

Council Decision 2008/975/CFSP of 18 December 2008 establishing a mechanism to administer the financing of the common costs of European Union operations having military or defence implications (Athena) (repealed)

CHAPTER 2

ORGANISATIONAL STRUCTURE

Article 9

The accounting officer

- 1 The Secretary-General of the Council shall appoint the accounting officer and at least one deputy accounting officer for a period of two years.
- 2 The accounting officer shall discharge his/her duties on behalf of ATHENA.
- 3 The accounting officer shall be responsible for:
 - a proper implementation of payments, collection of revenue and recovery of amounts established as being receivable;
 - b preparing the accounts for ATHENA each year, and, after completion of each operation, the accounts for that operation;
 - c supporting the administrator when he/she submits the annual accounts or the accounts for an operation to the Special Committee for approval;
 - d keeping the accounts for ATHENA;
 - e laying down the accounting rules and methods and the chart of accounts;
 - f laying down and validating the accounting systems for revenue and, where appropriate, validating systems laid down by the authorising officer to supply or justify accounting information;
 - g keeping supporting documents;
 - h treasury management, jointly with the administrator.
- 4 The administrator and the operation commander shall provide the accounting officer with all the information necessary for the production of accounts which accurately represent ATHENA's financial assets and budget implementation administered by ATHENA. They shall guarantee its reliability.
- 5 The accounting officer shall be accountable before the Special Committee.