2014 discharge: Clean Sky 2 Joint Undertaking for the implementation of the Joint Technology Initiative in aeronautics

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PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2014, as part of the 2014 discharge procedure.

Analysis of the accounts of the **Clean Sky 2 Joint Undertaking**.

CONTENT: this Commission document sets out the consolidated annual accounts of the European Union for the financial year 2014 as prepared on the basis of the information presented by the institutions, organisations and bodies of the EU, in accordance with Article 148 (2) of the Financial Regulation applicable to the EU's General Budget, including the Clean Sky 2 Joint Undertaking.

The document contains the figures on which the discharge procedure is based.

On this basis, the Financial Controller of the European Commission ensures the certification of the consolidated accounts as declared by the institutions, agencies and bodies of the European Union.

Discharge procedure of the EU Joint Undertakings: the EU Budget finances a wide range of policies and programmes throughout the EU. In accordance with the priorities set by the European Parliament and the Council in the multi-annual financial framework (MFF), the European Commission carries out specific programmes, activities and projects in the field with the technical support of some specialised agencies.

The consolidated annual accounts of the EU provide information on the activities of the institutions, agencies and other bodies of the EU from a budgetary and accrual accounting perspective.

The consolidated reports on the implementation of the general budget of the EU include the budget implementation of all Institutions. **Agencies and Joint Undertakings (JUs) do not have a separate budget inside the EU budget**; and they are partially financed by a Commission budget subsidy.

This document sets out how the JUs spent and implemented their budget in 2014. Each agency is subject to its own discharge procedure.

Clean Sky 2: in 2014, the tasks and budget of the Joint Undertaking were as follows:

- **description of the tasks of the Joint Undertaking**: the Clean Sky Joint Undertaking, which is located in Brussels (BE), was set up Council Regulation (EU) No 558/2014 for the period up to 31 December 2024. The Clean Sky 2 Joint Undertaking replaced and succeeded the Clean Sky Joint Undertaking, established by Regulation (EC) No 71/2008. The objectives of the Clean Sky 2 JU are to contribute to improving the environmental impact of aeronautical technologies, including those relating to small aviation, as well as to developing a strong and globally competitive aeronautical industry and supply chain in Europe;
- **accounts of the JU**: the Union financial contribution to the Clean Sky 2 Joint Undertaking under Horizon 2020 (to cover both administrative and operational costs) will be up to Euro 1 755 000 000. At 31 December 2014, the Commission held 61.39% of the ownership participation in this JU.

Please also consult the Clean Sky 2 Joint Undertaking’s final accounts.