2013 discharge: Fuel Cells and Hydrogen Joint Undertaking (FCH Joint Undertaking)

2014/2134(DEC) - 30/01/2015

Having examined the revenue and expenditure accounts for the financial year 2013 and the balance sheet at 31 December 2013 of the Fuel Cells and Hydrogen Joint Undertaking, and the report by the Court of Auditors on the annual accounts of the Joint Undertaking for the financial year 2013, accompanied by the Joint Undertaking's replies to the Court's observations, the Council recommends the European Parliament to give a discharge to the Executive Director of the successor Joint Undertaking in respect of the implementation of the budget of the Joint Undertaking for the financial year 2013.

The Council recalls that the Fuel Cells and Hydrogen 2 Joint Undertaking has replaced and succeeded the Fuel Cells and Hydrogen Joint Undertaking and that discharge should therefore be given to the Executive Director of the Fuel Cells and Hydrogen 2 Joint Undertaking.

Overall, the Council welcomes the Court's opinion that, in all material respects, the Joint Undertaking's annual accounts present fairly its financial position as at 31 December 2013 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Joint Undertaking's Financial Regulation and the accounting rules adopted by the Commission's accounting officer, and that the underlying transactions for that financial year are legal and regular.

Nevertheless, the Council made one observation concerning:

- **internal audit capability**: the Council takes note of the weaknesses detected by the Joint Undertaking's Internal Audit Capability regarding the Grant Management-negotiation, contracting and prefinancing, and asks the successor Joint Undertaking to remedy the detected weaknesses without delay.