



EUROPEAN COMMISSION
Budget

The Accounting Officer of the Commission

ANNEX 1 – BEREC Documents to provide

- Organisation chart of the agency;
- Most recent Annual Activity Report and Annual Management Plan
- The legal basis other than the Financial Regulation, for the set-up of the entity and related implementation documents;
- Agency's finance and accounting manuals (e.g. cut-off procedure), procedures, financial circuits (e.g. for invoices and payments), flowcharts and financial workflows;
- Detailed listing of all IT system(s) used in finance or accounting tasks with a description of the information sent to ABAC/SAP and the synchronisation procedures;
- Job descriptions (with detailed tasks) for the staff carrying out accounting tasks or involved in the maintenance of the budgetary accounting system or in the execution of tasks or in the validation of the local system(s);
- Reports on the validation of the local system(s), actions plans and follow up;
- 2014 Annual accounts and the Financial and Budgetary management report.
- List of all 2014 closure entries (both provisional and final closure) and supporting information for those closure entries (e.g. calculations).
- Latest audit findings/reports (i.e. the preliminary findings and the final reports) as well as audit planning from both the ECA (or any other external auditing entity) and internal audit which concern the annual accounts or accounting processes or the accounting systems;
- Description of the budgetary framework related to structures and appropriations and job description of the budget officer.
- Regarding treasury activities:
 - Number and type of bank accounts (and name of banks used)
 - Use of imprest accounts
 - Description of the rules that define the use of the respective bank accounts for payments and receipts.
- Regarding recovery activities:
 - Description of situations or activities giving rise to a recovery
 - Type and list of entities from which funds are to be recovered

- Foreseen number of recovery orders to be issued per year
- Any other information that you feel might help my services to get a better understanding of the operations and specificities of the finance and accounting function in your agency.