





Basic information	
<b>2023/2174(DEC)</b> DEC - Discharge procedure	Procedure completed
2022 discharge: Circular Bio-based Europe Joint Undertaking (CBE JU)  <b>Subject</b>  8.70.03.12 2022 discharge	

Key players			
European Parliament	<b>Committee responsible</b>		<b>Rapporteur</b>
	<div>CONT</div> Budgetary Control		WIEZIK Michal (Renew)
			Shadow rapporteur WINZIG Angelika (EPP) CREȚU Corina (S&D) THIOLLET François (Greens /EFA) CZARNECKI Ryszard (ECR) ADINOLFI Matteo (ID) OMARJEE Younous (The Left)
	<b>Committee for opinion</b>		<b>Rapporteur for opinion</b>
	<div>ITRE</div> Industry, Research and Energy		The committee decided not to give an opinion.
	<div>REGI</div> Regional Development		The committee decided not to give an opinion.
European Commission	<b>Commission DG</b>		<b>Commissioner</b>
	Budget		HAHN Johannes

Key events			
Date	Event	Reference	Summary
		COM(2023)0391	

28/06/2023	Non-legislative basic document published		
12/09/2023	Committee referral announced in Parliament		
22/02/2024	Vote in committee		
12/03/2024	Committee report tabled for plenary	<a href="#">A9-0088/2024</a>	
10/04/2024	Debate in Parliament		
11/04/2024	Decision by Parliament	<a href="#">T9-0273/2024</a>	<a href="#">Summary</a>
11/04/2024	Results of vote in Parliament		
10/10/2024	Final act published in Official Journal		

Technical information	
Procedure reference	2023/2174(DEC)
Procedure type	DEC - Discharge procedure
Other legal basis	Rules of Procedure EP 165
Stage reached in procedure	Procedure completed
Committee dossier	CONT/9/13008

Documentation gateway				
European Parliament				
Document type	Committee	Reference	Date	Summary
Committee draft report		<a href="#">PE753.488</a>	14/12/2023	
Amendments tabled in committee		<a href="#">PE757.339</a>	31/01/2024	
Committee report tabled for plenary, single reading		<a href="#">A9-0088/2024</a>	12/03/2024	
Text adopted by Parliament, single reading		<a href="#">T9-0273/2024</a>	11/04/2024	<a href="#">Summary</a>
Council of the EU				
Document type		Reference	Date	Summary
Supplementary non-legislative basic document		06182/2024	12/03/2024	
European Commission				
Document type		Reference	Date	Summary
Non-legislative basic document		<a href="#">COM(2023)0391</a> 	28/06/2023	
Other institutions and bodies				
Institution/body	Document type	Reference	Date	Summary

CofA	Court of Auditors: opinion, report	N9-0085/2023 <a href="#">OJ C 000 16.11.2023, p. 0000</a>	14/11/2023	
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<b>Final act</b>
Budget 2024/2355 <a href="#">OJ OJ L 10.10.2024</a>

## 2022 discharge: Circular Bio-based Europe Joint Undertaking (CBE JU)

2023/2174(DEC) - 11/04/2024 - Text adopted by Parliament, single reading

The European Parliament decided to **grant discharge** to the Executive Director of the Circular Bio-based Europe (CBE) Joint Undertaking in respect of the implementation of the budget of the Joint Undertaking for the financial year 2022 and approve the closure of the Joint Undertaking's accounts.

Noting that the Court of Auditors was of the opinion that the annual accounts of the Joint Undertaking for the financial year 2022 present fairly the financial situation of the Joint Undertaking on 31 December 2022, as well as the results of its operations, Parliament adopted, by 521 votes to 53 with 17 abstentions, a resolution containing a series of observations which form an integral part of the discharge decision.

### ***Budgetary and financial management***

The total available budget for 2022 was **EUR 264.2 million** in commitment appropriations and EUR 80.3 million in payment appropriations. As regards budget implementation/execution, that, for commitment appropriations, it was **EUR 125 million** (47 % execution) and for payment appropriations EUR 52 million (65 % execution). On 31 May 2022, with a budgetary amendment to add the 2022 (fresh) budget for the CBE JU, comprising EUR 254.9 million in commitment appropriations and EUR 1.7 million in payment appropriations. On 28 November 2022, another amendment to the budget provided an extra EUR 1 million payment appropriations for the CBE JU expert evaluators under Title 3, and in order to reflect at accounting level the approach taken by the European Commission for the treatment of payment appropriations for expert evaluators in the calls.

Members noted the risks in relation to programme implementation for the CBE JU in the event that private members will not achieve the minimum contributions targets by the end of the Horizon 2020 programme.

Parliament noted that, regarding the CBE JU's achievements for the Horizon 2020, the CBE JU, at the end of 2022, had fully committed the maximum Union operational contribution of EUR 815.8 million for signed grant agreements under Horizon 2020 programme. Of this committed amount, around EUR 94 million (or 11.5 %) remains to be paid in the coming years for projects yet to be completed.

Members welcomed the fact that the CBE JU stated that it achieved the operational objectives for its Horizon 2020 calls. They noted, nevertheless, that the Court considers that this significant reduction in private members' contributions presents a risk to the overall achievement of the CBE JU's Horizon 2020 programme.

### ***Other observations***

The resolution also contains a series of observations on management, procurement and staff.

In particular, it noted the following:

- the CBE JU continued exploiting as much as possible the existing framework contracts at the level of the European Commission; when these contracts were not available to the CBE JU or they had expired, it was necessary to launch specific tender procedures, most of them for low-value contracts;
- throughout 2022, the CBE JU used Service Level Agreements in force with the Commission;
- by the end of 2022, the CBE JU Programme Office comprised 26 members of staff (compared to 22 in 2021), almost reaching its full staff establishment plan under its new mandate;
- in 2022, the CBE JU confirmed gender balance in management positions with 50 % female representation;
- for Horizon 2020 expenditure (clearings and final payments), the JU reported a representative error rate of 1.9 % and a residual error rate of 1.2 %;
- the CBE JU developed a risk-based approach to ex post audit with the aim to reduce its error rate by better targeted sample to detect the most error-prone beneficiaries. The Court found that joint undertakings with a well-developed risk-based ex post audit approach have a residual error rate below the average of the joint undertakings without such an approach due to the systematic identification and audit of the riskiest beneficiaries.