

Commission Regulation (EC) No 718/2007 of 12 June
2007 implementing Council Regulation (EC) No 1085/2006
establishing an instrument for pre-accession assistance (IPA)

PART II

SPECIFIC PROVISIONS

TITLE II

CROSS-BORDER COOPERATION COMPONENT

CHAPTER III

Implementation

Section 2

Cross-border programmes between beneficiary countries and Member States

Sub-section 4

Financial management

Article 134

Availability of documents

1 Without prejudice to the rules governing State aid under Article 87 of the Treaty, the managing authority shall ensure that all the supporting documents regarding expenditure and audits on the cross-border programme concerned are kept available for the Commission and the Court of Auditors for a period of three years following the closure of a cross-border programme as defined in Article 133(5).

This period shall be interrupted either in the case of legal proceedings or at the duly motivated request of the Commission.

2 The documents shall be kept either in the form of the originals or in versions certified to be in conformity with the originals on commonly accepted data carriers.

3 The managing authority shall keep a record of the bodies holding the original supporting documents relating to expenditure and checks, comprising:

- a documents relating to specific expenditure incurred and declared payments made under the assistance and required for a sufficient audit trail including documents constituting proof of the actual delivery of products or services co-financed;

Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EC) No 718/2007, Article 134. (See end of Document for details)

b reports and documents relating to checks carried out by the bodies referred to in Article 102.

4 The managing authority shall ensure that the documents referred to in paragraph 1 are made available for inspection by, and extracts or copies thereof are supplied to, persons and bodies entitled thereto, including at least authorised staff of the managing authority, certifying authority, intermediate bodies and audit authority and authorised officials of the Community and their authorised representatives.

5 The following at least shall be considered as commonly accepted data carriers as referred to in paragraph 2:

- a photocopies of original documents;
- b microfiches of original documents;
- c electronic versions of original documents;
- d documents existing in electronic version only.

6 The procedure for certification of conformity of documents held on commonly accepted data carriers with the original document shall be laid down by the national authorities and shall ensure that the versions held comply with national legal requirements and can be relied on for audit purposes.

7 Where documents exist in electronic version only, the computer systems used must meet accepted security standards that ensure that the documents held comply with national legal requirements and can be relied on for audit purposes.

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