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

2015/2201(DEC) - 28/04/2016 - Text adopted by Parliament, single reading

The European Parliament decided to grant the Executive Director of the Fuel Cells and Hydrogen 2 (FCH2) Joint Undertaking discharge in respect of the implementation of Authority's budget for the financial year 2014. The vote on the decision on discharge covers the closure of the accounts (in accordance with Annex V, Article 5 (1)(a) to Parliament's Rules of Procedure.

Noting that the Court of Auditors has stated that it has obtained reasonable assurances that the Joint Undertaking's annual accounts for the financial year 2014 are reliable and that the underlying transactions are legal and regular, Parliament adopted by 519 votes to 107 with 3 abstentions, a resolution containing a series of recommendations, which form an integral part of the decision on discharge and which add to the general recommendations set out in the resolution on performance, financial management and control of EU agencies:

- **General remark**: Parliament noted that the Court of Auditors' report is based on too many general remarks to the detriment of viable, specific ones. It therefore called 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. It noted 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. It called on the Commission to provide guidance as to the nature and content of the report.
- **Budget and financial management**: Parliament noted 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. It pointed 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. It considered 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. It called on the Court to include in future reports information regarding, separately, the execution of the budget under FP7 and Horizon 2020. It also regretted the absence of information regarding in-kind and cash contributions.

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