Basic information

2010/2189(DEC) DEC - Discharge procedure	Procedure completed
2009 disharge: Clean Sky Joint Undertaking **Subject** 8.70.03.07 Previous discharges	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	STAVRAKAKIS Georgios (S&D)	23/03/2010
	Shadow rapporteur MACOVEI Monica (PPE) GERBRANDY Gerben-Jan (ALDE) STAES Bart (Verts/ALE) SØNDERGAARD Søren Bo (GUE/NGL)	

Committee for opinion	Rapporteur for opinion	Appointed
ITRE Industry, Research and Energy	The committee decided not to give an opinion.	

European Commission

Commission DG	Commissioner
Budget	ŠEMETA Algirdas

Key events

Date	Event	Reference	Summary
20/07/2010	Non-legislative basic document published	SEC(2010)0963	Summary
07/10/2010	Committee referral announced in Parliament		
21/03/2011	Vote in committee		Summary
06/04/2011	Committee report tabled for plenary	A7-0128/2011	

10/05/2011	Decision by Parliament	T7-0185/2011	Summary
10/05/2011	Results of vote in Parliament		
10/05/2011	Debate in Parliament		
10/05/2011	End of procedure in Parliament		
27/09/2011	Final act published in Official Journal		

Technical information

Procedure reference	2010/2189(DEC)
Procedure type	DEC - Discharge procedure
Other legal basis	Rules of Procedure EP 165
Stage reached in procedure	Procedure completed
Committee dossier	CONT/7/04079

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE450.712	31/01/2011	
Committee report tabled for plenary, single reading		A7-0128/2011	06/04/2011	
Text adopted by Parliament, single reading		T7-0185/2011	10/05/2011	Summary

Council of the EU

Document type	Reference	Date	Summary
Document attached to the procedure	05894/2011	03/02/2011	Summary

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	SEC(2010)0963	20/07/2010	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
CofA	Court of Auditors: opinion, report	N7-0003/2011 OJ C 342 16.12.2010, p. 0007	20/10/2010	Summary

Additional information

Source	Document	Date
European Commission	EUR-Lex	

Final act
Decision 2011/0612 OJ L 250 27.09.2011, p. 0246 Summary

2009 disharge: Clean Sky Joint Undertaking

2010/2189(DEC) - 10/05/2011 - Final act

PURPOSE: to grant discharge to the Clean Sky Joint Undertaking in respect of the implementation of the Agency's budget for the financial year 2009.

NON-LEGISLATIVE ACT: Decision 2011/612/EU of the European Parliament on discharge in respect of the implementation of the budget of the Clean Sky Joint Undertaking for the financial year 2009.

CONTENT: with the present decision, the European Parliament grants discharge to the Executive Director of the Clean Sky Joint Undertaking for the implementation of its budget for the financial year 2009.

This decision is in line with the European Parliament's resolution adopted on 10 May 2011 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 10/05/2011).

A parallel decision, adopted on the same day, approves the closure of this Agency's accounts.

2009 disharge: Clean Sky Joint Undertaking

2010/2189(DEC) - 10/05/2011 - Text adopted by Parliament, single reading

The European Parliament adopted by 530 votes to 83, with 34 abstentions, a decision on discharge to be granted to the Executive Director of the Clean Sky Joint Undertaking in respect of the implementation of the Undertaking’s budget for the financial year 2009.

Noting that the Joint Undertaking’s annual accounts for the financial year 2009 are reliable, and the underlying transactions are legal and regular, Parliament approves the closure of its accounts. However, it makes a number of recommendations that need to be taken into account when the discharge is granted:

- **implementation of the budget:** although the Joint Undertaking is still in a start-up period; parliament is concerned that the research activities pre-financed by the Commission in 2008 on its behalf were not fully implemented during 2009 and that, as a result of delays in the projects, only EUR 8.7 million or 65% of the EUR 13.6 million pre-financing was used. It is particularly concerned that the adoption, structure and presentation of the approved budget of the Joint Undertaking for 2009 were not in line with Regulation (EC) No 71/2008 setting up the Clean Sky Joint Undertaking, or with the Financial Rules of the Joint Undertaking. It therefore urges the Joint undertaking to rapidly remedy this grave deficiency;
- **Members’ contributions:** Parliament calls on the Joint Undertaking to harmonise the presentation of members' contributions in the Accounts under the guidance of the Commission;
- **internal control systems:** Parliament urges the Joint Undertaking to complete the implementation of its internal controls and financial information system. It invites it to include in its Financial Rules a specific reference to the powers of the Internal Audit Service of the Commission as its internal auditor. It considers that the role of the Commission as internal auditor should be to advise the Joint Undertaking on dealing with risks, by issuing independent opinions on the quality of management and control systems and by issuing recommendations for improving the conditions of implementation of operations and promoting sound financial management. In view of the size of its budget and the complexity of its tasks, the Joint Undertaking should consider establishing an audit committee, reporting directly to the Administrative Board;
- **lack of host agreement:** Parliament urges the Joint Undertaking to rapidly conclude a host agreement with Belgium.

2009 disharge: Clean Sky Joint Undertaking

2010/2189(DEC) - 20/10/2010 - Court of Auditors: opinion, report

PURPOSE: presentation by the Court of Auditors of its report on the annual accounts of the Clean Sky Joint Undertaking for the financial year 2009, together with the Agency’s replies.

CONTENT: in accordance with the tasks and objectives conferred on it by the Treaty on the Functioning of the European Union (TFEU), the Court of Auditors, in the context of the discharge procedure, addresses to the European Parliament and the Council a Statement of Assurance on the reliability of the annual accounts, as well as of the legality and regularity of the transactions underlying them of each EU institution, body or agency, on the basis of an external, independent audit.

This audit also covered the annual accounts of the Clean Sky Joint Undertaking.

In the Court's opinion, **the Joint Undertaking's annual accounts presented "fairly, in all material respects", its financial position as of 31 December 2009** and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of its Financial Regulation.

The Court also stated that the **transactions underlying the annual accounts** of the Agency for the financial year ended 31 December 2009 were, "in all material respects, **legal and regular**".

The report again confirmed that the maximum EU contribution to the Clean Sky Joint Undertaking to cover running costs and research activities is EUR 800 million to be paid from the budget of the Seventh Research Framework Programme. Other Members of the Joint Undertaking are to contribute resources at least equal to the EU contribution, including in-kind contributions. In 2009, the final budget included commitment appropriations of EUR 91 million and payment appropriations of EUR 60 million.

The report also included comments on the Agency's budgetary and financial management, together with the Agency's replies. The main comments are as follows:

The Court's comments:

- the structure and presentation of the approved budget of the Joint Undertaking for 2009 were not in line with the Council Regulation setting up the Clean Sky Joint Undertaking, nor the Financial Rules of the Joint Undertaking. The budget does not respect the principle of equilibrium and does not include all the required elements;
- weaknesses in the execution of the budget (the utilisation rate for commitment appropriations was 98 %, the rate for payment appropriations was less than 1 % ; the Joint Undertaking concluded contracts for EUR 70.6 million in December 2009, but the pre-financing payments amounting to EUR 56.5 million euro could only be made in January 2010);
- deficiencies in the internal control systems (at the end of 2009, the underlying business processes had not yet been formalised and had not been validated by the Accounting Officer as required by the Financial Rules of the Joint Undertaking;
- there is no host agreement between the Clean Sky Joint Undertaking and Belgium concerning office accommodation, privileges and immunities and other support to be provided by Belgium as host State;
- the internal audit does not conform to the rules.

The Joint Undertaking's replies:

- presentation of the accounts is being improved with the assistance of the Commission;
- the low implementation rate for payments in 2009 was a consequence of the start-up phase of the Joint Undertaking;
- development of internal controls and putting in place consistent and efficient methods of working which take into account the internal control standards for effective management, through a comprehensive process approach;
- the Joint Undertaking awaits the outcome of the next steps of the procedure to have an agreement signed;
- the Joint Undertaking has addressed the issue if internal audit with the Commission.

Lastly, the Court of Auditor's report contained a summary of the Joint Undertaking's **activities in 2009** in the following areas:

- several technical achievements notably in eco-design;
- launch of 1st call for proposals;
- acquisition of final premises to house the Joint Undertaking.

2009 disharge: Clean Sky Joint Undertaking

2010/2189(DEC) - 03/02/2011

Having examined the revenue and expenditure accounts for the financial year 2009 and the balance sheet at 31 December 2009 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 2009, accompanied by the Joint Undertaking's replies to the Court's observations, the Council recommends that the Parliament grant the Director of the SESAR Joint Undertaking in respect of the implementation of the budget for the financial year 2009.

The Council welcomes the Court's opinion that, in all material respects, the Joint Undertaking's annual accounts present fairly the financial position as at 31 December 2009 and the results of operations and 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 that financial year are legal and regular.

However, the Council considers that observations made in the Court of Auditor's report call for a certain number of observations to be taken into account when granting discharge, particularly on the following points:

- **budget presentation**: the Council notes that the Joint Undertaking acknowledges the weaknesses mentioned by the Court as regards the structure and presentation of its budget and expects this situation to be resolved for the 2010 budget as announced;

- **implementation rate**: the Council regrets the low implementation, notably in terms of payments, due to the start-up phase, and urges the Joint Undertaking to take measures to remedy this situation;
- **internal control**: taking into account that the Joint Undertaking started working autonomously on 16 November 2009 only, the Council encourages it to further develop its internal control procedures as stipulated in its Financial Rules. It asks that the role of the Commission's internal auditor be clarified, taking into account that the responsibilities of this auditor relate to the general EU budget;
- **host agreement**: the Council urges the Joint Undertaking and its host state to finalise the conclusion of a host agreement;
- **Members' contributions**: lastly, the Council takes notes that the Court is in favour of harmonising the presentation of members' contributions in the accounts of the Joint Undertaking and welcomes the intention of the Commission to provide guidance.

2009 disharge: Clean Sky Joint Undertaking

2010/2189(DEC) - 20/07/2010 - Non-legislative basic document

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2009, as part of the 2009 discharge procedure.

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

CONTENT: this Commission document sets out the consolidated annual accounts of the European Union for the financial year 2009 as prepared on the basis of the information presented by the institutions, organisations and bodies of the EU, in accordance with Article 129 (2) of the Financial Regulation applicable to the EU's General Budget, including the European Network and Information Security Agency (ENISA).

In 2009, the tasks and budget of this agency were as follows:

- **description of the Joint Undertaking's tasks : the** Clean Sky Joint Undertaking, which is located in Brussels, was established in 2007 by Regulation (EC) No 71/2008 for the period up to 31 December 2017. The objective of the Clean Sky Joint Undertaking is to accelerate the development, validation and demonstration of clean air transport technologies in the EU for earliest possible deployment ;
- **the Joint Undertaking's budget for the 2009 financial year :** the maximum EU contribution to the Clean Sky Joint Undertaking is EUR 800 million to be paid from the budget of the Seventh Research Framework Programme until 2017. In 2009, the EUcontributionamounted to EUR 91 million in commitment appropriations.

The complete version of the Agency's final accounts may be found at the following address:

http://www.cleansky.eu/index.php?arbo_id=83&set_language=en