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Having examined the revenue and expenditure accounts for the financial year 2010 and the balance sheet at 31 December 2010 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 2010, accompanied by the Joint Undertaking's replies to the Court's observations, the Council recommends the European Parliament to give a discharge to the Executive Director of the Joint Undertaking in respect of the implementation of the budget for the financial year 2010.

However, the Council considers that observations made in the Court of Auditor's report call for a certain number of remarks:

- the Council welcomes the Court's opinion that, in all material respects, the Joint Undertaking's annual accounts fairly present the financial position as at 31 December 2010 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;
- it calls on the Joint Undertaking to adapt the structure and presentation of its annual budgets to the provisions foreseen in the Joint Undertaking's founding act and in its Financial Rules, and to comply with the budgetary principle of annuality: due attention should be paid to the proper implementation of commitment and payment appropriations, thus avoiding under-spending, excessive carry-overs and high cash balances;
- the Council asks the Joint Undertaking to fully implement and further strengthen its internal controls and financial information systems in order to ensure the legality and regularity of all declared expenditure, notably as regards the ex-ante verification of cost claims;
- it invites the Joint Undertaking's Accounting Officer to validate without delay the business processes providing financial information. Moreover, it invites the Joint Undertaking to perform timely ex-post audits to assess its management of grants;
- the Council encourages the Joint Undertaking to complete its Financial Rules in order to ensure that the operational roles of the Commission's Internal Auditor and the Joint Undertaking's internal audit function are clearly defined.