

DECISION
ADB(D)06-2018

**Approving applicable thresholds triggering the need for an audit certificate
for the valuation of In-Kind Contributions under the SJU Membership
Agreement**

THE ADMINISTRATIVE BOARD OF THE SESAR JOINT UNDERTAKING (SJU),

Having regard to:

- Council Regulation (EC) No 219/2007 of 27 February 2007, on the establishment of a Joint Undertaking to develop the new generation of the European Air Traffic Management system (SESAR)¹ as amended by Council Regulation (EC) No 1361/2008 of 16 December 2008² and by Council Regulation (EU) No 721/2014 of 16 June 2014³ ('SJU Regulation'), and in particular Article 12(5) of the Annex to the SJU Regulation, "Statutes of the joint undertaking" ('SJU Statutes');
- SESAR Joint Undertaking Membership Agreement ref. SJU/LC/307-CTR, in particular its Article 10.3 and Appendix B⁴, which entered into force on 6 July 2016 and was signed by the SJU, EUROCONTROL and its 19 selected Members as per Decision ADB(D)02-2016, (collectively referred to as the "SJU Members");

Whereas:

1. In accordance with Article 12(5) of the SJU Statutes, In-Kind Contributions from SJU Members shall be subject to an evaluation of their value;
2. The value of SJU Members' In-Kind Contribution to the SJU shall be calculated on the basis of the costs incurred by SJU Members in implementing the Actions under the relevant Grant Agreement ("GA") after deduction of the SJU co-financing and any other Union co-financing to these costs;
3. On a yearly basis and within 120 days after the end of each calendar year, as per Article 10.3.3 of the Membership Agreement, each Member shall report the value of their In-Kind Contribution and certify the accuracy of their declared value through a certificate established by an Independent Auditor(s) when the amount of claimed co-financing under all relevant Grant Agreement(s) is equal to or greater than €325.000,00;
4. This €325.000,00 threshold shall include the declared costs incurred by each SJU Member and its Linked Third Party(ies) in implementing the Actions under the relevant Grant Agreement(s) after deduction of the SJU co-financing and any other Union co-financing to these costs;
5. For the purposes of establishing its yearly accounts and evaluating the value of the received In-Kind Contribution, the SJU needs a global overview of the yearly estimated evolutions of SJU Members In-Kind Contribution;

¹ OJ L 64, 2.3.2007, p. 1

² OJ L 352, 31.12.2008, p. 12

³ OJ L 192, 1.7.2014, p. 1

⁴ In this decision, the definitions set out in Appendix B ("Definitions") of the Membership Agreement shall apply.

6. A Written procedure to approve applicable thresholds triggering the need for an audit certificate for the valuation of In-Kind Contributions under the SJU Membership Agreement was launched on 13 March 2018 and concluded on 27 March 2018 with positive results

HAS DECIDED AS FOLLOWS:

Article 1

A certificate established by an Independent Auditor shall be provided by the Member for its Linked Third Party when the amount of SJU co-financing claimed by this Linked Third Party is equal to or greater than €100.000,00 under all relevant Grant Agreement(s).

Article 2

This decision shall enter into force on the day following its adoption.

Done in Brussels, 27 March 2018.

For the Administrative Board

The Chairperson
Henrik Hololei

