2008 discharge: SESAR Joint Undertaking SJU

2009/2188(DEC) - 01/02/2010 - Document attached to the procedure

Based on the observations contained in the revenue and expenditure account and the balance sheet of the SESAR Joint Undertaking for the financial year 2008, as well as on the Court of Auditor’s report and the Joint Undertaking’s replies to the Court’s observations, the Council recommends that the Parliament grant the Director of the SESAR Joint Undertaking in respect of the implementation of the budget for the financial year 2008.

The Council welcomes the Court's opinion that, on the one hand, the Joint Undertaking's annual accounts present fairly, in all material aspects, the financial position as at 31 December 2008 and the results of operations and cash-flows for the year then ended, in accordance with the provisions of the Joint Undertaking's Financial Regulation, and that, on the other hand, the underlying transactions for the financial year ended on 31 December 2008 are, in all material respects, legal and regular.

However, the Council considers that observations made in the Court of Auditor’s report call for a certain number of observations to be taken into account when granting discharge, particularly on the following points:

- **respect of budgetary and financial principles in force**: while taking into account that the Joint Undertaking is recently established and that it started to work autonomously on 10 August 2007, the Council calls on the Joint Undertaking to comply with the financial provisions in force and with the budgetary principles of annuality and equilibrium. Due attention should also be paid to presenting budgets that can be implemented, thus avoiding underspend, and to the timely adoption of establishment plans. The Joint Undertaking should complete its Financial Regulation, in particular regarding the provisions related to the implementation of the budget and presentation of the accounts, to procurement procedures and to the internal audit function, in order to be in line with the framework Financial Regulation for Community bodies. The Joint Undertaking should also adopt relevant implementing rules for its Financial Regulation;
- **deficiencies in the internal control systems**: the Council notes with concern the Court's findings on the various deficiencies of the internal control systems, and calls on the Joint Undertaking to remedy these shortcomings without delays;
- **accounting policy**: the Joint Undertaking should also develop an accounting policy in respect of assets resulting from the development phase of SESAR;
- **annual activity report**: due attention should be paid to the content and timely adoption of the Annual Activity Report of the Joint Undertaking, in line with the Court's observations.