



EUROPEAN
COMMISSION

Brussels, 5.3.2015
C(2015) 1423 final

ANNEX 15 – PART 4/4

ANNEX

Charter of the tasks and responsibilities of imprest administrators of the Commission

to the

COMMISSION DECISION

**on the Internal Rules on the implementation of the general budget of the
European Union (European Commission section) for the attention of the
Commission departments**

ANNEX

Charter of the tasks and responsibilities of imprest administrators of the Commission

PREAMBLE

- 1.1. This Charter, drawn up in accordance with the provisions of the Staff Regulations, the Financial Regulation and Article 45 of its Rules of Application, identifies the tasks entrusted to imprest administrators, their rights, duties and the responsibilities they assume in this role.
- 1.2. The Charter is part of a drive towards transparency which is aimed at determining the responsibilities of imprest administrators in the light of the objectives assigned to them by the financial legislation. It is neither an exhaustive nor a restrictive description of the duties of imprest administrators; these are laid down in the Financial Regulation¹ and in the Rules of Application².
- 1.3. The Charter is annexed to the Internal Rules on the implementation of the general budget of the European Union.

DEFINITIONS

- 2.1 Imprest administrators are officials or other servants appointed by the accounting officer who, acting on the instructions of the authorising officer responsible, are responsible for the collection of revenue other than own resources in connection with the implementation of the general budget of the European Union and the provisional validation and the payment of small items of expenditure.

However, in the field of crisis management aid and humanitarian aid operations within the meaning of Article 128 of the Financial Regulation, imprest accounts may be used without any limitation on the amount while respecting the level of appropriations decided by the budgetary authority on the corresponding budget line for the current financial year (second subparagraph of Article 70(1) of the Financial Regulation).

APPOINTMENT OF IMPREST ADMINISTRATORS

¹ Regulation (EC, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 (OJ L 298, 26.10.2012).

² Commission Delegated Regulation (EU) No 1268/2012 of 29 October 2012 on the rules of application of the Regulation of the European Parliament and of the Council on the financial rules applicable to the general budget of the Union.

- 3.1. The imprest is created and the imprest administrator appointed by decision of the accounting officer on a duly substantiated proposal from the authorising officer responsible. Amendment of the operating terms for an imprest account is also the subject of a decision by the accounting officer on a duly substantiated proposal from the authorising officer responsible (second subparagraph of Article 66(3) of the Rules of Application).

The authorising officer's proposals must ensure that:

- concerning the creation of the imprest, it is materially impossible or inefficient to use budgetary procedures (Article 66 of the Rules of Application) for the payments planned;
- concerning the proposed imprest administrator, the candidates fulfil the requirements of training, knowledge and skills as laid down in Article 68 of the Rules of Application.

The maximum amount that may be granted as an advance to the imprest administrator (ceiling of the imprest), the nature and the maximum amount of each item of expenditure that may be paid by the imprest administrator are stipulated by the accounting officer, in accordance with the provisions of Article 67 of the Rules of Application.

The imprest administrator is discharged from his duties by the accounting officer on a proposal from the authorising officer.

- 3.2. Imprest administrators are chosen from officials or, should the need arise and only in duly substantiated cases, from other members of staff (Article 68 of the Rules of Application). They are chosen on the grounds of their knowledge, skills and particular qualifications as evidenced by qualifications or by appropriate professional experience, or after an appropriate training programme.

Staff assigned the role of imprest administrator must be given or have been given appropriate training before being appointed.

- 3.3. Imprest administrators shall perform their duties in accordance with the provisions of the Financial Regulation and its Rules of Application.

They shall perform their tasks with honesty and probity and with due regard for the protection of the Union's financial interests.

- 3.4. When there is a change in imprest administrator, a handover form shall be signed by the outgoing and incoming imprest administrators recording the state of the account on the date of the handover. The handover form shall be sent immediately to the accounting officer and the authorising officer for their information.

- 3.5. If unable to perform their duties, imprest administrators must temporarily transfer the management of the account to one of the substitutes named in the appointing decision by completing a handover form with the substitute (see 3.4). Similarly, a handover form must be completed in the event of further substitution and also by the substitute and the imprest administrator at the end of the period of substitution. If no handover form is sent to the accounting officer, imprest administrators shall remain responsible for the account, even in their absence.

- 3.6. Since imprest administrators must make payments on the instructions of the authorising officer, these two roles are incompatible, in so far as they relate to the same budget lines.

MISSION OF IMPREST ADMINISTRATORS

- 4.1. All imprest administrators shall, in accordance with the Financial Regulation, perform the tasks assigned to them in the appointment decision, including:

- provisional validation and payment of expenditure authorised by the accounting officer in accordance with the instructions of the authorising officer;
- collection of revenue other than own resources;
- holding funds and liquid assets.

- 4.2. The decision to establish an imprest account shall specify, where appropriate, that one or more bank accounts or post office giro accounts be opened in the Commission's name.

In particular to avoid any exchange losses, imprest administrators may make transfers between different accounts relating to the same imprest.

Imprest administrators shall ensure compliance with the operating terms for accounts opened with local financial institutions, as defined in the agreements concluded with these institutions and taking into account the applicable legislation in the country concerned (Article 58(5) of the Rules of Application).

Imprest administrators shall perform, at least every five years, a competitive bank survey among the financial institutions established in the country where they exercise their mandate. They shall then submit to the accounting officer a substantiated proposal for the selection of a bank for a period not exceeding five years (Article 58(4) of the Rules of Application).

- 4.3. Imprest administrators shall make payments to third parties on the basis and within the limits of prior budgetary and legal commitments signed by the authorising officer responsible, and of the residual balance of the imprest account held in cash or at the bank.

Payments may be made by bank credit transfer, including the direct debit system referred to in Article 89 of the Financial Regulation, cheque or other means of payment, including debit cards, in accordance with the instructions laid down by the accounting officer (Article 67(4) of the Rules of Application).

Payments made from imprest accounts may, within the limits laid down in Article 137(3) of the Rules of Application, consist simply of the payment of invoices, without prior acceptance of a tender.

- 4.4. Payments made shall be followed by formal final validation decisions and/or regularisation payment orders signed by the authorising officer responsible.

Imprest transactions shall be settled by the authorising officer by no later than the end of the following month, so that the accounting balance and the bank balance can be reconciled (Article 67(1)(f) of the Rules of Application).

The imprest shall be settled, in terms of expenditure or miscellaneous or assigned revenue, in accordance with the decision setting up the imprest account and the relevant provisions of the Financial Regulation. The amounts in question shall be deducted when the authorising officer subsequently replenishes the imprest account.

- 4.5. Imprest administrators shall be responsible for managing imprest accounts endowed and monitored by the accounting officer.

The imprest administrator shall keep an account of the funds at his disposal, in cash and at the bank, and of payments made and amounts received, in accordance with the rules and on the instructions given by the accounting officer. Statements of that account shall be accessible at all times to the authorising officer responsible and a list of transactions shall be established at least once a month and be sent in the following month together with supporting documents by the imprest administrator to the authorising officer responsible for settlement of the imprest operations (Article 70(1) of the Rules of Application).

- 4.6. Imprest administrators shall use the management system made available to them by the authorising officer. If none is made available, they shall devise their own management system.

- 4.7. Imprest administrators shall inform the accounting officer in good time of any matter of importance which might compromise the sound management of the imprest account.

In performing their duties, imprest administrators may request assistance from the accounting officer's staff, who will provide them with the necessary information and advice, without assuming however the responsibilities of the imprest administrator.

- 4.8. Imprest administrators shall answer any observations made following checks or audits by the authorising officer, accounting officer, inspection and audit departments and the Court of Auditors.

LIABILITY OF IMPREST ADMINISTRATORS

- 5.1. The liability of imprest administrators is governed by the provisions of the Staff Regulations of officials (in particular Articles 11, 11a, 12, 12b, 21, 21a, 22 and 86) and Annex IX thereto and, by analogy, the corresponding provisions of the Conditions of employment of other servants and, more specifically, by the Financial Regulation and its Rules of Application. It shall be measured against the risks inherent in their work and the resources provided to them to achieve their objectives.

In accordance with Article 22 of the Staff Regulations, and by analogy the corresponding provisions of the Conditions of employment of other servants, imprest

administrators may be required to make good, in whole or in part, any damage suffered by the Union as a result of serious misconduct on their part.

5.2. In accordance with Article 75 of the Financial Regulation, in carrying out their specific duties, imprest administrators may be liable to disciplinary action and to payment of compensation:

a) where they lose or damage funds, assets or documents in their keeping;

b) where they fail to provide proper supporting documents for the payments they have made;

c) where they make payments to persons other than those entitled;

d) where they fail to collect revenue due.

5.3. Imprest administrators may be held liable in the event of serious negligence, especially where the wrongdoing was caused by inadequacies in their management, or their failure to take account of remarks resulting from controls carried out by the competent services.

In cases that do not involve intentional wrongdoing such as fraud, corruption, misappropriation of funds or theft, the Commission shall base its decision to initiate the procedure for finding an imprest administrator liable for disciplinary action and payment of compensation on the opinion of the panel referred to in Article 73(6) of the Financial Regulation.

5.4. Payments made through imprest accounts do not alter the obligations and responsibilities of authorising officers (by delegation or subdelegation) concerning payment under budget implementation procedures. In no event may authorising officers responsible delegate their responsibilities to imprest administrators.

5.5. By analogy with the provisions of Article 21a of the Staff Regulations and the corresponding provisions of the Conditions of employment of other servants, when imprest administrators believe they have been given an instruction that is irregular or that executing it is incompatible with the scale of resources allocated to them, they shall inform the authorising officer and the accounting officer in writing, both of whom must follow this up within a reasonable time limit.

The same provisions shall apply where imprest administrators, when acting on instructions given to them, learn that the circumstances of the case may give rise to an irregular situation.

5.6. In carrying out their duties, imprest administrators shall benefit from the Commission's duty of care towards its employees.

FRAUD, CORRUPTION AND CONFLICT OF INTERESTS

- 6.1. The provisions of this Charter are without prejudice, in cases of fraud or corruption, to the liability under criminal law of imprest administrators as laid down in the national law applicable and in the provisions in force concerning the protection of the European Union's financial interests and the fight against corruption involving officials and other servants of the European Union or of the Member States of the European Union.
- 6.2. In accordance with Article 11a of the Staff Regulations and the corresponding provisions of the Conditions of employment of other servants, in performing their duties, imprest administrators and staff under their responsibility shall not handle any matter in which they have direct or indirect personal interest, in particular family or financial, which may impair their independence. Imprest administrators who receive such a matter to handle shall immediately inform the accounting officer and the authorising officer, who shall take the appropriate measures and may in particular relieve the official from responsibility in this matter. They must also inform their superior.

DISQUALIFICATION

- 7.1 In accordance with the provisions of the Financial Regulation, the accounting officer may at any moment, after informing the authorising officer, suspend the imprest administrator temporarily or definitively from his duties in particular in the event of failure to comply with the rules contained in this Charter, without prejudice to possible disciplinary action.

RECEIPT FORM
FOR THE CHARTER OF THE IMPREST ADMINISTRATORS
OF THE COMMISSION

I, the undersigned, hereby declare that I have taken note of the 'Charter of the tasks and responsibilities of imprest administrators of the Commission', in particular as regards my rights, duties and responsibilities in my capacity as imprest account holder.

Place

Name

Date

Signature