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With qualified electronic signature(s)

Single Resolution Board

SRB-GREEN

DECISION OF THE SINGLE RESOLUTION BOARD

Date	06/02/2025
Title	Amending SRB Financial Regulation (SRB/PS/2020/05)
Reference	**(SRB/PS/2025/02)**

(Only the English text is authentic)

THE SINGLE RESOLUTION BOARD,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) No 806/2014 of the European Parliament and of the Council of 15 July 2014 establishing uniform rules and a uniform procedure for the resolution of credit institutions and certain investment firms in the framework of a Single Resolution Mechanism and a Single Resolution Fund and amending Regulation (EU) No 1093/2010[1],

Having regard to Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast),

Whereas

(1) The SRB Financial Regulation (SRB/PS/2020/05) contains numerous references to 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.

(2) Regulation (EU, Euratom) 2018/1046 was repealed by Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union.

(3) In order to align the financial rules of the Board with Regulation (EU, Euratom) 2024/2509, all references to repealed Regulation (EU, Euratom) 2018/1046 should be replaced by references to Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union.

HAS ADOPTED THIS DECISION:

Article 1
Amendments to Decision

(1) Recital (5) is added:

(5) Following the repeal of Regulation (EU, Euratom) 2018/1046, the Financial Regulation of the Single Resolution Board is amended in order to align the financial rules of the Board with Regulation (EU,Euratom) 2024/2509.

[1] OJ L 225, 30.7.2014, p. 1.

Footnote is added: [1] Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast), OJ L 2024/2509, 26.9.2024.

(2) Article 2 last sentence is replaced by the following:

''The relevant definitions in Article 2 of Regulation (EU, Euratom) 2024/2509 shall apply mutatis mutandis.''

(3) Article 19(2)(f) is replaced by the following:
''revenue arising from subsequent reimbursement of taxes pursuant to point (b) of Article 27(3) of Regulation (EU, Euratom) 2024/2509.''

(4) Article 22 is replaced by the following:
Article 27 of Regulation (EU, Euratom) 2024/2509 shall apply mutatis mutandis.''

(5) Article 29(4) is replaced by the following:
'' The Board shall make available on its website, no later than 30 June of the year following the financial year in which the funds were legally committed, information on the recipients of funds financed from the Board's budget, including experts contracted pursuant to Article 85 of this Regulation, in accordance with Article 38 of Regulation (EU, Euratom) 2024/2509 and following a standard presentation. The published information shall be easily accessible, transparent and comprehensive. The information shall be made available with due observance of the requirements of confidentiality and security, in particular the protection of personal data laid down in Regulation (EU) 2018/1725.''

(6) Article 41(2) is replaced by the following:
'' In order to facilitate the implementation of its appropriations, the Board may conclude service-level agreements as referred to in paragraphs 2 and 3 of Article 59 of Regulation (EU, Euratom) 2024/2509.''

(7) Article 43(11) is replaced by the following:
'' If a member of staff, involved in the financial management and control of transactions, considers that a decision he or she is required by his or her superior to apply or to agree to is irregular or contrary to the principles of sound financial management or the professional rules which that member of staff is required to observe, he or she shall inform the Chair who shall, if the information is given in writing, reply in writing. If the Chair fails to take action within a reasonable time given the circumstances of the case and, in any event, within a month, or confirms the initial decision or instruction and the member of staff believes that such confirmation does not constitute a reasonable response to his or her concern, the member of staff shall inform the relevant panel referred to in Article 145 of Regulation (EU, Euratom) 2024/2509 and the Board in its plenary session in writing.

(8) Article 49 paragraph 2 is replaced by the following:
'' For the purposes of the first paragraph of this Article, paragraphs 2 to 4 of Article 80, Article 81, paragraphs 2 to 9 of Article 82, Articles 83 to 84 and 87 of Regulation (EU, Euratom) 2024/2509[2] shall apply. Paragraphs 1 and 2 of Article 85 and Article 86 of Regulation (EU, Euratom) 2024/2509 shall apply *mutatis mutandis*.''

(9) Article 50 is replaced by the following:
'' Paragraph 2 of Article 88 of Regulation (EU, Euratom) 2024/2509 shall apply.''

(10) Article 51 is replaced by the following:
'' Where imprest accounts are set up by the Board, paragraph 1 of Article 88 and Article 89 of Regulation (EU, Euratom) 2024/2509 shall apply.''

(11) Article 52 is replaced by the following:
'' Article 90 of Regulation (EU, Euratom) 2024/2509 shall apply.''

(12) Article 53 is replaced by the following:
'' Article 91 of Regulation (EU, Euratom) 2024/2509 shall apply.''

(13) Article 54 is replaced by the following:
'' Paragraphs 1 to 4 of Article 92 of Regulation (EU, Euratom) 2024/2509 shall apply.''

(14) Article 55 is replaced by the following:
'' Article 93 of Regulation (EU, Euratom) 2024/2509 shall apply.''

(15) Article 56 is replaced by the following:
'' Article 94 of Regulation (EU, Euratom) 2024/2509 shall apply.''

(16) Article 57 is replaced by the following:
'' Article 95 of Regulation (EU, Euratom) 2024/2509 shall apply.''

(17) Article 58 is replaced by the following:
'' Paragraphs 1 and 2 of Article 97 of Regulation (EU, Euratom) 2024/2509 shall apply.''

(18) Article 59 is replaced by the following:
'' Article 98 of Regulation (EU, Euratom) 2024/2509shall apply mutatis mutandis.''

(19) Article 60 is replaced by the following:
'' Article 99 of Regulation (EU, Euratom) 2024/2509 shall apply.''

(20) Article 62(1) is replaced by the following:
'' Paragraphs 1 to 4 and 6 of Article 101 of Regulation (EU, Euratom) 2024/2509 shall apply *mutatis mutandis.*''

(21) Article 63 is replaced by the following:
'' Article 102 of Regulation (EU, Euratom) 2024/2509 shall apply *mutatis mutandis*.''

(22) Article 64 is replaced by the following:
'' Article 103 of Regulation (EU, Euratom) 2024/2509 shall apply.''

(23) Article 65 is replaced by the following:
'' Article 104 of Regulation (EU, Euratom) 2024/2509 shall apply.''

(24) Article 66 is replaced by the following:
'' Article 105 of Regulation (EU, Euratom) 2024/2509 shall apply *mutatis mutandis*.''

(25) Article 69(4) paragraph 1 is replaced by the following:
'' The validation decision shall be expressed through an electronically secured signature in accordance with Article 149 of Regulation (EU, Euratom) 2024/2509 by the authorising officer or by a technically competent member of staff, duly empowered by a formal decision of the authorising officer or, exceptionally, for paper workflow, take the form of a stamp incorporating that signature.''

(26) Article 72(5) paragraph 2 is replaced by the following:
'' For contracts above EUR 5 000 000, the authorising officer shall obtain, at each year- end at least, the information needed to calculate a reasonable estimate of the costs. That information shall not be used for clearing the pre-financing, but may be used by the authorising officer and the accounting officer to comply with Article 82(2) of Regulation (EU, Euratom) 2024/2509.''

(27) Article 73 is replaced by the following:
'' The payment of expenditure shall be carried out within the time limits specified in, and in accordance with Article 116 of Regulation (EU, Euratom) 2024/2509.''

(28) Article 77 is replaced by the following:
'' Article 127 of Regulation (EU, Euratom) 2024/2509 shall apply, *mutatis mutandis*.''

(29) Article 78 is replaced by the following:
'' Article 128 of Regulation (EU, Euratom) 2024/2509 shall apply.''

(30) Article 79 is replaced by the following:
'' Article 129 of Regulation (EU, Euratom) 2024/2509 shall apply *mutatis mutandis*.''

(31) Article 81 is replaced by the following:
'' Section 2 of Chapter 2 of Title V of Regulation (EU, Euratom) 2024/2509 shall apply.''

(32) Article 82 is replaced by the following:
'' Section 1 and Section 3 of Chapter 2 and Chapter 3 of Title V of Regulation (EU, Euratom) 2024/2509 shall apply *mutatis mutandis.*''

(33) Article 83(1) is replaced by the following:
'' As regards procurement and concessions, Title VII of Regulation (EU, Euratom) 2024/2509 and Annex 1 thereto shall apply, subject to Article 84.''

(34) Article 83(3) is replaced by the following:

‘’ Procurement procedures for the services required under Article 20 of the constituent act shall be carried out in accordance with the provisions of Article 88(2) of the constituent act so as to guarantee the safeguarding of the economic interests of the institution concerned and of the public interest. Where this cannot be guaranteed by other measures, the Board shall have recourse to the procedure provided for in point 11.1 of Annex 1 to Regulation (EU, Euratom) 2024/2509.’’

(35) Article 84(2) paragraph 3 is replaced by the following:
‘’ For the purpose of the first subparagraph of paragraph 2, Article 168 of Regulation (EU, Euratom) 2024/2509 shall apply *mutatis mutandis*, with the exception of the fourth subparagraph of its paragraph 2, which shall not apply.’’

(36) Article 84(3) is replaced by the following:
‘’ The Board may use joint procurement procedures with contracting authorities of the host Member State to cover its administrative needs. In such case, Article 168 of Regulation (EU, Euratom) 2024/2509 shall apply.’’

(37) Article 85 is replaced by the following:
‘’ Article 242 of Regulation (EU, Euratom) 2024/2509 shall apply *mutatis mutandis.*’’

(38) Article 86 is replaced by the following:
‘’ Article 243 of Regulation (EU, Euratom) 2024/2509 shall apply *mutatis mutandis*.’’

(39) Article 87 is replaced by the following:
‘’ Article 245 of Regulation (EU, Euratom) 2024/2509 shall apply *mutatis mutandis*.’’

(40) Article 88 is replaced by the following:
‘’ Article 246 of Regulation (EU, Euratom) 2024/2509 shall apply *mutatis mutandis*.’’

(41) Article 94(1) is replaced by the following:
‘’ In accordance with paragraph 1 of Article 252 of Regulation (EU, Euratom) 2024/2509, the European Court of Auditors shall, by 1 June, make its observations on the provisional accounts of the SRB.’’

(42) Article 96(3) is replaced by the following:
‘’ The scrutiny carried out by the Court of Auditors shall be governed by Articles 260 to 265 of Regulation (EU, Euratom) 2024/2509.’’

(43) Article 101(4) is replaced by the following:
‘’ With regard to building projects, Articles 272 and 273 of Regulation (EU, Euratom) 2024/2509 shall apply *mutatis mutandis*.’’

Article 2
Entry into force

The decision enters into force on the date of its signature.

Done at Brussels,

For the Single Resolution Board,

Qualified electronic signature by:
DOMINIQUE MARCEL JEAN LABOUREIX
Date: 2025-02-11 08:00:23 +01:00

The Chair

Dominique LABOUREIX