

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 III

**REGIONAL DEVELOPMENT AND HUMAN  
RESOURCES DEVELOPMENT COMPONENTS**

CHAPTER III

**Implementation**

*Section 2*

***Financial management***

*Article 161*

**Acceptability of applications for payment**

1 In the case of a payment application for an interim payment, in addition to the provisions laid down in Article 43(1), the provisions of this paragraph shall apply under the regional development and the human resources development components.

A payment application cannot be accepted if payments have been suspended in accordance with Article 163. The payment application shall certify that all requirements laid down in Article 43(1) and in this paragraph are fulfilled.

The certified statement of expenditure referred to in Article 43(1) shall be drawn up by priority axis and measures. The national authorising officer shall certify that the statement of expenditure is accurate, results from reliable accounting systems and is based on verifiable documents. The national authorising officer shall send this document to the Commission together with:

- a a certificate of expenditure, certifying that the expenditure declared complies with applicable Community and national rules and has been incurred in respect of operations selected for funding in accordance with the criteria applicable to the programme and complying with relevant applicable Community and national rules;
- b the computerised listing of operations by measure and the corresponding expenditure, including contribution under the IPA Regulation, national public and, when applicable, private contributions;
- c the details of amounts recoverable following cancellation of all or part of the Community contribution for an operation;

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**Changes to legislation:** There are currently no known outstanding effects for the  
Commission Regulation (EC) No 718/2007, Article 161. (See end of Document for details)

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- d the volume of Community funds in the component-specific euro account at the date of the last debit to which this statement refers and the interest earned.

2 In the case of a payment application for the payment of the final balance, in addition to the provisions laid down in Article 45(1), the provisions of this paragraph shall apply under the regional development and the human resources development components.

For a payment application to be acceptable, the Community contribution, by priority axis, shall be consistent with the financial table of the operational programme.

The certified statement of expenditure referred to in Article 45(1) shall be drawn up by the national authorising officer and sent to the Commission in accordance with the requirements of paragraph 1 of this Article.

The Commission shall inform the beneficiary country of its conclusions on the content of the audit authority opinion referred to in Article 45(1)(c). This opinion shall be deemed accepted in the absence of observations by the Commission within five months from the date of its receipt.

**Changes to legislation:**

There are currently no known outstanding effects for the Commission Regulation (EC) No 718/2007, Article 161.