

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

2010/2187(DEC) - 10/05/2011 - Text adopted by Parliament, single reading

The European Parliament adopted by 468 votes to 124, with 44 abstentions, a decision to grant discharge 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. The decision to grant discharge is also an approval of the closure of the accounts of ITER.

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts for the financial year 2009 are reliable and that the underlying transactions are legal and regular, Parliament adopted a resolution by 487 votes to 120, with 23 abstentions in which it makes number of recommendations that need to be taken into account when the discharge is granted:

- **implementation of the budget:** Parliament notes that the Joint Undertaking final 2009 budget was EUR 173.6 million and its overall utilisation rate for payment appropriations was 65.3%. It recognises 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. It also notes that year-end bank deposits totalling EUR 42 million represent a breach of the budgetary principle of equilibrium. It considers 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:** Parliament calls on the Joint Undertaking to harmonise its Accounts under the guidance of the Commission and acknowledges that, unlike other EU Joint Undertakings, ITER is entirely publicly funded;
- **internal control systems:** Parliament urges the Joint Undertaking to complete the implementation of its internal controls and financial information system. It also calls 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. 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, Parliament urges the Joint Undertaking to amend its Financial Regulation in order to integrate the Court of Auditors' recommendations on a certain number of points.