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**TRANS 218**  
**COWEB 66**  
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#### **LEGISLATIVE ACTS AND OTHER INSTRUMENTS**

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Subject:	Draft DECISIONS OF THE REGIONAL STEERING COMMITTEE OF THE TRANSPORT COMMUNITY on certain administrative and staff matters and the laying down of financial rules for the Transport Community
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DRAFT

**DECISION No 2020/...**  
**OF THE REGIONAL STEERING COMMITTEE OF THE TRANSPORT COMMUNITY**  
**of ...**  
**on the travel rules for staff of the Transport Community**

THE REGIONAL STEERING COMMITTEE OF THE TRANSPORT COMMUNITY,

Having regard to the Treaty establishing the Transport Community, and in particular Article 24(1) and Article 30 thereof,

HAS ADOPTED THIS DECISION:

*Article 1*

The travel rules for staff of the Transport Community, set out in the Annex, are hereby adopted.

*Article 2*

This Decision shall enter into force on the day of its adoption.

Done at ...,

*For the Regional Steering Committee*  
*The President*

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## **ANNEX**

### TRAVEL RULES FOR STAFF OF THE TRANSPORT COMMUNITY

1. Scope
  - 1.1. These rules shall apply to all official travel from the place of employment in the interest of the Transport Community.
  - 1.2. These rules shall apply to all staff members of the Transport Community subject to the Staff Regulations of the Transport Community.
2. Travel authorisations
  - 2.1. Before going on official travel, the staff member shall obtain authorisation in the form of an approved travel request. Travel requests are approved in writing by the Director or a staff member authorised by the Director. The travel request must provide the Director with all the details he needs to take an informed decision, such as:
    - the purpose of official travel, its location and the starting and finishing times of the meeting(s);
    - the duration of official travel based on the means of transport used and the times and itinerary for the round trip, including local transport where appropriate;

- accommodation arrangements;
- estimated costs based on optimum cost-efficiency.

2.2. It is the responsibility of the staff member to obtain the necessary authorisation before commencing official travel. The approved travel request will be kept by the staff member and attached to the claim for reimbursement of travel expenses ('travel claim') upon return from mission together with a travel report.

2.3. For official travel by the Director, a memorandum will be prepared in advance, based on the template set out in the Appendix and signed by the Director. The memorandum will indicate the reason for official travel and its envisaged duration. The Director shall follow the common procedures as envisaged in these rules.

3. Transport between the place of employment and the place of official travel

3.1. As a general rule the most cost-effective mode of transportation, relative to the purpose and duration of official travel, will be authorised.

- 3.2. Travel by air will take place by the most direct route at the lowest available price. When travel dates suggest the inclusion of a weekend in order to obtain a reduced fare that is available on some air and train tickets when they are booked a certain period in advance ('Advance Purchase Excursion' or 'APEX' fare), the staff member will be entitled to the additional daily subsistence allowance ('DSA'), provided that the APEX fare constitutes the lowest available airfare and overall savings can be achieved.
- 3.3. The normal standard for travel by rail will be second class for a distance up to 200 km and first class for longer distances.
- 3.4. When air or rail transport is not available or is not cost-effective, travel by bus or car will be authorised.
- 3.5. When travel by car is authorised, the staff member is encouraged to make use of the car-rental arrangements made by the Transport Community. The Transport Community will provide for the highest possible insurance coverage available. Where the insurance nonetheless carries a retention, the Transport Community shall cover it. The Transport Community shall not be liable in cases where the insurance does not cover the damage, loss or theft.

- 3.6. Exceptionally, the use of a private vehicle may be authorised. In such cases, costs will be reimbursed to the staff member in an amount equivalent to the costs of the corresponding class rail-ticket in accordance with point 3.3. When more than one staff member travels by private vehicle, reimbursement will be made to the owner of the vehicle only. When the Transport Community authorises the use of a private vehicle, the Transport Community shall not assume liability for any third party claim, damage to the vehicle, loss or theft of personal items left in the vehicle.
- 3.7. Staff members may include private destinations in an official travel itinerary if this has been duly authorised by the Director. If the inclusion of a private destination results in higher costs, the staff member shall pay the difference between the fare of the official itinerary and the changed fare.
4. Purchase of tickets
- 4.1. The booking of travel arrangements is centralised within the Administration Division of the Permanent Secretariat (the 'Administration Division').
- 4.2. Staff members are expected to communicate their travel needs as early as possible so that the most economical fare can be obtained.

4.3. The Administration Division shall send the approved travel request to the authorised travel agent and return it to the traveller. The travel agent shall be instructed by the Transport Community not to issue or deliver tickets before having received, by fax, the authorised travel request. The same procedure applies for rail tickets. If rail tickets cannot be obtained through the travel agent, staff members may purchase their own rail tickets and will be reimbursed upon submission of the related travel claim.

5. Travel expenses

Travel expenses paid or reimbursed by the Transport Community on the basis of supporting documents comprise:

- cost of transportation, including transportation to and from the airport or other point of arrival or departure (e.g. hotel, other place of dwelling, meeting venue, premises of the Permanent Secretariat);
- DSA;
- other costs in direct relation with official travel and authorised with the request for travel (e.g. excess baggage, visa costs, registration fees for conferences, seminars).



6. Transportation to and from airports, ports and stations at the place of employment

As a general rule, staff members shall use public transport. However, transfers by taxi may be authorised by the Director if they are justified, such as when two or more staff going on mission share the taxi, when no other public transport options are available or when the transfer occurs before 8 am or after 9 pm. The corresponding costs will be reimbursed on presentation of the supporting documents. Use of a private vehicle may be authorised if it is justified. In such cases, reimbursement will be limited to parking fees (at the airport, station or port) on presentation of supporting documents.

7. Transportation at the place where official travel takes place

As a general rule, staff members shall use public transport. Use of a taxi is nevertheless permitted if public transport is not an appropriate alternative (on security grounds, for example). By signing the travel claim of the staff member concerned, the Director is acknowledging this fact. The costs will be reimbursed on presentation of supporting documents.

8. Cancellation and modification for prior to departure

If official travel is cancelled or modified, the staff member must:

- immediately inform the Director and the Administration Division and provide the reasons;
- immediately cancel or rebook the tickets and reservations issued by the authorised travel agent, in writing, even if they are not refundable;
- take the necessary steps to cancel or rebook tickets acquired directly by another means;
- immediately cancel or modify hotel reservations and car-rental bookings, in writing;
- draw up a statement of expenses incurred as a result of the cancellation or modification.

The Transport Community will cover the costs of cancellation and rebooking irrespective of the means of reservation used.

9. Extension

If the duration of official travel as initially indicated on the travel authorisation is extended due to unforeseen circumstances, leading to additional costs, this must be mentioned in the travel claim (see point 15).

10. Interruption

Official travel may be interrupted for the requirements of the service, for reasons of force majeure or for personal reasons of a serious nature recognised as such by the Director. The interruption must be authorised in advance by the Director except in cases of extreme urgency or if the Director cannot be reached. All expenses resulting from an interruption authorised by the Director on the grounds listed above will be covered by the Transport Community and reimbursed as part of the official travel.

11. Changes made for personal reasons

Staff going on official travel may be authorised to adapt the timetable, accommodation or transport arrangements for personal reasons. In that case they shall include in the travel request a comparison between the proposed costs and the costs that would have been incurred without such changes. The comparison must be drawn up on the basis of information available at the time of the travel request, using one of the methods chosen for organising the official travel and based on similar conditions. The staff member going on official travel will meet directly and personally (by the means notified to him by the Administration Division):

- any additional cost, measured in relation to the overall cost of the official travel without the DSA, which arises from the changes made for personal reasons, including departure from and/or return to another location, if the comparison indicates an increase in the cost of the mission;
- any fees charged for carrying out the comparison, if this was done by a travel agency.

12. Daily subsistence allowance (DSA)

- 12.1. The DSA includes the costs of paid accommodation and meals, gratuities and other incidentals.

- 12.2. The DSA rates applicable to EU-funded external aid contracts shall apply at their most recent scale<sup>1</sup>.

The rate applicable is that for the place at which the staff member spends the night. A full day's DSA is paid for the day on which the official travel starts. No DSA is paid for the day on which official travel is concluded, i.e. DSA is paid based on the number of nights spent away.

- 12.3. Higher compensation may exceptionally be approved by the Director, on a case-by-case basis, when the traveller is requested to stay at pre-determined hotels for which the room rate would absorb 60% or more of the DSA rate. In such cases, the accommodation costs will be reimbursed upon presentation of the related bill. In any case, circumstances entailing a claim for higher compensation must be described in the travel request and approved prior to departure.

- 12.4. Reduced DSA rates shall be applied when:

- 12.4.1. official travel does not involve an overnight stay:

- for official travel of 8 hours or more, 50 % of the DSA of the respective destination shall be paid;
- for official travel of less than 8 hours and more than 5 hours, 35 % of the DSA shall be paid;

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<sup>1</sup> [https://ec.europa.eu/international-partnerships/system/files/per-diem-rates-20200201\\_en.pdf](https://ec.europa.eu/international-partnerships/system/files/per-diem-rates-20200201_en.pdf)

- for official travel up to and including 5 hours, 20 % of the DSA shall be paid;
- 12.4.2. free accommodation is provided to the traveller:
- 50 % of the DSA of the respective destination shall be paid;
- 12.4.3. official travel involves over-night inter-continental flights or train rides:
- 50 % of the DSA of the respective destination shall be paid;
- 12.4.4. free meals such as breakfast, lunch or dinner are provided to the traveller:
- for each free meal, 10 % of the DSA rate shall be deducted;
- 12.4.5. free accommodation and meals are provided to the traveller:
- 20 % of the DSA rate shall be paid.
- 12.5. When official travel concerns travelling within the host country (Serbia), the DSA of the host country will apply. For relevant deduction of the DSA within Serbia, the same provisions as those for official travel abroad will apply.
- 12.6. When all expenses are borne by the organiser of the event, the above stated provisions regarding the DSA calculation will apply.

12.7. No DSA will be paid for the part of official travel that was subject to changes made under point 11.

13. Travel advances

13.1. If requested by the traveller, the Transport Community will provide an advance of funds for official travel of up to 80 % of the DSA for the journey. Requests for travel advances must be made minimum 4 working days before the day of departure.

13.2. Any sums paid by way of an advance will be deducted from the amounts reimbursed to cover mission expenses. If an advance has been paid which proves to be greater than the actual cost of the mission, the surplus will be recovered in a single payment from a subsequent salary payment to the staff member carrying out the mission. If an advance has been paid to a staff member for a mission that is subsequently cancelled, the amount of the advance will be automatically deducted from a subsequent salary payment.

14. Travel reports

Staff members on official travel shall submit a short travel report within one week of their return to the office. The travel report shall be signed by the supervisor, attached to the travel claim and sent to the Director as well as to other staff concerned, as appropriate.

15. Reimbursement of travel expenses

- 15.1. A staff member shall submit a travel claim accompanied by the travel report, the travel authorisation and supporting documents to the Administration Division and the Director within one week after return to the office, whether or not a travel advance has been paid. No bills for hotels and meals or other incidentals have to be attached since the established DSA is a lump sum compensation for these expenses.
- 15.2. If a staff member was provided with a travel advance under point 13 and fails to submit the related travel claim within the specified period, the travel advance shall be deducted from subsequent salary payment. The deducted travel advance will be reimbursed only if the travel claim is filed.

16. Staff responsibility and liability

Staff members shall be responsible for the accuracy and completeness of the declarations and representations made by them when planning, carrying out and reporting their official travel. They shall, without prejudice of the provisions of the Staff Regulations of the Transport Community, be liable for any amount unduly received or for any misconduct.

Staff members shall implement official travel in line with the general performance requirements laid down in the Staff Regulations of the Transport Community. Staff members are expected to live up to the highest standards of professional ethics and to remain independent at all times.



17. Control Measures

The Transport Community shall retain the records, documents and evidence related to the authorisation, planning and organisation of official travel and to the settlement of the payment dues for a period of five years.

The financial rules and auditing procedures of the Transport Community shall apply.

18. Application

These rules shall apply from the day following their adoption.

**Appendix**

MEMORANDUM  
FOR OFFICIAL TRAVEL BY THE DIRECTOR  
OF THE PERMANENT SECRETARIAT

To be completed and signed before departure:

PURPOSE OF OFFICIAL TRAVEL	
DESTINATION	
DEPARTURE DATE	
RETURN DATE	
ITINERARY	
ACCOMODATION ARRANGEMENTS	
COMBINED WITH PRIVATE TRAVEL	<input type="checkbox"/> no <input type="checkbox"/> yes: <input type="checkbox"/> cost of official travel combined with private travel: ..... <input type="checkbox"/> cost of official travel without being combined with private travel .....
ESTIMATED COSTS	
COMMENTS	

Signature:

Date:

To be completed and signed upon return:

FINAL COSTS	Travel expenses: Daily subsistence allowance: Other: TOTAL COST:
OBJECTIVE OF OFFICIAL TRAVEL	<input type="checkbox"/> objective achieved <input type="checkbox"/> objective not achieved COMMENTS:

Signature:

Date:

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DRAFT

**DECISION No 2020/...**  
**OF THE REGIONAL STEERING COMMITTEE OF THE TRANSPORT COMMUNITY**  
**of ...**

**on the rules on the reimbursement of expenses incurred  
by persons from outside the Permanent Secretariat of the Transport Community  
who are invited to attend meetings in an expert capacity**

THE REGIONAL STEERING COMMITTEE OF THE TRANSPORT COMMUNITY,

Having regard to the Treaty establishing the Transport Community, and in particular Article 24(1)  
and Article 35 thereof,

HAS ADOPTED THIS DECISION:

### *Article 1*

The rules on the reimbursement of expenses incurred by persons from outside the Permanent Secretariat of the Transport Community who are invited to attend meetings in an expert capacity are hereby adopted.

Those rules are set out in the Annex.

### *Article 2*

This Decision shall enter into force on the date of its adoption.

Done at ...,

*For the Regional Steering Committee*

*The President*

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## ANNEX

### RULES ON THE REIMBURSEMENT OF EXPENSES INCURRED BY PERSONS FROM OUTSIDE THE PERMANENT SECRETARIAT OF THE TRANSPORT COMMUNITY WHO ARE INVITED TO ATTEND MEETINGS IN AN EXPERT CAPACITY

#### *Article 1*

1. These rules apply to the following persons, hereinafter referred to together as 'external experts':
  - (a) any person from outside the Transport Community who is invited to give a specific professional opinion in a committee or working group, wherever the location of the meeting;
  - (b) any person responsible for accompanying a disabled person falling under point (a).
2. External experts may be private-sector experts or government experts:
  - (a) private-sector experts are individuals who represent civil society or work for a private organisation who have been invited to give the Transport Community the benefit of their personal expertise or to represent their organisations in a specific area, but not to defend the interests of a particular country;

- (b) government experts are individuals who have been invited as representatives of a national, regional or local public authority of an EU Member State or a South East European Party or who have been appointed by such an authority.

### *Article 2*

The Permanent Secretariat shall not be liable for any material, non-material or physical damage suffered by external experts or by persons responsible for accompanying a disabled external expert during their journey to or stay in the place of the meeting, unless such harm is directly attributable to the Permanent Secretariat.

In particular, the Transport Community shall not be liable for any accidents in which external experts who use their own means of transport for travelling to the meeting are involved.

### *Article 3*

1. All external experts shall be entitled to the reimbursement of their travel expenses from the place specified in their invitation (work or home address) to the place of the meeting, by the most appropriate means of transport given the distance involved. In general, this shall be first-class rail travel for journeys of less than 400 km (one way, according to official distance by rail) and economy class air travel for distances of 400 km or more. If the journey by air involves a flight of 4 hours or more the cost of a business class ticket shall be reimbursed.

2. The Director of the Permanent Secretariat (the 'Director') shall in particular try to ensure that meetings are organised in such a way as to enable external experts to benefit from the most economical travel rates. The Director shall scrutinise particularly closely any requests for reimbursement involving abnormally expensive flights. The Director shall have the right to carry out any checks that might be needed and to request any proof from the external expert required for this purpose. The Director shall also have the right, where it appears to be justified, to restrict reimbursement to the rates normally applied to the usual journey from the external expert's place of work or residence to the meeting place.
3. Travel expenses shall be reimbursed on presentation of original supporting documents: tickets and invoices or, in the case of online bookings, the printout of the electronic reservation and boarding cards for the outward journey. The documents supplied must show the class of travel used, the time of travel and the amount paid.
4. The cost of travel by private vehicle shall be reimbursed at the same rate as the first-class rail ticket.
5. If the route is not served by a train, the cost of travel by private vehicle shall be reimbursed at the rate of EUR 0,22 per km.
6. Taxi fares shall not be reimbursed.



#### *Article 4*

1. The daily subsistence allowance ('DSA') paid for each day of the meeting is a flat rate to cover all expenditure at the place where the meeting is held, including for example meals and local transport (bus, tram, metro, taxi, parking, motorway tolls, etc.), as well as travel and accident insurance.
2. The DSA shall be EUR 92,00.
3. If the place of departure cited in the invitation is 100 km or less from the place where the meeting is held, the DSA shall be reduced by 50 %.
4. External experts who have to spend one or more nights at the place where the meeting is held because the times of meetings are incompatible with the times of flights or trains<sup>1</sup> shall be entitled to an accommodation allowance. This allowance shall be EUR 100,00 per night. The number of nights may not exceed the number of meeting days + 1.

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<sup>1</sup> As a general rule, external experts cannot be required:

- to leave their place of work or residence or the place where the meeting is held before 7 am (station or other means of transport) or 8 am (airport);
- to arrive at the place where the meeting is held after 9 pm (airport) or 10 pm (station or other means of transport).

5. An additional accommodation allowance and DSA may, exceptionally, be paid if prolonging the stay would enable the external expert to obtain a reduction in the cost of transport worth more than the amount of those allowances.
6. The DSA and/or accommodation allowance may be increased by 50% by reasoned decision of the Director for very high-level external experts.

#### *Article 5*

Where, taking into account any expenses incurred by disabled external experts as a result of their disability or any person accompanying them, the allowances provided for in Article 4 appear to be clearly inadequate, those expenses shall be reimbursed at the request of the Director on presentation of supporting documents.

#### *Article 6*

1. Unless stated otherwise in the letter of invitation and the request to organise the meeting, private-sector experts shall be entitled to a DSA for each day of the meeting and, where appropriate, an accommodation allowance, on condition that they declare on their honour that they are not receiving a similar allowance or similar allowances from another institution for the same visit. The Director shall ensure consistency between the content of the letters of invitation and the request to organise the meeting.

2. Government experts shall receive a DSA for each day of the meeting and, where appropriate, an accommodation allowance, provided that provision for this is made in the relevant rules of procedure of the committee or working group and on condition that they declare on their honour that they are not receiving similar allowances from their own administration for the same visit.
3. The Director may, by reasoned decision and on presentation of supporting documents, authorise the reimbursement of expenses which external experts have had to incur as a result of special instructions they have received in writing.
4. All reimbursements of travel expenses, DSAs and accommodation allowances shall be made to a single bank account per external expert.
5. Reimbursements of the costs of government experts shall be paid into an account in the name of the government, one of its ministries or a public body, in the absence of any derogation from the government, one of its ministries or a public body.

#### *Article 7*

1. The maximum number of external experts per meeting, whether or not entitled to reimbursement of their expenses, shall be one per South East European Party and per EU Member State invited as a government expert, and a number of private-sector experts equal to the number of government experts.

2. The Director may depart from the rule set out in paragraph 1, by reasoned decision, in the event of joint meetings of several committees or working groups.

#### *Article 8*

1. The payment order shall be drawn up on the basis of the request for reimbursement which has been duly completed and signed by the external expert and by the secretary of the meeting responsible for certifying the external expert's presence.
2. External experts shall provide the secretary of the meeting with the documents necessary for their reimbursement, by letter, fax or e-mail postmarked or dated no later than 30 calendar days after the final day of the meeting.
3. The Permanent Secretariat shall reimburse the external experts' expenses within 30 calendar days.
4. Unless the external expert can provide a proper justification that is accepted by reasoned decision by the Director, failure to comply with paragraph 2 shall absolve the Transport Community from any obligation to reimburse travel expenses or pay any allowances.

*Article 9*

1. Travel expenses shall be reimbursed in euro where appropriate at the rate of exchange applying on the day of the meeting.
2. The DSA and, where appropriate, the accommodation allowance shall be reimbursed in euro at the flat rate applicable on the day of the meeting.

*Article 10*

These rules shall apply from the day following their adoption.

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DRAFT

**DECISION No 2020/...**  
**OF THE REGIONAL STEERING COMMITTEE OF THE TRANSPORT COMMUNITY**  
**of ...**  
**on the financial rules and auditing procedures applicable to the Transport Community**

THE REGIONAL STEERING COMMITTEE OF THE TRANSPORT COMMUNITY,

Having regard to the Treaty establishing the Transport Community, and in particular Article 24(1) and Article 35 thereof,

HAS ADOPTED THIS DECISION:

*Article 1*

The financial rules and auditing procedures applicable to the Transport Community, set out in the Annex, are hereby adopted.

*Article 2*

This Decision shall enter into force on the date of its adoption.

Done at ...,

*For the Regional Steering Committee  
The President*

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## **ANNEX**

### FINANCIAL RULES AND AUDITING PROCEDURES APPLICABLE TO THE TRANSPORT COMMUNITY

#### TABLE OF CONTENTS

TITLE I: SUBJECT MATTER

TITLE II: OBLIGATIONS OF THE PARTIES

TITLE III: BUDGETARY PRINCIPLES

CHAPTER 1 PRINCIPLE OF BUDGETARY ACCURACY

CHAPTER 2 PRINCIPLE OF ANNUALITY

CHAPTER 3 PRINCIPLE OF EQUILIBRIUM

CHAPTER 4 PRINCIPLE OF UNIT OF ACCOUNT

CHAPTER 5 PRINCIPLE OF UNIVERSALITY

CHAPTER 6 PRINCIPLE OF SPECIFICATION

CHAPTER 7 PRINCIPLE OF SOUND FINANCIAL MANAGEMENT

CHAPTER 8 PRINCIPLE OF TRANSPARENCY

CHAPTER 9 INTERNAL CONTROL OF BUDGET IMPLEMENTATION



TITLE IV: BUDGET COMMITTEE

TITLE V: IMPLEMENTATION OF THE BUDGET

CHAPTER 1 GENERAL PROVISIONS

CHAPTER 2 FINANCIAL ACTORS

CHAPTER 3 LIABILITY OF THE FINANCIAL ACTORS

CHAPTER 4 REVENUE OPERATIONS

CHAPTER 5 EXPENDITURE OPERATIONS

TITLE VI: PROCUREMENT

TITLE VII: PRESENTATION OF THE ACCOUNTS AND ACCOUNTING

CHAPTER 1 PRESENTATION OF THE ACCOUNTS

CHAPTER 2 ACCOUNTING

CHAPTER 3 PROPERTY INVENTORIES

TITLE VIII: EXTERNAL AUDIT AND PROTECTION OF FINANCIAL INTERESTS

TITLE IX: TRANSITIONAL AND FINAL PROVISIONS

# **TITLE I**

## **SUBJECT MATTER**

### *Article 1*

These rules establish the procedure for the implementation of the budget and for the presenting and auditing of accounts in accordance with Article 35 of the Treaty establishing the Transport Community (the 'Treaty')<sup>1</sup>.

## **TITLE II**

### **OBLIGATIONS OF THE PARTIES**

### *Article 2*

1. The Parties shall transfer 75 % of their financial contributions to the Transport Community no later than the 31 March of each year. The Parties shall transfer the remaining 25 % of their contributions no later than 30 June of each year.
2. The financial contributions of the Parties to the Transport Community must be made in euro.

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<sup>1</sup> OJ EU L 278, 27.10.2017, p. 3.

3. The Transport Community shall bear the transaction cost levied by its payment service provider and the Contracting Parties to the Treaty shall bear the transaction cost levied by their payment service provider.

## **TITLE III**

### **BUDGETARY PRINCIPLES**

#### *Article 3*

The implementation of the budget of the Transport Community ('the budget') shall comply with the principles of budgetary accuracy, annuality, equilibrium, unit of account, universality, specification, sound financial management which requires effective and efficient internal control, and transparency as set out in these rules.

### **Chapter 1**

#### **Principle of budgetary accuracy**

#### *Article 4*

No expenditure shall be committed or authorised in excess of the authorised appropriations.

## **Chapter 2**

### **Principle of annuality**

#### *Article 5*

Administrative expenditure arising from contracts covering periods that extend beyond the financial year, either in accordance with local practice or relating to the supply of equipment, shall be charged to the budget of the financial year in which they are effected.

#### *Article 6*

1. The appropriations authorised in the budget for a relevant year may be used solely to cover expenditure committed and paid in that financial year, and to cover amounts due against commitments from the previous financial year.
2. Commitment appropriations shall be entered in the accounts for the financial year on the basis of the legal commitments entered into up to 31 December of that year.
3. Payment appropriations shall be entered in the accounts for the financial year on the basis of the payments effected by the accounting officer by 31 December of that year.

4. Appropriations carried over from the previous financial years shall be identified respectively in the accounts.

### **Chapter 3**

#### **Principle of equilibrium**

##### *Article 7*

The Transport Community shall not raise loans.

### **Chapter 4**

#### **Principle of unit of account**

##### *Article 8*

The budget shall be implemented in euro and the accounts shall be presented in euro. However, for cash-flow purposes, the Permanent Secretariat shall be authorised to carry out operations in other currencies.

## **Chapter 5**

### **Principle of universality**

#### *Article 9*

1. The following deductions may be made from payment requests, invoices or statements, which shall then be passed for payment of the net amount:
  - (a) penalties imposed on parties to contracts, including procurement contracts;
  - (b) adjustments for amounts paid unduly, which can be made by means of direct deduction against a new payment of the same type to the same payee under the chapter, article and financial year in respect of which the excess payment was made, and which give rise to interim payments or payments of balances.
2. Discounts, refunds and rebates on invoices and payment requests shall not be recorded as revenue of the Transport Community.
3. Any negative balance shall be entered in the budget as expenditure.

## **Chapter 6**

### **Principle of specification**

#### *Article 10*

1. The Director may use appropriations allocated to a given budget line for purposes which the budget attributes to another budget line, provided that the decision of the Regional Steering Committee adopting the relevant budget allows so, and within the limits so allowed.
2. The Director shall inform the Regional Steering Committee within 7 days upon taking a decision in accordance with paragraph 1.

## **Chapter 7**

### **Principle of sound financial management**

#### *Article 11*

1. Budget appropriations shall be used in accordance with the principle of sound financial management, which comprises the principles of economy, efficiency and effectiveness.

2. The principle of economy requires that the resources used by the Transport Community for the pursuit of its activities shall be made available in due time, in appropriate quantity and quality and at the best price.
3. The principle of efficiency concerns the best relationship between resources employed and results achieved.
4. The principle of effectiveness concerns attaining the specific objectives set and achieving the intended results. Those results shall be evaluated.

## **Chapter 8**

### **Principle of transparency**

#### *Article 12*

1. The budget shall be implemented and the accounts presented in compliance with the principle of transparency.
2. The budget and amending budgets, as finally adopted, shall be published on the website of the Permanent Secretariat.



## **Chapter 9**

### **Internal control of budget implementation**

#### *Article 13*

1. The budget of the Transport Community shall be implemented in compliance with effective and efficient internal control.
2. For the purposes of the implementation of the budget of the Transport Community, internal control is defined as a process applicable at all levels of the management and designed to provide reasonable assurance of achieving the following objectives:
  - (a) effectiveness, efficiency and economy of operations;
  - (b) reliability of reporting;
  - (c) safeguarding of assets and information;
  - (d) prevention, detection, correction and follow-up of fraud and irregularities;
  - (e) adequate management of the risks relating to the legality and regularity of the underlying transactions, taking into account the multi-annual character of programmes as well as the nature of the payments concerned.

3. Effective and efficient internal control shall be based on best international practices and include, in particular, the elements laid down in Article 36(3) and (4) of Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council<sup>1</sup>, taking into account the structure and size of the Transport Community, the nature of the tasks entrusted to it and the amounts and financial and operational risks involved.

## **TITLE IV**

### **BUDGET COMMITTEE**

#### *Article 14*

1. A Budget Committee is hereby established.
2. The Budget Committee shall advise the Director in the financial management of the operations of the Transport Community. In order to fulfil this task, the Budget Committee shall be provided with all the necessary information or explanations regarding budgetary matters and matters with potential budgetary impact.

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<sup>1</sup> Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union (OJ EU L 193, 30.7.2018, p. 1).

3. The Budget Committee may report to the Regional Steering Committee and issue recommendations on budgetary matters and on any matter which may have an impact on the budget.

*Article 15*

1. The Budget Committee shall consist of one member from each of the South East European Parties and two members of the European Union, represented by the European Commission.
2. Meetings of the Budget Committee shall be chaired by the European Commission. The Chairperson may appoint a Co-chair.
3. The Budget Committee shall hold at least two ordinary meetings a year. In addition, it shall meet at the instance of the Chairperson or at the request of at least one third of its members.
4. The Budget Committee shall adopt its internal rules of procedure. Its recommendations may be adopted by written procedure. The Budget Committee shall act by simple majority of the votes including the positive vote of the European Union. In case of an equal vote, the European Union shall have the deciding vote.

5. The Permanent Secretariat shall provide administrative support to the Budget Committee.
6. The Permanent Secretariat shall be represented at the meetings of the Budget Committee without voting rights.

## **TITLE V**

### **IMPLEMENTATION OF THE BUDGET**

#### **Chapter 1**

#### **General provisions**

##### *Article 16*

The Director shall perform the duties of authorising officer.

##### *Article 17*

The Director may delegate powers of budget implementation to staff of the Permanent Secretariat. Those so empowered may act only within the limits of the powers expressly conferred upon them and are bound by these rules. The Director shall send a copy of any delegation decision taken under this Article to the Regional Steering Committee.

### *Article 18*

1. All financial actors within the meaning of Chapter 2 of this Title shall be prohibited from taking any measures of budget implementation which may bring their own interests into conflict with those of the Transport Community. Should such a case arise, the actor in question must refrain from such measures and refer the matter to the competent authority.
2. There is a conflict of interests where the impartial and objective exercise of the functions of an actor in the implementation of the budget or an auditor is compromised for reasons involving family, private life, political or national affinity, economic interest or any other shared interest with the beneficiary or contractor.
3. The competent authority referred to in paragraph 1 shall be the immediate superior of the member of staff concerned. If the member of staff is the Director, the competent authority shall be the Regional Steering Committee.

### *Article 19*

Technical expertise tasks and administrative, preparatory or ancillary tasks involving neither the exercise of public authority nor the use of discretionary powers of judgement may be entrusted by contract to external entities or bodies, where this proves to be indispensable.

## **Chapter 2**

### **Financial actors**

#### **SECTION 1**

##### **PRINCIPLE OF SEGREGATION OF DUTIES**

###### *Article 20*

The duties of authorising officer and accounting officer shall be segregated and mutually incompatible.

#### **SECTION 2**

##### **AUTHORISING OFFICER**

###### *Article 21*

1. The authorising officer shall be responsible for implementing revenue and expenditure.

2. To implement expenditure, the authorising officer shall make budget commitments and legal commitments, shall validate expenditure and authorise payments in accordance with the relevant provisions of these rules and shall undertake the implementation of appropriations.
3. Implementation of revenue shall comprise drawing up estimates of amounts receivable, establishing entitlements to be recovered and issuing recovery orders. It shall involve waiving established entitlements where appropriate.
4. The authorising officer shall assure that all the supporting documents related to operations are properly preserved for a period of five years.

#### *Article 22*

1. Having due regard to the risks associated with the management environment and the nature of the actions financed, the authorising officer shall put in place the organisational structure, internal management, control systems and procedures suited to the performance of the duties of the authorising officer, including where appropriate, *ex post* verifications.
2. Before an operation is authorised, the operational and financial aspects shall be verified by staff members other than those initiating the operation. Initiation and the *ex ante* and *ex post* verification of an operation shall be separate functions.

3. The staff responsible for the verifications shall be different from those initiating the operation and shall not be their subordinates.

#### *Article 23*

The Director, as authorising officer, shall submit to the Regional Steering Committee an annual activity report which contains financial and management information.

#### *Article 24*

Any member of staff who is involved in the financial management and control of transactions shall inform the Director in writing if they consider that a decision which their superior requires them to apply or agree to is irregular or contrary to these rules or to the professional rules the staff member is required to observe. The Director shall take action within a reasonable period. If the Director fails to do so, the staff member shall inform the Regional Steering Committee.

#### *Article 25*

Where powers of budget implementation are delegated, Article 21 of these rules shall apply *mutatis mutandis* to the authorised officers.



### SECTION 3

#### ACCOUNTING OFFICER

##### *Article 26*

1. Upon proposal of the European Commission, the Director shall appoint an accounting officer, in accordance with the rules of procedure in force for the recruitment, working conditions and geographic equilibrium of the staff of the Permanent Secretariat, who shall be responsible in the Permanent Secretariat for:
  - (a) proper implementation of payments, collection of revenue and recovery of amounts established as being receivable;
  - (b) preparing and presenting the accounts in accordance with Title V;
  - (c) keeping the accounts in accordance with Title V;
  - (d) implementing, in accordance with Title V, the accounting rules and methods and the chart of accounts;

- (e) laying down and validating the accounting systems and where appropriate validating systems laid down by the authorising officer to supply or justify accounting information;
  - (f) treasury management.
2. Subject to paragraph 3, only the accounting officer is empowered to manage monies and other assets and shall be responsible for their safekeeping.
  3. If necessary, the accounting officer may delegate certain tasks, without prejudice to the principle of segregation of duties.

## **Chapter 3**

### **Liability of the financial actors**

#### **SECTION 1**

#### **GENERAL RULES**

##### *Article 27*

1. The responsibility under these rules is personal.

2. In the event of any illegal activity, fraud, corruption or irregularity which may harm the financial interests of the Transport Community, the financial actor affected shall without delay inform the Director or, if considered useful, the Regional Steering Committee, or the European Anti-Fraud Office (OLAF). The 'financial interests of the Transport Community' means all revenues, expenditure and assets covered by, acquired through, or due to the Transport Community budget.
3. Where an activity has been subject to irregularities or fraud, the authorising officer responsible shall suspend the procedure and may take any necessary measures, including the cancellation of any decision taken in the framework of the said activity. The authorising officer responsible shall inform all competent authorities, including where applicable OLAF and the European Public Prosecutor's Office (EPPO), immediately of suspected cases of fraud or irregularities.

#### *Article 28*

1. The authorising officer may withdraw any delegation at any time temporarily or definitively. The Regional Steering Committee and the Chairman of the Budget Committee shall be immediately informed of such an action with a proper justification.

2. The accounting officer may at any time be suspended temporarily or definitively from duty by the Director, upon preliminary agreement of the European Commission. On a proposal of the European Commission, the Director shall appoint an interim accounting officer and consequently a permanent accounting officer in accordance with the recruitment rules of the Transport Community.

### *Article 29*

1. The provisions of this chapter are without prejudice to the criminal law liability which the authorising officer and the persons referred to in this Chapter may incur as provided in the applicable national law of the country of domicile and in the provisions in force on the protection of the financial interests of the Transport Community and on the fight against corruption involving officials of the Transport Community or officials of the Contracting Parties to the Treaty.
2. In the event of evidence of illegal activity, fraud or corruption which may harm the financial interests of the Transport Community, the matter shall be referred to the competent authorities and bodies.

**SECTION 2**  
**RULES APPLICABLE TO THE AUTHORISING OFFICER**

*Article 30*

1. The authorising officer may be required to make good, in whole or in part, any damage suffered by the Transport Community as a result of serious misconduct on his part in the course of or in connection with the performance of his duties, in particular if he determines entitlements to be recovered or issues recovery orders, commits expenditure or signs a payment order without complying with these rules. The same shall apply where, through serious misconduct, the authorising officer:
  - (a) fails to draw up a document establishing an amount receivable;
  - (b) fails to issue a recovery order or is, without justification, late in issuing it;
  - (c) fails to issue a payment order or is late in issuing it, thereby rendering the Transport Community liable to civil action by third parties.

2. An authorising officer by delegation who considers that a decision falling under their responsibility is irregular or contrary to the principles of sound financial management shall inform the delegating authority in writing. If the delegating authority then gives a reasoned instruction in writing to the authorising officer by delegation to implement the decision in question, the authorising officer by delegation must implement it and may not be held liable.
3. In the event of delegation, the delegating authority shall continue to be responsible for the effectiveness of the internal management rules put in place and for the choice of the authorising officer by delegation.
4. The authorising officer shall not be held responsible for any decisions taken by the Regional Steering Committee, in case they are strictly followed. Should the authorising officer disagree with any of those decisions, they have the right to notify the relevant authority in writing. However, the authorising officer is obliged to follow the relevant decisions.

## **Chapter 4**

### **Revenue operations**

#### **SECTION 1**

#### **GENERAL PROVISIONS**

##### *Article 31*

Interest accrued on the accounts of the Transport Community shall form part of its revenue, in addition to the contributions of the Contracting Parties to the Treaty.

#### **SECTION 2**

#### **ESTIMATE OF AMOUNTS RECEIVABLE**

##### *Article 32*

An estimate of the amount receivable shall first be made by the authorising officer responsible in respect of any measure or situation which may give rise to or modify an amount owing to the Transport Community.

### SECTION 3

#### ESTABLISHMENT OF AMOUNTS RECEIVABLE FROM THIRD PARTIES

##### *Article 33*

1. Establishment of an amount receivable is the act by which the authorising officer or authorising officer by delegation:
  - (a) verifies that the debt exists;
  - (b) determines or verifies the reality and the amount of the debt;
  - (c) verifies the conditions in which the debt is due.
2. Any amount receivable that is identified as being certain, of a fixed amount and due must be established by a recovery order given to the accounting officer, accompanied by a debit note sent to the debtor. Both of those documents shall be drawn up and sent by the authorising officer responsible.



3. In duly substantiated cases, certain routine revenue items may be established provisionally.

Provisional establishment shall cover the recovery of several individual amounts which therefore do not need be established individually.

Before the end of the financial year, the authorising officer shall amend the amounts established provisionally to ensure that they correspond to the amounts receivable actually established.

#### *Article 34*

The authorisation of recovery is the act whereby, having established an amount receivable, the authorising officer responsible, by issuing a recovery order, instructs the accounting officer to recover that amount receivable.

#### *Article 35*

1. Amounts wrongly paid shall be recovered.
2. The accounting officer shall act on recovery orders for amounts receivable duly established by the authorising officer or authorising officer responsible. The accounting officer shall exercise due diligence to ensure that the Transport Community receives its revenue and shall see that its rights are safeguarded.

3. Where the authorising officer responsible is planning to waive recovery of an established amount receivable, the authorising officer shall ensure that the waiver is in order and complies with the principle of sound financial management. Such a waiver shall be by decision of the authorising officer, which must be substantiated. The authorising officer may not delegate such a decision. The waiver decision shall state what action has been taken to secure recovery and the points of law and fact on which it is based.
4. The authorising officer responsible shall cancel an established amount receivable when the discovery of a mistake as to a point of law or fact reveals that the amount had not been correctly established. Such cancellation shall be by decision of the authorising officer responsible and shall be suitably substantiated.
5. The authorising officer responsible shall adjust the amount of an established debt upwards or downwards when the discovery of a factual error entails the alteration of the amount of the debt, provided that this correction does not involve the loss of the established entitlement of the Transport Community. Such an adjustment shall be by decision of the authorising officer responsible and shall be suitably substantiated.
6. Where a debtor has a claim against the Transport Community, of a fixed amount and due relating to a sum established by a payment order, the accounting officer shall, after expiry of the deadline specified in the debit note, recover established amounts receivable by offsetting.

In exceptional circumstances, where it is necessary to safeguard the financial interests of the Transport Community and where the accounting officer has justified grounds to believe that the amount due to the Transport Community would be lost, the accounting officer may recover by offsetting before the expiry of the deadline specified in the debit note.

The accounting officer may also recover by offsetting before the expiry of the deadline specified in the debit note when the debtor agrees.

7. Before proceeding with any recovery in accordance with paragraph 6, the accounting officer shall consult the authorising officer and inform the debtor(s) concerned.
8. The offsetting referred to in paragraph 6 shall have the same effect as payment and discharge the Transport Community for the amount of the debt and, where appropriate, of the interest due.

#### *Article 36*

1. Upon actual recovery of the sum due, the accounting officer shall make an entry in the accounts and shall inform the authorising officer responsible.
2. A receipt shall be issued in respect of all cash payments made to the accounting officer.

### *Article 37*

1. If actual recovery has not taken place by the due date stipulated in the debit note, the accounting officer shall inform the authorising officer responsible and immediately launch the procedure for effecting recovery by any means offered by the law.
2. The accounting officer shall recover amounts by offsetting them against equivalent claims that the debtor has on the Transport Community, provided that the claim is certain, of a fixed amount and due, and that offsetting is legally possible.

### *Article 38*

The accounting officer, in collaboration with the authorising officer responsible, may allow additional time for payment only at the written request of the debtor, with due indication of the reasons, provided that the following two conditions are met:

- (a) the debtor undertakes to pay interest for the entire additional period allowed, starting from the date on which the payment was originally due at the rate applied by the European Central Bank for its main refinancing operations in euro (the reference rate) plus eight points. The reference rate is the rate in force, as published in the C series of the *Official Journal of the European Union*, on the first day of the month in which the payment period ends;

- (b) in order to safeguard the rights of the Transport Community, the debtor provides a financial guarantee covering both the principal sum and the interest.

## **Chapter 5**

### **Expenditure operations**

#### *Article 39*

Every item of expenditure shall be committed and paid.

### **SECTION 1**

#### **COMMITMENT OF EXPENDITURE**

#### *Article 40*

1. The budget commitment is the operation reserving the appropriation necessary to cover subsequent payments to honour a legal commitment.
2. The legal commitment is the act whereby the authorising officer responsible enters into or establishes an obligation which results in a charge for the budget.

#### *Article 41*

1. In respect of any measure which may give rise to expenditure chargeable to the budget, the authorising officer responsible must first make a budget commitment before entering into a legal commitment with third parties.
2. Individual legal commitments relating to individual budget commitments shall be concluded by 31 December of the financial year concerned.

#### *Article 42*

1. The unused balance of budget commitments relating to year N shall be de-committed by the authorising officer responsible by 31 March of year N+1.
2. The legal commitments entered into for actions extending over more than one financial year and the corresponding budget commitments shall, save in the case of staff expenditure, have a final date for implementation set in compliance with the principle of sound financial management. Any parts of such commitments which have not been executed six months after that final date shall be de-committed.
3. Where a legal commitment has not then resulted in a payment after a period of three years, the authorising officer responsible shall de-commit it.

### *Article 43*

When adopting a budget commitment, the authorising officer responsible shall ensure that:

- (a) the expenditure has been charged to the correct item in the budget;
- (b) the appropriations are available;
- (c) the expenditure conforms to the applicable provisions, in particular those of the Treaty and the internal management rules of the Transport Community;
- (d) the principle of sound financial management is complied with.

## **SECTION 2**

### **VALIDATION OF EXPENDITURE**

### *Article 44*

Validation of expenditure is the act whereby the authorising officer responsible:

- (a) verifies the existence of the creditor's entitlement;
- (b) verifies the conditions in which payment is due;
- (c) determines or verifies the reality and the amount of the claim.

#### *Article 45*

1. Validation of any expenditure shall be based on supporting documents attesting the creditor's entitlement, on the basis of a statement of services actually rendered, supplies actually delivered or work actually carried out, or on the basis of other documents justifying payment.
2. The validation decision shall be expressed by the signing of a 'passed for payment' voucher by the authorising officers responsible.

### **SECTION 3**

#### **AUTHORISATION OF EXPENDITURE**

#### *Article 46*

1. Authorisation of expenditure is the act whereby the authorising officer responsible, by issuing a payment order, instructs the accounting officer to pay an item of expenditure which the authorising officer responsible has validated.
2. The payment order shall be dated and signed by the authorising officer responsible, then sent to the accounting officer. The supporting documents shall be kept by the authorising officer responsible in accordance with Article 21(4).



3. Where appropriate, the payment order sent to the accounting officer shall be accompanied by a document certifying that the goods have been entered in the inventories referred to in Article 60.

## **SECTION 4**

### **PAYMENT OF EXPENDITURE**

#### *Article 47*

1. Payment of expenditure shall be made on production of proof that the relevant action has been carried out in accordance with the basic act and shall cover one of the following operations:
  - (a) payment of the entire amount due;
  - (b) payment of the amount due in any of the following ways:
    - (i) pre-financing, which may be divided into a number of payments;
    - (ii) one or more interim payments;

- (iii) payment of the balance of the amounts due. Pre-financing shall count in full or in part against the interim payments.

The entire pre-financing and interim payments shall count against the payment of balances.

- 2. A distinction shall be made in the accounts between the different types of payment referred to in paragraph 1 at the time they are made.

#### *Article 48*

Payment of expenditure shall be made by the accounting officer within the limits of the funds available.

## **TITLE VI PROCUREMENT**

#### *Article 49*

Directive 2014/24/EU of the European Parliament and of the Council<sup>1</sup> shall apply.

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<sup>1</sup> Directive 2014/24/EU of the European Parliament and of the Council of 26 February 2014 on public procurement and repealing Directive 2004/18/EC (OJ EU L 94, 28.3.2014, p. 65).

# **TITLE VII**

## **PRESENTATION OF THE ACCOUNTS AND ACCOUNTING**

### **Chapter 1**

#### **Presentation of the accounts**

##### *Article 50*

The annual accounts of the Transport Community shall comprise:

- (a) the financial statements of the Transport Community and accompanying annexes;
- (b) the report on implementation of the budget of the Transport Community.

### *Article 51*

The accounts must comply with the accounting rules set out in Regulation (EU, Euratom) 2018/1046 and be accurate and comprehensive and present a true and fair view:

- (a) as regards the financial statements, of the assets and liabilities, charges and income, entitlements and obligations not shown as assets or liabilities and cash flow;
- (b) as regards report on budget implementation, of revenue and expenditure operations.

### *Article 52*

The financial statements shall present information, including information on accounting policies, in a manner that ensures it is relevant, reliable, comparable and understandable. The financial statements shall be drawn in accordance with generally accepted accounting principles as outlined in the accounting rules in accordance with Article 80 of Regulation (EU, Euratom) 2018/1046 or the accrual based International Public Sector Accounting Standards ('IPSAS').

### *Article 53*

1. In accordance with the principle of accrual-based accounting, revenue and expenses are recorded in the period in which they are earned or incurred regardless of the date of payment or collection.
2. The value of assets and liabilities shall be determined in accordance with the valuation rules laid down by the accounting methods provided for in the International Accounting Standard and, if necessary, in National standards of the country of domicile.

### *Article 54*

1. The financial statements shall be presented in euro and shall comprise:
  - (a) the balance sheet and the statement of financial performance, which represent all assets and liabilities, the financial situation and the economic result at 31 December of the preceding financial year; they shall be presented in accordance with the accounting rules in Article 80 of Regulation (EU, Euratom) 2018/1046 or the accrual based IPSAS;
  - (b) the cash-flow statement showing amounts collected and disbursed during the financial year and the final treasury position;

- (c) the statement of changes in equity during the financial year.
2. The annex to the financial statements shall supplement and comment on the information presented in the financial statements referred to in paragraph 1 and shall supply all the additional information prescribed by internationally accepted accounting practice where such information is relevant to the Transport Community's activities.

## **Chapter 2**

### **Accounting**

#### **SECTION 1**

##### **COMMON PROVISIONS**

###### *Article 55*

1. The accounting system of the Transport Community is the set of manual and computerised procedures and controls that provide for identifying relevant transactions or events, preparing accurate source documents, entering data into the accounting records accurately, processing transactions accurately, updating master files properly, and generating accurate documents and reports.

2. The accounts shall consist of general accounts and budget accounts. These accounts shall be kept in euro on the basis of the calendar year.
3. The figures in the general accounts and the budget accounts shall be adopted at the close of the budget year so that the accounts referred to in Chapter 1 can be drawn up.
4. The accounting officer shall apply accounting rules and methods which take account of the IPSAS, and if necessary of the rules applied by the public authorities of the host country.

## **SECTION 2**

### **GENERAL ACCOUNTS**

#### *Article 56*

The general accounts shall record, in chronological order using the double entry method, all events and operations which affect the economic and financial situation and the assets and liabilities of the Transport Community.

#### *Article 57*

1. Movements on the accounts and the balances shall be entered in the accounting ledgers.

2. All accounting entries, including adjustments to the accounts, shall be based on supporting documents, to which they shall refer.
3. The accounting system must be such as to leave a trail for all accounting entries.

*Article 58*

The accounting officer of the Transport Community shall, after the close of the budget year and up to the date of presentation of the final accounts, make any adjustments which, without involving disbursement or collection in respect of that year, are necessary for a true and fair presentation of the accounts in compliance with these rules.

**SECTION 3**  
**BUDGET ACCOUNTS**

*Article 59*

1. The budget accounts shall provide a detailed record of budget implementation.
2. For the purposes of paragraph 1, the budget accounts shall record all budget revenue and expenditure operations.



3. The Permanent Secretariat shall establish an annual report at the latest on 30 March of each year. The annual report shall include:
- an operational report explaining the work carried out by the Permanent Secretariat and the results achieved, giving an overview of the progress towards the objectives set in the annual work programme of the Permanent Secretariat;
  - a financial report on the budget implementation.

## **Chapter 3**

### **Property inventories**

#### *Article 60*

The Transport Community shall keep inventories showing the quantity and value of all the tangible, intangible and financial assets constituting Transport Community property.

## TITLE VIII

### EXTERNAL AUDIT AND PROTECTION OF FINANCIAL INTERESTS

#### *Article 61*

Each year, the accounting officer shall establish the accounts of the previous year no later than the 31 March. These accounts shall be validated by the Director.

#### *Article 62*

Independent external auditors, to be designated by the Regional Steering Committee, shall carry out the annual audit of the Transport Community (the 'external auditors'). The term of service of the external auditors is renewable every year, unless otherwise specified by the Regional Steering Committee.

#### *Article 63*

1. The external auditors shall submit to the Regional Steering Committee a report, together with the statement of assets and liabilities and certified accounts, not later than eight months after the end of the financial year to which they relate.

2. The Director shall make such observations as the Director considers appropriate on the external auditors' report.
3. The external auditors shall conduct such audits as deemed necessary, in accordance with their approved Terms of Reference. The external auditors shall, in particular, inspect the accounting records and procedures of the Transport Community for the purpose of verifying the accuracy and completeness of the records. The external audit determines the overall validity of financial statements.
4. The external auditors shall submit an audit report and certified accounts, together with a statement of assurance relating to the reliability of the accounts and the legality and regularity of the underlying transactions, to the Regional Steering Committee not later than eight months after the end of the financial year to which the accounts relate. If so requested by the Regional Steering Committee, the Budget Committee shall make such observations to the Regional Steering Committee as it considers appropriate on the documents submitted by the external auditors.

#### *Article 64*

1. The authorising officer and the Regional Steering Committee shall transmit without delay to OLAF and the European Commission any information obtained in accordance with Article 27.

2. The Regional Steering Committee and the staff of the Transport Community shall fully cooperate in the protection of the financial interests of the Union, in particular with the EPPO and OLAF and provide them with the relevant information and, upon request, any assistance necessary to exert their respective competences, including to carry out investigations in accordance with Council Regulation (EU) 2017/1939<sup>1</sup> and Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council<sup>2</sup>. The authorising officer shall also assure that any third person involved in the implementation of the Transport Community's budget will fully cooperate and grant the EPPO and OLAF equivalent rights.
3. OLAF shall have the power to carry out administrative investigations at the premises of the Transport Community, including the right of access for inspection in accordance with Regulation (EU, Euratom) No 883/2013.

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<sup>1</sup> Council Regulation (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office ('the EPPO') (OJ EU L 283, 31.10.2017, p. 1).

<sup>2</sup> Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council of 11 September 2013 concerning investigations conducted by the European Anti-Fraud Office (OLAF) and repealing Regulation (EC) No 1073/1999 of the European Parliament and of the Council and Council Regulation (Euratom) No 1074/1999 (OJ EU L 248, 18.9.2013, p. 1).

## TITLE IX

### TRANSITIONAL AND FINAL PROVISIONS

#### *Article 65*

The Regional Steering Committee shall be empowered to obtain any necessary information or explanations regarding the implementation of the budget.

#### *Article 66*

Upon approval of the European Commission, the Director may adopt, where necessary, guidelines for the implementation of these rules.

#### *Article 67*

Until the appointment of the members of the Budget Committee, its functions under Article 14(2) will be performed by the European Commission.

*Article 68*

These rules shall be binding in their entirety on the Contracting Parties to the Treaty and the bodies set up under the Treaty.

*Article 69*

These rules shall apply from the day following their adoption.

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