

Charter of tasks and responsibilities of the Accounting Officer of the European Maritime Safety Agency

Version 1.0

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PREAMBLE

This Charter has been drawn up in accordance with the provisions of the Staff Regulations, the Agency's Financial Regulation¹ (hereinafter "EMSA Financial Regulation") and the Financial Regulation applicable to the general budget of the EU² (hereinafter "the Financial Regulation"). It identifies the tasks entrusted to the Agency's Accounting Officer (hereinafter "the Accounting Officer"), their rights and duties and the responsibilities they assume in the exercise of their functions, in light of the objectives assigned to them by the relevant legislation.

This Charter defines the role and responsibilities of the Accounting Officer within the Agency's governance structure.

The respective roles of the Executive Director and of the Management Board as regards the selection, appointment, termination and extension of the contract of employment of the accounting officer as well as his/her appraisal and reclassification are defined in Decision of the Management Board of the European Maritime Safety Agency on the adoption of guidelines on the implementation of Articles 1, 2 and 5 of the Decision of the Management Board of the European Maritime Safety Agency of 19 January 2026 on the delegation to the Executive Director of the European Maritime Safety Agency of the powers conferred by the Staff Regulations on the Appointing Authority and by the Conditions Of Employment Of Other Servants of the European Union on the authority authorised to conclude contracts of employment.

The Accounting Officer shall be totally independent in the performance of his/her duties. He/she reports functionally to the Management Board.

1. DUTIES OF THE ACCOUNTING OFFICER

The Accounting Officer shall perform duties in accordance with the provisions of the EMSA Financial Regulation and shall perform tasks with honesty and probity and with due regard for the protection of the Agency's financial interests.

The Agency shall make available to the Accounting Officer the staff and equipment necessary for the proper performance of their tasks.

The duties of Accounting Officer and the duties of Authorising Officer, Imprest Administrator and Internal Control Coordinator shall be segregated and mutually exclusive.

In accordance with Article 79 of the Financial Regulation the Accounting Officer may, in the performance of their duties, delegate certain tasks to subordinate staff subject to the Staff Regulations or the Conditions of Employment of Other Servants and to imprest administrators appointed in accordance with the Financial Regulation. Unless specifically amended or revoked by the newly appointed Accounting Officer, the delegation of powers granted by the predecessor shall remain valid.

¹ Financial Regulation of the European Maritime Safety Agency Adopted of 25 July 2019

² Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the EMSA Financial Regulation applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012

2. DUTIES OF THE ACCOUNTING OFFICER IN CASE OF TERMINATION

The procedure in the event of the termination of duties of the Accounting Officer is laid down in Article 50(3) of the EMSA Financial Regulation.

In the event of the termination of the Accounting Officer's duties, unless this falls at the end of a financial year, a trial balance for each entity for which the Accounting Officer of the Agency performs the function of Accounting Officer shall be drawn up without delay. A consolidated EU trial balance or accounts shall not be prepared. The trial balances shall be prepared as at the date of the last working day of the outgoing Accounting Officer.

The trial balances, accompanied by a hand-over report, shall be transmitted to the new Accounting Officer by the outgoing Accounting Officer or, if this is not possible, by a staff member in the department of the Accounting Officer. The hand-over report shall contain the results of the trial balance and any reservations made. The new Accounting Officer shall, within no more than a month following transmission, sign the trial balance in acceptance and may make reservations.

The Agency shall inform the European Court of Auditors of the appointment or termination of duties of its Accounting Officer.

3. MISSION OF THE ACCOUNTING OFFICER

3.1 The Accounting Officer is the staff member responsible in the Agency for:

- properly implementing payments, collecting revenue and recovering amounts established as being receivable;
- preparing and presenting the accounts in accordance with Title X of the EMSA Financial Regulation; keeping the accounts in accordance with Title X of the EMSA Financial Regulation;
- implementing the accounting rules and the chart of accounts in accordance with the provisions adopted by the Commission's accounting officer;
- laying down and validating the accounting systems and, where appropriate, validating systems laid down by the authorising officer to supply or justify accounting information;
- treasury management and safekeeping of financial assets.

3.2 Proper implementation of payments

Payments shall be made on the basis of payment orders issued by the authorising officer responsible in accordance with Article 73(5) and 73(6) of the EMSA Financial Regulation, within the limits of the funds available.

Payments shall be made promptly, having due regard to the time limits laid down by Article 75 of the EMSA Financial Regulation.

In case the available funds are insufficient to implement all payments within the time limits laid down by Article 75 of the EMSA Financial Regulation, the Accounting Officer shall draw up an action plan, in co-operation with the Authorising Officers.

Payments shall be made by bank credit transfer, by cheque, or if specifically authorised by the Accounting Officer, by credit card, by debit card, electronic wallets, direct debit or other means of payment in accordance with the rules laid down by the Accounting Officer.

The Accounting Officer may only make payments if the payee's legal entity and payment details have first been entered in the system

The Accounting Officer monitors the quality of the data submitted by the Authorising Officers in order to ensure transparency, accountability and proper payment implementation.

3.3 Collection of revenue and recovery of established entitlements

The Accounting Officer shall ensure the collection of all revenue and the recovery of amounts established as being receivable, in accordance with the provisions of Title IV, Chapter 5 of the EMSA Financial Regulation.

The Accounting Officer shall act on recovery orders issued in accordance with Article 98(2) of the Financial Regulation. They shall exercise due diligence to ensure that the Union receives its revenue and shall ensure that the Union's rights are safeguarded.

Where an entitlement has not been recovered by the date set for payment, the Accounting Officer shall inform the Authorising Officer responsible and may notify the Legal Service without delay in order to consider the launch a procedure for effecting recovery by any means offered by the law, including, where appropriate, the enforcing of any guarantee requested and retained by the Accounting Officer.

The Accounting Officer shall adopt the necessary accounting instructions and guidelines and will provide training and information to support the implementation of the various tasks and controls falling within the responsibility of the authorising officers at the different stages of the revenue process.

The Accounting Officer shall recover Union entitlements by offsetting them against equivalent claims that the Union has on any debtor where the debtor also has a claim on the Union that is certain, of a fixed amount and due and has been established by a payment order.

Where the debtor has failed to pay in response to the Accounting Officer's letter of formal notice, the Accounting Officer shall ask the authorising officer responsible to prepare a decision formally making the recovery order an enforceable decision in accordance with Article 68 of the EMSA Financial Regulation. Where it is not possible to formally make the recovery order an enforceable decision, the Accounting Officer shall ask the Legal Service to take whatever measures are necessary.

The Accounting Officer may, in consultation with the authorising officer responsible, allow additional time for payment only at the written request by the debtor stating the reasons for the request, and provided that:

- the debtor undertakes to pay the default interest stipulated from the initial date on which
- the debt became due and for the whole of the additional time allowed for repayment;
- the debtor lodges an adequate financial guarantee, covering the debt outstanding for both the principal sum and the interest.

In exceptional circumstances, following a request by the debtor, the Accounting Officer may waive the requirement of a guarantee when the debtor is willing and able to pay in the additional time period but is not able to lodge such guarantee and is in a situation of financial distress.

The Accounting Officer shall keep the original documents of the guarantees they accept and, where appropriate, enforce them in accordance with Article 68 of the EMSA Financial Regulation.

The Accounting Officer shall regularly make available to the Authorising Officers a report on open recovery operations under their responsibility including relevant indicators for analysis on which to base decisions on whether to issue a recovery order or to waive an established entitlement.

The Accounting Officer shall exercise due diligence to ensure that the Union receives its revenue and to ensure that the Union's rights are safeguarded. To this effect, the Accounting Officer shall provide guidance and training to the responsible Authorising Officers. The Accounting Officer shall also monitor revenue operations carried out by the responsible Authorising Officers, evaluate the findings at regular intervals, draw conclusions and report on

issues identified. For that purpose, the Accounting Officer shall establish recovery performance standards with regard to the most important steps during the recovery process. The Accounting Officer shall monitor and report on the compliance of the Authorising Officers by delegation with the recovery performance standards and address any cases of relative underperformance.

3.4 Preparation of the accounts and accounting

The Accounting Officer shall prepare and present the accounts in accordance with Title XIII of the Financial Regulation.

3.4.1 Provisional accounts

The Accounting Officer shall be responsible for preparing the Agency's provisional accounts (financial statements and budgetary implementation reports). For that purpose, the Accounting Officer shall obtain from authorising officers, who shall guarantee its reliability, all the information necessary for the production of the accounts which give a fair presentation of the Agency's assets, liabilities, charges, income, cash flow, contingent liabilities and of budget implementation. The authorising services shall provide the information required according to the deadlines set by the Accounting Officer.

In accordance with the procedure set out in Article 101 of the EMSA Financial Regulation, the Accounting Officer shall send, by electronic means, the provisional accounts to the Commission and to the Court of Auditors by 1 March of the following financial year at the latest.

3.4.2 Final accounts

The Accounting Officer shall prepare the Agency's final accounts in time for the Agency to adopt them and send to the European Commission, the Budgetary Authority and the Court of Auditors by 1 June, as provided for by Article 252(2) of the Financial Regulation. For that purpose, they shall take into account the observations of the Court of Auditors on the provisional accounts.

The Accounting Officer shall draw up a note by which they declare that the final accounts were prepared in accordance with Title XIII of the Financial Regulation and with the applicable accounting principles, rules and methods set out in the notes to the financial statements.

Before the Management Board of the Agency provides its opinion on the accounts the Accounting Officer shall sign them, thereby certifying that they have a reasonable assurance that the accounts give a fair presentation of the Agency's financial situation.

For that purpose, the Accounting Officer shall satisfy themselves that the accounts have been prepared in accordance with the accounting rules, procedures and the chart of accounts established under the responsibility of the Accounting Officer for the Agency's accounts, and that all assets, liabilities, charges, income, expenditure and contingent liabilities are entered in the accounts.

The Authorising Officers by delegation shall forward all the information that the Accounting Officer needs, within the deadlines set, in order to fulfil their duties. They shall remain fully responsible for the proper use of the funds they manage as well as the legality and regularity of the expenditure under their control and the completeness and accuracy of the information sent to the Accounting Officer. The Accounting Officer shall be empowered to check the information received as well as to carry out any further checks they deem necessary in order to sign off the accounts.

The Accounting Officer shall make reservations, if necessary, explaining exactly the nature and scope of such reservations.

3.5 Keeping the accounts

The Accounting Officer shall prepare and keep updated documents describing the organisation of the Agency's accounts and its accounting procedures.

The Accounting Officer shall identify the electronic records which make up the accounting ledgers and maintain an audit trail.

The Accounting Officer must ensure that the Agency's accounting system enables the trial balance to be prepared, covering all the accounts of the financial statements, including accounts closed in the course of the financial year with, in each case, the account number, the account name, the starting balance, total debits, total credits, and the final balance.

The Accounting Officer shall ensure that all budget transactions are recorded in the accounting system, as well as off-budget transactions, in accordance with the provisions of Article 83 of the Financial Regulation.

The Accounting Officer shall keep in digital format the supporting data and information relating to the accounts and accounting for five years from the date the European Parliament grants discharge for the financial year to which the data relate.

The Accounting Officer shall keep data relating to operations not definitively closed for a longer period, until the end of the year following that in which the operations are closed.

3.6 Accounting rules and methods and the chart of accounts

The Accounting Officer must ensure that the Agency applies the European Commission's accounting rules and the chart of accounts which will allow accounts to be drawn up giving a fair presentation of the Agency's assets, liabilities, charges, income, cash flow and contingent liabilities.

The Accounting Officer shall ensure that the chart of accounts and the accounting rules and procedures are regularly updated in line with International Public Sector Accounting Standards (IPSAS) and the specific nature of Union activities.

Where the accounts are kept with the assistance of computer software, the Accounting Officer shall determine the functional specifications for the development of the software and ensure that it complies with the accounting rules and methods before it is made operational.

The Accounting Officer shall provide the Executive Director with information on the transactions they have entered and validated in the central accounting system for the purpose of drawing up their annual activity report. For the purposes of the accounts, the Accounting Officer shall apply the monthly accounting exchange rate of the euro for the conversion between the euro and another currency established by the Accounting Officer of the Commission.

3.7 Laying down and validating accounting systems

The Accounting Officer shall be responsible for laying down and validating the Agency's accounting systems. Upon notification by the Authorising Officer responsible, the Accounting Officer shall validate local financial management systems laid down by Authorising Officers when they supply accounting data or are used to substantiate such data. Each Authorising Officer shall be responsible for the data entered in the system and for ensuring its completeness, reliability, accuracy and compliance with the rules adopted by the Accounting Officer of the European Commission.

The Accounting Officer shall obtain from Authorising Officers all the information necessary for the production of accounts and the production of financial reports. The Accounting Officer shall be empowered to check the information received as well as to carry out any further checks they deem necessary in order to sign off the accounts and to ensure the accuracy and completeness of corporate financial reporting. At any time, the

Accounting Officer may re-examine a financial management system already validated and may request that the responsible Authorising Officer establishes an action plan in order to correct possible weaknesses.

The Accounting Officer shall periodically, and at least at the annual closure, reconcile the balance of the accounts in the trial balance with the data from the management systems used by Authorising Officers for the management of assets and liabilities and for the daily input into the central accounting system. When the Commission is the owner of a system used by the Agency, the Accounting Officer may rely on the validation of these systems that was made by the Commission's Accounting Officer.

3.8 Treasury management

3.8.1 Management of cash and cash equivalents

a. In accordance with Article 86 of the Financial Regulation, the Accounting Officer is alone empowered to manage cash and cash equivalents. The Accounting Officer shall be responsible for their safekeeping. The Accounting Officer shall ensure that the Agency has at its disposal sufficient funds to cover cash requirements arising from budget implementation. For this purpose, they shall set up cash management systems enabling to draw up cash-flow forecasts.

In accordance with Article 85(1) of the Financial Regulation and in order to carry out the financial operations which arise from implementation of the budget the Accounting Officer shall have the necessary accounts opened at financial institutions, after negotiating the conditions governing their operation in accordance with the principles of sound financial management, efficiency and competitive tendering. In duly substantiated circumstances, they may open accounts in currencies other than the euro. The Accounting Officer shall also be responsible for closing those accounts or for ensuring that they are closed.

The Accounting Officer shall ensure compliance with the operating terms of the Agency's accounts with the financial institutions, as defined in the agreements concluded with these institutions (however, for imprest-related bank accounts opened outside the Union, the imprest administrators shall assume this responsibility). Every five years, the Accounting Officer shall relaunch competitive tendering between financial institutions with which accounts could be opened.

The terms governing the opening, operation and use of accounts shall stipulate, depending on internal control requirements, that cheques, bank credit transfer orders or any other banking operation must be signed by one or more duly authorised members of staff. Manual instructions shall be signed by at least two duly authorised members of staff, or by the Accounting Officer in person. To this end the Accounting Officer shall communicate to the financial institutions with which they have opened accounts the names and specimen signatures of the authorised members of staff, including for the authorisation of transfer orders and any other banking operation, such as SWIFT communications.

The Accounting Officer shall authorise transfers between accounts opened in the name of the Agency. They shall ensure at all times that none of these accounts is in debit.

The Accounting Officer may not maintain balances in foreign currency accounts which might cause excessive losses to the institution as a result of exchange rate fluctuations.

The Accounting Officer shall monitor the evolution of exchange rates and interest rates, report to the Authorising Officers and take the decisions necessary to protect the Agency's financial interests.

The Accounting Officer shall reconcile the bank accounts with the bookkeeping on a monthly basis at least. They must investigate and, if necessary, regularise any differences which may occur.

The Accounting Officer shall reconcile the bank accounts with the budget on quarterly basis, ensuring their balance at the year end.

3.8.2 Imprest accounts

- a. In accordance with Article 88 of the Financial Regulation, the Accounting Officer shall, on a duly substantiated proposal from the Authorising Officer responsible, take decisions creating imprest accounts, appointing the imprest administrator and specifying the operating terms and conditions. Unless specifically amended or revoked by the newly appointed Accounting Officer, the decisions of their predecessor regarding imprest accounts shall remain valid.
- b. The Accounting Officer shall supervise the endowment of the imprest accounts, which remain placed under the responsibility of the imprest administrator appointed. The Accounting Officer shall make the payment endowing imprest accounts and shall monitor the financial aspects when opening bank accounts and also during controls.
- c. The Accounting Officer shall supervise the existence of the funds allocated to the imprest administrators and the bookkeeping and shall ensure that imprest transactions are settled within the time limit set. The Accounting Officer shall communicate the findings of these checks to the Authorising Officer responsible.

3.8.3 Fiduciary accounts

- a. In accordance with Article 85(3) of the Financial Regulation, fiduciary accounts may be opened on behalf of the Agency under the responsibility of the Authorising Officer in charge of the implementation of the programme or action, in agreement with the Accounting Officer.
- b. The Accounting Officer shall lay down rules for the opening, management and closure of fiduciary accounts and their use.

3.8.4 Safekeeping of financial assets, other than cash and cash equivalents

The Accounting Officer shall exercise an independent control and oversight of the activities relating to asset management, thus strengthening its overall governance, as well as the evolution and sustainability of the contingent liabilities from budgetary guarantees and provisioned loan programmes.

The Accounting Officer shall give prior agreement, unless differently provided for in the basic act or acts adopted thereunder, to the asset management guidelines, to the investment strategy, to the benchmark, to the risk limits, to the enlargement of the scope of eligible investment classes and the methods and procedures for the valuation of the investment portfolios. In addition, the Accounting Officer shall set up the procedures to be applied to the revenue and expenditure operations and to the accounting of the assets and liabilities.

The Accounting Officer participates in the Administrative and Financial Committee as well as in the Management Board meetings as an expert.

4. LIABILITY OF THE ACCOUNTING OFFICER

The liability of the Accounting Officer shall be governed by the provisions of the Staff Regulations applicable to officials (Articles 11, 21, 22, 86 et seq.) and by the EMSA Financial Regulation. In accordance with the second paragraph of Article 21 of the Staff Regulations, the responsibility of their subordinates shall in no way release the Accounting Officer from own responsibility.

In accordance with Article 22 of the Staff Regulations, the Accounting Officer may be required to make good, in whole or in part, any damage suffered by the Union as a result of serious misconduct on their part in the course or in connection with the performance of their duties.

In accordance with Article 94 of the Financial Regulation, the Accounting Officer shall be liable to disciplinary action and to payment of compensation, as a result of any of the following forms of misconduct on their part:

- losing or damaging funds, assets and documents in their keeping;
- wrongly altering bank accounts or postal giro accounts;
- recovering or paying amounts which are not in conformity with the corresponding recovery
- or payment orders;
- failing to collect revenue due.

In accordance with Article 90(2) of the Financial Regulation, the Accounting Officer may at any time be temporarily or definitively suspended from their duties by the Agency, in particular in the event of failure to comply with the rules contained in the Financial Regulation and the Agency's EMSA Financial Regulation, and this Charter, without prejudice to any disciplinary action.

In case the Accounting Officer, in the course of or in connection with the performance of their duties, becomes aware of facts which give rise to a presumption of the existence of possible illegal activity, including fraud or corruption, detrimental to the financial interests of the Union the Accounting Officer shall without delay inform as appropriate their Director or the European Anti-Fraud Office (OLAF). Information mentioned in the first sentence shall be given in writing.

The Accounting Officer shall not suffer any prejudicial effects on the part of the institution as a result of having communicated this information provided that they acted reasonably and honestly.

5. FRAUD, CORRUPTION, CONFLICT OF INTERESTS

In cases of fraud or corruption, the provisions of this Charter are without prejudice to the Accounting Officer's liability under criminal law as laid down in the national law applicable and in the provisions in force concerning the protection of the financial interests of the European Union and Euratom and the fight against corruption involving officials of the European Union or of its Member States.

The Accounting Officer shall be prohibited from taking any measure of budget implementation which may bring their own interests into conflict with those of the European Union and Euratom, in accordance with the definition of conflict of interests contained in Article 42 of the EMSA Financial Regulation. Should such a case arise, the Accounting Officer must refrain from such measure and refer the matter to the competent authority. The Accounting Officer shall also take appropriate measures to prevent a conflict of interests from arising in the functions under their responsibility and to address situations which may objectively be perceived as a conflict of interest.

Accounting Officer who, in the performance of their duties, is called upon to decide on a matter in the handling or outcome of which they have a personal interest such as to impair their independence shall inform the Agency.



European Maritime Safety Agency

Praça Europa 4
1249-206 Lisbon, Portugal
Tel +351 21 1209 200
Fax +351 21 1209 210
emsa.europa.eu

