

**DECISION
GB(D)06-2026**

**Opinion on Final Annual Accounts of the SESAR 3 Joint Undertaking
Financial Year 2025**

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

Having regard to:

- Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast)¹ ("the Financial Regulation"), in particular Article 252 thereof,
- 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 642/2014² ("Single Basic Act"), as last amended by Council Regulation (EU) 2023/1782 of 25 July 2023, and in particular to Article 17(q) thereof,
- Governing Board decision GB(D)01-2021 of 14 December 2021 adopting the SESAR 3 JU Financial Rules and in particular Article 52 thereof,
- Governing Board decision GB(D)19-2022 of 25 November 2022 on the appointment of an accounting officer, appointing Mrs Andrea Toth as accounting officer of SESAR 3 JU,

Whereas:

- (1) On 27 May 2026, the Court of Auditors provided its observations on the SESAR 3 JU provisional accounts for the year 2025 in accordance with Article 52.2 of the SESAR 3 JU Financial Rules.
- (2) 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

¹ OJ L, 2024/2509, 26.9.2024, p. 1

² OJ L 427, 30.11.2021, p. 17

Governing Board

Commission, the Court of Auditors, the European Parliament and the Council,
by 1 July of the following financial year.

- (3) On 3 June 2026, the accounting officer has drawn up the final accounts of the SESAR 3 JU for the financial year 2025.

HAS DECIDED AS FOLLOWS:

Article 1

The Governing Board gives a positive opinion on the “Final Annual Accounts of the SESAR 3 Joint Undertaking Financial Year 2025” attached hereto as Annex I.

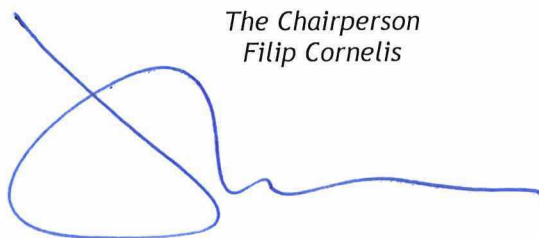
Article 2

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

Done in Brussels, 29 June 2026.

For the SESAR 3 JU Governing Board

*The Chairperson
Filip Cornelis*



Annex I: Final Annual Accounts of the SESAR 3 Joint Undertaking Financial Year 2025