2020 discharge: Joint Undertaking - Aeronautics and Environment (Clean Sky)

2021/2149(DEC) - 04/05/2022 - Text adopted by Parliament, single reading

The European Parliament decided to **grant discharge** to the Executive Director of the Clean Sky 2 Joint Undertaking (now the Clean Aviation Joint Undertaking) in respect of the implementation of the budget of the Joint Undertaking for the financial year 2020 and approve the closure of the Joint Undertaking's accounts.

Noting that the Court of Auditors found that the annual accounts of the Joint Undertaking for the financial year 2020 present fairly the financial situation of the Joint Undertaking on 31 December 2020 and the results of its operations, Parliament adopted, by 572 votes to 53 with 14 abstentions, a resolution containing a series of observations which form an integral part of the discharge decision.

Budgetary and financial management

The Joint Undertaking's final available budget for 2020 (including re-entered unused appropriations of previous years, assigned revenues, and reallocations to the next year) comprised commitment appropriations of EUR 346 723 559 and payment appropriations of EUR 356 604 910. The utilisation rate was 71.66 % for commitment appropriations and 78.41 % for payment appropriations.

By the end of 2020, out of the maximum amount of EUR 1 755 000 000 of Union contribution from Horizon 2020, the EU contributed a total of EUR 1 451 082 877 to the Horizon 2020 operational activities and running costs. The total in-kind contribution from private members to operational activities was EUR 581 335 882, while the total in-kind contribution from private members to additional activities was EUR 1 144 170 000.

Parliament noted that the COVID-19 pandemic resulted in a slowdown of the grant agreements for partners and adversely affected the implementation rate of the operational payment budget, which was 82.6 % at the end of 2020 (compared to 2019: 97.2 %). It also noted that the Joint Undertaking more than doubled the payment budget of its infrastructure and communication expenditure (representing around 1.5 % of the Joint Undertaking's total available payment budget) for the financial year 2020 and that this doubling of the payment budget, together with the impact of the COVID-19 pandemic on planned costs for IT, communication, event and other external services, resulted in the low implementation rate of 42.7 % at the end of 2020 (compared to 2019: 98.7 %).

Once again, Parliament called for a harmonisation of the calculation of in-kind contributions to the Joint Undertaking.

Other comments

The resolution also contains a series of observations on calls for proposals, performance, staff, procurement and internal controls.

In particular, it noted the following:

- the eleventh call for proposals was launched in January 2020 comprising 35 topics, four of which were thematic topics, and that they involved 128 participations from 17 different countries. 188 eligible proposals were submitted and 36 were retained of which 25 proposals for thematic topics;

- at 31 December 2020, 36 temporary agents' and 6 contract agents' positions were filled out as per establishment plan, and, in addition, 1 seconded national expert out of the two under the establishment plan;

- corrective action was taken by the Undertaking to address the systemic errors related to declared personnel costs;

- the Joint Undertaking established its specific Clean Sky 2 Antifraud Strategy and an action plan has been developed to further strengthen the controls to prevent and detect fraud;

- the Internal Audit Service (IAS) finalised an audit, planned in the Strategic Audit Plan 2019-2021, of the implementation phase of grants under the Horizon 2020 programme and that recommendations were issued in regard to the Joint Undertaking's fraud risk assessment and the anti-fraud controls, a risk-based approach for the ex-ante evaluation of grant payments and reports, and the monitoring of project dissemination, exploitation and communications.