



DECISION KDT GB 2022.25

Delivering an opinion on the final accounts of the KDT Joint Undertaking for the year 2021

THE GOVERNING BOARD OF THE ECSEL JOINT UNDERTAKING,

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

Having regard to the KDT Financial Rules (decision KDT GB 2021.02 Annex 12) and in particular Articles 52.2 and 52.3,

Having regard to the preliminary observations of the Court of Auditors with a view to an annual report on EU Joint Undertakings for the financial year 2021, and more specifically the Key Digital Technologies Joint Undertaking (17.05.2022),

Having regard to the KDT JU annual accounts for financial year 2021;

WHEREAS,

- 1) The Court of Auditors is of the opinion that the accounts of the KDT JU for the year ended 31 December 2021 present fairly, in all material respects, the financial position of the KDT 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. These are based on internationally accepted accounting standards for the public sector;
- 2) The annual accounts of the Key Digital Technologies Joint Undertaking for financial year 2021 take into account the remarks of the Court of Auditors, and include the Accounting Officer's Certification stating that the annual accounts of KDT Joint Undertaking have been prepared in accordance with Chapter 8 of the MFR and the accounting rules adopted by the Commission's Accounting Officer;



IS OF THE OPINION:

- 1) That the annual accounts of the KDT JU for 2021 comprise, as required by Article 48 of the financial rules, the financial statements of the KDT JU and the reports on implementation of the budget of the KDT JU,
- 2) That it has reasonable assurance that the annual accounts of KDT JU for the period 1st of January – 31 December 2021 of the financial year 2021 are reliable and present fairly in all material respects, its financial position at 31 December 2021.

Done at Brussels, on 23 June 2022

For the Governing Board,

A handwritten signature in black ink, appearing to read 'R. Bornefeld'.

Ralf Bornefeld

Chairperson of the Governing Board

Annex: Final Annual Accounts 2021