2012 discharge: Fuel Cells and Hydrogen Joint Undertaking (FCH Joint Undertaking)

2013/2252(DEC) - 22/10/2013 - Court of Auditors: opinion, report

PURPOSE: presentation of the EU Court of Auditors' report on the annual accounts of the Fuel Cells and Hydrogen Joint Undertaking for the financial year 2012, together with the Joint Undertaking's reply.

CONTENT: in accordance with the tasks conferred on the Court of Auditors by the Treaty on the Functioning of the European Union, the Court presents to the European Parliament and to the Council, in the context of the discharge procedure, a Statement of Assurance as to the reliability of the annual accounts of each institution, body or agency of the EU, and the legality and regularity of the transactions underlying them, on the basis of an independent external audit.

This audit concerned, amongst others, the annual accounts of the Fuel Cells and Hydrogen (FCH) Joint Undertaking.

In the Court's opinion, **the FCH Joint Undertaking's Annual Accounts fairly present, in all material respects, its financial position as of 31 December 2012** and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of its financial rules and the accounting rules adopted by the Commission's accounting officer.

It also considers that the **transactions underlying the annual accounts** of the Fuel Cells and Hydrogen Joint Undertaking for the financial year ended 31 December 2012 are, in all material respects, **legal and regular**.

The report confirms that the resources available to the Joint Undertaking in 2012 amount to EUR 94.9 million in commitment appropriations.

The report also makes a series of observations on the budgetary and financial management of the Joint Undertaking, accompanied by the latter's response. The main observations may be summarised as follows:

Court's comments:

- implementation of the budget: the Court notes that the commitment appropriations of EUR 833 million and payment appropriations of EUR 56.9 million. The utilisation rates for commitment and payment appropriations were 99.4% and 83.1% respectively;
- monitoring and reporting of research results: the 7th Framework Programme establishes a monitoring and reporting system covering the protection, dissemination and transfer of research results. The grant agreements signed with members and other beneficiaries, the Joint Undertaking has included specific provisions governing intellectual property rights and the dissemination of research activities. Now that the first projects have been completed, the FCH Joint Undertaking's monitoring of the implementation of the plan for the use and dissemination of foreground could be improved.

Joint Undertaking's replies: the FCH JU will explore with the Commission the possibility to use its system to improve further the monitoring of the implementation of the plan for use and dissemination of foreground. In parallel to the monitoring of the participants efforts to use and disseminate the results, the FCH JU is increasing its own capacity to use and analyse the results of projects, notably to assess the achievement of its programme.

As regards the **activities of the Joint Undertaking in 2012**, the report refers to the Annual Activity Report 2012 which can be found at http://www.fch-ju.eu/page/documents

On an operation level, the Court's report states that in 2012 a fifth call for proposals was launched for EUR 78 million. In January 2013, a sixth call was launched for the remaining amount (EUR 68.5 million).