

Minister of Finance of Georgia

Order № 223

14 September 2016

Tbilisi

On the Approval of the Charter of the Service for Accounting, Reporting and Auditing Supervision

Pursuant to Article 20 (2) and Article 28 (1)(a) of the Law of Georgia on Accounting, Reporting and Auditing, **I order:**

Article 1

The Charter of the Service for Accounting, Reporting and Auditing Supervision shall be approved.

Article 2

This Order shall enter into force upon its promulgation.

Acting Minister of Finance of Georgia

Giorgi Tabuashvili

Charter of the Service for Accounting, Reporting and Auditing Supervision

Article 1 - General Provisions

1. The Service for Accounting, Reporting and Auditing Supervision (hereinafter – the Service) is a state sub-agency of the Ministry of Finance of Georgia (hereinafter – the Ministry), which ensures state supervision of accounting, reporting and auditing in accordance with the Georgian legislation.
2. The activities of the Service are guided by the Constitution, international treaties and agreements of Georgia, EU Directives on accounting, reporting and auditing, the Law of Georgia on Accounting, Reporting and Auditing (hereinafter - the Law), other legislative and subordinate normative acts and this Charter.
3. The Service acts on behalf of the state in the performance of its functions.
4. The Service reports to the Government of Georgia and the Minister of Finance of Georgia;
5. The Service carries out its activities on the basis of the principles of the rule of law, personal dignity, respect, justice and publicity. The Service is not entitled to disclose any information about an entity, an auditor, an audit firm, a professional organization and a specialized examination body, stored in the system of the Service and protected under the legislation and normative acts of Georgia.
6. The Service is funded from the state budget.
7. The Service has its account at the Treasury and its list of expenditure.
8. The Service has its own seal and emblem.
9. The legal address of the Service is: 1 Merab Aleksidze Street, Tbilisi 0193.

Article 2 – Functions of the Service

1. The main functions of the Service are:

- a) introduction of mandatory international standards and other norms in the Georgian language and establishing financial reporting standards for the fourth category enterprises and non-entrepreneurial (non-profit) legal entities in accordance with the Law;
- b) establishing the rules for the preparation and submission of financial statements, developing uniform policies, rules and other normative acts in the field of accounting, reporting and auditing, as well as establishing additional requirements and rules for public interest entities (hereinafter - the PIEs), inter alia, in cooperation with the respective supervisory/regulatory body;
- c) establishing relevant rules and requirements for auditing;
- d) development of professional liability insurance regulations in agreement with the Legal Entity under Public Law - Insurance State Supervision Service of Georgia for the purpose of ensuring professional liability of auditors/audit firms;
- e) defining rules for quality management system monitoring, establishing procedures for reviewing preliminary results, eliminating identified deficiencies and appealing against the quality management system monitoring report;
- f) monitoring quality management system of auditors/audit firms registered in the Registry of Auditors;
- g) imposing liability for the offences defined in the Law;
- h) establishing requirements for professional certification, examination procedures and continuing education in accordance with the International Education Standards (IES) of the International Federation of Accountants (IFAC) and EU Directives, and approving respective standards;
- i) reviewing and approving standards, rules and methodology provided for in the Law;
- j) establishing certification programs and rules for the recognition of examination procedures and continuing education programs;
- k) recognition of certification programs, examination procedures and continuing education programs in accordance with established standards;
- l) monitoring the compliance of professional organizations, specialized examination body and other persons engaged in professional education activities defined by the Law and regulations and standards established by the Service;
- m) maintaining the registry of auditors/audit firms, registries of recognized training and continuing education programs, registry of specialized examination bodies, and the webpage of financial statements/reports in accordance with the rules of the Service and the requirements of the EU Directives;
- n) establishing the procedure, in accordance with the Law, for requesting the financial statements of the fourth category enterprises submitted to the Service by interested persons;
- o) development of an investigation system, its rules and methodology, and opening an investigation with respect to an auditor/audit firm for the purpose of detecting offences based on the initiative of the Service and/or a submitted application and/or an appeal;
- p) prevention and detection of offences within the competence of the Service;
- q) reviewing, on a random basis and using risk-based approach, the compliance of financial statements/reports submitted by entities with the requirements of the Law and the normative acts adopted on the basis of the Law, and ensuring the publication of submitted financial

statements/reports;

r) examination of entities based of the risk management system;

s) development and approval of methodological guidelines on matters relating to accounting and reporting;

t) determining the list of countries, whose representatives, as full members of IFAC, shall have the right to be included in the Registry;

t¹) supervising the obliged entities and facilitating the fight against money laundering and the financing of terrorism, for the purposes of the Law of Georgia on Facilitating the Suppression of Money Laundering and Terrorism Financing;

t²) supervising the fulfilment of the requirements of the Law of Georgia on Facilitating the Suppression of Money Laundering and Terrorism Financing and relevant normative acts by certified accountants, accountants providing professional services, auditors, audit firms and accounting firms registered in the relevant registry.

t³) issuing guidelines and developing methodological recommendations, for the purposes of the Law of Georgia on Facilitating the Suppression of Money Laundering and Terrorism Financing, to promote compliance with the legal requirements by the obliged entities;

u) providing explanations on the application of the standards and rules developed by the Service;

v) coordinating relations with the Board and the Ministry in relation to the granting of the PIE status to an entity based on the initiative of the Service and/or the request submitted to the Ministry by the National Regulatory Body (hereinafter - the Regulatory Body) operating in Georgia and defined by the Law of Georgia on National Regulatory Bodies;

w) exercising other powers in relation to regulatory matters.

2. The Service issues normative acts on standards, rules, methodology and other matters provided for in paragraph 1 of this Article after considering the relevant recommendation of the Board;

3. The Service cooperates with international and local organizations, auditors/audit firms, professional organizations, specialized examination bodies for the purpose of effective supervision of accounting, reporting and auditing.

4. The Service is entitled to establish working groups with the participation of professional organizations, practitioners and other stakeholders for the purpose of developing standards and rules referred to in the Law.

Article 3 - Head of the Service

1. The Service is managed and coordinated by the Head of the Service. The Head of the Service is appointed for a period of 5 years and may be dismissed for cause by the Prime Minister of Georgia on the recommendation of the Minister of Finance. The same person may be appointed to this position only twice in succession.

2. The Head shall be a non-practitioner and meet the following criteria:

a) The Head shall have a higher education with specialization in one of the following fields: law, economics, finance, banking;

b) The Head shall have at least 5 years of experience in a managerial position in the field of auditing;

c) The Head shall not have been convicted of terrorism financing and/or legalization of illicit income or the other economic, serious or aggravated crimes.

3. The Head:

a) manages the Service and is responsible for the fulfilment of the duties assigned to the Service by

the legislation of Georgia.

- b) makes decisions, within the limits of its competence, on matters falling within the remit of the Service;
 - c) submits to the Minister of Finance of Georgia for approval the draft regulations, structure and expenditure of the Service, as well as the procedure for reviewing appeals and draft amendments thereto;
 - d) issues, within the competence of the Service, normative and individual administrative legal acts - orders, as well as legal acts for the purposes of the Law of Georgia on Facilitating the Suppression of Money Laundering and Terrorism Financing;
 - e) issues an administrative-legal act or makes a decision on the issuance of an administrative-legal act by another person upon detection of an offence provided for by the Law;
 - f) appoints and dismisses civil servants of the Service;
 - g) submits to the Minister of Finance of Georgia the number of employees of the Service, approves the internal regulations of the Service and its staffing plan;
 - h) submits the emblem and letterhead of the Service to the Minister of Finance of Georgia for approval, and approves the seals to be used within the Service;
 - i) approves the qualification requirements for the staff of the Service;
 - j) submits the report on the activities of the Service to the Minister of Finance, publishes the information on its plans on the website of the Service;
 - k) coordinates the rules to be adopted by professional organizations for the detection of offences committed by their member auditors and the imposition of disciplinary liability;
 - l) performs such other functions as are provided for in this Charter and in the legislation of Georgia.
4. In the absence of the Head of the Service, his/her functions shall be exercised by the Head of one of the primary structural units as designated by the Head of the Service.

Article 4 - Structure of the Service

1. The Service performs the duties assigned to it throughout the territory of Georgia and operates under a single centralized procedure.
2. The primary structural units of the Service are:
 - a) Staff Office;
 - b) Department of Auditing and Professional Education Supervision;
 - c) Department of Accounting and Reporting Supervision;
 - d) Department of Anti-Money Laundering Supervision.
- 2¹) The secondary structural units of the Staff Office are:
 - a) Board's Legal Support and Relations with the Courts Division
 - b) Administrative Support Division.
- 2²) The secondary structural units of the Department of Accounting and Reporting Supervision are:
 - a) Quality Assurance Division;
 - b) Reports Administration Division.
3. The Accounting, Reporting and Auditing Board (hereinafter referred to as the Board) is established within the Service for the purpose of reviewing and deciding on accounting, reporting and auditing matters.
4. The composition of the Board shall be determined by the Law.
5. The powers of the Board, the procedures for reviewing appeals and its operating procedures shall be determined by the order of the Minister of Finance of Georgia.

Article 5 - Staff Office of the Service

The main tasks and functions of the Staff Office are carried out by its secondary structural units (Divisions).

Article 5¹ - Board's Legal Support and Relations with the Courts Division

The main tasks and functions of the Board's Legal Support and Relations with the Courts Division are:

- a) to examine the conformity of the appeals submitted to the Board with the requirements established by law and, if necessary, to identify the deficiency, to hold a preparatory meeting and/or to request a report/information from the Service;
- b) to keep the registry of appeals submitted to the Board;
- c) to ensure that the draft subordinate normative act prepared by the member of the Board is sent to the relevant structural unit of the Service, with a view to obtaining the relevant information.
- d) to collect the relevant documents of the nominated candidates and to submit them to the Board for providing, in the form of recommendation, consultation, and the position of the Board on the nomination of the Head of the Service to the Minister of Finance of Georgia;
- e) to plan and organize the Board meeting, including communication with the parties participating in the discussion, ensure that the Board is provided with the materials on the meeting agenda and the items to be discussed in electronic and/or physical form, to inform the interested parties, to verify the authorities of the participants, to ensure that the meeting is conducted in accordance with the procedures;
- f) when deemed necessary, to draft individual administrative-legal acts, recommendations, notifications, letters, and/or other types of correspondence and to coordinate the endorsement/signature process, in accordance with the decisions of the Board;
- g) within the scope of its competence, to process and review the correspondence received by the Board, to draw up reports/proposals relating thereto and, if necessary, to control the preparation of the replies to correspondence within the time limits established by the legislation;
- h) to carry out the tasks, instructions, and other duties delegated by the Head of the Service, the Head of the relevant primary structural unit, in order to fulfil the functions and tasks assigned, within the limits established by the legislation in force.

Article 5² – Administrative Support Division

The main tasks and functions of the Administrative Support Division are:

- a) administration of proceedings in the system of the Service, including archival and secret procedures, searching for documents kept in the archive and providing copies upon request, registering and storing the forms and seals of the Service necessary for proceedings and controlling their use;
- b) ensuring the complete process of human resources management, including:
 - b.a) preparation of draft administrative and legal acts of the Head of Service within the scope of his/her competence, including with regard to appointment of civil servants, their transfer, career development, dismissal, assignment to perform temporary functions, leave, business trip, encouragement, application (removal) of disciplinary liabilities, suspension from service and other official matters;

- b.b) preparation of draft employment contracts and coordination of follow-up processes;
- b.c) processing the data of the civil servants of the Service and managing the follow-up processes;
- b.d) developing a job description for each position in the Service;
- b.e) for the purpose of recruiting qualified staff, determining relevant qualification requirements, and organizing/conducting contests for vacant positions;
- b.f) identification and management of motivational factors for the civil servants of the Service;
- b.g) ensuring the management of the evaluation system for civil servants of the Service and the follow-up processes;
- b.h) planning, analyzing and managing the professional development and career growth of civil servants of the Service;
- b.i) ensuring the process of practice placements and internships in the Service;
- b.j) drawing up recommendations for the optimization of human resources management in the Service;
- c) ensuring public relations activities, including:
 - c.a) according to the specifics of the activities of the Service, studying the actual problems of the interested parties and, for the purpose of discussing and solving such matters, organizing meetings for dialogue between the Service and the interested parties. Also - ensuring the public speeches of the Head;
 - c.b) organizing production of information newsletters, information sheets, press releases and other information material on the activities of the Service;
 - c.c) ensuring the placement of the information on the website of the Service;
 - c.d) swiftly informing interested parties and mass media on ongoing processes in the Service;
 - c.e) development of short-term and long-term events based on the analysis of press and TV news;
 - c.f) coordinating the relations of the Service with the mass media;
 - c.g) collecting information on ongoing processes, selecting and preparing it for dissemination through mass media;
 - c.h) preparation of press reviews and analysis;
- d) ensuring administrative management of the Service, preparing drafts of relevant written documents and legal acts;
- e) within the scope of its competence, processing and reviewing the correspondence received in the system of the Service, drawing up reports/proposals on them and, if necessary, controlling over the preparation of replies to the correspondence within the deadlines set by the legislation;
- f) carrying out procedures related to the fulfilment of the functions of the structural units of the Service;
- g) ensuring the availability of public information;
- h) supervising and controlling the material and technical provision of the Service;
- i) ensuring the operation of the hotline of the Service, answering incoming calls and dealing with other types of correspondence;
- j) checking for the existence of actions by the staff of the Service that are incompatible with the objectives of the institution and planning appropriate measures for the inspection in order to detect them; providing information to the relevant department in order to investigate the deficiencies found in the Service;
- k) providing translation software services, including creating databases (Translation Memories) of international standards and various documents/manuals, providing appropriate analysis and translation by using existing databases;

l) carrying out the tasks, instructions, and other duties delegated by the Head of the Service, the Head of the relevant primary structural unit, in order to fulfil the functions and tasks assigned, within the limits established by the legislation in force.

Article 6 - Department for Auditing and Professional Education Supervision

The main tasks and functions of the Department for Auditing and Professional Education Supervision are:

- a) maintaining the registry of auditors/audit firms;
- b) ensuring the collection of data related to the maintenance of the registry (including relations with the third parties);
- c) providing information to the Head of the Service on offences detected in the course of data registration and registration proceedings, with a view to preventing them or planning measures to eliminate them;
- d) preparation of business processes and rules for the maintenance of the registry;
- e) cooperation, within the scope of its competence, with auditors/ audit firms, professional organizations, specialized examination bodies, regulatory/supervisory bodies, state agencies, international organizations and international experts;
- f) monitoring of the quality management system within the timeframe defined by the Law, planning/defining procedures related to the monitoring of the quality management system, taking into account, inter alia, the additional requirements for the audit process and procedures of the financial statements of PIEs and for the audit services provided for in Article 14(7) of the Law;
- g) reviewing requests for monitoring of the quality management system and ensuring the preparation of the response on behalf of the Head of the Service, either satisfying or rejecting the request;
- h) management and identification of potential risks associated with the activities of an auditor/audit firm, a professional organization and specialized examination bodies;
- i) preparing the report on the monitoring of the quality management system, submitting the draft report on the preliminary and final monitoring findings to the Head of the Service and participating in the review of the preliminary findings, preparing the proposals to the Head of the Service for the elimination of the detected deficiencies;
- j) establishing the investigation system, developing the rules and methodology for conducting investigations, initiating an investigation against an auditor/audit firm on the basis of an initiative of the Service and/or a request and/or a complaint;
- k) defining procedures related to the granting of the authority to carry out the audit;
- l) ensuring processes (including through third parties) related to the introduction of International Auditing Standards (ISAs), International Standards on Review, Related Services and other Assurance Engagements adopted by the International Auditing and Assurance Standards Board (IAASB) or its successor;
- m) ensuring processes (including through third parties) related to the introduction of IESBA Code of Ethics for Professional Accountants (the IESBA Code) set by the International Federation of Accountants (IFAC);

- n) developing proposals for rules on the detection of offences committed by auditors and the imposition of disciplinary liability, prepared by professional organizations and submitted to the Service;
- o) ensuring processes (including through third parties) related to the introduction of International Standards on Quality Management (ISQM) adopted by the International Auditing and Assurance Standards Board (IAASB) or its successor;
- p) determining requirements for professional certification programs, examination process and continuing education, and developing related standards and rules in accordance with the International Education Standards (IES) of the International Federation of Accountants (IFAC) and EU Directives;
- q) drafting appropriate documents for ensuring professional certification (including passing the qualification exam on the legislation of Georgia by individuals who are members of IFAC from member states of the Organization for Economic Co-operation and Development (OECD) and the European Union (EU));
- r) monitoring the compliance of professional organizations, specialized examination body and other entities involved in professional education process, as defined by Law, with the legislation and regulations and standards set by the Service;
- s) providing the Head of the Service with information on the fulfilment of requirements by professional organizations, specialized examination body and other entities involved in professional education process as defined by Law, as well as on infringements detected in the process of professional certification and continuing education, for the purpose of planning measures for their prevention or elimination;
- t) implementing appropriate procedures to define the recognition procedures for certification programs, examination processes and continuing education programs;
- u) maintaining registries of recognized education programs, continuing education programs and specialized examination bodies and ensuring the collection of related data (including relations with third parties);
- v) drafting, within the limits of its competence, normative and individual administrative-legal acts of the Head of the Service, ensuring the necessary procedures for the adoption of draft normative acts in order to introduce amendments to the respective legal acts in the event of the identification of shortcomings in the legislation;
- w) preparation of legal conclusions on draft legal acts drawn up by other structural units of the Service and the Board;
- x) coordinating relationships with professional organizations, auditors/audit firms, regulatory/supervisory bodies and other state agencies as defined by Law;
- y) ensuring, in accordance with the procedure established by law and within the limits of its competence, the representation of the Service before, and appropriate cooperation with, the Board/Court;
- z) (deleted - 16.02.2023, No. 48)
- aa) carrying out the instructions, tasks and other functions assigned by the Head of the Service, within the limits set by the legislation in force.

Article 7 - Department for Accounting and Reporting Supervision

The main tasks and functions of the Department for Accounting and Reporting Supervision are

carried out by its secondary structural units (Divisions).

Article 7¹ – Quality Assurance Division

The main tasks and functions of the Quality Assurance Division are:

- a) to provide a risk-based approach to the process of reviewing the submitted statements/reports in order to determine their compliance with the standards established by Law and to respond accordingly to eliminate identified deficiencies, including cooperation with the entities and other regulatory/supervisory bodies;
- b) to examine the issues related to the financial reporting standard established for the fourth category entities and, if necessary, prepare the appropriate draft amendments and submit them to the Head of the Service;
- c) to review the issues related to the financial reporting standard established for non-entrepreneurial (non-commercial) legal entities and, if necessary, prepare draft amendments and submit them to the Head of the Service;
- d) to ensure the implementation processes related to standards adopted and issued by the International Accounting Standards Board (IASB) or its successor body, including International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), interpretations adopted by the International Financial Reporting Interpretations Committee (IFRIC) or by the Standing Interpretations Committee (SIC), as well as International Financial Reporting Standards for Small and Medium-sized Entities (IFRS for SMEs) (including through third parties);
- e) to prepare draft of manuals and supporting materials and submit them to the Head of the Department, in order to facilitate the process of preparation and presentation of statements/reports;
- f) to provide clarifications on the application of reporting standards and rules developed by the Service;

- g) to coordinate relations with professional organizations, auditors/audit firms, regulatory/supervisory bodies and other state agencies, as defined by Law, on matters within the competence of the Division;
- h) to ensure, in accordance with the procedure established by law and within the limits of its competence, the representation of the Service before, and appropriate cooperation with, the Board/Court;
- i) as part of the obligation under the Association Agreement, for the purposes of dynamic approximation - to reflect in legislation the updated requirements of EU directives, in particular, to prepare and submit to the Head of the Department a draft of amendments to normative and individual administrative-legal acts;
- j) within the competence of the division, to prepare drafts of normative and individual administrative-legal acts of the Head of the Service, including, in case of identification of gaps in legislation, to provide for the necessary procedures for adoption of amendments to be implemented in the relevant legal acts;
- k) to prepare, within its competence, legal conclusions on draft legal acts drawn up by other structural subdivisions of the Service, other state agencies and the Board;
- l) to process and review, within its competence, the correspondence received in the Service system, to draw up conclusions/proposals on them and, if necessary, to prepare the replies to the correspondence within the time limits established by the legislation;

m) to carry out the tasks, instructions, and other duties delegated by the Head of the Service and/or the Head of the relevant primary structural unit, in order to fulfil the functions and tasks assigned, within the limits set by the legislation in force.

Article 7² – Reports Administration Division

The main tasks and functions of the Reports Administration Division are:

- a) ensuring the reliability of technical and legal processes related to the functioning of the website for financial statements, management reports and reports on payments to the State – defining the procedures, managing, and ensuring publicity;
- b) cooperating with relevant agencies/bodies to create and develop a unified reporting system;
- c) developing a risk-based approach to monitoring the compliance of the statements/reports submitted by entities with the requirements established by this Law and cooperating with entities and other regulatory/supervisory bodies in order to eliminate identified deficiencies;
- d) providing information on non-compliance to the Head of Division in order to plan appropriate actions to prevent or eliminate non-compliance identified in the course of the preparation, drafting, submission and publication of reports/statements by the entities;
- e) responding to violations of Article 9 paragraph 2 of the Law and other requirements – failure to submit reports/statements by entities, violations detected in the process of preparing, submitting, and publishing reports/statements, in particular, preparing and submitting to the Head of the Service drafts of individual administrative-legal acts and, if necessary, writs of execution.
- f) coordination of relations with professional organizations, auditors/audit firms, regulatory/supervisory bodies and other state agencies, as defined by law, on matters within the competence of the Division;
- g) ensuring, in accordance with the procedure established by law and within the limits of its competence, the representation of the Service before, and appropriate cooperation with, the Board/Court;
- h) within the competence of the Division, preparing drafts of normative and individual administrative-legal acts of the Head of the Service, including, in case of identifying a gap in the legislation, providing for the necessary procedures for drafting normative acts to make amendments to the relevant legal acts;
- i) preparing, within its competence, legal conclusions on draft legal acts drawn up by other structural subdivisions of the Service, other state agencies and the Board;
- j) processing and reviewing, within its competence, the correspondence received in the Service system, drawing up conclusions/proposals on them and, if necessary, preparing the replies to the correspondence within the time limits laid down by the legislation;
- k) carrying out the tasks, instructions, and other duties delegated by the Head of the Service and/or the Head of the relevant primary structural unit, in order to fulfil the functions and tasks assigned, within the limits set by the legislation in force.

Article 8 – Anti-Money Laundering Supervision Department

The main tasks and functions of Anti-Money Laundering Supervision Department are:

- a) maintaining state registries of accountants and accounting firms providing professional services for the purpose of promoting the prevention of money laundering and terrorism financing.

Preparation of business processes and rules related to the maintenance of registries;

b) for the purposes of the Law of Georgia on Facilitating the Suppression of Money Laundering and Terrorism Financing, drafting guidelines and recommendations on issues of compliance with the requirements of this Law and subordinate normative acts by obliged entities, generalization of best practices, participation in the drafting of legal acts;

c) for the purposes of the Law of Georgia on Facilitating the Suppression of Money Laundering and Terrorism Financing, supervision of obliged entities accountable to the Service, off-site or on-site assessment of compliance with the requirements of the legislation;

d) taking appropriate supervisory measures against obliged entities in case of violation of the requirements of the Law of Georgia on Facilitating the Suppression of Money Laundering and Terrorism Financing and/or the Law of Georgia on Accounting, Reporting and Auditing and/or relevant subordinate normative acts. Preparing appropriate decisions on deficiencies, shortcomings and violations of the legislation by obliged entities if they are detected as a result of inspections for the purposes of the Law of Georgia on Facilitating the Suppression of Money Laundering and Terrorism Financing. Controlling the implementation of mandatory and/or recommended measures taken as a result of the inspection;

e) preparing legal conclusions on draft legal acts drawn up by other structural subdivisions of the Service and the Board;

f) preparing, within its competence, drafts of normative and individual administrative-legal acts of the Head of the Service, including, in case of identifying a gap in the legislation, providing for the necessary procedures for drafting normative acts to make amendments to the relevant legal acts;

g) coordinating relations with professional organizations as defined by the legislation, including coordination of relations with relevant obliged entities, regulatory/supervisory bodies and other state agencies as defined for the purposes of the Law of Georgia on Facilitating the Suppression of Money Laundering and Terrorism Financing;

h) receiving/processing, analyzing the relevant information/documentation, in any electronic and/or physical form, which is necessary for the full performance of the Department's functions;

i) ensuring, in accordance with the procedure established by law and within the limits of its competence, the representation of the Service before, and appropriate cooperation with, the Board/Court;

j) carrying out the tasks, instructions, and other duties delegated by the Head of the Service in order to fulfil the functions and tasks assigned, within the limits set by the legislation in force.