to provide the budgetary authority (the European Parliament and the Council) with information of the main performance and compliance aspects of programme implementation, based on existing reporting procedures and documents;

b) the Member States:

- to encourage their managing authorities to make the EU contribution available to beneficiaries in a timely manner to enable sufficient time for project implementation;

(7) WELCOMES the support provided by the Commission to Member States to help national authorities to prepare for the closure of their 2007-2013 programmes and LOOKS FORWARD to continue receiving such support during the 2014-2020 programming period.

---