



2026/1688

10.9.2026

DECISION (EU) 2026/1688 OF THE EUROPEAN PARLIAMENT

of 29 April 2026

**on discharge in respect of the implementation of the budget of the Smart Networks and Services
Joint Undertaking for the financial year 2024**

THE EUROPEAN PARLIAMENT,

- having regard to the final annual accounts of the Smart Networks and Services Joint Undertaking for the financial year 2024,
 - having regard to the Court of Auditors' annual report on the EU Joint Undertakings for the financial year 2024, together with the Joint Undertakings' replies ⁽¹⁾,
 - having regard to the statement of assurance ⁽²⁾ as to the reliability of the accounts and the legality and regularity of the underlying transactions provided by the Court of Auditors for the financial year 2024, pursuant to Article 287 of the Treaty on the Functioning of the European Union,
 - having regard to the Council's recommendation of 2 March 2026 on discharge to be given to the Joint Undertaking in respect of the implementation of the budget for the financial year 2024 (05753/2026 – C10-0049/2026),
 - having regard to Article 319 of the Treaty on the Functioning of the European Union,
 - having regard to Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012 ⁽³⁾, and in particular Article 71 thereof,
 - having regard to Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union ⁽⁴⁾, and in particular Article 71 thereof,
 - having regard to 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 ⁽⁵⁾, and in particular Article 26 thereof,
 - having regard to Commission Delegated Regulation (EU) 2019/887 of 13 March 2019 on the model financial regulation for public-private partnership bodies referred to in Article 71 of Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council ⁽⁶⁾,
 - having regard to Rule 102 of and Annex V to its Rules of Procedure,
 - having regard to the report of the Committee on Budgetary Control (A10-0046/2026),
1. Grants the Executive Director of the Smart Networks and Services Joint Undertaking discharge in respect of the implementation of the Joint Undertaking's budget for the financial year 2024;
 2. Sets out its observations in the resolution below;
 3. Instructs its President to forward this decision and the resolution forming an integral part of it to the Executive Director of the Smart Networks and Services Joint Undertaking, the Council, the Commission and the Court of Auditors, and to arrange for their publication in the *Official Journal of the European Union* (L series).

The President
Roberta METSOLA

The Secretary-General
Alessandro CHIOCCETTI

⁽¹⁾ OJ C, C/2025/5736, 31.10.2025, ELI: <http://data.europa.eu/eli/C/2025/5736/oj>.

⁽²⁾ OJ C, C/2025/5407, 13.10.2025, ELI: <http://data.europa.eu/eli/C/2025/5407/oj>.

⁽³⁾ OJ L 193, 30.7.2018, p. 1, ELI: <http://data.europa.eu/eli/reg/2018/1046/oj>.

⁽⁴⁾ OJ L, 2024/2509, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>.

⁽⁵⁾ OJ L 427, 30.11.2021, p. 17, ELI: <http://data.europa.eu/eli/reg/2021/2085/oj>.

⁽⁶⁾ OJ L 142, 29.5.2019, p. 16, ELI: http://data.europa.eu/eli/reg_del/2019/887/oj.