

2009 discharge: Artemis Joint Undertaking to implement a Joint Technology Initiative in Embedded Computing Systems

2010/2190(DEC) - 21/03/2011

The Committee on Budgetary Control adopted the report by Georgios STAVRAKAKIS (S&D, EL) on discharge to be granted to the Executive Director of the ARTEMIS Joint Undertaking in respect of the implementation of the Undertaking's budget for the financial year 2009.

Noting that the ARTEMIS's annual accounts for the financial year 2009 are reliable, and the underlying transactions are legal and regular, MEPs approve the closure of ARTEMIS's accounts. However, they make a number of recommendations that need to be taken into account when the discharge is granted, in addition to the general recommendations that appear in the draft resolution on financial management and control of EU agencies (see [DEC/2010/2271](#)):

- **implementation of the budget:** Members note that ARTEMIS's final 2009 budget included commitment appropriations of EUR 46 million and payment appropriations of EUR 8 million and that the utilisation rates for commitment and payment appropriations were 81% and 20% respectively. Although ARTEMIS is still in a start-up period, Members consider that the utilisation rate for payment appropriations is low;
- **Members' contributions:** Members call on ARTEMIS to harmonise the presentation of members' contributions in the Accounts under the guidance of the Commission;
- **internal control systems:** Members urge ARTEMIS to complete the implementation of its internal controls and financial information system. They invite it to include in its Financial Rules a specific reference to the powers of the Internal Audit Service of the Commission as its internal auditor. They consider that the role of the Commission as internal auditor should be to advise ARTEMIS on dealing with risks, by issuing independent opinions on the quality of management and control systems and by issuing recommendations for improving the conditions of implementation of operations and promoting sound financial management. They also consider it essential that ARTEMIS submit to the discharge authority a report drawn up by its director summarising the number and the type of internal audits conducted by the internal auditor. In view of the size of its budget and the complexity of its tasks, ARTEMIS should consider establishing an audit committee, reporting directly to the Administrative Board;
- **lack of host agreement:** Members urge ARTEMIS to rapidly conclude a host agreement with Belgium.