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

2015/2198(DEC) - 07/04/2016 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Marian-Jean MARINESCU (EPP, RO) on discharge in respect of the implementation of the budget of the Clean Sky Joint Undertaking for the financial year 2014.

The parliamentary committee calls on the European Parliament to grant the joint undertaking’s Executive Director discharge in respect of the implementation of the joint undertaking’s budget for the financial year 2014.

Noting that the Court of Auditors issued a statement of assurance as to the reliability of the accounts and the legality and regularity of the underlying transactions for the financial year 2014, Members call on Parliament to approve the closure of the joint undertaking’s accounts.

They made, however, a number of recommendations that need to be taken into account when the discharge is granted. They may be summarised as follows:

- **General comment:** Members note that the Court of Auditors' report is based on too many general remarks to the detriment of viable, specific ones. They therefore call for an audit with a sharper focus on the annual financial performance, on the implementation status of multiannual projects (including a clear presentation of the implementation of the budget for the respective year and for previous years) and on the results and their implementation. They note that the Institutions and Bodies are required to produce each year a Report on Budgetary and Financial Management and that the information provided by the Joint Undertaking in this report **lacked harmonisation and was often incomplete**. They call on the Commission to provide guidance as to the nature and content of the report.
- **Budget and financial management:** Members note that the Joint Undertaking's final budget for 2014 amounted to EUR 229 241 765, including EUR 27 640 836 of unused appropriations carried forward from 2013. They also note that the Joint Undertaking implemented 82.58% of commitment appropriations. They regret the limited amount of information regarding in-kind/cash contributions provided by the Court's report. They call on the Court of Auditors to include, in future reports, provisions regarding the evaluation procedure and the level of in-kind/cash paid contributions for FP7 and Horizon 2020, which should be presented separately. They note that private members can provide their in-kind contribution in two ways under the Horizon 2020 programme.

Members also provide a series of observations on conflicts of interest in the joint undertaking, procurement procedures, the undertaking's legal framework, and auditing.

Members welcome the publication by the Joint Undertaking of the Report on the Socio-Economic Impact of the **Clean Sky** Activities and the signature of a memorandum of cooperation with SESAR Joint Undertaking, aimed at strengthening links and **reinforcing synergies**.