

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

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Having examined the revenue and expenditure accounts for the financial year 2014 and the balance sheet as at 31 December 2014 of the Clean Sky Joint Undertaking, as well as the Court of Auditors' report on the annual accounts of the Joint Undertaking for the financial year 2014, accompanied by the Joint Undertaking's replies to the Court's observations, the Council recommended 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 2014.

The Council recalled 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 successor Joint Undertaking.

The Council welcomed the Court's opinion that, in all material respects, the Joint Undertaking's annual accounts present fairly its financial position as at 31 December 2014 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 Rules, and that the underlying transactions for 2014 are legal and regular in all material respects.

Nevertheless, the Council made the following observations:

- **financial programming:** the Council called on the successor Joint Undertaking to pay due attention to proper financial programming and budget implementation in order to reduce the level of commitment appropriations carried over to the following financial year to the strict minimum, in line with the budgetary principle of annuality;
- **payment process:** the Council invited the successor Joint Undertaking to implement improvements on the process of payments in order to avoid late payment penalties;
- **research results:** the Council invited the successor Joint Undertaking to improve the monitoring and reporting of research results with a view to better integration of its research results into the overall reporting system of the Commission and their enhanced dissemination.