

Article 31 Court of Audit

In the framework of implementation of this law the Court of Audit, as the Supreme Fiscal Court of the country,

a) shall perform

aa) audit of the expenditures of the State, the local government organizations and other legal entities subject to this audit by special provisions in the law accordingly,

bb) control for legality of procedures awarding contracts for high-price projects, procurements and supply of services, concluded by the State or other legal entity that is deemed equal in standing,

cc) ex-post audit of all accounts or outturn statements of the General Government entities, the extra-budgetary “Special Account of Agricultural Produce Guarantees”, as well as any entity that has obtained funding or grant from the State Budget in any manner,

b) shall draw-up and submit a report to the Parliament on the Outturn Financial Statement and Balance Sheet of the State pursuant to article 79(7) of the Constitution and

c) shall hear legal remedies and appeals against acts issued during the auditing of the accounts of the above entities

The Court of Audit also conducts the audit of the public accounts of the State and all subsectors of the general government, as specified in article 10(6) of Regulation (EU) 473/2013

Article 96

Imputing unlawful expenditure disbursed on payment instruments – Competent Authorities

1. Unlawful expenditures paid on the basis of any type of payment instrument are imputed :
 - a) to the official who through fraudulent behavior or gross negligence committed unlawful acts or omissions or was associated in the issuing of the same or in the non compliance with the lawful procedures governing expenditure, and
 - b) to the recipient of the payment if s/he has contributed to the unlawful payment and, in any case, if this is a wrongly paid amount independently of his/her involvement.
2. The competent authority to impute the unlawful expenditures that were paid on the basis of payment instruments not issued by the Fiscal Audit Offices (YDEs) is the authorizing officer and the legally competent body that identified the unlawful payment is, in all cases, the Court of Audit.

The above imputation acts may be appealed before the Court of Auditors.

The aforementioned authorizing officer is also competent for the imputation of unduly paid amounts to beneficiaries of payment instruments issued by the Fiscal Audit Offices (YDE) if it is established ex post, on the basis of new information, that the payment was made with unlawful supporting documents or on the basis of an erroneous calculation.

Article 124
Accountable administrators

The account administrators of EU funds are deemed public accountable officers and are subject to the pertinent provisions on public accountable officers of the present law.

CHAPTER D
Public Accountable Officers

Article 150
Distinctions and supervision of public accountable officers

1. A public accountable officer is the person who administers, even without legal authorization, moneys, securities or materials that belong to the State or to a Public Law Legal Entity, as well as any other person considered by the law as public accountable officer.

2. Public accountable officers may be distinguished in the following categories:

- a) Accountable officers for advance payment money vouchers and provisional vouchers.
- b) Imprest account administrators
- c) Tax and Customs accountable officers
- d) Special Cashiers
- e) Accountable officers of Public Law legal Entities and of Local Government Bodies
- f) Administrators of the Public Investments Program (PIP) projects.

3. Public accountable officers are subject to the control and monitoring of :

- a) the Minister of Finance, with the exception of the accountable officers who are administrators of cash and material of the Armed Forces, the Ministry of Public Order and the Minister for Citizen's Protection, for which special regulations apply relating to such administrations;
- b) the relevant Authorizing Officer
- c) The Court of Audit, which exercises control in accordance with the relevant provisions in force.

During the audit and monitoring of administrators under case a' and b' of this paragraph, the provisions governing the Financial Inspectorate of the Ministry of Finance apply.

Article 151
Incompatibilities of accountable officers managing funds, securities, and material

The duties of administrators of funds, securities and materials of the State are incompatible with the duties of the Authorizing Officer and the clearance officer.

Article 152

Deficits and responsibilities of public accountable officers – imputations

1. A public accountable officer's deficit is any missing amount, security and material that is established by virtue of the procedure foreseen by law for his/her administration, as well as any other situation that is considered as a deficit by law. Deficit is also any payment which:

- a) is not in the competence of the public accountable officer;
- b) was made without the supporting documents provided for by Law;
- c) concerns expenditure for which the procedures foreseen by law have not been complied with by the public accountable officer;
- d) was made wrongly at the fault of the administrator;
- e) is irrelevant to the purpose of the administration in question.

2. Any deficit shall be recovered by the public accountable officer within forty eight (48) hours, otherwise s/he is discharged from the administration immediately and the amount of the validated deficit is imputed on him/her and, without any delay, is attested as public revenue; furthermore, any other necessary measure is taken in order to secure recovery of the State's claim.

If there is fraudulent behavior or gross negligence on behalf of the public accountable officer (disloyal administration), beyond the aforementioned measures, s/he is also liable for disciplinary offences.

3. The deficit appearing in accountable officers' accounts is imputed on the basis of a specifically justified decision of the identifying authorizing officers and bodies, which are competent to inspect the accountable offices without prejudice to the provisions of paragraph 4 of this article. In any case, it is imputed by the Court of Auditors the latest within ten (10) days as of the submission of the supporting documents for the presentation of the accountable officer's accounts.

4. In cases of payment of unlawful expenditures it is imputed to:

- a) the officials who by fraudulent behavior or gross negligence have issued unlawful administrative acts or have been associated to the non compliance with the procedures foreseen by the law for the execution of the expenditure; and
- b) the recipients, if they are liable for non compliance with the aforementioned procedures; the recipients are also imputed with every case of unduly paid amounts.

5. If the deficit is not caused by fraudulent behavior or gross negligence of the public accountable officer, the body responsible for the imputation according to paragraph 3, may approve repayment in up to twenty four (24) monthly installments, without increase because of late payment.

6. Regarding unlawful payments, the amount is also imputed in its entirety to the recipients and the amounts that are paid to the State by the public accountable officer in question are accounted for in his favor and, following a request filed by him/her against the recipient and are recovered according to the provisions for the recovery of public revenue.

7. Deficits in duty stamps, fee receipts in general and any other object used for the collection of a fee or an entitlement, are imputed in cash and at the price they are made available, as provided by the relevant provisions.

8. Deficit of any sort of material is imputed in cash, on the basis of the current price at the time of imputation. This price is determined by a three-member committee set up by the relevant Authorizing Officer.

9. It is prohibited to include in the management of the public accountable officers any sums that are unrelated to it and whenever there is a surplus in the management, a public consignment is created until the cause is established.

10. The accountable officers are responsible for the safety of public funds, duty stamps, securities and material in general that has been placed under their administration; they are held to apply the pertinent security regulations when dispatching and receiving these and are liable for any damage incurred by the State from non compliance with these regulations.

11. The provisions of the present article apply, mutatis mutandis, and in the case of loss or damage to the securities and claims of the State, since their administration has caused it and it is not due to force majeure or unpredictable events.

12. Those imputed on the basis of the provisions of this article may appeal against the act of imputation before the Court of Auditors in accordance with the pertinent provisions.

They may also, within a six months (6) deadline from the notification of the imputation act, submit a request for revision before the body that has issued it.

The reasons for revision are the same that allow the revision of acts of the Court of Auditors in accordance with pertinent provisions.

Article 153

Books kept by public accountable officers

The administrative and accounting books kept by public accountable officers, as well as the manner in which they are kept and validated, are laid down in a joint decision of the Minister of Finance and of the relevant Minister.

Regarding the public administrators under the Ministries of National Defense, with the exception of those of the Public Military Funds, as well as under the Ministry of Public Order and the Ministry for the Citizen's Protection, the aforementioned issues are settled by decisions of the relevant Ministers.

Article 154

Annual closing of administration books

1. In general, all the books kept by public accountable administrators of the State and public law Legal Entities, as well as of Private Law Legal Entities, if subsidized or funded by the State or the European Union, are closed on December 31st of each year and a report (protocol) is drafted regarding total debits, credits and the balance of the administration.

2. Validation of the closing of the books kept by the aforementioned administrations is performed by:

a) for the administrations under the Ministries of National Defense and Public Order and Citizen's Protection, by the officers designated in the orders of the relevant Ministries, and

b) for the other administrations by the superiors of the accountable administrators.

In case the person of the Head and the accountable administrator coincide, the validation is performed by an official designated by the immediately superior authority.

3. The manner books kept are closed and validated and the implementation details for the provisions of the present article are laid down in a decision of the Minister of Finance.

4. In particular, regarding the closing of administration books for materials and supplies of the Armed Forces, the Greek Police, the Fire Brigade and the Port Police on December 31st, the provisions in force for their financial management are applied.

Article 155

Accountability of public accountable officers to the Court of Auditors

1. Within two (2) months from the end of the fiscal year, or from the end of their administration in any manner, the public administrators present their accounts to the Court of Auditors, without prejudice to special provisions in force.

2. The Court of Auditors checks the accounts of the accountable administrators that are obliged to report to it and decides on the correctness or not of these accounts. Acts and decisions of the Court of Auditors in relation to the aforementioned audit are subject to the appeals foreseen by its organization for this instance.

Article 162

Accounting entries of the Central Administration in the competence of the Offsetting Accountable Officer's Department

1. All the entries of expenditures and revenues of the Budget, as well as the entries debiting and crediting the accounts' records, that are carried out by orders by the services of the GAO of the State, are monitored, reconciled and submitted through the monthly and annual accounts and the relevant supporting documents to the Court of Audit by the Accountable Officer's Offsetting Department at GAO.

The supporting documents for the entries of the Accountable Officer's Offsetting Department are determined by decisions of the Minister of Finance, if no provisions determine otherwise.

2. Accountable to the Court of Audit is considered, in the case of a wrong order to the banks or other credit institutions, is the official issuing the order and, in the case of an offsetting entry not complying with the law, the head of the Accountable Officer's

Offsetting Department