COMMISSION REGULATION (EC) No 2406/98

of 6 November 1998

amending Regulation (EC) No 2064/97 establishing detailed arrangements for the implementation of Council Regulation (EEC) No 4253/88 as regards the financial control by Member States of operations co-financed by the Structural Funds

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 4253/88 of 19 December 1988 laying down provisions for implementing Regulation (EEC) No 2052/88 as regards coordination of the activities of the different Structural Funds between themselves and with the operations of the European Investment Bank and the other existing financial instruments ([1]), as last amended by Regulation (EC) No 3193/94 ([2]), and in particular the fourth subparagraph of Article 23(1) thereof,

Having regard to Commission Regulation (EC) No 2064/97 of 15 October 1997 establishing detailed arrangements for the implementation of Council Regulation (EEC) No 4253/88 as regards the financial control by Member States of operations co-financed by the Structural Funds ([3]),

Whereas Article 8 of Regulation (EC) No 2064/97 lays down that Member States should present to the Commission at the time of the closure of a form of intervention, a statement drawn up by a person or organisation functionally independent of the implementing service; whereas this statement should summarise the conclusions of the control examinations made in the previous years and provide an overall conclusion as to the validity of the request for the final payment as well as the legality and regularity of the operations underlying the final declaration of expenditure;

Whereas Article 17 of Regulation (EC) No 2064/97 lays down that Article 8 shall apply from 1 January 1998;

Whereas some forms of intervention of the previous programming period (1989 to 1993) have not yet been closed; whereas some forms of intervention of the current programming period covering only the first three years should now be closed;

Whereas the presentation of the declaration laid down in paragraph 1 of Article 8 at the time of closure of these forms of intervention can constitute a major difficulty in cases where the service or person designated with the independent control function was not responsible for controls carried out on these forms of intervention,

HAS ADOPTED THIS REGULATION:

Article 1

A third paragraph is added to Article 17 of Regulation (EC) No 2064/97 as follows:

'However, Article 8(1) need not be applied, from 1 January 1998, to forms of intervention for which the first decision granting assistance sets the final date for Community and national commitments up to 1 January 1997.'

Article 2

This Regulation shall enter into force the third day following its publication in the *Official Journal of the European Communities*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 6 November 1998.

For the Commission
Anita GRADIN
Member of the Commission

([1]) OJ L 374, 31. 12. 1988, p. 1.
([2]) OJ L 337, 24. 12. 1994, p. 11.
([3]) OJ L 290, 23. 10. 1997, p. 1.