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## **ANNEX**

### **CHARTER OF TASKS AND RESPONSIBILITIES OF THE COMMISSION'S ACCOUNTING OFFICER**

*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**

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## **1. PREAMBLE**

- 1.1. This "Charter" has been drawn up in accordance with the provisions of the Staff Regulations, the Financial Regulation applicable to the general budget<sup>1</sup> (hereinafter "the Financial Regulation"), and its Rules of Application<sup>2</sup>. It identifies the tasks entrusted to the Commission's accounting officer (hereinafter "the accounting officer"), his rights and duties and the responsibilities he assumes in the exercise of his functions, in light of the objectives assigned to him by the financial legislation.
- 1.2. The Charter is part of the Commission's commitments to increased transparency and accountability. It is not an exhaustive or restrictive description of the duties of the accounting officer; these are laid down in the Financial Regulation and its Rules of Application.
- 1.3. This Charter spells out the relationship between the Commission and the accounting officer, and the relationship of the accounting officer with the authorising officers.
- 1.4. The Charter is annexed to the Internal Rules on the implementation of the budget.
- 1.5. This Charter shall apply *mutatis mutandis* in all cases where the accounting officer of the Commission has been designated to perform the tasks of accounting officer.

## **2. DESIGNATION OF THE ACCOUNTING OFFICER**

- 2.1. The accounting officer shall be an official appointed by the Commission and assigned to the Directorate-General for the Budget. He shall be subject to the Staff Regulations of Officials.
- 2.2. The accounting officer shall be chosen on the grounds of his particular competence as evidenced by diplomas or by equivalent experience.
- 2.3. The accounting officer shall perform his duties in accordance with the provisions of the Financial Regulation and its Rules of Application and shall perform his tasks with honesty and probity and with due regard for the protection of the Commission's financial interests.
- 2.4. The institution shall make available to the accounting officer the staff and equipment necessary for the proper performance of his tasks.
- 2.5. The tasks performed by the accounting officer shall be incompatible with those of authorising officer, imprest administrator and internal auditor.

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<sup>1</sup> Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union.

<sup>2</sup> Commission Delegated Regulation (EU) No 1268/2012 of 29 October 2012 on the rules of application of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council on the financial rules applicable to the general budget of the Union.

- 2.6. The accounting officer may, in the performance of his duties, delegate certain tasks to subordinate staff subject to the Staff Regulations or the Conditions of Employment of Other Servants.

Unless specifically amended or revoked by the newly appointed accounting officer, the delegation of powers granted by his predecessor shall remain valid.

### **3. TERMINATION OF DUTIES OF THE ACCOUNTING OFFICER**

- 3.1. In the event of the termination of the accounting officer's duties, unless this falls at the end of a financial year, a trial balance shall be drawn up without delay.
- 3.2. The trial balance shall cover the accounts for the entities which the Commission's accounting officer performs the function of accounting officer, but not the consolidated EU accounts. It shall be prepared as at the date of the last working day of the outgoing accounting officer.
- 3.3. The trial balance, accompanied by a handing-over report, shall be transmitted to the new accounting officer by the outgoing accounting officer or, if this is not possible, by the official temporarily replacing him.
- 3.4. The new accounting officer shall, within no more than a month following transmission, sign the trial balance in acceptance and may make reservations.
- 3.5. The Commission shall inform the Budgetary Authority of the appointment or termination of duties of its accounting officer.

### **4. MISSION OF THE ACCOUNTING OFFICER**

The accounting officer is the official responsible in the Commission, in accordance with Article 68 of the Financial Regulation, for:

- 4.1. proper implementation of payments,
- 4.2. collection of revenue and recovery of amounts established as being receivable;
- 4.3. preparing and presenting the accounts in accordance with Title IX (Part One) of the Financial Regulation;
- 4.4. keeping the accounts in accordance with Title IX (Part One) of the Financial Regulation;
- 4.5. laying down, in accordance with Title IX (Part One) of the Financial Regulation, the accounting rules and methods and the chart of accounts;
- 4.6. laying down and validating the accounting systems and where appropriate validating systems laid down by the authorising officer to supply or justify accounting information; the accounting officer shall also be empowered to verify the respect of validation criteria;

- 4.7. treasury management;
- 4.8. setting up and endowing imprest accounts, in accordance with Article 70 of the Financial Regulation;
- 4.9. proper implementation of payments.
  - 4.9.1. Payments shall be made by the accounting officer, on the basis of payment orders issued by the authorising officer responsible in accordance with Article 89 of the Financial Regulation, within the limits of the funds available.
  - 4.9.2. The accounting officer shall make payments promptly, having due regard to the time limits laid down by Article 92 of the Financial Regulation.
  - 4.9.3. Payments shall be made by bank credit transfer, by cheque or from imprest accounts by debit card.

The accounting officer may make payments by bank credit transfer or by cheque only if the payee's bank account details and information confirming the payee's identity, or any modification, have first been entered in the Commission's third-party file.

- 4.9.4. The terms governing the opening, operation and use of accounts shall stipulate, depending on internal control requirements, that cheques, bank credit transfer orders or any other banking operation must be signed by one or more duly authorised members of staff. Manual instructions shall be signed by at least two duly authorised members of staff, or by the accounting officer in person. To this end the accounting officer shall communicate to the financial institutions with which it has opened accounts the names and specimen signatures of the authorised members of staff.

#### 4.10. *Collection of revenue and recovery of established entitlements*

- 4.10.1. The accounting officer shall act on recovery orders issued in accordance with Article 72(1) of the Financial Regulation. He shall exercise due diligence in the collection of revenue corresponding to entitlements, including interest for late payments as stipulated in the debit note established by the authorising officer.
- 4.10.2. Where an entitlement has not been recovered by the date set for payment, the accounting officer shall without delay launch the procedure for effecting recovery by any means offered by the law, including, where appropriate, the calling-in of any guarantee requested and retained by the authorising officer. Where an advance guarantee exists, the accounting officer shall recover the Union/Euratom entitlement by calling in the guarantee after informing the authorising officer responsible and the debtor.
- 4.10.3. The accounting officer shall recover Union/Euratom entitlements by offsetting them against equivalent claims that the Union/Euratom have on any debtor where the debtor himself also has a claim on the Union/Euratom that is certain, of a fixed amount and due and has been established by a payment order.

Where the debtor has not made payment by the date set in the accounting officer's letter of formal notice, the accounting officer shall ask the authorising officer

responsible to prepare a decision formally making the recovery order an enforceable Commission decision in accordance with Article 72(2) of the Financial Regulation. Where it is not possible to formally make the recovery order an enforceable decision, the accounting officer shall ask the Legal Service to take whatever measures are necessary.

- 4.10.4. The accounting officer may, in consultation with the authorising officer by delegation and on a written request by the debtor stating the reasons for the request, allow additional time for repayment, and provided that:
- the debtor undertakes to pay the default interest stipulated from the initial date on which the debt became due and for the whole of the additional time allowed for repayment;
  - he lodges an adequate financial guarantee, covering the debt outstanding for both the principal sum and the interest.

In accordance with Article 89 of the Rules of Application, the accounting officer shall keep the original documents of the guarantees he accepts and, where appropriate, call them in.

- 4.10.5. The accounting officer shall collect the fines, periodic penalties and other penalties in accordance with Article 90 of the Rules of Application. In this context, he shall also keep the originals of guarantees lodged by economic operators he accepts.

At any stage in the procedure the accounting officer shall, where necessary, take appropriate measures to safeguard the financial interests of the European Union and Euratom. For this purpose he may ask for the support of the Commission Legal Service.

- 4.10.6. The accounting officer shall adopt the necessary guidelines concerning the minimum content of the files submitted to him by authorising officers during the recovery of entitlements by judicial action - particularly as regards the type and character of the information required.
- 4.10.7. The accounting officer shall, at the end of each quarter, send the authorising officers an age-based balance of recovery orders together with reports including estimates of revenue and other relevant indicators for analysis on which to base decisions on whether to recover or waive an established entitlement, or whether to issue a recovery order.

Each year the accounting officer shall send the authorising officers concerned a note drawing their attention to a list of Union/Euratom entitlements for which they may make a waiver proposal, namely old entitlements, established three or more years previously, involving small amounts and those where all appropriate steps have been taken but have failed to secure recovery.

#### **4.11. *Preparation of the accounts and accounting***

##### **4.11.1. Provisional accounts**

The accounting officer shall be responsible for preparing the Commission's provisional accounts (financial statements and budget implementation statements).

For that purpose, the accounting officer shall obtain from authorising officers, who shall guarantee its reliability, all the information necessary for the production of accounts which give a true and fair view of European Union and Euratom assets and of budget implementation.

The accounting officer shall also be responsible for consolidating the provisional accounts of the Commission with the provisional accounts transmitted at the latest by 1 March of the following year by the accounting officers of all the other institutions, within the meaning of Article 1 of the Financial Regulation, and the bodies referred to in Article 208 of the Financial Regulation.

In accordance with the procedure set out in Article 147 of the Financial Regulation, he shall send the provisional accounts of the Commission and the provisional consolidated EU accounts to the Court of Auditors by 31 March of the following year at the latest.

#### 4.11.2. Definitive accounts of the Commission

The accounting officer shall prepare the Commission's definitive accounts in time for the Commission to adopt them by 31 July, as provided for by Article 148 of the Financial Regulation. For that purpose, he shall take into account the observations of the Court of Auditors on the provisional accounts. Before the adoption of the accounts by the Commission, the accounting officer shall sign them off, thereby certifying that he has a reasonable assurance that the accounts present a true and fair view of the financial situation of the institution.

For that purpose, the accounting officer shall satisfy himself that the accounts have been prepared in accordance with the accounting rules, methods and accounting systems established under his responsibility for the accounts of his institution, and that all revenue and expenditure is entered in the accounts.

The authorising officers by delegation shall forward all the information that the accounting officer needs in order to fulfil his duties. They shall remain fully responsible for the proper use of the funds they manage as well as the legality and regularity of the expenditure under their control.

The accounting officer shall be empowered to check the information received as well as to carry out any further checks he deems necessary in order to sign off the accounts.

He shall make reservations, if necessary, explaining exactly the nature and scope of such reservations.

#### 4.11.3. Consolidated definitive accounts

The accounting officers of the other institutions and bodies referred to in Article 208 of the Financial Regulation shall sign off their annual accounts and send them to the Commission's accounting officer and the Court of Auditors by 1 July of the following year at the latest.

The accounting officer shall consolidate these accounts with the Commission's definitive accounts, and draw up a note by which he declares that that they were

prepared in accordance with Title IX (Part One) of the Financial Regulation and with the accounting principles, rules and methods set out in annex to the financial statements. He shall submit them to the Commission for approval. He shall also send the Court of Auditors, if requested, a letter of representation covering these consolidated accounts.

- 4.11.4. The accounts must comply with the EU accounting rules and be accurate and comprehensive and present a true and fair view of the European Union and Euratom assets and liabilities, the financial situation and the outturn of the financial year. To this end, the accounts shall be drawn up on the basis of the accounting principles laid down in the above mentioned accounting rules.

- 4.11.5. Information on the implementation of the budget

In addition to the information presented in the context of the presentation of the accounts, the accounting officer shall make available online:

- once a month, for the European Parliament, the Council and the Court of Auditors, figures on the implementation of the budget for both revenue and expenditure, in accordance with Article 150(1) of the Financial Regulation;
- three times a year, to the European Parliament, the Council and the Court of Auditors, a report on the implementation of the budget covering both revenue and expenditure, in accordance with Article 150(2) of the Financial Regulation.

#### 4.12. *Keeping the accounts*

- 4.12.1. The accounting officer shall draw up and keep updated documents describing the organisation of the Commission's accounts and its accounting procedures.

He shall identify the computerised documents offering all the guarantees of proof which make up the accounting ledgers referred to in Article 237 of the Rules of Application (journal, general ledger and inventory).

- 4.12.2. The accounting officer must ensure that the Commission's accounting system enables the trial balance to be established, covering all the accounts of the general accounts, including accounts closed in the course of the financial year with, in each case, the account number, the account name, the starting balance, total debits, total credits, and the final balance.

- 4.12.3. The accounting officer shall reconcile the cash at bank with the account statements on a monthly basis at least, and in any event whenever the accounts are closed.

The accounting officer shall ensure the regular monitoring of the open items on suspense accounts. To this end, he shall send appropriate reminders to the authorising officers, who are responsible for the regularisation of these non-budget operations by booking to the budget.

- 4.12.4. The accounting officer shall keep the documents relating to the accounts and accounting for five years from the date the European Parliament grants discharge for the budgetary year to which the documents relate.



He shall keep documents relating to operations not definitively closed for a longer period, until the end of the year following that in which the operations are closed.

#### **4.13. *Accounting rules and methods and the chart of accounts***

- 4.13.1. The accounting officer must ensure that the Commission has accounting rules and methods and a chart of accounts which will allow accounts to be drawn up giving a true and fair view of both the Commission's and the EU's assets and liabilities.

The accounting officer shall ensure that the chart of accounts and the accounting rules and methods are regularly updated in line with developments in international public sector accounting standards and the specific nature of Union activities.

- 4.13.2. The accounting officer shall, after consulting the accounting officers of the other institutions and bodies referred to in Article 208 of the Financial Regulation, adopt the accounting rules to be applied by all the institutions, the European offices and the bodies referred to in Article 208 of the Financial Regulation. When adopting the accounting rules, he shall be guided by the internationally accepted accounting standards for the public sector but may depart from them where justified by the specific nature of European Union and Euratom activities.
- 4.13.3. He shall also adopt the model inventory which the institutions and the bodies referred to in Article 208 of the Financial Regulation keep to show the quantity and value of all the tangible, intangible and financial assets of the European Union and Euratom.
- 4.13.4. Where the accounts are kept with the assistance of computer software, the accounting officer shall determine the functional specifications for the development of the software and ensure that it complies with the accounting rules and methods before it is made operational.
- 4.13.5. The accounting officer shall provide the Directorates-General with information on the transactions they have entered and validated in the central accounting system (ABAC) for the purpose of drawing up their annual report.

#### **4.14. *Devising and validating accounting systems***

- 4.14.1. The accounting officer shall be responsible for devising and validating the Commission's central accounting systems.

He shall validate local financial management systems devised by authorising officers when they supply data for the accounts or are called on to substantiate such data. He must give his agreement to their introduction and to any modification.

The responsibility of the accounting officer in internal control is to ensure the integrity of the accounting system. Each Directorate-General shall be responsible for the data entered in the system and for ensuring the reliability and accuracy of the information entered. The accounting officer shall be responsible for the subsequent processing and output of the information entered in the accounting system, including through local information systems which he has validated.

- 4.14.2. The accounting officer shall periodically, and at least at the annual closure, reconcile the balance of the accounts in the trial balance with the data from the management systems used by authorising officers for the management of assets and liabilities and for the daily input into the central accounting system.

The accounting officer shall also be consulted by authorising officers on the introduction and modification of the systems for the inventory and for the valuation of assets and liabilities.

- 4.14.3. The accounting officer shall adopt the rules for authorising officers to supply him with the financial and management information required for the performance of his duties.

#### 4.15. *Treasury management*

- 4.15.1. The accounting officer is alone empowered to manage cash and cash equivalents. He shall be responsible for their safekeeping.

The accounting officer shall ensure that the Commission has at its disposal sufficient funds to cover cash requirements arising from budget implementation. For this purpose he shall set up cash management systems enabling him to draw up cash-flow forecasts. The accounting officer shall divide up the funds available in accordance with Regulation (EC, Euratom) No 1150/2000.

- 4.15.2. In order to carry out the financial operations which arise from implementation of the budget, the accounting officer shall have the necessary accounts opened at financial institutions in the Member States and in third countries, after negotiating the conditions governing their operation in accordance with the principles of sound financial management, efficiency and competitive tendering. In duly substantiated circumstances, he may open accounts in currencies other than the euro.

The accounting officer shall ensure compliance with the operating terms of the Commission's accounts with the financial institutions, as defined in the agreements concluded with these institutions (however for imprest-related bank accounts opened outside the Union, the imprest account holder shall assume this responsibility). Every five years, the accounting officer shall relaunch competitive tendering between financial institutions with which accounts could be opened.

The Commission's accounting officer shall inform the accounting officers of the other institutions and bodies referred to in Article 208 of the Financial Regulation of the operating terms of accounts opened with financial institutions.

- 4.15.3. The accounting officer shall authorise transfers between accounts opened in the name of the Commission. He must ensure at all times that none of these accounts is in debit. Where the accounts are in currencies other than the euro, he shall periodically convert the balance into euro.

The accounting officer may not maintain balances in foreign currency accounts which might cause excessive losses to the institution as a result of exchange rate fluctuations.

- 4.15.4. The accounting officer shall reconcile the bank accounts with the bookkeeping on a monthly basis at least. He must investigate and, if necessary, regularise any differences which may occur.

4.16. ***Imprest accounts***

- 4.16.1. On a duly substantiated proposal from the authorising officer responsible, the accounting officer shall take decisions creating imprest accounts, appointing the imprest administrator and making any changes to the operating terms. Unless specifically amended or revoked by the newly appointed accounting officer, the decisions of his predecessor regarding imprests shall remain valid.
- 4.16.2. The accounting officer shall be empowered to endow imprest accounts, which nevertheless remain the responsibility of the imprest administrator appointed. The accounting officer shall make the payment endowing imprest accounts and shall monitor the financial aspects when opening bank accounts and delegating signatures and also during controls on the spot and in the centralised accounts.
- 4.16.3. The accounting officer shall himself, or through an official or other servant from his own department or in the authorising department, carry out checks, as a rule on the spot and without warning, to verify the existence of the funds allocated to the imprest administrators, the bookkeeping, and that imprest transactions are settled within the time limit set. He shall communicate the findings of these checks to the authorising officer responsible.

4.17. ***Fiduciary accounts***

- 4.17.1. In accordance with Article 68(7) of the Financial Regulation, fiduciary accounts may be opened in the name of the Commission and on its behalf by the authorising officer, in agreement with the accounting officer.
- 4.17.2. The accounting officer shall lay down rules for the opening, management and closure of fiduciary accounts and their use.

**5. LIABILITY OF THE ACCOUNTING OFFICER**

- 5.1. The liability of the accounting officer shall be governed by the provisions of the Staff Regulations applicable to officials (Articles 11, 14, 21, 22, 86 *et seq.*) and by the Financial Regulation and its Rules of Application. In accordance with the second paragraph of Article 21 of the Staff Regulations, the responsibility of his subordinates shall in no way release him from his own responsibility.
- 5.2. In accordance with Article 22 of the Staff Regulations, the accounting officer may be required to make good, in whole or in part, any damage suffered by the Union as a result of serious misconduct on his part.
- 5.3. In the performance of his specific tasks, the accounting officer may in particular be liable to disciplinary action and to payment of compensation:
- where monies, assets and documents in his keeping are lost or damaged;

- where he wrongly alters bank accounts or postal giro accounts;
  - where he recovers or pays amounts which are not in conformity with the corresponding recovery or payment orders;
  - where he fails to collect revenue due.
- 5.4. In accordance with Article 71(2) of the Financial Regulation, the accounting officer may at any time be temporarily or definitively suspended from his duties by the Commission, in particular in the event of failure to comply with the rules contained in the Financial Regulation, its Rules of Application and this Charter, without prejudice to any disciplinary action.

## **6. FRAUD, CORRUPTION, CONFLICT OF INTERESTS**

- 6.1. In cases of fraud or corruption, the provisions of this Charter are without prejudice to the accounting officer's liability under criminal law as laid down in the national law applicable and in the provisions in force concerning the protection of the financial interests of the European Union and Euratom and the fight against corruption involving officials of the European Union or of its Member States.
- 6.2. The accounting officer shall be prohibited from taking any measures of budget implementation which may bring his own interests into conflict with those of the European Union and Euratom, in accordance with the definition of conflict of interests contained in Article 52 of the Financial Regulation. Should such a case arise, the accounting officer must refrain from such measures and refer the matter to the competent authority.

In accordance with Article 14 of the Staff Regulations, an accounting officer who, in the performance of his duties, is called upon to decide on a matter in the handling or outcome of which he has a personal interest such as to impair his independence shall inform the Commission.