

# 2012 discharge: Clean Sky Joint Undertaking

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Having examined the revenue and expenditure accounts for the financial year 2012 and the balance sheet at 31 December 2012 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 2012, 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 2012.

The observations in the Court of Auditors' report in relation to the financial year 2012 call for some comments by the Council, which may be summarised as follows:

- **Excessive carry-overs:** in order to avoid excessive carry-overs, the Council calls on the Joint Undertaking to pay due attention to the proper implementation of commitment and payment appropriations in the course of the budgetary year and to decommit unused appropriations if necessary, in line with the budgetary principle of annuality. It welcomes the improvements achieved so far in the overall implementation rates.
- **Calls for proposals:** the Council invites the Joint Undertaking, to implement further improvements as regards the expenditure relating to calls for proposals, and in particular to closure of projects, in order to achieve a better execution rate of payment appropriations in the future.
- **Internal control systems:** the Council welcomes the Joint Undertaking's replies with regard to the completion of the financial application for the management of grants and invites the Joint Undertakings to continue efforts related to the improvement of its control systems and procedures, notably the ex-ante control of cost claims, and to provide more clarity to all actors through dedicated workshops and trainings. As regards the Court's remarks on the internal audit function, the Council invites the Joint Undertaking to bring its own Financial Rules concerning the internal audit arrangements, and in particular those regarding the powers of the Commission's internal auditor, in line with the revised Framework Financial Regulation. Moreover, the Council takes note of the weaknesses detected by the Commission's Internal Audit Service regarding delays in the implementation of the programme and the system of evaluating the utilisation of resources and asks the Joint Undertaking to remedy the detected weaknesses without delay.
- **Research results:** the Council also invites the Joint Undertaking to improve the monitoring and reporting of research results, in line with the provision of the relevant regulations of the Seventh Framework Programmes.