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

2015/2200(DEC) - 28/04/2016 - Text adopted by Parliament, single reading

The European Parliament decided to grant the Executive Director of the Innovative Medicines Initiative (IMI2) Joint Undertaking (formerly the Joint Undertaking for the implementation of the Joint Technology Initiative on Innovative Medicines) discharge in respect of the implementation of the Joint Undertaking'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 512 votes to 113 with 7 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 the joint undertaking's annual budget included commitment appropriations amounting to EUR 223 million and payment appropriations amounting to EUR 171 million. It noted the overall implementation rate was 92.4 % (99.5 % for 2013) for commitment appropriations and 73.9 % (97.5 % for 2013) for payment appropriations. Parliament noted the lack of information on the ex post audits carried out by the IMI and IMI2 joint undertakings. It invited the Court to include in future reports information regarding the number of ex-post audits, the total amounts covered and the findings. It called 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, Parliament issued a series of observations regarding conflicts of interest in the joint undertaking, the undertaking's legal framework, and procurement and internal control procedures.