2015 discharge: IMI 2 Joint Undertaking

2016/2198(DEC) - 07/02/2017 - Supplementary non-legislative basic document

Having examined the revenue and expenditure accounts for the financial year 2015 and the balance sheet as at 31 December 2015 of the Innovative Medicines Initiative 2 Joint Undertaking (IMI 2), as well as the Court of Auditors' report on the annual accounts of the Joint Undertaking for the financial year 2015, accompanied by the Joint Undertaking's replies to the Court's observations, the Council recommended the European Parliament to give a discharge to the Executive Director of the Joint Undertaking in respect of the implementation of the budget for the financial year 2015.

The Council welcomed the Court's opinion that, in all material respects, the Joint Undertaking's annual accounts present fairly its financial position as at 31 December 2015 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Joint Undertaking's Financial Rules, and that the underlying transactions for 2015 are legal and regular in all material respects.

Nevertheless, the following observations were made:

- **financial programming**: the Council called on the Joint Undertaking to pay due attention to the proper programming and implementation of commitment and payment appropriations in the course of the budgetary year and to decommit unused appropriations if necessary;
- **in-kind contributions**: the Council regretted that a large share of the amount entered into the accounts was based on value estimates and urged the Joint Undertaking to obtain from its members the reports on the value of their in-kind contributions on time;
- **conflicts of interest**: the Council invited the Joint Undertaking to incorporate in its procedures a declaration of absence of a conflict of interest as stated in the Commission's guidelines.