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ANNEX 17

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Business Continuity Plan Simplified workflows and non-budget payments

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

Business Continuity Plan Simplified workflows and non-budget payments

1. The Communication 'Framework for Business Continuity Management in the Commission' (SEC (2006) 898 final of 12 July 2006) distinguishes between:

- Predictable or 'creeping' crises such as outbreak of disease where it is possible to implement a prepared strategy; and
- Sudden impact crises such as the loss of a building, infrastructure or key staff through fire, terrorist attack or major system breakdown with little or no warning, which may happen out of normal office hours and where communication with staff could pose a major problem.

According to Article 3 of the Annex 'Commission provisions setting up the Argus general rapid alert system', the President may decide to activate a specific coordination process. The President will also decide on the allocation of the political responsibility for the Commission's response to the crisis. He will either assume responsibility himself or assign it to a Member of the Commission.

A non-budget (*'hors budget'*) payment may be made for reasons of efficiency in such a crisis. It does not mean that the expenditure will not be borne by the budget, but is an intermediary step to allow a payment to be made immediately; as soon as the critical period is over, the amounts paid out are regularised by the authorising officer and the relevant budget appropriations are consumed.

2. In the event of a crisis it is essential for each department to have a crisis financial circuit in place.

However, neither the Financial Regulation nor its Rules of Application allow for 'limited' application of the rules in exceptional situations. Therefore, even in the event of a crisis, the financial circuits must comply with the provisions applicable, in particular:

- the 'dual control' principle set out in Article 66(6) of the Financial Regulation;
- the obligation under Article 66(7) of the Financial Regulation that all staff responsible for controlling the management of financial operations should have the necessary professional skills;
- the level to which implementation of the budget may be subdelegated as set out in Article 65 of the Financial Regulation (see, in this context, Articles 46 and 47 of the Rules of Application of the Financial Regulation).

3. DG BUDG has prepared simplified financial circuits¹ to be used only in times of crisis, based on the following procedures:

¹ In this connection see note BUDG D3/AV/D(2006) 11100 of 22 December 2006.

- for each DG, service and executive agency there is a crisis profile and a crisis workflow domain, i.e. a workflow model requiring a single initiating agent and an authorising officer by (sub)delegation, thus maintaining the dual control principle. This crisis financial circuit is invisible in the system, thereby ensuring that it cannot be used by mistake under normal circumstances.

- this circuit is distinct from any similar financial circuit already in place for low-risk transactions, in order to ensure a specific audit trail of transactions processed during a crisis situation.

- the authorising officer by delegation, or an agent signing on his/her behalf under the rules on deputising, should decide autonomously as to the need to trigger the crisis financial circuit and issue instructions to DG BUDG to activate the crisis circuit by completing and returning, at the appropriate moment, a form provided by DG BUDG. DG BUDG should check that the signature is authorised and ensure that the procedure is applied.

- the authorising officer by delegation may wish to draw up a list of staff authorised to use this crisis circuit;

- when the authorising officer by delegation (or his/her deputy) deems the crisis situation to be over, he/she should instruct DG BUDG to deactivate the crisis circuit by completing the appropriate form.

4. In times of crisis, DG BUDG may open a non-budget account for making payments. All such requests must be duly justified. If accepted, the non-budget account will be made available under the simplified circuits, thus enabling all personnel operating in a crisis configuration to make use of this account. The authorising departments should provide the names of the person(s) authorised to use such an account and the number of people with access should be kept to a minimum.

5. The above assumes that the ABAC and SWIFT software will remain available during the crisis or that it will be recovered rapidly under the relevant contingency plans put in place by DG BUDG and DG DIGIT.

If this is not the case, then urgent and exceptional requests for payment should be addressed to the Accounting Officer using a paper procedure. The request for payment on paper, signed by an authorising officer by delegation or subdelegation, should state:

- . the amount to be paid and currency to be used
- . the name and full address of the beneficiary
- . the complete bank account number (IBAN where appropriate)
- . the name of the bank where the beneficiary has an account
- . the reason for payment.

Note that 'mass' payments (e.g. salaries) are not possible under the 'paper' procedure.

6. Once the crisis is over, the DGs should regularise all amounts booked to the non-budget account as quickly as possible.

As far as possible, payments should be charged to normal administrative lines or to a special Commission common line entitled ‘Exceptional payments in times of crisis’².

² The budgetary authority is asked to create this line. It should have no appropriations and contain a token entry (‘p.m.’). It will be financed from the budget line 27, and, if necessary, by transfers. The budgetary authority should be notified of the use made of this line once the crisis is over.