ACC - Electronic Signatures - In which node should the Accounts be signed?

The Management Declaration must be signed by the Director of the Paying Agency, the Audit Opinion by the the Director of Certification Body and the Accounts by the Paying Agency.

This can be done **in the lower node or in the higher node**. if the Accounts are sent to the higher node without the signatures, it will be displayed a Warning message, on highest Member State node is an Error and will be mandatory the signatures in order to send the Accounts to the Commission.

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