2013 discharge: Clean Sky Joint Undertaking

2014/2131(DEC) - 30/01/2015

Having examined the revenue and expenditure accounts for the financial year 2013 and the balance sheet at 31 December 2013 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 2013, 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 successor Joint Undertaking in respect of the implementation of the budget of the Joint Undertaking for the financial year 2013.

The Council recalls that the Clean Sky 2 Joint Undertaking has replaced and succeeded the Clean Sky Joint Undertaking and that discharge should therefore be given to the Executive Director of the Clean Sky 2 Joint Undertaking.

Overall, the Council welcomes the Court's opinion that, in all material respects, the Joint Undertaking's annual accounts present fairly its financial position as at 31 December 2013 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Joint Undertaking's Financial Regulation and the accounting rules adopted by the Commission's accounting officer, and that the underlying transactions for that financial year are legal and regular.

Nevertheless, the Court has made some observations. They may be summarised as follows:

- **carry-overs**: in order to avoid excessive carry-overs, the Council calls on the successor 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;
- **procurement**: the Council invites the successor Joint Undertaking, to implement further improvements as regards expenditure relating to calls for proposals, and in particular to shorten the delay of signature of grant agreements, in order to achieve a better execution rate of payment appropriations in the future;
- **internal controls**: the Council invites the successor Joint Undertaking to continue the efforts related to the improvement of 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. It 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;
- **research results**: the Council also invites the successor Joint Undertaking to improve the monitoring and reporting of research results.