



**DECISION OF THE GOVERNING BOARD OF SMART NETWORKS AND SERVICES  
JOINT UNDERTAKING No 10/2024**

**Opinion on Final Annual Accounts for the  
Financial Year 2023**

THE GOVERNING BOARD,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) No 2021/695 of the European Parliament and of the Council establishing Horizon Europe - the Framework Programme for Research and Innovation;

Having regard to Council Regulation (EU) 2021/2085 of 19 November 2021 establishing the Joint Undertakings under Horizon Europe<sup>1</sup>, and notably the Smart Networks and Services Joint Undertaking (hereinafter “the SNS JU”), and in particular to Article 17(q) thereof,

Having regard to 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 ,

Having regard to the SNS JU Financial Rules, and in particular Article 52,

WHEREAS

- (1) The Governing Board has appointed Katty Hancq (SESAR 3 JU) as accounting officer of 14 December 2022 (GB decision .06-2022).
- (2) On 24 May 2024, the Court of Auditors (ECA) has provided its observations on the SNS JU provisional accounts for the year 2023 in accordance with Article 52(2) of the SNS JU Financial Rules,

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<sup>1</sup> This Regulation is also equally named “Single Basic Act (SBA)” or “Founding Regulation” in SNS JU documents. OJ L 427, 30.11.2021, p. 17.

- (3) According to Article 52(3) of the SNS JU Financial Rules, the accounting officer has drawn up the final accounts of the SNS JU for the financial year 2023,
- (4) According to the same Article, the Executive Director sent the final accounts to the Governing Board on 21 June 2024, which shall issue an opinion on these accounts,

HAS DECIDED AS FOLLOWS:

#### Article 1

The Governing Board gives a positive opinion on the “Final Annual Accounts of the SNS Joint Undertaking Financial Year 2023” attached in the present decision

The Governing Board acknowledges that these final accounts comprise the in-kind contributions to additional activities (IKAA) of the private Member of SNS JU for the financial years 2022 and 2023 as a result of the validation by the Executive Director of the certified IKAA related to years 2022 and 2023.

#### Article 2

This Decision shall take effect on the day of its adoption.

Done at Brussels, on 28 June 2024.

For the Governing Board

Pearse O'DONOHUE  
The Chair

Annex:

- Final Annual Accounts of the SNS Joint Undertaking Financial Year 2023