

**DECISION  
GB(D)13-2022**

**OPINION  
on  
Final Annual Accounts of the SESAR 3 Joint Undertaking  
Financial Year 2021**

**THE GOVERNING BOARD OF THE SESAR 3 JOINT UNDERTAKING ("SESAR 3 JU"),**

**Having regard to:**

- Council Regulation (EU) 2021/2085 of 19 November 2021 establishing the Joint Undertakings under Horizon Europe and repealing Regulations (EC) No 219/2007, (EU) No 557/2014, (EU) No 558/2014, (EU) No 559/2014, (EU) No 560/2014, (EU) No 561/2014 and (EU) No 642/2014<sup>1</sup> ("Single Basic Act"), and in particular to Article 17(q) thereof,
- Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012<sup>2</sup>,
- SESAR 3 JU Financial Rules, adopted by the Governing Board decision ref. GB(D)01-2021 of 14 December 2021 and in particular Article 52 thereof,

**Whereas:**

- (1) The Accounting officer of the European Commission is acting as SESAR 3 JU accounting officer.
- (2) On 25 May 2022, the Court of Auditors has provided its observations on the SESAR 3 JU provisional accounts for the year 2021 in accordance to Article 52.2 of the SESAR 3 JU Financial Rules.

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<sup>1</sup> OJ L 427, 30.11.2021, p. 17

<sup>2</sup> OJ L 193, 30.7.2018, p. 1

## Governing Board

- (3) According to the Court of Auditors, these provisional accounts present fairly, in all material respects, the financial position of SESAR 3 JU at 31 December 2021, the results of its operations, its cash flows, the changes in net assets for the relevant year, and in accordance with its Financial Rules and with accounting rules adopted by the Commission's accounting officer.
- (4) The Court of Auditors has made an observation on the legality and regularity of transactions for all the Joint Undertakings with regard to the employer contributions to the European Union pension scheme.
- (5) On 13 May 2022, the SESAR 3 JU provisional accounts for the financial year 2021 were provided to the Governing Board for information.
- (6) Article 52.3 of the SESAR 3 JU Financial Rules states that:
  - Upon receiving the Court of Auditor's observations on the provisional accounts, the accounting officer shall draw up the final accounts of SESAR 3 JU,
  - The Executive Director shall send the final accounts to the Governing Board, which shall issue an opinion on these accounts,
  - Subsequently, the Executive Director shall send the final accounts, together with the opinion of the Governing Board, to the accounting officer of the Commission, the Court of Auditors, the European Parliament and the Council, by 1 July of the following financial year.

### HAS DECIDED AS FOLLOWS:

#### Article 1

The Governing Board gives a positive opinion on "Final Annual Accounts of the SESAR 3 Joint Undertaking Financial Year 2021" attached hereto as Annex I. The Governing Board acknowledges that these final accounts comprise revision of the accruals for the in-kind contributions of 19 Members of the SESAR JU for the financial year 2021 as a result of the submission of their estimates and the actuals respectively in January and April 2022 and other relevant data (pertaining mainly to correction of the accruals based on the cost claims received).

#### Article 2

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

Done in Brussels, 27 June 2022.

**Governing Board**

For the SESAR 3 JU Governing Board

*The Chairperson  
Henrik Hololei*



Annex I:

- Final Annual Accounts of the SESAR 3 Joint Undertaking Financial Year 2021
- Note drawn up by the SESAR 3 JU accounting officer