2014 discharge: Innovative Medicines Initiative 2 Joint Undertaking (IMI2 Joint Undertaking)

2015/2200(DEC) - 07/04/2016 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Marian-Jean MARINESCU (EPP, RO) on discharge in respect of the implementation of the budget of the Innovative Medicines Initiative (IMI2) Joint Undertaking for the financial year 2014.

The parliamentary committee calls on the European Parliament to grant the joint undertaking’s Executive Director discharge in respect of the implementation of the joint undertaking’s budget for the financial year 2014.

Noting that the Court of Auditors issued a statement of assurance as to the reliability of the accounts and the legality and regularity of the underlying transactions for the financial year 2014, Members call on Parliament to approve the closure of the joint undertaking’s accounts.

They made, however, a number of recommendations that need to be taken into account when the discharge is granted. They may be summarised as follows:

- **General remark:** Members note that the Court of Auditors' report is based on too many general remarks to the detriment of viable, specific ones. They therefore call for an audit with a sharper focus on the annual financial performance, on the implementation status of multiannual projects (including a clear presentation of the implementation of the budget for the respective year and for previous years) and on the results and their implementation. They note that the Institutions and Bodies are required to produce each year a Report on Budgetary and Financial Management and that the information provided by the Joint Undertaking in this report lacked harmonisation and was often incomplete. They call on the Commission to provide guidance as to the nature and content of the report.
- **Budget and financial management:** Members note that the joint undertaking's annual budget included commitment appropriations amounting to EUR 223 million and payment appropriations amounting to EUR 171 million. They note the overall implementation rate was 92.4 % (99.5 % for 2013) for commitment appropriations and 73.9 % (97.5 % for 2013) for payment appropriations. Members note the lack of information on the ex post audits carried out by the IMI and IMI2 joint undertakings. They invite the Court to include in future reports information regarding the number of ex-post audits, the total amounts covered and the findings. They call on the Court to include more information on budget execution (commitment and payments, including in-kind and cash contributions) for FP 7 and Horizon 2020 programmes in the upcoming annual reports.

Lastly, Members issue a series of observations regarding conflicts of interest in the joint undertaking, the undertaking's legal framework, and procurement and internal control procedures.