Council of the European Union

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OUTCOME OF PROCEEDINGS

From:	General Secretariat of the Council
To:	Delegations
Subject:	European Court of Auditor's Special Report No 11/2018: "New options for financing rural development projects: simpler but not focused on results" - *Council conclusions (16 October 2018)*

Delegations will find in the annex the Council conclusions on:

Special Report No 11/2018: "New options for financing rural development projects: simpler but not focused on results"

adopted by the Council at its 3644th meeting held on 16 October 2018.

COUNCIL CONCLUSIONS

on Special Report No 11/2018 from the European Court of Auditors entitled:

"New options for financing rural development projects: simpler but not focused on results"

THE COUNCIL OF THE EUROPEAN UNION

1. WELCOMES the Court's Special Report No 11/2018 on "New options for financing rural development projects: simpler but not focused on results";

2. ACKNOWLEDGES that the use of simplified cost options (SCOs) could reduce administrative burden for authorities and beneficiaries and lead to the same results as conventional reimbursement systems but in a simpler and quicker way;

3. TAKES NOTE of the Court's recommendations, all of which are directed to the Commission, and also NOTES that the Commission accepts nearly all of these recommendations in their entirety and has or will appropriately follow-up on these recommendations, as set out in the Commission replies included in the special report;

4. REMINDS that recent changes to the legislation[1] may facilitate wider use of SCOs;

5. UNDERLINES the need for clear rules to allow Member States to check and assess SCOs and also to clarify and appropriately define the roles of paying agencies and certification bodies in this regard and INVITES the Commission to take this into account in its Guidance on SCOs as well as in its Guidelines to Certification Bodies in the current programming period.

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[1] Regulation (EU) 2017/2393 (Omnibus Regulation), in particular Article 62(2) of Regulation (EU) No 1305/2013, as amended.