

2015 discharge: Fuel Cells and Hydrogen 2 Joint Undertaking - FCH 2 Joint Undertaking

2016/2199(DEC) - 29/03/2017 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Miroslav POCHE (S&D, CZ) on discharge in respect of the implementation of the budget of the Fuel Cells and Hydrogen (FCH) Joint Undertaking for the financial year 2015.

The committee called 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 2015.

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 2015, Members called 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:

Financial management: the final budget of FCH2 for the financial year 2015 included commitment appropriations of EUR 132 583 855 and payment appropriations of EUR 95 089 121. The commitment appropriations increased by 17 % compared to 2014 mainly due to the higher amount for 2015 call of proposals and payment appropriations showed a decrease of 2 % compared to 2014.

The budget execution by year end for all fund sources reached **87.3 % as regards commitment appropriations**, representing a slight decrease compared to previous year due to the outcome of the evaluation for the 2015 call. The **payment execution rate was at 83 %**, representing the best execution rate of payments for FCH2 to date.

FCH2 has set up *ex-ante* procedures based on financial and operational data reviews, and performs ex post audits of grant beneficiaries.

The sector manifested a clear intention to invest, develop and commercialise its innovative technologies, both on the side of industry and research.

Members welcomed the fact that the Commission presented **clear guidelines for the budgetary reporting** and financial management of FCH2 on 20 December 2016 following the Court's recommendation.

Other observations: the report also contained a series of observations regarding calls for proposals, the legal framework of the joint undertaking, the prevention and management of conflicts of interests and internal audits and controls.

The FCH2 is called upon to report to the discharge authority regarding improvements which have been taking in order to make the selection procedure more transparent.