



Council of the
European Union

067018/EU XXVI. GP
Eingelangt am 05/06/19

Brussels, 5 June 2019
(OR. en)

6524/19
COR 1

FSTR 27
FC 14
REGIO 36
SOC 101
AGRISTR 10
PECHE 71
CADREFIN 99
CODEC 455
DELACTION 31

COVER NOTE

From: Secretary-General of the European Commission,
signed by Mr Jordi AYET PUIGARNAU, Director

date of receipt: 15 May 2019

To: Mr Jeppe TRANHOLM-MIKKELSEN, Secretary-General of the Council of
the European Union

No. Cion doc.: C(2019) 3789 final

Subject: CORRIGENDUM of 14.5.2019 to Commission Delegated Regulation (EU)
.../... 12 February 2019 amending and correcting Delegated Regulation
(EU) No 480/2014 as regards the provisions on financial instruments,
simplified cost options, audit trail, scope and content of audits of operations
and methodology for the selection of the sample of operations and Annex
III (C(2019) 788 final)

Delegations will find attached document C(2019) 3789 final.

Encl.: C(2019) 3789 final



Brussels, 14.5.2019
C(2019) 3789 final

CORRIGENDUM

of 14.5.2019

to Commission Delegated Regulation (EU) .../... 12 February 2019 amending and correcting Delegated Regulation (EU) No 480/2014 as regards the provisions on financial instruments, simplified cost options, audit trail, scope and content of audits of operations and methodology for the selection of the sample of operations and Annex III

(C(2019) 788 final)

CORRIGENDUM

to Commission Delegated Regulation (EU) .../... 12 February 2019 amending and correcting Delegated Regulation (EU) No 480/2014 as regards the provisions on financial instruments, simplified cost options, audit trail, scope and content of audits of operations and methodology for the selection of the sample of operations and Annex III

(C(2019) 788 final)

In Article 1(10) point (a) *for* :

(iii) point (e) is replaced by the following:

‘(e) in relation to costs determined in accordance with points (b) and (c) of the first paragraph of Article 68 and with Articles 68a(1) and 68b of Regulation (EU) No 1303/2013, Article 14(2) of Regulation (EU) No 1304/2013 prior to the entry into force of Regulation (EU, Euratom) 2018/1046 and Article 20 of Regulation (EU) No 1299/2013, the audit trail shall allow the eligible direct costs to which the flat rate applies to be substantiated and verified.’;

read :

(iii) point (e) is replaced by the following:

‘(e) in relation to costs determined in accordance with points (b) and (c) of the first paragraph of Article 68 and with Articles 68a(1) and 68b of Regulation (EU) No 1303/2013, Article 14(2) of Regulation (EU) No 1304/2013 prior to the entry into force of Regulation (EU, Euratom) 2018/1046 and Article 19 of Regulation (EU) No 1299/2013, the audit trail shall allow the eligible direct costs to which the flat rate applies to be substantiated and verified.’;