2010 discharge: Artemis Joint Undertaking to implement a Joint Technology Initiative in Embedded Computing Systems

2011/2240(DEC) - 08/02/2012

Having examined the revenue and expenditure accounts for the financial year 2010 and the balance sheet at 31 December 2010 of the ARTEMIS Joint Undertaking, and the report by the Court of Auditors on the annual accounts of the Joint Undertaking for the financial year 2010, accompanied by the Joint Undertaking's replies to the Court's observations, the Council recommends the European Parliament to give a discharge to the Executive Director of the Joint Undertaking in respect of the implementation of the budget for the financial year 2010.

However, the Council considers that observations made in the Court of Auditor's report call for a certain number of remarks:

- the Council welcomes the Court's opinion that, in all material respects, the Joint Undertaking's annual accounts fairly present the financial position as at 31 December 2010 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;
- the Council calls on the Joint Undertaking to adopt its annual budgets by the end of the preceding year, to adapt their structure and presentation to the provisions foreseen in its Financial Rules, and to comply with the budgetary principle of annuality: due attention should be paid to the **proper implementation of commitment and payment appropriations**, thus avoiding under-spending, excessive carry-overs and high cash balances;
- the Council asks the Joint Undertaking to **fully implement and further strengthen its internal controls and financial information systems** in order to ensure the legality and regularity of all declared expenditure, as regards the ex-ante verification of cost claims and notably the assurance provided by national authorities' certificates;
- it encourages the Joint Undertaking to set up its own internal audit capability.