



**Interreg**



**SLOVENIA - HUNGARY**

European Union | European Regional Development Fund

## **IMPLEMENTATION MANUAL FOR BENEFICIARIES**

### **PART 7 ARCHIVING AND CLOSURE**

Cooperation Programme Interreg V-A Slovenia-Hungary  
for the programme period 2014-2020

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## Implementation Manual for Beneficiaries

# PART 7: ARCHIVING AND CLOSURE

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## 1. INTRODUCTION

This part of the manual describes the basic rules for archiving and closure of projects by the beneficiaries. The essential purpose of the archive is to preserve the contents of the documents (data and information) which must be accessible, understandable and available to target groups of users. At the same time the archive must provide long-term stability and credibility of any records for the entire retention period. The closure of the projects will be described in the next version of Part 7 of this Manual.

## 2. ENSURING THE AUDIT TRAIL

The beneficiaries are responsible to ensure a sufficient and adequate audit trail. According to the Article 140 of the Regulation (EU) No 1303/2013 all documents related to the programme and projects implementation especially related to the checks and controls, necessary to ensure an adequate audit trail, must be properly archived.

The accounting and supporting documents related to the project partners must be kept at the project partners' premises. The documents can be kept either in the form of originals or other documents of equivalent probative value.

Documents related to the project application and implementation (Application Form, Partner progress report, Project progress report etc.) are in electronic form archived also in the electronic Monitoring System (eMS).

## 3. PROJECT ARCHIVING PROCESS

The Lead/Project partners are at all times obliged to retain for audit purposes all official files, documents and data about the project in their original form in a safe and orderly manner until 2 years from 31 December following the submission of the accounts by the Certifying Authority to the European Commission in which the expenditure of the operation is included. Longer statutory retention periods stated by national law and State aid regulations remain unaffected.

The LP/PPs are obliged to store the invoices and to keep them clearly traceable in the bookkeeping for the FLC and audit purposes and maintain records of invoices and bodies holding documentation in the audit trail in accordance with Article 140 of Regulation (EU) No 1303/2013 and as defined in this Manual.