

# **Agenda 2000: general regulation governing Structural Funds, revision for the period 2000-2006**

1998/0090(AVC) - 27/12/2002 - Implementing legislative act

COMMUNITY MEASURE : Commission Regulation 2355/2002/EC amending Commission Regulation 438/2001/EC laying down detailed rules for the implementation of Council Regulation 1260/1999/EC as regards the management and control systems for assistance granted under the Structural Funds.

CONTENT : Regulation 1260/1999/EC lays down detailed rules applicable to the management and control systems for assistance granted under the Structural Funds. In this context, the Regulation requires the responsible authorities in the Member States to keep available for the Commission all the supporting documents regarding expenditure and checks in respect of any assistance for a period of 3 years following the payment by the Commission of the final balance unless otherwise decided in the bilateral administrative agreements. It is desirable to specify the categories of supporting documents covered by this obligation, the form in which they may be held and the obligation to determine the bodies which should hold them. This is the purpose of the Commission Regulation 2355/2002/EC. ENTRY INTO FORCE : 17.01.2003.