2015 discharge: IMI 2 Joint Undertaking

2016/2198(DEC) - 27/04/2017 - Text adopted by Parliament, single reading

The European Parliament decided to grant the Executive Director of the Innovative Medicines Initiative 2 (IMI2) Joint Undertaking discharge in respect of the implementation of the Joint Undertaking's budget for the financial year 2015.

Based on the statement of assurance provided by the Court of Auditors concerning the reliability of the accounts and the legality and regularity of the underlying transactions, it decided to **approve the closure of the accounts** of the Joint Undertaking for the same financial year.

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 2015 are reliable and that the underlying transactions are legal and regular, Parliament adopted by 501 votes to 106 with 8 abstentions, a resolution containing a series of recommendations which form an integral part of the decision on discharge.

Financial management: the final budget of the Joint Undertaking in 2015 available for implementation included commitment appropriations of EUR 315 269 000 and payment appropriations of EUR 195 411 000. Members noted that:

- budget monitoring efforts during the financial year 2015 resulted in a **budget implementation rate of 91.04 %,** representing a decrease of 1.34 % compared to the year 2014. The execution rate was at 72.68 %, representing a decrease of 1.22 % compared to 2014 mainly due to delays in the negotiations for several Horizon 2020 projects;
- in the case of operational activities, the implementation rate was 91.17 % for commitment appropriations and 72.74 % for payment appropriations.

Members welcomed the fact that the Commission presented **clear guidelines for the budgetary reporting** and financial management of IMI2 on 20 December 2016 following the Court's recommendation.

Other observations: the resolution also contained a series of observations on the anti-fraud strategy and the prevention and management of conflicts of interests. The Joint Undertaking established *ex ante* and internal control procedures to prevent fraud and irregularities.

Members regretted to discover that one case of suspicion of fraud was submitted to the European Anti-Fraud Office (OLAF) for assessment and the latter decided not to open an investigation. They highlighted the important role of whistle-blowers and internal auditing procedures in detecting irregularities.

The Joint Undertaking is encouraged to continue in its effort towards higher participation of SMEs in its projects. 15.6 % of beneficiaries in 2015 were SMEs, which represents a slight decrease in comparison to 2014.