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

2015/2201(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 Fuel Cells and Hydrogen (FCH) 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 FCH's final budget for the financial year 2014 included commitment appropriations of EUR 112 064 990 and payment appropriations of EUR 95 952 176. They point out that the budget execution by year end for all fund sources reached 98.48 % as regards commitment appropriations and 74.52 % in terms of payment executions. They consider that, in the absence of a clear separation between FP7 and Horizon 2020, implementation-related information, those indicators do not assure a real evaluation of performance. They call on the Court to include in future reports information regarding, separately, the execution of the budget under FP7 and Horizon 2020. They also regret the absence of information regarding in-kind and cash contributions.

Lastly, Members issue a series of observations on the undertaking's legal framework, and procurement and internal control procedures.