2014 discharge: ENIAC Joint Undertaking for the implementation of the Joint Technology Initiative on nanoelectronics

2015/2202(DEC) - 27/10/2016 - Text adopted by Parliament, single reading

The European Parliament decided to **grant the Executive Director of the ECSEL Joint Undertaking (formerly the ENIAC Joint Undertaking and the ARTEMIS Joint Undertaking) discharge in respect of the implementation of the joint undertaking's budget for the financial year 2014.**

At the same time, Parliament approved the closure of ITER's accounts.

Parliament also adopted by 501 votes to 107, with 17 abstentions, a resolution containing a number of recommendations that form an integral part of the discharge decision granted in plenary.

The principal observations made by Parliament may be summarised as follows:

- **In general**: Parliament acknowledged the fact that the Joint Undertaking's accounts for the period 1 January 2014 to 26 June 2014 present fairly, in all material respects, its financial position on 26 June 2014. It expressed concern, however, that the Court of Auditors **issued a qualified opinion for the fourth consecutive year regarding the regularity and legality of the underlying transactions** on the grounds that the administrative agreements signed with the national funding authorities (the "NFAs") regarding audit of project cost claims do not include practical arrangements for ex-post audits. It noted that the ECSEL JTI has invited national funding authorities to produce evidence that the implementation of the national procedures provide a reasonable assurance on the legality and regularity of transactions. It was also noted that by the deadline of 30 June 2016, 76% of the NFAs so invited, representing 96.79% of joint Artemis and Joint Undertaking's spending, submitted the documents required and confirmed that the implementation of the national procedures provides a **reasonable assurance on the legality and regularity of transactions**.
- **Grants**: Parliament acknowledged that, according to the Joint Undertaking, national assurance procedures have been surveyed up to April 2015 for countries receiving 54.2 % of the Joint Undertaking grants. It commended the intention of the Joint Undertaking to continue this exercise by covering up to 92.7% of the total Joint Undertaking grants allocated and welcomed the assurance of the Joint Undertaking that the national procedures provide reasonable assurance with regard to the legality and regularity of the underlying transactions.