



CLOSURE GUIDELINES SEMINAR

Section 6

Calculation of the ceilings for Technical Assistance

Comp II

TA Ceiling 10% of IPA contribution

exception: >10%

according to valid financial plan at closure

Flexibility applies (→ section 10)



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Section 7 Automatic Decommitments

Comp II **related to commitment open at 31.12.2017**

triggering element:

final statement of expenditure not received by
31.12.2018

Exception: *force majeure* → amounts could not be
declared (CoJ criteria)

1. Abnormal circumstances
2. Unforeseeable circumstances
3. Beyond the control of the one who invokes
4. Could not be avoided despite all diligence



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Section 8

Suspension for legal or administrative proceedings

Proceeding has suspensory effect possible cases:

- Conflict between programme authority – final beneficiary
- Conflict between final beneficiary – contractee

possible decisions:

- Withdraw wholly/partially → expenditure is out and over
- Replace before the deadline for submission of closure docs



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Section 9 Suspension of payments

Commission Decision on suspension/interruption of payments still valid and issues still not solved at closure

COM will review the issues

possible solutions:

- COM shall lift suspension Decision
- COM shall adopt a financial correction Decision



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Section 11 Use of the EURO

Article 70 Financing Agreement applies

Article 127 of COM Reg 718/2007

Use of the euro

1. Amounts set out in (...) payment application and expenditure mentioned in the (...) final report on implementation shall be denominated in euro.
2. Commission decisions (...) in euro.
3. Lead beneficiaries (...) shall convert into euro the amounts of expenditure incurred in national currency.

▼M1 (COM Reg (EU) No 80/2010 of 28 January 2010)

The amount shall be converted into euro using the monthly accounting exchange rate of the Commission in the month in which the expenditure was submitted by the final beneficiary to the controllers referred to in Article 108. This rate shall be published electronically by the Commission each month.