



**IMPLEMENTATION MANUAL FOR
BENEFICIARIES**

**PART 7 -
ARCHIVING AND CLOSURE**

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

Version 2, July 2019

Implementation Manual for Beneficiaries

PART 7: ARCHIVING AND CLOSURE

PART 7: ARCHIVING AND CLOSURE

CONTENT OF PART 7:

1. INTRODUCTION.....	2
2. ENSURING THE AUDIT TRAIL	2
3. PROJECT CLOSURE	2
4. PROJECT ARCHIVING	2

PART 7: ARCHIVING AND CLOSURE

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 all representatives of the institutions in charge of controls foreseen by the Cooperation Programme as well as to the bodies authorized to monitor the project. At the same time the archive must provide long-term stability and credibility of any records for the entire retention period.

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 in the electronic Monitoring System (eMS).

3. PROJECT CLOSURE

Project closure is the final phase in the project implementation process. The closure involves two parallel activities: finalizing project activities and preparing the final report. In practice, this involves accumulation of all project finances, records and achievements.

The closure of the project is defined within the Implementation Manual for Beneficiaries, namely in Part 5 – Reporting on the Project Progress (chapter 2.3 - Final Reports in the eMS) and in Part 7 – Archiving and Closure.

The closure process at the project level consists of two steps, namely the submission of the Final Report (as described in chapter 2.3 of Part 5 - Reporting on the Project Progress) and the submission of the Annex to the Final report, in which the performed activities and project content in connection to achieved outputs and results have to be described. The Annex to the Final Report is available on the programme website under Guidelines/ Part 5 - Reporting on the Project Progress.

4. PROJECT ARCHIVING

Concerning the closure of a project it is to be clear, that it is a closure of the project's grant but it does not represent the end of project requirements. Even though the programme has accepted the final report and made the final payment, the project is still subject to possible

PART 7: ARCHIVING AND CLOSURE

controls and checks, e.g. by the programme Audit Authority, Commission auditors, Court of Auditors.

The Lead/Project partners are at all times obliged to retain for audits 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 documentation on the beneficiaries of “de Minimis” aid and the state aid that provided the basis for granting the aid shall be kept for 10 years from the date of receipt of the aid (the date of signature of the ERDF Subsidy Contract).

The Lead/Project partners 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 accordance with Article 140 of Regulation (EU) No 1303/2013 and as defined in this Manual.

After the last submission of the accounts by the Certifying Authority to the European Commission in which the expenditure of the project is included, the project is finalized in eMS (done by the Contract Manager at Joint Secretariat). After this step the project is automatically marked as finalized and archived in eMS.