2009 disharge: Clean Sky Joint Undertaking

2010/2189(DEC) - 03/02/2011 - Document attached to the procedure

Having examined the revenue and expenditure accounts for the financial year 2009 and the balance sheet at 31 December 2009 of the Clean Sky Joint Undertaking, and the report by the Court of Auditors on the annual accounts of the Joint Undertaking for the financial year 2009, accompanied by 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, in all material respects, the Joint Undertaking's annual accounts present fairly 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 Rules, and that the underlying transactions for that financial year are 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:

- **budget presentation**: the Council notes that the Joint Undertaking acknowledges the weaknesses mentioned by the Court as regards the structure and presentation of its budget and expects this situation to be resolved for the 2010 budget as announced;
- **implementation rate**: the Council regrets the low implementation, notably in terms of payments, due to the start-up phase, and urges the Joint Undertaking to take measures to remedy this situation;
- **internal control**: taking into account that the Joint Undertaking started working autonomously on 16 November 2009 only, the Council encourages it to further develop its internal control procedures as stipulated in its Financial Rules. It asks that the role of the Commission's internal auditor be clarified, taking into account that the responsibilities of this auditor relate to the general EU budget;
- **host agreement**: the Council urges the Joint Undertaking and its host state to finalise the conclusion of a host agreement;
- **Members’ contributions**: lastly, the Council takes notes that the Court is in favour of harmonising the presentation of members' contributions in the accounts of the Joint Undertaking and welcomes the intention of the Commission to provide guidance.