2011 discharge: Clean Sky Joint Undertaking

2012/2217(DEC) - 17/04/2013 - Text adopted by Parliament, single reading

The European Parliament adopted a decision on discharge to be granted to the Executive Director of the Clean Sky Joint Undertaking for the financial year 2011. The vote on the decision to grant discharge covers the closure of the accounts (in accordance with Annex VI, Article 5(1) of the European Parliament' s Rules of Procedure).

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of the Joint Undertaking for the financial year 2011 are reliable but that it had delivered **a qualified opinion on the legality and the regularity of the transactions underlying the Undertaking's accounts,** Parliament approved the closure of the accounts. It, however, adopted a series 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 performance, financial management and control of EU agencies.

- **Financing, budget and financial management:** Parliament recalls that the maximum contribution for the period of 10 years from the Union to the Joint Undertaking is EUR 800 million to be paid from the budget of the Seventh Research Framework Programme. It takes note that the Joint Undertaking's final amending budget for the financial year 2011 included commitment appropriations of EUR 175 million and payment appropriations of EUR 159.8 million.
- **Implementation rate of appropriations and carryovers:** Parliament further acknowledges that the utilisation rates for commitment and payment appropriations were 94% and 64% respectively. It calls for a detailed progress report on those shortcomings which makes specific proposals for a gradual improvement in utilisation rates. Parliament expresses concern that the low rate for the payment appropriation reflects delays in the implementation of the Joint Undertaking's activities.
- **Qualified opinion of the Court of Auditors:** Parliament is concerned that the annual accounts of the Joint Undertaking received a qualified opinion from the Court of Auditors regarding the legality and the regularity of the transactions underlying those accounts on the grounds that the error rate resulting from the *ex post* audits was 6.16%. It reiterates that the Joint Undertaking should reinforce without delay the quality of its *ex-ante* controls related to the grant management. It requests that the discharge authority is informed of the results of the following *ex-post* audit processes conducted by the Joint Undertaking and that a detailed progress report be produced which makes specific proposals for a gradual reduction in error rates.

Parliament also makes a series of observations as regards the Joint Undertaking's internal audit as well as other management matters.

Lastly, Parliament invites the Court of Auditors to provide, within a reasonable deadline, a special report to Parliament on common issues which occur due to the nature of the joint undertakings in order to ensure their **added value and efficient execution of Union research, technological development and demonstration programmes.** It further notes that the same report should include **an assessment of the effectiveness of the joint undertakings' establishment and structure**.