2014 discharge: Fuel Cells and Hydrogen 2 Joint Undertaking (FCH 2 Joint Undertaking)

2015/2201(DEC) - 27/01/2016 - Supplementary non-legislative basic document

Having examined the revenue and expenditure accounts for the financial year 2014 and the balance sheet as at 31 December 2014 of the Fuel Cells and Hydrogen Joint Undertaking and the Fuel Cells and Hydrogen 2 Joint Undertaking, as well as the Court of Auditors' report on the annual accounts of the Joint Undertaking for the financial year 2014, accompanied by the Joint Undertaking's replies to the Court's observations, the Council recommended 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 2014.

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

The Council welcomed the Court's opinion that, in all material respects, the Joint Undertaking's annual accounts present fairly its financial position as at 31 December 2014 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 Rules, and that the underlying transactions for 2014 are legal and regular in all material respects.

Nevertheless, the Council made the following observation:

- **research results**: the Council took note of the recommendation to improve the reporting and dissemination of research results and called on the successor Joint Undertaking to enhance its cooperation with the Commission in this regard.