



2025/1704

8.10.2025

RESOLUTION (EU) 2025/1704 OF THE EUROPEAN PARLIAMENT

of 7 May 2025

with observations forming an integral part of the decisions on discharge in respect of the implementation of the budget of the EU joint undertakings for the financial year 2023

THE EUROPEAN PARLIAMENT,

- having regard to its decision on discharge in respect of the implementation of the budget of the Clean Aviation Joint Undertaking for the financial year 2023,
 - having regard to its decision on discharge in respect of the implementation of the budget of the Circular Bio-based Europe Joint Undertaking for the financial year 2023,
 - having regard to its decision on discharge in respect of the implementation of the budget of the Clean Hydrogen Joint Undertaking for the financial year 2023,
 - having regard to its decision on discharge in respect of the implementation of the budget of the Europe's Rail Joint Undertaking for the financial year 2023,
 - having regard to its decision on discharge in respect of the implementation of the budget of the European High Performance Computing Joint Undertaking for the financial year 2023,
 - having regard to its decision on discharge in respect of the implementation of the budget of the European Joint Undertaking for ITER and the Development of Fusion Energy for the financial year 2023,
 - having regard to its decision on discharge in respect of the implementation of the budget of the Global Health EDCTP3 Joint Undertaking for the financial year 2023,
 - having regard to its decision on discharge in respect of the implementation of the budget of the Innovative Health Initiative Joint Undertaking for the financial year 2023,
 - having regard to its decision on discharge in respect of the implementation of the budget of the Chips Joint Undertaking for the financial year 2023,
 - having regard to its decision on discharge in respect of the implementation of the budget of the Single European Sky ATM Research 3 Joint Undertaking for the financial year 2023,
 - having regard to its decision on discharge in respect of the implementation of the budget of the Smart Networks and Services Joint Undertaking for the financial year 2023,
 - having regard to Rule 102 of and Annex V to its Rules of Procedure,
 - having regard to the opinion of the Committee on Transport and Tourism,
 - having regard to the report of the Committee on Budgetary Control (A10-0056/2025),
- A. whereas the Single European Sky ATM Research 3 Joint Undertaking, the Clean Aviation Joint Undertaking, the Innovative Health Initiative Joint Undertaking, the Clean Hydrogen Joint Undertaking, the Circular Bio-based Europe Joint Undertaking, the Europe's Rail Joint Undertaking, the Smart Networks and Services Joint Undertaking and the Global Health EDCTP3 Joint Undertaking were set up by Council Regulation (EU) 2021/2085 ⁽¹⁾ establishing the Joint Undertakings under Horizon Europe and repealing Regulations (EC) No 219/2007, (EU) No 557/2014, (EU) No 558/2014, (EU) No 559/2014, (EU) No 560/2014, (EU) No 561/2014 and (EU) No 642/2014, the latter being referred to as the Single Basic Act (SBA);

⁽¹⁾ Council Regulation (EU) 2021/2085 of 19 November 2021 establishing the Joint Undertakings under Horizon Europe and repealing Regulations (EC) No 219/2007, (EU) No 557/2014, (EU) No 558/2014, (EU) No 559/2014, (EU) No 560/2014, (EU) No 561/2014 and (EU) No 642/2014 (OJ L 427, 30.11.2021, p. 17, ELI: <http://data.europa.eu/eli/reg/2021/2085/oj>).

- B. whereas the Key Digital Technologies Joint Undertaking was set up by Regulation (EU) 2021/2085; whereas the Key Digital Technologies Joint Undertaking was transformed into the Chips Joint Undertaking in July 2023 pursuant to Council Regulation (EU) 2023/1782 ⁽²⁾;
- C. whereas the European Joint Undertaking for ITER and the Development of Fusion Energy was established in April 2007 by Council Decision 2007/198/Euratom ⁽³⁾;
- D. whereas the European High-Performance Computing Joint Undertaking was set up by Council Regulation (EU) 2021/1173 ⁽⁴⁾;
- E. whereas the Single European Sky ATM Research 3 Joint Undertaking is a public-private partnership for the development of modernised air traffic management (ATM) in Europe and for the acceleration through research and innovation of the delivery of the Digital European Sky;
- F. whereas the Clean Aviation Joint Undertaking is a public-private partnership focusing on research and innovation in order to transform aviation towards a sustainable and climate neutral future;
- G. whereas the Innovative Health Initiative Joint Undertaking is a public-private partnership focusing on interdisciplinary, sustainable, and patient-centric health research and innovation;
- H. whereas the Clean Hydrogen Joint Undertaking is a public-private partnership in the field of hydrogen and fuel cells technology research and innovation;
- I. whereas the Chips Joint Undertaking is a public-private partnership focusing on research and innovation in key digital technologies essential for Europe's competitive leadership in digital economy, in particular in the electronic components and systems sector;
- J. whereas the Circular Bio-based Europe Joint Undertaking is a public-private partnership focusing on research and innovation for a sustainable and competitive circular bio-based industries sector;
- K. whereas the Europe's Rail Joint Undertaking is a public-private partnership for research and innovation in the railway sector;
- L. whereas the European High-Performance Computing Joint Undertaking is a public-private partnership enabling the pooling of resources for the development and deployment of high-performance computing in Europe;
- M. whereas the Smart Networks and Services Joint Undertaking is a public-private partnership focusing on strengthening Europe's technological leadership and its strategic alignment with the telecommunications industry and fostering the uptake of digital solutions;
- N. whereas the Global Health EDCTP3 Joint Undertaking is a public-private partnership focusing on reducing the socioeconomic burden of infectious diseases in sub-Saharan Africa thanks to new and improved health technological applications as well as improving the preparedness and response to infectious diseases for global purposes;
- O. whereas the aim of the European Joint Undertaking for ITER and the Development of Fusion Energy is to provide the Union's contribution to the ITER international fusion energy project, to implement the broader approach agreement between Euratom and Japan, and to prepare for the construction of a demonstration fusion reactor and related facilities;

⁽²⁾ Council Regulation (EU) 2023/1782 of 25 July 2023 amending Regulation (EU) 2021/2085 establishing the Joint Undertakings under Horizon Europe, as regards the Chips Joint Undertaking (OJ L 229, 18.9.2023, p. 55, ELI: <http://data.europa.eu/eli/reg/2023/1782/oj>).

⁽³⁾ Council Decision 2007/198/Euratom of 27 March 2007 establishing the European Joint Undertaking for ITER and the Development of Fusion Energy and conferring advantages upon it (OJ L 90, 30.3.2007, p. 58, ELI: <http://data.europa.eu/eli/dec/2007/198/oj>).

⁽⁴⁾ Council Regulation (EU) 2021/1173 of 13 July 2021 on establishing the European High Performance Computing Joint Undertaking and repealing Regulation (EU) 2018/1488 (OJ L 256, 19.7.2021, p. 3, ELI: <http://data.europa.eu/eli/reg/2021/1173/oj>).

General

1. Notes that the role of the joint undertakings should be to support research and innovation activities in the areas of transport, energy, health, circular bio-based industries, key electronic components, supercomputing, and network systems; calls on the joint undertakings to promote the transformation of scientific knowledge into marketable innovations, and to establish mechanisms to ensure that their activity leads to an increase in European competitiveness in the world;
2. Underlines that under the current multiannual financial framework, according to the Court of Auditors (the 'Court'), joint undertakings are expected to receive a combined budget of EUR 17 billion from the Union cash contribution and to leverage EUR 21,1 billion of contributions from other members;
3. Notes that the nature of joint undertakings is based on public-private partnerships that steer investment and leverage public and private funds to fund common goals; reminds, in that regard, that the contributions of private members must meet established targets in order for such partnerships to remain mutually beneficial; calls on joint undertakings which allow in-kind contributions to additional activities (IKAA) to avoid, where possible, an excessive reliance on such contributions in order to meet established targets;
4. Acknowledges the significant contributions of the joint undertakings in advancing research, innovation, and technology development across various sectors, including aviation, rail, and air traffic management, as integral to achieving the Union's strategic objectives of sustainability, digital transformation, and competitiveness.
5. Welcomes the annual report of the Court on the European Union's joint undertakings for the financial year 2023 (the 'Court's report'); underlines that the mission of the Court is crucial for the sound implementation of the Union budget and for oversight of the budget;
6. Welcomes the fact that the Court provided the discharge authority with an annual report on EU Joint Undertakings which contains a specific statement of assurance for each of the joint undertakings as regards their annual accounts and underlying transactions; shares the view that in addition to the legal provisions binding the Court, the institutional framework of joint undertakings renders these worthy of specific attention from the Court; calls for the continuation of this good practice; welcomes the good cooperation of joint undertakings with the Court during the drafting of the Court's report and welcomes the explanations provided on some of the observations and emphases of matter made in the replies provided by the joint undertakings;
7. Welcomes the fact that two joint undertakings attained financial autonomy during the financial year 2023, namely the Smart Networks and Services Joint Undertaking on 24 October 2023 and the Global Health EDCTP3 Joint Undertaking on 23 November 2023; notes furthermore that as a result, the Court audited these two joint undertakings for the first time, in addition to the nine joint undertakings the Court had already audited for the financial year 2022;
8. Stresses its awareness that some joint undertakings were affected significantly during the financial year 2023 by important events with an impact likely to alter their performance; emphasises, more precisely, that:
 - (a) Russia's war of aggression against Ukraine has had a significant impact on the Union economy and on supply chains, affecting greatly the activities of some joint undertakings;
 - (b) the aftermath of the COVID-19 pandemic is still felt throughout Europe today and during the financial year 2023, still constituted a massive shock to economic and administrative activities;
 - (c) the high levels of inflation caused by the two aforementioned events had an impact on the supplies and delivery time for the joint undertakings;

9. Acknowledges the benefits of joint undertakings, the importance of public-private cooperation in fostering innovation, promoting research and development and the economic benefits of the partnerships; notes that by pooling resources and expertise from both sectors, public and private, joint undertakings can face the challenges more effectively; underlines the importance of transparency, accountability and efficient use of public funds by joint undertakings;
10. Recognises the value of initiatives fostering stakeholder engagement and participation, such as open calls for expressions of interest and joint calls across the joint undertakings, as instrumental in leveraging the collective expertise and resources; draws particular attention to the joint call for proposals launched by Europe's Rail Joint Undertaking and the Single European Sky ATM Research 3 Joint Undertaking – the first joint call of its kind from joint undertakings aimed at developing an integrated air and rail network for a sustainable multimodal transport system;
11. Recalls that joint undertakings must conduct their operations according to sound financial management, thereby contributing effectively to Union policy objectives as well as to the sound implementation of the Union budget; nevertheless is concerned with a series of elements, in light of the findings of the Court, as presented in this resolution;

Annual accounts

12. Notes that the Court's report finds that the 2023 annual accounts of the eleven joint undertakings audited present fairly, in all material respects, their financial position as of 31 December 2023, the results of their operations and cash flows, and changes in net assets for the year ended, in accordance with their financial regulations and the accounting rules adopted by the Commission's accounting officer; notes furthermore that as a result, the Court issued unqualified audit opinions on the reliability of the annual accounts of the joint undertakings;
13. Notes that the Court's report finds that the underlying transactions to the annual accounts are legal and regular in all material respects; notes furthermore that as a result, the Court issued unqualified audit opinions on the legality and regularity of both the revenue and the payments underlying the accounts of the joint undertakings;
14. Takes note of the fact that, in the view of the Court, insufficient guidance was provided to the Smart Networks and Services Joint Undertaking and the Global Health EDCTP3 Joint Undertaking on their first-time annual accounts, especially as regards the need for clarity in distinguishing the financial resources managed by the Commission before they attained their financial autonomy and by the joint undertakings after they attained it; echoes the Court's recommendation for action in this regard which recommends that accounting guidelines should be developed in a clear and comprehensible way which should specify the rules for the presentation of the first annual accounts of new joint undertakings and that these guidelines should include instructions on how to separate the financial resources implemented by the Commission from those implemented by a joint undertaking after it attained its financial autonomy; notes that the risk to the reliability of annual accounts was deemed to be low for all joint undertakings except for the Smart Networks and Services Joint Undertaking and the Global Health EDCTP3 Joint Undertaking, for which the risk to reliability was deemed to be medium, due to the complexities brought about by the transfer of budget appropriations and assets from the responsibility of the Commission to the responsibility of the joint undertaking;
15. Takes note of the fact that the annual accounts of the European Joint Undertaking for ITER and the Development of Fusion Energy are produced on the basis of the baseline of the ITER project in place in 2023 but that the latter is the subject of an ongoing revision, the result of which is likely to result in significant changes for the European Joint Undertaking for ITER and the Development of Fusion Energy and its estimated total cost at completion; underlines that the joint undertaking concerned should take all actions necessary to ensure that the future baseline and its consequences for the need for Union cash contributions to the joint undertaking do not constitute a liability for the Union budget; notes from the hearing of the joint undertaking concerned in the Committee on Budgetary Control that at the time of the hearing and according to the joint undertaking concerned, it was too early to provide an estimate of the financial impact of this revision; is furthermore concerned by the delays impacting the ITER project, due to factors beyond the joint undertaking's control;

16. Is concerned by the potential impact that the reorganisation of the European Joint Undertaking for ITER and the Development of Fusion Energy will have on its activities, notably the short to medium-term instabilities and operational risks for the joint undertaking; welcomes the awareness of the joint undertaking concerned of these issues and the explanation provided on its views on the situation; welcomes the additional information provided during the hearing of the joint undertaking concerned in the Committee on Budgetary Control, notably as regards the fact that the risk for business continuity has so far been mitigated thanks to a strong reliance on existing programmes and projects; welcomes the flexibility brought along by the new matrix structure;
17. Takes note of the fact that the risk to the legality and regularity of revenue was deemed to be low for all joint undertakings;

Budgetary and financial management

18. Notes that the total available budget in 2023 for the eleven joint undertakings audited by the Court amounted to EUR 4,25 billion in commitment appropriations and EUR 3,87 billion in payment appropriations, according to the Court, which considers that the total available budget includes unused appropriations from previous years, which the joint undertakings entered again in the budget of the current year and assigned revenues and reallocations to the next year; notes more precisely that:
 - (a) The total available budget in 2023 for the Single European Sky ATM Research 3 Joint Undertaking amounted to EUR 111,2 million in commitment appropriations (compared to EUR 158,8 million in 2022) and EUR 241,5 million in payment appropriations (compared to EUR 146,9 million in 2022); understands furthermore that according to the report on budgetary and financial management of the Single European Sky ATM Research 3 Joint Undertaking, its total budget execution rate for the financial year 2023 reached 92 % for commitment appropriations and 81 % for payment appropriations, indicating that there were no severe issues related to the pace of implementation of the budget; nevertheless stresses the low execution rate of its payment appropriations dedicated to infrastructure and operating expenditure, which reached 55 %; notes the explanation of the joint undertaking and generally calls on the joint undertaking to ensure a healthy pace of implementation for each section of its budget;
 - (b) The total available budget in 2023 for the Clean Aviation Joint Undertaking amounted to EUR 269 million in commitment appropriations (compared to EUR 411,2 million in 2022) and EUR 486,4 million in payment appropriations (compared to EUR 415,3 million in 2022); understands furthermore that according to the report on budgetary and financial management of the Clean Aviation Joint Undertaking, its total budget execution rate for the financial year 2023 reached 98,58 % for commitment appropriations and 51,18 % for payment appropriations, indicating that there were serious issues related to the pace of implementation of the budget; notes in particular that the execution rates of its two operational expenditure titles stand at 80,50 % and 81,11 % respectively for payment appropriations; furthermore stresses the low execution rate of its payment appropriations dedicated to infrastructure expenditure, which reached 60,52 %; deeply regrets the important amount allocated to title 5 of its budget for unused payment appropriations of EUR 177 million, which has a technical execution rate of 0 %; notes the explanation of the joint undertaking and generally calls on the joint undertaking to ensure a healthy pace of implementation for each section of its budget;
 - (c) The total available budget in 2023 for the Innovative Health Initiative Joint Undertaking amounted to EUR 223,2 million in commitment appropriations (compared to EUR 272,4 million in 2022) and EUR 225,9 million in payment appropriations (compared to EUR 174,8 million in 2022); understands furthermore that according to the report on budgetary and financial management of the Innovative Health Initiative Joint Undertaking, its total budget execution rate for the financial year 2023 reached 92,65 % for commitment appropriations and 90,29 % for payment appropriations, indicating that there were no severe issues related to the pace of implementation of the budget; nevertheless stresses the low execution rates of its commitment and payment appropriations dedicated to infrastructure expenditure, which reached 68,67 % and 67,30 % respectively; notes the explanation of the joint undertaking and generally calls on the joint undertaking to ensure a healthy pace of implementation for each section of its budget;

- (d) The total available budget in 2023 for the Clean Hydrogen Joint Undertaking amounted to EUR 268,9 million in commitment appropriations (compared to EUR 314,3 million in 2022) and EUR 327,8 million in payment appropriations (compared to EUR 118,3 million in 2022); understands furthermore that according to the report on budgetary and financial management of the Clean Hydrogen Joint Undertaking, its total budget execution rate for the financial year 2023 reached 96,62 % for commitment appropriations and 85,43 % for payment appropriations, indicating that there were no severe issues related to the pace of implementation of the budget; nevertheless stresses the low execution rate of payment appropriations dedicated to its operational expenditure financed under Horizon 2020 which reached 69,41 %; moreover stresses the low execution rate of its commitment and payment appropriations dedicated to infrastructure expenditure, which reached 71,21 % and 60,60 % respectively; notes the explanations of the joint undertaking and generally calls on the joint undertaking to ensure a healthy pace of implementation for each section of its budget;
- (e) The total available budget in 2023 for the Chips Joint Undertaking amounted to EUR 835,7 million in commitment appropriations (compared to EUR 261,4 million in 2022) and EUR 518,4 million in payment appropriations (compared to EUR 222,2 million in 2022); understands furthermore that according to the report on budgetary and financial management of the Chips Joint Undertaking, its total budget execution rate for the financial year 2023 reached 100 % for commitment appropriations and 37 % for payment appropriations, indicating that there were serious issues related to the pace of implementation of the budget; in particular, stresses the extremely low execution rate of payment appropriations dedicated to operational expenditure, which reached 36 %; notes the explanation of the joint undertaking but deeply regrets such a low execution rate and generally calls on the joint undertaking to ensure a healthy pace of implementation for each section of its budget; takes note of the fact that these elements, in relation to the increased funding that the Chips Joint Undertaking benefited from in 2023 and which the Chips Joint Undertaking had to implement, led the Court to consider the risk to budget management to be medium for this joint undertaking;
- (f) The total available budget in 2023 for the Circular Bio-based Europe Joint Undertaking amounted to EUR 227,4 million in commitment appropriations (compared to EUR 264,2 million in 2022) and EUR 137,4 million in payment appropriations (compared to EUR 80,3 million in 2022); understands furthermore that according to the report on budgetary and financial management of the Circular Bio-based Europe Joint Undertaking, its total budget execution rate for the financial year 2023 reached 97,6 % for commitment appropriations and 90,3 % for payment appropriations, indicating that there were no severe issues related to the pace of implementation of the budget; nevertheless stresses the low execution rates of commitment and payment appropriations for the part of its administrative expenditure dedicated to salaries, which reached 64 % and 57 % respectively, as well as the low execution rate of payment appropriations for the part of its administrative expenditure dedicated to other administrative expenditure, which reached 54 %; notes the explanation of the joint undertaking and generally calls on the joint undertaking to ensure a healthy pace of implementation for each section of its budget;
- (g) The total available budget in 2023 for the Europe's Rail Joint Undertaking amounted to EUR 102,6 million in commitment appropriations (compared to EUR 171,4 million in 2022) and EUR 120,3 million in payment appropriations (compared to EUR 180,8 million in 2022); understands furthermore that according to the report on budgetary and financial management of the Europe's Rail Joint Undertaking, its total budget execution rate for the financial year 2023 reached 97 % for commitment appropriations and 82 % for payment appropriations, indicating that there were no severe issues related to the pace of implementation of the budget; nevertheless stresses the low execution rate of payment appropriations for the part of its operational expenditure financed under Horizon 2020, which reached 67 %; notes the explanation of the joint undertaking and generally calls on the joint undertaking to ensure a healthy pace of implementation for each section of its budget; points out that Europe's Rail Joint Undertaking postponed final payments to 2024 due to technical issues experienced by beneficiaries; takes notice of the several projects that did not fully claim their budgets, reducing the need for operational payments by approximately EUR 4,1 million; calls on the joint undertaking concerned to elaborate a plan on how to improve the accounting reporting obligations; highlights the importance of supporting the joint undertaking given rail's inherent advantages in terms of environmental performance, land use, energy consumption, and safety;

- (h) The total available budget in 2023 for the European High-Performance Computing Joint Undertaking amounted to EUR 1 136 million in commitment appropriations (compared to EUR 1 374,5 million in 2022) and EUR 1 058 million in payment appropriations (compared to EUR 629,9 million in 2022); understands furthermore that according to the report on budgetary and financial management of the European High-Performance Computing Joint Undertaking, its total budget execution rate for the financial year 2023 reached 83 % for commitment appropriations and 19 % for payment appropriations, indicating that there were serious issues related to the pace of implementation of the budget; in particular, stresses the extremely low execution rate of payment appropriations dedicated to operational expenditure, which reached 19 %; notes the explanation of the joint undertaking but deeply regrets such a low execution rate; moreover stresses the low execution rate of its commitment and payment appropriations dedicated to administrative expenditure, which reached 45 % and 42 % respectively; notes the explanation of the joint undertaking and generally calls on the joint undertaking to ensure a healthy pace of implementation for each section of its budget; takes note of the fact that these elements, in relation to the increased funding that the European High-Performance Computing Joint Undertaking benefited from in 2023 and which the European High-Performance Computing Joint Undertaking had to implement, led the Court to consider the risk to budget management to be medium for this joint undertaking; welcomes the additional information provided during the hearing of the joint undertaking concerned in the Committee on Budgetary Control on the reasons behind this slow execution rate;
- (i) The total available budget in 2023 for the Smart Networks and Services Joint Undertaking amounted to EUR 134,7 million in commitment appropriations and EUR 122,9 million in payment appropriations; understands furthermore that according to the report on budgetary and financial management of the Smart Networks and Services Joint Undertaking, its total budget execution rate for the financial year 2023 reached 99 % for commitment appropriations and 89 % for payment appropriations; deems that given the short period of time during which the joint undertaking had attained financial autonomy in the financial year 2023, there are no sufficient grounds on which the European Parliament could express its view on the quality of the financial management of the joint undertaking while doing so in good faith; nevertheless notes that due to this situation, the risk to the legality and regularity of administrative expenditure was deemed as medium for the joint undertaking;
- (j) The total available budget in 2023 for the Global Health EDCTP3 Joint Undertaking amounted to EUR 136,4 million in commitment appropriations and EUR 2,2 million in payment appropriations; understands furthermore that according to the report on budgetary and financial management of the Global Health EDCTP3 Joint Undertaking, its total budget execution rate for the financial year 2023 reached 100 % for commitment appropriations and 47 % for payment appropriations; deems that given the short period of time during which the joint undertaking had attained financial autonomy in the financial year 2023, there are no sufficient grounds on which the European Parliament could express its view on the quality of the financial management of the joint undertaking while doing so in good faith; nevertheless notes that due to this situation, the risk to the legality and regularity of administrative expenditure was deemed as medium for the joint undertaking;
- (k) The total available budget in 2023 for the European Joint Undertaking for ITER and the Development of Fusion Energy amounted to EUR 807 million in commitment appropriations (compared to EUR 981,2 million in 2022) and EUR 631,5 million in payment appropriations (compared to EUR 844 million in 2022); understands furthermore that according to the report on budgetary and financial management of the European Joint Undertaking for ITER and the Development of Fusion Energy, its total budget execution rate for the financial year 2023 reached 73 % for commitment appropriations and 95 % for payment appropriations, indicating that there were serious issues related to the pace of implementation of the budget; in particular, stresses the low execution rate of commitment appropriations dedicated to operational expenditure, which reached 70 %; notes the explanation of the joint undertaking and takes note of the resulting transfers made back to the initially planned Euratom and ITER Host State contributions and generally calls on the joint undertaking to ensure a healthy pace of implementation for each section of its budget; takes note of the fact that these elements, which are related to delays and implementation difficulties, led the Court to consider the risk to budget management to be medium for this joint undertaking;

19. Echoes the Court's concerns as regards unused appropriations in the implementation of programmes of certain joint undertakings and calls on the joint undertakings concerned to avoid the reoccurrence of similar situations, as the accumulation of unused appropriations leads to cash surpluses, which are therefore not available to the Union for the financing of other activities and programmes; underlines that this is not in line with the principle of sound financial management and has resulted in a total of EUR 1,5 billion of cash surplus for the financial year 2023; echoes the Court's recommendation for action in this regard which recommends that the joint undertakings concerned should develop corrective mechanisms to reduce their cash surpluses to a reasonable level and subsequently align their cash requests for each financial year with their estimated spending needs, in coordination with the Commission; is aware of possibilities under the financial rules of the joint undertakings concerned for unused appropriations to be entered in the estimate of revenue and expenditure of up to the three financial years following their reception; is nevertheless concerned more precisely with:
- (a) the shortcomings in the cash planning of the Clean Aviation Joint Undertaking, following the request for additional Union financial contributions of EUR 178 million in excess of cash needs for planned payment in 2023, resulting in a cash surplus of EUR 237 million at the end of 2023; takes note however of the explanation of the joint undertaking; nevertheless repeats its call for the Clean Aviation Joint Undertaking to avoid the reoccurrence of similar situations and welcomes the adjustments announced by the joint undertaking for 2024;
 - (b) the shortcomings in the cash planning of the Chips Joint Undertaking, following the request for additional EU financial contributions of EUR 196 million in excess of cash needs for planned payment in 2023, resulting in a cash surplus of EUR 438 million at the end of 2023; takes note however of the explanation of the joint undertaking; nevertheless repeats its call for the Chips Joint Undertaking to avoid the reoccurrence of similar situations and welcomes the ambition announced by the joint undertaking for 2024;
 - (c) the shortcomings in the cash planning of the European High-Performance Computing Joint Undertaking, following the request for additional Union financial contributions of EUR 488,6 million in excess of cash needs for planned payment in 2023, resulting in a cash surplus of EUR 840,7 million at the end of 2023; understands the situation faced by the joint undertaking which led to this surplus and welcomes the additional information provided during the hearing of the joint undertaking concerned in the Committee on Budgetary Control, notably as regards the expectations for projects related to Artificial Intelligence to provide an opportunity for an important cash-out; nevertheless repeats its call for the European High-Performance Computing Joint Undertaking to avoid the reoccurrence of similar situations;
20. Stresses that all joint undertakings shall strengthen internal financial controls and public transparency mechanisms, ensuring that funds are distributed efficiently and in a manner consistent with EU strategic objectives;
21. Echoes the Court's concerns as regards the contribution of members to certain joint undertakings, in particular as regards the possibility that some joint undertakings could not meet their contribution targets or only do so through high reliance on in-kind contributions to additional activities and calls on the joint undertakings concerned to take all actions necessary to prevent these situations from arising in the future; underlines that meeting contribution targets is the responsibility and obligation of the concerned joint undertakings and that failing to meet contribution targets goes against the founding idea of joint undertakings; is concerned, more precisely, with:
- (a) the situation of the Single European Sky ATM Research 3 Joint Undertaking, whose operational contribution target of its member Eurocontrol only reached a level of 70 %, which resulted in the joint undertaking not having the planned contributions at its disposal to fully implement its part of Horizon 2020; takes notes of the fact that this element did not however lead the Court to consider the risk to programme implementation to be medium or high for this joint undertaking, as it was deemed to be low;

- (b) the situation of the Circular Bio-based Europe Joint Undertaking, which performed well in reaching its contribution target under Horizon 2020, however notably did so through a revision of the balance between the targets for in-kind contributions to operational activities and for in-kind contributions to additional activities, the latter being raised to EUR 2 444,5 million, which corresponds to 90 % of the overall target; underlines that such a reliance on in-kind contributions to additional activities presents a risk to the implementation of the Horizon 2020 programme; underlines the substantial impact of the revision performed by the joint undertaking; takes notes of the explanation of the joint undertaking and of the fact that additional activities contribute to the overall objectives of the joint undertaking; nevertheless stresses that this constitutes an excessive reliance on in-kind contribution to additional activities to meet established targets and calls on the joint undertaking to avoid the reoccurrence of such a situation; takes note of the fact that these elements led the Court to consider the risk to programme implementation to be high for this joint undertaking;
 - (c) the situation of the European High-Performance Computing Joint Undertaking, whose contribution from private members under Horizon 2020 only reached a reported amount of EUR 18,4 million against a target of EUR 420 million, which constitutes a severe difference; notes furthermore that such a situation might occur again under Horizon Europe and Digital Europe as the contribution target for private members has increased significantly to EUR 900 million while the financing arrangements that caused difficulties for private members under Horizon 2020 remain in place; takes note of the fact that these elements led the Court to consider the risk to programme implementation to be high for this joint undertaking; understands from the additional information provided during the hearing of the joint undertaking concerned in the Committee on Budgetary Control that this issue is being dealt with in cooperation with the Governing Board; nevertheless echoes the Court's recommendation for action in this regard which recommends that the European High-Performance Computing Joint Undertaking should support the Commission's reassessment of the current target in order to ensure that it can attain its contribution target for private members under Horizon Europe and Digital Europe and stresses once again that reaching contribution targets should not simply be considered as an ambition but as a duty;
22. Underlines that to promote better efficiency, the Single Basic Act of the joint undertakings provides for an obligation for joint undertakings to achieve synergies via the establishment of back-office arrangements operating in a series of identified areas; understands that four areas have been identified as a priority by the joint undertakings concerned, namely accounting activities, legal activities, information and communication technologies and human resources; particularly welcomes in that regard:
- (a) the fact that the back-office arrangements dedicated to accounting activities have been operational since December 2022 and were therefore in operation for the entirety of financial year 2023, which could be observed in the production of the annual accounts as well as the fact that the Europe's Rail Joint Undertaking took the lead in operating these back-office arrangements;
 - (b) the fact that the Circular Bio-based Europe Joint Undertaking and the Innovative Health Initiative Joint Undertaking took the lead in operating back-office arrangements for the management of common recruitment, the legal framework of human resources and the digitalisation of human resources;
 - (c) the fact that the Clean Hydrogen Joint Undertaking and the Innovative Health Initiative Joint Undertaking took the lead in operating back-office arrangements for the management of Information and Communication Technologies services;
 - (d) the fact that the Clean Aviation Joint Undertaking, the Europe's Rail Joint Undertaking and the European High-Performance Computing Joint Undertaking took the lead in operating back-office arrangements for the management of administrative procurements;
 - (e) the fact that joint undertakings are further implementing the joint strategic ICT plan of the joint undertakings located in the White Atrium building;

23. Calls on the joint undertakings concerned by the obligation under the Single Basic Act to keep reporting on their establishment of back-office arrangements, to provide clear information on which joint undertakings operate tasks for other joint undertakings in certain areas, to include as soon as possible communication, logistics, events and meeting room management as well as the support for audit and anti-fraud strategies on the list of priorities and to provide information on the areas to be considered for the establishment of back-office arrangements in the future, once arrangements in the areas identified as a priority have been concluded;

Procurement and tenders

24. Echoes the Court's concerns as regards procurement procedures and calls on joint undertakings to ensure that the compliance with relevant legal provisions and the necessary complexity of certain procurement procedures do not lead to an increased risk to the legality and regularity of operational expenditure; is concerned, more precisely, by:
- (a) the situations of the Innovative Health Initiative Joint Undertaking and of the Chips Joint Undertaking, for both of which the Court observed weaknesses in the design and evaluation of one significant procurement procedure; takes notes of the fact that this element did not however lead the Court to consider the risk to operational control expenditure to be medium or high for this joint undertaking; nevertheless stresses the fact that such weaknesses may result in irregular contracts and payments if not addressed in future procurement procedures; welcomes the readiness of the joint undertakings to take action on these specific cases and to improve their procurement processes;
 - (b) the fact that the Court has evaluated the risk to operational contract expenditure to be medium for the European High-Performance Computing Joint Undertaking and the European Joint Undertaking for ITER and the Development of Fusion Energy because of their complex procurement procedures for high-value contracts;
25. Underlines the financial exposure of the European High-Performance Computing Joint Undertaking to a supplier facing difficulties which is evaluated by the joint undertaking as ranging from a potential low impact of EUR 0 to an estimated maximum impact of EUR 88 million; understands from the annual accounts of the joint undertaking that this situation is being carefully scrutinised; calls on the joint undertaking to take all actions necessary to minimise financial liabilities; welcomes the additional information provided during the hearing of the joint undertaking concerned in the Committee on Budgetary Control, especially as regards the additional guarantees requested by the joint undertaking concerned to minimise this financial liability as well as the explanation provided on the key role of this specific supplier;
26. Takes note of the fact that the levels of detail and the level of accessibility vary when it comes to the quantitative data provided by the joint undertakings on the gender balance of experts selected to work with the joint undertakings; calls on all joint undertakings to increase transparency and to include clear quantitative data on gender balance among the experts selected in their future Annual Activity Reports; calls on all joint undertakings to intensify their efforts to promote gender equality at all levels and to ensure that gender balance remains a horizontal priority in all activities related to procurement, grants and tenders and to provide explanations when gender balance cannot be achieved;
27. Takes note of the fact that the levels of detail and the level of accessibility vary when it comes to the quantitative data provided by the joint undertakings on the geographical distribution of experts selected to work with the joint undertakings; calls on all joint undertakings to include clear quantitative data on the geographical distribution of the experts selected in their future Annual Activity Reports; calls on all joint undertakings to ensure that geographical distribution remains a horizontal priority in all activities related to procurement, grants and tenders and to provide explanations when sufficient geographical distribution cannot be achieved;
28. Calls for a fair and equitable geographical distribution of funding from the joint undertakings, ensuring that regions with lower innovation capacity and SMEs receive adequate support;

Staff and recruitment

29. Is concerned with the state of play of recruitment within the European High-Performance Computing Joint Undertaking, which received 39 additional posts to be recruited by the end of the financial year 2023 in order to implement the significant funds received under the current multiannual financial framework but which only managed to recruit 21 additional staff; is furthermore concerned with the assessment of the Court which determined that the recruitment procedures of the joint undertakings were not sufficiently transparent due to a lack of clear and previously agreed-upon scoring-grids to assess candidates and their qualifications as well as due to a lack of sufficient documentation on the underlying decision-making process; regrets that in the view of the Court, this situation may have resulted in a lack of equal treatment of candidates; reminds that it is paramount to avoid the application of double standards during the recruitment process and requests for all necessary actions to be taken in this regard; echoes the Court's recommendation for action in this regard which recommends that the European High-Performance Computing Joint Undertaking should use its increased staff effectively to achieve its recruitment target by the end of 2024 and that, in order to increase the transparency of its recruitment procedures and to substantiate the decision-making processes of the selection committee, the European High-Performance Computing Joint Undertaking should use a pre-agreed scoring grid during the pre-selection phase, in line with the practice of other joint undertakings and Union bodies; welcomes the readiness of the joint undertaking to integrate recommendations for improvements;
30. Emphasises the need for a coherent and fair staffing policy across all Joint Undertakings to ensure adequate and inclusive working conditions, career development opportunities, and work-life balance for staff; calls for the implementation of measures to prevent excessive reliance on temporary contracts and precarious employment; underlines the importance of mental health support structures, flexible working arrangements, and fair internal promotion opportunities to improve staff well-being;
31. Calls on all joint undertakings to implement concrete measures to improve gender balance in leadership positions and decision-making bodies, including setting gender balance targets and regularly monitoring progress; stresses the need to address gender pay gaps and ensure equal opportunities for career advancement;
32. Takes note of the fact that the Court considered the risk to the legality and regularity of administrative expenditure to be low for all joint undertakings except for the Chips Joint Undertaking and the European High-Performance Computing Joint Undertaking for which it was deemed to be medium due to their high recruitment level, as well as for the Smart Networks and Services Joint Undertaking and the Global Health EDCTP3 Joint Undertaking, due to their recent financial autonomy;
33. Is concerned with the situation of the European Joint Undertaking for ITER and the Development of Fusion Energy as regards different aspects related to the management of human resources observed by the Court, especially as regards the use of external service providers, notably:
 - (a) the important reliance of the joint undertaking on external service providers, as it was observed that near to half of the staff of the joint undertaking consisted of external service providers (361 external service providers and 429 statutory staff in 2023) which makes that situation a critical issue with a potential large-scale impact on the capacity of the joint undertaking to manage its human resources in a sustainable manner while ensuring a capacity for retention of knowledge and institutional memory, which also allow for financial gains in the long run;
 - (b) the fact that the joint undertaking did not adopt a unique formal definition of external service providers, which resulted in a lack of clarity in its assessment of their impact on statutory staff needs; notes furthermore that the risk register of the joint undertaking did not include all the potential risks related to a high level of reliance on external service providers in the long term, which might prevent the internal control of the joint undertaking from having adequate mitigating measures put in place to address those risks;

- (c) the findings of the audit conducted on this matter by the Commission's internal audit service which revealed that the joint undertaking had not set up a centralised function for the coordination and management of external service providers, nor had it set up a methodology for assessing its aggregate human resources needs, and in particular its needs for external service providers; underlines that it was observed that the joint undertaking's decision on the use of external service providers was therefore based on budgetary concerns rather than human resources needs;
 - (d) the lack of transparency in the reporting of the joint undertaking on its human resources; particularly as regards the presentation of permanent and non-permanent staff figures, given that 224 of the 386 temporary and contract staff had in reality an indefinite contract and could therefore have been considered as permanent staff from a practical point of view; calls on the joint undertaking to underline such nuances in the future in its reporting on human resources;
 - (e) echoes the Court's recommendation for action which recommends that the European Joint Undertaking for ITER and the Development of Fusion Energy should establish a centralised coordination and management function for external service providers and adopt a comprehensive methodology to regularly assess its total human resources needs based on the expected workload and required skills and that the joint undertaking concerned should also supplement its risk register with the most important risks deriving from its high level of use of external service providers in the long run;
 - (f) welcomes the commitments made by the joint undertaking and welcomes its explanation of the challenges leading to an important use of external service providers; is nevertheless concerned with this important dependency and the related risks; calls on the joint undertaking to provide more detailed information in the future on the decision-making processes leading to the use of external service providers;
34. Takes note of the fact that the levels of detail and the level of accessibility vary when it comes to the quantitative data provided by the joint undertakings on the gender balance among their staff and within their governing bodies and structures in their Annual Activity Reports; calls on all joint undertakings to include a clear section dedicated to quantitative data on gender balance among their staff and within their governing bodies and structures in their future Annual Activity Reports, including the disaggregation of data between different levels of responsibility and different types of contract; calls on all joint undertakings to ensure that gender balance remains an objective at all levels of responsibility and to persist in their efforts to enhance it, in order to ensure a fair representation of society within their staff and to promote a healthy and productive working environment and to provide explanations when gender balance cannot be achieved;
35. Takes note of the fact that the levels of detail and the level of accessibility vary when it comes to the quantitative data provided by the joint undertakings on the geographical distribution within their staff and within their governing bodies and structures in their Annual Activity Reports; calls on all joint undertakings to include a clear section dedicated to quantitative data on geographical distribution among their staff and within their governing bodies and structures in their future Annual Activity Reports, including the disaggregation of data between different levels of responsibility and different types of contract; calls on all joint undertakings to ensure that a satisfactory geographical distribution remains an objective at all levels of responsibility and to provide explanations when a sufficient geographical distribution cannot be achieved;
36. Welcomes the work of the EU Agencies Network (EUAN) and its Working Group on Diversity and Inclusion which led to the EUAN Charter on Diversity and Inclusion; invites joint undertakings to adopt this Charter;
37. Underlines that joint undertakings shall ensure that funded projects contribute to social well-being and inclusivity, respect workers' rights and labour conditions and align with the principles of a just transition to sustainable technologies;

Management and control systems

38. Welcomes the work of the Court on the examination of grant payments made by the ten joint undertakings implementing research and innovation projects, especially as regards its complementary audit of a sample of grant payments at beneficiary level under Horizon 2020; is concerned with the results of this examination which showed that there were persistent systemic errors, especially as regards declared personnel and equipment costs; calls for correction of the systemic errors;
39. Underlines that the Court found one case of quantified and serious error in payments under Horizon 2020 for the Clean Aviation Joint Undertaking, the Innovative Health Initiative Joint Undertaking, the Clean Hydrogen Joint Undertaking, the Circular Bio-based Europe Joint Undertaking, as well as for the Europe's Rail Joint Undertaking; welcomes the initiatives taken in this regard to raise awareness at beneficiary level; calls on all joint undertakings to ensure the legality and regularity of operational expenditure and underlines that the Court deemed the risk to the interim and final grant payments of the joint undertakings to be medium;
40. Calls on the Commission to implement: (i) mandatory financial training for beneficiaries of the joint undertakings to prevent recurrent accounting errors; (ii) automated verification tools to enhance accuracy in personnel cost calculations; (iii) stronger *ex ante* audit procedures to ensure proper use of Union funds;
41. Welcomes the fact that according to the extrapolation of the Court for all joint undertakings, the average error rate is just below the materiality threshold of 2 % for grant expenditure, as well as the fact that the residual error rates calculated by the Commission's common audit service were also below the materiality threshold;
42. Takes note of the fact that the number of Horizon Europe and Digital Europe interim payments was too small to feature in the sample audited by the Court in 2023;
43. Takes note of the fact that there were several changes to the internal control framework of joint undertakings under Horizon Europe, notably the fact that the Commission no longer intends to make specific representative *ex post* audits on behalf of individual Horizon Europe stakeholders, such as joint undertakings; notes furthermore that the Commission plans to apply the same change to grant payments under Digital Europe;
44. Is concerned with the lack of communication, collaboration and coordination between the risk management of the European Joint Undertaking for ITER and the Development of Fusion Energy and its internal audit functions, as well as with the related lack of an integrated risk management process and the fact that the joint undertaking could not provide satisfactory evidence that it regularly uses risk management information when planning internal audit activities; echoes the Court's recommendation for action in this regard which recommends that the joint undertaking concerned implement an integrated risk management process in its internal control framework in order to manage its risks effectively; welcomes the plans of the joint undertaking to take action on this issue;
45. Underlines the importance of implementing a comprehensive and up to date business continuity plan and disaster recovery plan for the joint undertakings; regrets in that regard that at the end of the financial year 2023, the joint undertakings, with the exception of the European Joint Undertaking for ITER and the Development of Fusion Energy, did not have a satisfactory policy in place in this regard; welcomes the plans of the joint undertaking to take action on this issue;
46. Points out that the Smart Networks and Services Joint Undertaking and the Global Health EDCTP3 Joint Undertaking still had not fully implemented the Commission's internal control framework and calls on these two joint undertakings to fully implement that framework;

Fraud, ethics and conflicts of interests

47. Takes note of the fact that the Court made one notification of suspected fraud to the European Anti-Fraud Office (OLAF) during its audit of the financial year 2023; understands that the case was later dismissed by OLAF as no fraud was observed in relation to the staff matter concerned; welcomes the diligence of the Court and the cooperation within the anti-fraud architecture;
48. Underlines the importance of implementing an internal control policy on sensitive functions for the joint undertakings; stresses that such a policy can prevent and mitigate the risk of inappropriate or fraudulent action; regrets that at the end of the financial year 2023, the Single European Sky ATM Research 3 Joint Undertaking, the Clean Hydrogen Joint Undertaking, the Chips Joint Undertaking, the European High-Performance Computing Joint Undertaking as well as the European Joint Undertaking for ITER and the Development of Fusion Energy did not yet have a policy in that regard; stresses the critical nature of this situation and urges the joint undertakings to take action without unnecessary delays;
49. Takes note of the situation in the Chips Joint Undertaking referred to by the Court, which saw one of its former senior staff members who had left the joint undertaking recently take up a new occupational activity without prior notice to the joint undertaking concerned; calls on the joint undertaking concerned and all other joint undertakings to conduct active monitoring of the new occupational activities of former senior staff members as well as of staff members occupying a sensitive function; welcomes the additional information provided by the joint undertaking concerned on this specific case;
50. Calls on all joint undertakings to enhance their transparency policies, particularly regarding potential conflicts of interest; urges joint undertakings to publish declarations of interest for their members of boards of management, scientific committees, and external experts, ensuring that any financial, professional, or personal ties to entities benefiting from funding from the joint undertakings are disclosed; insists on the introduction of a mandatory 'cooling-off' period for senior staff of the joint undertakings before they can take up employment in organisations that receive funding from the joint undertakings;
51. Takes note of the information reported by the joint undertakings on their activities related to prevention, detection, and correction of fraud; calls on all joint undertakings to strengthen their role and identify their weaknesses by engaging further in anti-fraud discussions and to report on such elements and to include in their future reports a clear presentation of the legal framework and policies put in place in this regard;

Remarks on the follow-up of joint undertakings to the previous discharge exercise

52. Welcomes the fact that joint undertakings have produced a follow-up report to the European Parliament resolutions with observations forming an integral part of the decisions on discharge in respect of the implementation of the budget of the joint undertakings for the financial year 2022; notes that these reports provide the views of the joint undertakings on the issues underlined by the European Parliament to a satisfactory extent;
53. Welcomes the fact that the Court's report also includes an analysis of the follow-up of joint undertakings to previous observations and recommendations for actions published by the Court; notes in this regard that out of 37 observations not sufficiently addressed at the end of 2022, 16 were closed and 21 remained open at the end of 2023; furthermore notes that out of the 15 recommended actions in the annual reports of 2021 and 2022, 9 had been fully implemented, 2 in most respects, 3 in some respects and 1 not implemented at all; understands that some recommendations that still need to be implemented further mainly relate to human resources issues which the joint undertakings can only implement in cooperation with the Directorate-General for Budget of the Commission and once applications are ready to be implemented; understands that the recommendations that had to be implemented before the end of 2023 were implemented in due time;
54. Welcomes the fact that the Court has now provided a deadline for implementation for each of its open recommendations for action, which were defined in cooperation with the joint undertakings to ensure their feasibility; calls on all joint undertakings to continue to report back to the Court and the European Parliament on these issues;

55. Notes with concern the persistent challenges related to cost overruns, delays, and governance issues in the implementation of the ITER project; calls for improved financial oversight and enhanced budgetary transparency, including more detailed public reporting on cost developments, spending efficiency, and progress toward key project milestones; stresses the need for stricter auditing mechanisms to ensure that Union contributions to the project are effectively utilised; urges the joint undertaking to strengthen internal governance by ensuring regular and independent evaluations of project risks and by increasing accountability mechanisms for senior management;

Other priorities for the joint undertakings

56. Is aware of the administrative and budgetary constraints of joint undertakings and in respect of these constraints, calls on joint undertakings to better disseminate their contribution to research and innovation activities through accessible communication material intended for academic and research institutions, public and private organisations and European and national authorities; calls for this accessible communication material to promote the opportunities for procurement contracts and grants offered by the joint undertakings in the area of research and innovation activities;
57. Calls on joint undertakings to proactively engage in communication activities in order to reach a wide range of EU citizens in a pedagogical effort to present their contribution to common goals and the need for institutionalised partnerships that involve private members;
58. Calls on the joint undertakings to establish the cooperation with universities in order to reach out to young European graduates to strengthen their future recruitment processes;
59. Calls on joint undertakings to continue to report effectively and to the extent of their capacity on their contribution to employment and to the competitiveness of the European economy, in light of the necessity for all important stakeholders of the European Union in the area of research and innovation to focus on the reindustrialisation of the European Union;
60. Calls on joint undertakings to continue to ensure a sufficient level of participation of private firms, especially of small and medium-sized enterprises, which constitute the strongest asset of the European economy;
61. Calls on joint undertakings to report effectively on their contribution to horizontal priorities of the budget of the European Union;
62. Calls on all joint undertakings to continue to act with diligence in the conduct of their activities when dealing with international stakeholders, especially in light of the regime of restrictive measures put in place by the European Union; underlines the particular situation of the European Joint Undertaking for ITER and the Development of Fusion Energy in this regard and welcomes the explanations provided during the hearing of the joint undertaking concerned in the Committee on Budgetary Control on measures put in place to prevent any issues in the framework of the ITER project;
63. Calls on all joint undertakings to ensure that their staff are making a good use of possible synergies with other entities from the European Union, such as agencies, in all relevant areas and in order to increase the efficiency and impact of their operations; calls on all joint undertakings to ensure that their staff are making good use of the platform that constitutes the EU Agencies Network (EUAN);
64. Emphasises the need for digital sovereignty in research funded by the Union; in that regard puts special emphasis on the Chips Joint Undertaking, European High Performance Computing Joint Undertaking, and the Smart Networks and Services Joint Undertaking who shall prioritise projects that enhance Union autonomy in semiconductor manufacturing, artificial intelligence, and cybersecurity; asks the Commission to ensure that projects funded by joint undertakings: (i) are not excessively reliant on third-country suppliers for critical technologies; (ii) contribute to the Union's industrial resilience and strategic independence; (iii) foster domestic R & D in key digital sectors;

Call for a follow-up

65. Calls on each joint undertaking considered for the granting of discharge for the financial year 2023 to produce an individual follow-up report on all actions taken to address the specific issues mentioned in this resolution and to submit this follow-up report signed by the (Executive) Director of the joint undertaking to the European Parliament by no later than 30 September 2025;
 66. Underlines that follow-up reports may also contain the general views of the joint undertakings on this resolution and on other matters relevant for the discharge authority; expects the joint undertakings to draft this report with a comprehensive approach, to touch on all issues addressed by the European Parliament concerning their activities, and to do so in good faith and cooperation.
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