

2012 discharge: Clean Sky Joint Undertaking

2013/2249(DEC) - 22/10/2013 - Court of Auditors: opinion, report

PURPOSE: presentation of the EU Court of Auditors' report on the annual accounts of the Clean Sky Joint Undertaking for the financial year 2012, together with the Joint Undertaking's reply.

CONTENT: in accordance with the tasks conferred on the Court of Auditors by the Treaty on the Functioning of the European Union, the Court presents to the European Parliament and to the Council, in the context of the discharge procedure, a Statement of Assurance as to the reliability of the annual accounts of each institution, body or agency of the EU, and the legality and regularity of the transactions underlying them, on the basis of an independent external audit.

This audit concerned, amongst others, the annual accounts of the Clean Sky Joint Undertaking.

In the Court's opinion, **the Clean Sky Joint Undertaking's Annual Accounts fairly present, in all material respects, its financial position as of 31 December 2012** and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of its financial rules and the accounting rules adopted by the Commission's accounting officer.

It considers that the **transactions underlying the annual accounts** of the Centre for the financial year ended 31 December 2012 are, in all material respects, **legal and regular**.

The report confirms that the resources available to the Joint Undertaking in 2012 amount to EUR 205 364 690 in commitment appropriations.

The report also makes a series of observations on the budgetary and financial management of the Joint Undertaking, accompanied by the latter's response. The main observations may be summarised as follows:

Court's comments:

- implementation of the budget: the utilisation rate for commitment appropriations was 84%, while the rate for payment appropriations was 75%. The lower rate for payment appropriations reflects delays in the implementation of the budget, mainly as a result of delays in the implementation of activities and in the period between the publication of calls for proposals and the signing of grant agreements;
- audit procedures: during 2012 the Joint Undertaking further improved its management, administrative, financial and accounting procedures. One of the main achievements in 2012 was the implementation of the 'GMT tool', a specific application for managing financial information relating to the implementation of grant agreements with members. However, the GMT tool still presents some limitations as regards the completeness of the operational information managed. The Court notes that a certain number of weaknesses were noted in respect of the ex ante control of cost claims submitted by Clean Sky partners.

Joint Undertaking's replies:

- implementation of the budget: the JU points out that for the larger part of its operational expenditure, the actual implementation rate for commitment appropriations was 97% while the rate for PA was 84%. It acknowledges that for the expenditure relating to calls for proposals, further improvements need to be implemented to enable the JU to close more reports on time and execute higher payment appropriations overall. Overall the JU has experienced a descending trend in the last

calls, by permanently seeking to improve its workflow and processes for the purpose of decreasing the time to grant;

- on internal audits, the JU's management has agreed actions to mitigate the observations issued by the auditors.

As regards the **activities of the Joint Undertaking in 2012**, the report refers to the Annual Activity Report 2012 which can be found at www.cleansky.eu