

2009 discharge: SESAR Joint Undertaking to develop the new generation European air traffic management system

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Based on the observations contained in the revenue and expenditure account and the balance sheet of the SESAR Joint Undertaking for the financial year 2009, 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 2009.

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 2009 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 2009 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:

- **financial programming:** the Council urges the Joint Undertaking to improve its financial programming with the aim to avoid over-budgeting and to reduce the amounts carried over to the next financial year, in line with the budgetary principles of equilibrium and annuality. It invites the Joint Undertaking to further develop the presentation of its accounts towards higher transparency on the nature and origin of its members' contributions;
- **internal control:** the Council underlines the need to further formalise the organisation of the Joint Undertaking, the structure of its business processes, management and information systems, internal controls and its internal audit function. Due attention should also be paid to a timely recognition and valuation of the assets owned by the Joint Undertaking.