Basic information

2015/2198(DEC) DEC - Discharge procedure	Procedure completed
2014 discharge: Clean Sky 2 Joint Undertaking for the implementation of the Joint Technology Initiative in aeronautics **Subject** 8.70.03.04 2014 discharge	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	MARINESCU Marian-Jean (PPE)	19/08/2015
	Shadow rapporteur POCHE Miroslav (S&D) FITTO Raffaele (ECR) GERBRANDY Gerben-Jan (ALDE) DE JONG Dennis (GUE/NGL) ŠOLTES Igor (Verts/ALE) VALLI Marco (EFDD) KAPPEL Barbara (ENF)	

Committee for opinion	Rapporteur for opinion	Appointed
ENVI Environment, Public Health and Food Safety	The committee decided not to give an opinion.	
ITRE Industry, Research and Energy	The committee decided not to give an opinion.	
TRAN Transport and Tourism	The committee decided not to give an opinion.	

European Commission

Commission DG	Commissioner
Budget	GEORGIEVA Kristalina

Key events

Date	Event	Reference	Summary
23/07/2015	Non-legislative basic document published	COM(2015)0377	Summary
05/10/2015	Committee referral announced in Parliament		
04/04/2016	Vote in committee		
07/04/2016	Committee report tabled for plenary	A8-0094/2016	Summary
27/04/2016	Debate in Parliament		
28/04/2016	Decision by Parliament	T8-0193/2016	Summary
28/04/2016	Results of vote in Parliament		
28/04/2016	End of procedure in Parliament		
14/09/2016	Final act published in Official Journal		

Technical information

Procedure reference	2015/2198(DEC)
Procedure type	DEC - Discharge procedure
Stage reached in procedure	Procedure completed
Committee dossier	CONT/8/04243

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE571.619	03/02/2016	
Amendments tabled in committee		PE576.932	04/03/2016	
Committee report tabled for plenary, single reading		A8-0094/2016	07/04/2016	Summary
Text adopted by Parliament, single reading		T8-0193/2016	28/04/2016	Summary

Council of the EU

Document type	Reference	Date	Summary
Supplementary non-legislative basic document	05587/2016	27/01/2016	Summary

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	COM(2015)0377	23/07/2015	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
CofA	Court of Auditors: opinion, report	N8-0002/2016 OJ C 422 17.12.2015, p. 0017	06/10/2015	Summary

Additional information

Source	Document	Date
European Commission	EUR-Lex	

Final act

Budget 2016/1582
OJ L 246 14.09.2016, p. 0389 Summary

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

2015/2198(DEC) - 28/04/2016 - Final act

PURPOSE: to grant discharge to the Clean Sky Joint Undertaking for the financial year 2014.

NON LEGISLATIVE ACT: Decision (EU) 2016/1583 of the European Parliament on discharge in respect of the implementation of the budget of the Clean Sky Joint Undertaking for the financial year 2014.

CONTENT: with the present decision, the European Parliament grants discharge to the Executive Director of the Clean Sky Joint Undertaking for the implementation of the latter's budget for the financial year 2014.

This decision is in line with the European Parliament's resolution adopted on 28 April 2016 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 28 April 2016).

Amongst Parliament's main observations in the resolution accompanying the discharge decision, the latter noted that the Horizon 2020 legal framework requires specific monitoring on research results, based on quantitative and, where appropriate, qualitative evidence. In order to meet the requirements of Horizon 2020, the cooperation between the Joint Undertaking and the Commission is to be enhanced to **improve the reporting and dissemination of research results.**

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

2015/2198(DEC) - 28/04/2016 - Text adopted by Parliament, single reading

The European Parliament decided to grant the Executive Director of the Clean Sky Joint Undertaking discharge in respect of the implementation of the Joint Undertaking's budget for the financial year 2014. The vote on the decision on discharge covers the closure of the accounts (in accordance with Annex V, Article 5 (1) (a) to Parliament's Rules of Procedure.

Noting that the Court of Auditors has stated that it has obtained reasonable assurances that the Joint Undertaking's annual accounts for the financial year 2014 are reliable and that the underlying transactions are legal and regular, Parliament adopted by 520 votes to 111 with 0 abstentions, a resolution containing a series of recommendations, which form an integral part of the decision on discharge and which add to the general recommendations set out in the resolution on performance, financial management and control of EU agencies:

- **General comment**: Parliament noted that the Court of Auditors' report is based on too many general remarks to the detriment of viable, specific ones. It therefore called 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. It noted 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** . It called on the Commission to provide guidance as to the nature and content of the report.
- **Budget and financial management**: Parliament noted 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. It also noted that the Joint Undertaking implemented 82.58% of commitment appropriations. It regretted the limited amount of information regarding in-kind/cash contributions provided by the Court's report. It called 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. It noted that private members can provide their in-kind contribution in two ways under the Horizon 2020 programme.

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

Parliament welcomed 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**.

Lastly, it welcomed the achievements, as early as 2014, of some of the important demonstrators of the Clean Sky Programme, under FP7 financing, such as the Large Engines Demonstrator.

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

2015/2198(DEC) - 27/01/2016 - Supplementary non-legislative basic document

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.

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

2015/2198(DEC) - 06/10/2015 - Court of Auditors: opinion, report

PURPOSE: presentation of the EU Court of Auditors’ report on the annual accounts of the Clean Sky 2 Joint Undertaking for the financial year 2014, together with the Joint Undertaking’s reply.

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

This audit concerned, amongst others, the annual accounts of the Clean Sky 2 Joint Undertaking (clean aeronautical technologies).

Statement of assurance: pursuant to the provisions of Article 287 of the Treaty on the Functioning of the European Union (TFEU), the Court has audited:

- the annual accounts of the Clean Sky 2, which comprise the financial statements and the reports on the implementation of the budget for the financial year ended 31 December 2014;
- the legality and regularity of the transactions underlying those accounts.

Opinion on the reliability of the accounts: in the Court's opinion, the Joint Undertaking's annual accounts present fairly, in all material respects, 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 its financial rules and the rules adopted by the Commission's accounting officer.

Opinion on the legality and regularity of the transactions underlying the accounts: in the Court's opinion, the transactions underlying the annual accounts for the year ended 31 December 2014 are, in all material respects, legal and regular.

The audit also revealed the following points:

- **budgetary management**: the budgetary implementation rate for commitment appropriations ranged between 90 % and 100 % for most Joint Undertakings including Clean Sky 2 and the rate for payment appropriations ranged between 74 % and 100 %;
- **procurement**: the Court notes that with regard to calls for proposals, the final rate of appropriations committed achieved a figure between 90 % and 100 %, including Clean Sky 2.

Cross-cutting remarks for all the Joint undertakings: the monitoring and reporting of research results is laid down in the Seventh Framework Programme (FP7). In the grant agreements signed with members and other beneficiaries, the Joint Undertakings have included specific provisions governing intellectual property rights and the dissemination of research activities and results. The implementation of these provisions is monitored by the Joint Undertakings at different stages of the funded projects and significant progress has been achieved in 2014. However, in order to meet the requirements of Horizon 2020 and to better contribute to the dissemination of FP7 research results, the Court considers that cooperation between the Joint Undertakings and the Commission must be developed as much as possible with special regard to the further integration of some of the Joint Undertakings' data into the Commission's systems.

The Court also indicates that there is room to improve procedures, in particular in the implementation of the ex-post audit strategy, and cooperation with the Commission as regards the integration of the research results.

Replies of the Joint Undertaking: the Joint Undertaking replies point by point to all the technical remarks made by the Court of Auditors. It indicates that, in order to further improve the dissemination of research results it has established an action plan consisting in:

- creating a repository of research results on Clean Sky website;
- harmonising the reporting in the Annual Activity Report 2015 regarding dissemination of results with the Commission and use of common Horizon 2020 key performance indicators;
- developing a reporting/dissemination module in our local system grant management tool.

With regard to the **activities of the Joint Undertaking in 2014**, the report refers to the Joint Undertaking's latest available annual activity report for 2014 available at the following address: www.cleansky.eu.

It should be noted that the budget for Clean Sky 2 was EUR 229 241 764.

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**.

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

2015/2198(DEC) - 23/07/2015 - Non-legislative basic document

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.