



Opinion of the Governing Board on the Final Accounts and Budgetary Implementation Report 2021

THE GOVERNING BOARD OF THE CLEAN AVIATION JOINT UNDERTAKING,

Having regard to Council Regulation (EU) No 2085/2021 of 19 November 2021 establishing the Joint Undertakings under Horizon Europe (hereinafter "Single Basic Act" or "SBA")¹ establishing the Clean Aviation Joint Undertaking and in particular Article 17(2)(q) and Article 19(4)(d);

Having regard to the Financial Rules of the Clean Aviation Joint Undertaking², and in particular Article 52,

Having regard to the Preliminary observations of the European Court of Auditors on the provisional accounts 2021 of the Clean Aviation Joint Undertaking,

WHEREAS:

- 1) The Clean Aviation Joint Undertaking transmitted to the European Court of Auditors and to the external auditors its provisional accounts on 25 February 2022;
- 2) The external auditors stated in their report dated 31 May 2022 that the annual accounts show a fair view in all material aspects;
- 3) The Preliminary observations of the European Court Auditors report dated 25 May 2022, state that the accounts of the JU for the year 2021 present fairly, in all material respects, the financial position of the JU at 31 December 2021, the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with its Financial Regulation and with accounting rules adopted by the Commission's accounting officer and are legal and regular;
- 4) The Governing Board should deliver an opinion on the final accounts of the Clean Aviation Joint Undertaking;
- 5) The Executive Director should, by 1 July of the following financial year, send the final accounts to the European Parliament, the Council, the Commission and the Court of Auditors, together with the Governing Board's opinion.

HAS ADOPTED THE FOLLOWING OPINION:

Article 1

The Governing Board provides a favourable opinion on the Final Accounts and Budgetary Implementation Report 2021 of the Clean Aviation Joint Undertaking as annexed to this opinion.

¹ OJ L 42717, 30.11.2021

² CA-GB-2021-12-16 Omnibus Decision adopting the Financial Rules

Article 2

The Governing Board, having taken note of the preliminary observations of the European Court of Auditors, expresses the request to the Executive Director to follow up the recommendations identified by the Court of Auditors and to submit a reply by 30 September.

Done in Brussels, 24 June 2022



Rosalinde van der Vlies
Chair of the Governing Board

Enclosures:

Annex I: Final Accounts and Budgetary Implementation Report 2021 of the Clean Aviation JU