

# 2009 discharge: European Joint Undertaking for ITER and the Development of Fusion Energy

2010/2187(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 Director of the European Joint Undertaking for ITER and the Development of Fusion Energy in respect of the implementation of the Joint Undertaking's budget for the financial year 2009.

Noting that the Joint Undertakings's annual accounts for the financial year 2009 are reliable, and the underlying transactions are legal and regular, MEPs approve the closure of the Joint Undertaking'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 notes that the Joint Undertaking final 2009 budget was EUR 173 600 000 and its overall utilisation rate for payment appropriations was 65.3%. They recognise that the Joint Undertaking is still in a start-up period and that the underspending mostly relates to delays in the progress of the Euratom fusion programme, as was also reported by the Court of Auditors in 2008. However, they also note that year-end bank deposits totalling EUR 42 000 000 represent a breach of the budgetary principle of equilibrium. They consider it to be important, in order to define the application of this derogation from the general budgetary principle of equilibrium, to specify the conditions;
- **presentation of accounts:** Members call on the Joint Undertaking to harmonise its Accounts under the guidance of the Commission and acknowledge that, unlike other EU Joint Undertakings , ITER is entirely publicly funded;
- **internal control systems:** Members urge the Joint Undertaking to complete the implementation of its internal controls and financial information system. They also call on 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, in particular, that the role of the Commission as internal auditor should be to advise the Joint Undertaking on how to deal with risks, by issuing independent opinions and by issuing recommendations for improving the conditions of implementation of operations. In view of the size of its budget and the complexity of its tasks, the Joint Undertaking should consider establishing an audit committee;
- **Financial Regulation:** lastly, Members urge the Joint Undertaking to amend its Financial Regulation in order to integrate the Court of Auditors' recommendations on a certain number of points.