

## What is the order for signing the Accounts?

It does not really matter actually who signs first as long as the Authority concerned does not edit the Accounts anymore otherwise previous signatures will be removed.

Therefore, always keep in mind the following rules:

- When modifying one of the items of the Accounts in the initial work version, the signatures of the signers and the signing dates for Accounts, Management Declaration and Audit Opinion will be removed and a new sign action by the Managing Authority or the Body entrusted with the accounting function on the Accounts and one by the Management Authority on the Management Declaration and one by the Audit Authority on the Audit Opinion will have to be performed before sending to the Commission is allowed. When the work version is  $> 0$ , then the signatures of the Management Declaration and Audit Opinion are only removed when these elements were set as modifiable.
- When modifying one of the items of the Management Declaration in the initial work version, the signatures of the signers and the signing dates for Management Declaration and Audit Opinion will be removed and a new sign action by the Management Authority on the Management Declaration and one by the Audit Authority on the Audit Opinion will have to be performed before sending to the Commission is allowed. When the work version is  $> 0$ , then the signature of the Audit Opinion is only removed when this element was set as modifiable.
- When modifying one of the items of the Audit Opinion, the signature of the signer and the signing date for the Audit Opinion will be removed and a new sign action by the Audit Authority on the Audit Opinion will have to be performed before sending to the Commission is allowed.

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