



RESOLUTION (EU) 2026/1690 OF THE EUROPEAN PARLIAMENT

of 29 April 2026

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 2024

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 2024,
- 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 2024,
- 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 2024,
- 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 2024,
- having regard to its decision on discharge in respect of the implementation of the budget of the European Cybersecurity Industrial, Technology and Research Competence Centre for the financial year 2024,
- 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 2024,
- 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 2024,
- 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 2024,
- 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 2024,
- having regard to its decision on discharge in respect of the implementation of the budget of the Chips Joint Undertaking for the financial year 2024,
- 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 2024,
- 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 2024,
- 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 Council Regulation (EU) No 833/2014 of 31 July 2014 concerning restrictive measures in view of Russia's actions destabilising the situation in Ukraine ⁽¹⁾, Council Decision 2014/512/CFSP of 31 July 2014 concerning restrictive measures in view of Russia's actions destabilising the situation in Ukraine ⁽²⁾ and the subsequent sanction packages adopted by the Council against Russia in response to its military aggression against Ukraine,
- having regard to the report of the Committee on Budgetary Control (A10-0046/2026),

⁽¹⁾ OJ L 229, 31.7.2014, p. 1, ELI: <http://data.europa.eu/eli/reg/2014/833/oj>.

⁽²⁾ OJ L 229, 31.7.2014, p. 13, ELI: <http://data.europa.eu/eli/dec/2014/512/oj>.

- 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 ⁽³⁾, the latter being referred to as the Single Basic Act (SBA);
- 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 ⁽⁴⁾;
- 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 ⁽⁵⁾;
- D. whereas the European High Performance Computing Joint Undertaking was set up by Council Regulation (EU) 2021/1173 ⁽⁶⁾;
- E. whereas the European Cybersecurity Industrial, Technology and Research Competence Centre was set up by Regulation (EU) 2021/887 of the European Parliament and of the Council ⁽⁷⁾;
- F. 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;
- G. 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;
- H. whereas the Innovative Health Initiative Joint Undertaking is a public-private partnership focusing on interdisciplinary, sustainable, and patient-centric health research and innovation;
- I. whereas the Clean Hydrogen Joint Undertaking is a public-private partnership in the field of hydrogen and fuel cells technology research and innovation;
- J. whereas the Chips Joint Undertaking is a public-private partnership which fosters the development of innovative next-generation semiconductor technologies and reinforces European chip-production capability under the Chips for Europe Initiative;
- K. 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;
- L. whereas the Europe's Rail Joint Undertaking is a public-private partnership for research and innovation in the railway sector;
- M. 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;
- N. whereas the Smart Networks and Services Joint Undertaking is a public-private partnership that aims to facilitate and develop industrial leadership in Europe in 5G and 6G networks and services;

⁽³⁾ 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>).

⁽⁴⁾ 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>).

⁽⁵⁾ 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>).

⁽⁶⁾ 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>).

⁽⁷⁾ Regulation (EU) 2021/887 of the European Parliament and of the Council of 20 May 2021 establishing the European Cybersecurity Industrial, Technology and Research Competence Centre and the Network of National Coordination Centres (OJ L 202, 8.6.2021, p. 1, ELI: <http://data.europa.eu/eli/reg/2021/887/oj>).

- O. 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;
- P. whereas the European Cybersecurity Industrial, Technology and Research Competence Centre was established to work alongside the Network of National Coordination Centres to support innovation and industrial policy in cybersecurity;
- Q. 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;
- R. whereas the European Union has adopted an unprecedentedly high number of packages of sanctions related to Russia's war of aggression against Ukraine, which are aimed at undermining Russia's economic, financial and military ability to sustain the war effort and thereby definitively ending the war of aggression, defending the territorial integrity of Ukraine and the safety of its population, and ensuring respect for the principles of international law and the United Nations Charter; whereas the European Union has adopted several measures to fully end the Union's dependency on Russian energy, including in the nuclear energy sector;
- S. whereas the European Court of Auditors ('the Court') has announced the introduction of a revised audit approach for Joint Undertakings, starting with the 2025 financial year;

General

1. Welcomes the role of the Joint Undertakings in supporting research and innovation activities in the areas of transport, energy, health, circular bio-based industries, key electronic components, artificial intelligence and supercomputing, cybersecurity and network systems; urges the Joint Undertakings to facilitate the conversion of scientific knowledge into market-ready innovations and to put in place mechanisms ensuring that their activities contribute to strengthening Europe's global strategic autonomy, competitiveness, security, including cybersecurity, environmental sustainability and climate goals in order to protect critical research, data and infrastructure; calls on the Joint Undertakings to promote regular cybersecurity training to strengthen resilience against cyber threats;
2. Recalls that under the current Multiannual Financial Framework (MFF), according to the Court, the research and innovation Joint Undertakings are expected to manage an important budget of EUR 17,2 billion from the Union's cash contribution and to leverage EUR 21,3 billion of contributions from other members; highlights that under the current MFF the European Joint Undertaking for ITER and the Development of Fusion Energy is expected to manage a budget of EUR 5,6 billion ⁽⁸⁾;
3. Stresses that, in the context of the next MFF for the period 2028-2034, Joint Undertakings will remain instrumental in underpinning the Union's strategic autonomy, sustainability, security and competitiveness; therefore calls on the Commission and the budgetary authority to ensure that Joint Undertakings are endowed with sufficient, stable and long-term financing under the future MFF, commensurate with their expanding responsibilities and their role as key drivers of innovation in strategic sectors such as energy, digital technologies, semiconductors, clean energy, health and defence-related research;
4. Notes that Joint Undertakings are based on public-private partnerships that steer investment and leverage public and private funds to support common goals; recalls, in this regard, that the contributions of private members must meet established targets in order for such partnerships to remain mutually beneficial; points out that, due to insufficient contributions from private members, some Joint Undertakings face financial difficulties in achieving their objectives; calls furthermore on the Joint Undertakings and the Commission to avoid excessive reliance on in-kind contributions to additional activities (IKAA) as means of meeting targets, and to ensure their appropriate, transparent and proportionate use, given that such activities are outside the Joint Undertakings' work programmes and budgets and are not audited by the Court; urges, therefore, strengthened transparency and Commission oversight of IKAA reporting and validation methodologies, and prioritisation of contributions linked to competitively awarded Joint Undertaking-funded actions;

⁽⁸⁾ https://commission.europa.eu/funding-tenders/find-funding/eu-funding-programmes/iter_en.

5. Recognises the important role of the Joint Undertakings in advancing the Union's strategic autonomy, preparedness and resilience in a rapidly changing global geopolitical context, marked by complex and evolving challenges; commends the contributions of the Joint Undertakings to technological innovation, digital autonomy and cybersecurity, sustainable transport solutions, energy independence, the circular economy and public health;
6. Calls on all Joint Undertakings to exercise the utmost vigilance in their cooperation with international partners, while fully respecting the Union's restrictive measures regime in force and the objective of safeguarding Europe's strategic autonomy;
7. Recognises the substantial contributions of the Joint Undertakings to advancing research, innovation and technological development across sectors such as aviation, rail, and air traffic management; affirms their essential role in supporting the Union's priority objectives on strategic autonomy, sustainability, digital transformation, security and competitiveness;
8. Acknowledges that the European Union Joint Undertakings constitute a critical instrument for strengthening the Union's research and innovation capacity by fostering large-scale public-private partnerships in strategic industrial domains; acknowledges that through their ability to pool resources, coordinate cross-border collaboration and bridge the gap between scientific research and market deployment, the Joint Undertakings help accelerate technological progress that individual actors could not achieve independently; reiterates the importance of ensuring transparency, accountability and efficient management of public resources by the Joint Undertakings;
9. Recognises that by mobilising industry, academia, small and medium-sized enterprises (SMEs), and public authorities around shared objectives, the Joint Undertakings ensure efficient use of Union funds, promote Europe's leadership in strategic key technologies, support value-based innovation, the Union's strategic autonomy, and contribute directly to sustainable economic growth and high-quality employment across the Union;
10. Urges the Joint Undertakings to intensify their institutional communication activities with the aim of ensuring broad public awareness of their contribution to Union objectives and of the necessity and added value of institutionalised partnerships involving private actors, and to do so in a clear and educational manner;
11. Welcomes the Court's annual report on the European Union Joint Undertakings for the financial year 2024 (the 'Court's report') which contains a specific statement of assurance for each of the Joint Undertakings as regards their annual accounts and underlying transactions; emphasises that the mission of the Court is crucial to the sound implementation of the Union budget and to the oversight of the budget; calls for the continuation of this good practice; welcomes the cooperation of the Joint Undertakings with the Court during the drafting of the Court's report and notes the explanations provided on some of the observations and emphases of matter made in the replies provided by the Joint Undertakings;
12. Notes the announcement by the Court of 1 October 2025 on the introduction of a revised audit approach for Joint Undertakings starting with the 2025 financial year; notes that this change was prompted, inter alia, by staff capacity constraints and by the cessation of audits of Joint Undertakings under Horizon Europe by the Commission's Internal Audit Service, which had previously audited Joint Undertakings, thereby limiting the availability of complementary audit assurance; notes further that the new approach foresees an adequate audit sample size, the consolidation of audit work across all Joint Undertakings and the issuance of two separate statements of assurance, supported by additional thematic and special reports; calls on the Court to ensure that the revised methodology is implemented in a timely manner and that it continues to meet the highest standards of audit quality, reliability and assurance for the protection of the Union's financial interests;
13. Welcomes the fact that, on 24 September 2024, the European Cybersecurity Industrial, Technology and Research Competence Centre attained financial autonomy; therefore notes that, for the 2024 financial year the Court audited this Joint Undertaking for the first time, in addition to the other eleven Joint Undertakings;
14. Stresses its awareness that during the 2024 financial year, several Joint Undertakings were, or could have been significantly affected by major events likely to influence their performance; notes in particular that:
 - (a) the activities of certain Joint Undertakings continued to be heavily impacted by Russia's war of aggression against Ukraine; such impacts are particularly evident in disruptions to supply chains, delays in project implementation and increases in operational costs;

- (b) the United States of America cancelled a very large share of the programmes managed by the United States Agency for International Development, including programmes in the area of global health, which may result in reduced co-financing and partnership opportunities for the two European Union Joint Undertakings operating in this field (the Innovative Health Initiative Joint Undertaking and the Global Health European & Developing Countries Clinical Trials Partnership 3 Joint Undertaking), as well as supply chain and implementation risks, and increased financial pressure and uncertainty for the Union; points out however that the timing of this cancellation could also represent a strategic opportunity for the Union to strengthen its global health role, increase resilience and assert its leadership;
 - (c) the Union's Artificial Intelligence Regulation ⁽⁹⁾ entered into force on 1 August 2024, establishing a common legal framework for high-risk artificial intelligence systems and transparency obligations; many Joint Undertakings, particularly those engaged in digital, innovation and artificial intelligence-related partnerships will need to adapt to this framework, which may entail increased compliance requirements, regulatory risk assessment and adjustments to project scopes, calls for proposals, and to the responsibilities of the different actors involved in the implementation of the projects;
15. Recalls that the Joint Undertakings must conduct their operations according to sound financial management, thereby contributing effectively to the Union's policy objectives as well as to the sound implementation of the Union budget; nevertheless, expresses concern about certain elements which emerged in the findings of the Court, as presented in this resolution;

Annual accounts

- 16. Notes that the Court's report finds that the 2024 annual accounts of the twelve Joint Undertakings audited present fairly, in all material respects, their financial position as of 31 December 2024, 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 the Court therefore issued unqualified audit opinions on the reliability of the annual accounts of the Joint Undertakings;
- 17. 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 the Court therefore issued unqualified audit opinions on the legality and regularity of both the revenue and the payments underlying the accounts of the Joint Undertakings;
- 18. Notes that the European Cybersecurity Industrial, Technology and Research Competence Centre's annual accounts for 2024 lack comprehensive information on members' cumulative contributions made prior to autonomy; the 2024 annual accounts do not disclose contributions to Horizon Europe and Digital Europe programme level, nor do they compare total contributions with the annual targets set for each programme; echoes the Court's recommendation that the European Cybersecurity Industrial, Technology and Research Competence Centre should systematically collect, monitor, and report on Member States' voluntary financial and in-kind contributions to joint actions and associated administrative costs;
- 19. Notes that the risk to the legality and regularity of revenue was deemed to be low for all Joint Undertakings;

Budgetary and financial management

- 20. Notes that in 2024 the total available payment budget for the twelve Joint Undertakings audited by the Court amounted to EUR 3,2 billion; notes that the Court considers that the total available payment 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 2024 for the Single European Sky ATM Research 3 Joint Undertaking amounted to EUR 112,7 million in commitment appropriations compared to EUR 111,2 million in 2023 and EUR 110,6 million in payment appropriations compared to EUR 241,5 million in 2023; understands that, according to the report on budgetary and financial management of the Single European Sky ATM Research 3 Joint

⁽⁹⁾ Regulation (EU) 2024/1689 of the European Parliament and of the Council of 13 June 2024 laying down harmonised rules on artificial intelligence and amending Regulations (EC) No 300/2008, (EU) No 167/2013, (EU) No 168/2013, (EU) 2018/858, (EU) 2018/1139 and (EU) 2019/2144 and Directives 2014/90/EU, (EU) 2016/797 and (EU) 2020/1828 (Artificial Intelligence Act) (OJ L, 2024/1689, 12.7.2024, ELI: <http://data.europa.eu/eli/reg/2024/1689/oj>).

Undertaking, its total budget execution rate for the financial year 2024 reached 42 % for commitment appropriations and 36 % for payment appropriations; notes that these low rates were anticipated by the Joint Undertaking and stemmed mainly from the operational expenditure; reiterates its concern from last year on the low implementation rate of payment appropriations dedicated to infrastructure and operating expenditure, which further dropped to 45 % in 2024, compared to 55 % in 2023; further notes that in 2024, EUR 3,1 million of unused administrative payment appropriations were carried over to the 2025 budget; additionally, EUR 11,3 million in unused administrative payment appropriations were set aside in a reserve for planned future administrative expenditure; echoes the Court's recommendation that when planning its administrative payments budget for 2027, the Single European Sky ATM Research 3 should proactively take account of the volume of unused administrative appropriations already accumulated by the end of 2024;

- (b) the total available budget in 2024 for the Clean Aviation Joint Undertaking amounted to EUR 172,0 million in commitment appropriations compared to EUR 269 million in 2023 and EUR 302,6 million in payment appropriations compared to EUR 486,0 million in 2023; 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 2024 reached 99,9 % for commitment appropriations and 84,4 % for payment appropriations (excluding the unused appropriations); notes that the lower payment rate of 84,4 % was mostly due to services delivered but not yet invoiced and frontloaded for 2025 activities; acknowledges the overall good pace of implementation of the budget; nevertheless stresses the low execution rate of payment appropriations dedicated to infrastructure and operating expenditure and Horizon Europe payments budget which reached only 67 % and 52 % respectively in 2024; notes that the Clean Aviation Joint Undertaking is piloting the Commission's new budgetary, accounting, and financial system (SUMMA) which is not yet fully operational; calls, in this regard, on the Joint Undertaking to ensure the reliability of the data through appropriate manual processing and additional verification controls where necessary;
- (c) the total available budget in 2024 for the Innovative Health Initiative Joint Undertaking amounted to EUR 269,8 million in commitment appropriations compared to EUR 223,2 million in 2023 and EUR 205,7 million in payment appropriations compared to EUR 225,9 million in 2023; understands 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 2024 reached 65,6 % for commitment appropriations and 94,6 % for payment appropriations; stresses the low execution rates of its commitment and payment appropriations dedicated to operational expenditure, which reached 64,5 %; notes the explanation of the Joint Undertaking and generally calls on it to ensure a healthy pace of implementation for each section of its budget;
- (d) the total available budget in 2024 for the Clean Hydrogen Joint Undertaking amounted to EUR 215,1 million in commitment appropriations compared to EUR 268,9 in 2023 and EUR 150,7 million in payment appropriations compared to EUR 327,8 million in 2023; 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 2024 reached 98 % for commitment appropriations and 84,3 % for payment appropriations, indicating that there were no severe issues related to the pace of implementation of the budget; nevertheless stresses the low execution rate of payment appropriations dedicated to its infrastructure and operating expenditure which reached only 58,2 %; notes the explanations of the Joint Undertaking; supports the Court's recommendation that when planning its administrative payments budget for 2027, the Clean Hydrogen Joint Undertaking should proactively take account of the volume of unused administrative appropriations they had already accumulated by the end of 2024;
- (e) the total available budget in 2024 for the Chips Joint Undertaking amounted to EUR 1 062,8 million in commitment appropriations compared to EUR 835,7 million in 2023 and EUR 724,4 million in payment appropriations compared to EUR 518,4 million in 2023; 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 2024 reached 99 % for commitment appropriations and 67 % for payment appropriations, indicating that some issues persist, in particular, the low execution rate of payment appropriations dedicated to operational expenditure, which reached a 67 % implementation rate, the Digital Europe payments being particularly low at 6 %; notes the explanation of the Joint Undertaking but deeply regrets the persisting low execution rate and generally calls on the Joint Undertaking to ensure a healthy pace of implementation for each section of its budget;

- (f) the total available budget in 2024 for the Circular Bio-based Europe Joint Undertaking amounted to EUR 222,9 million in commitment appropriations compared to EUR 227,4 in 2023 and EUR 191,7 million in payment appropriations compared to EUR 137,4 million in 2023; understands 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 2024 reached 96 % for commitment appropriations and 82 % for payment appropriations, indicating that there were no severe issues related to the pace of budgetary implementation;
- (g) the total available budget in 2024 for the Europe's Rail Joint Undertaking amounted to EUR 114,6 million in commitment appropriations compared to EUR 102,6 million in 2023 and EUR 120,8 million in payment appropriations compared to EUR 120,3 million in 2023; understands 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 2024 reached 70 % for commitment appropriations and 64 % for payment appropriations; acknowledges that the 2024 implementation rate for EU-Rail's active operational budget reached 99,9 % in commitment appropriations and 87,9 % in payment appropriations; nevertheless is concerned by the overall low execution rate; notes the explanation of the Joint Undertaking for these low rates, relating to the need to preserve a budget to finance the second wave of flagship areas' projects whose grant agreements will be signed in 2026; calls on the Joint Undertaking to ensure a healthy pace of execution for each section of its budget; emphasises, in this regard, the importance of maintaining support for the Joint Undertaking and of ensuring the proper implementation of its activities, in light of rail's comparative advantages in terms of environmental performance, land use, energy consumption and safety;
- (h) the total available budget in 2024 for the European High Performance Computing Joint Undertaking amounted to EUR 307,1 million in commitment appropriations compared to EUR 1 136 million in 2023 and EUR 347,7 million in payment appropriations compared to EUR 1 058 million in 2023; understands 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 2024 reached 72 % for commitment appropriations and 59 % for payment appropriations, indicating that there are still issues related to the pace of implementation of the budget; in particular, stresses the low execution rate of payment appropriations dedicated to operational expenditure, which reached 59 %; notes the explanation of the Joint Undertaking; recalls in this context that the implementation rate of Horizon Europe grant payments fell to 27 % in 2024 (compared to 36 % in 2023), mainly due to delays in the completion of *ex-ante* technical and financial controls of beneficiaries' reports; underlines also the low execution rate of its payment appropriations dedicated to administrative expenditure, which reached 61 %; notes the explanation of the Joint Undertaking provided in its written replies to the Court's report; takes account of the additional information presented by the Joint Undertaking during its hearing before the Committee on Budgetary Control and generally calls on it to ensure a healthy pace of implementation for each section of its budget;
- (i) the total available budget in 2024 for the Smart Networks and Services Joint Undertaking amounted to EUR 132,6 million in commitment appropriations compared to EUR 134,7 million in 2023 and EUR 132,8 million in payment appropriations compared to EUR 122,9 million in 2023; 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 2024 reached 99 % for commitment appropriations and 96 % for payment appropriations indicating that there were no severe issues related to the pace of implementation of the budget; nevertheless notes the relatively low implementation rates for the administrative budget, namely the infrastructure and operating expenditure, which reached 59 % of commitment appropriations and 66 % for payment appropriations and calls on the Joint Undertaking to ensure better implementation of this part of its administrative budget;
- (j) the total available budget in 2024 for the Global Health EDCTP3 Joint Undertaking amounted to EUR 224,6 million in commitment appropriations compared to EUR 136,4 million in 2023 and EUR 80,3 million in payment appropriations compared to EUR 2,2 million in 2023; understands 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 2024 reached 98 % for commitment appropriations and 96 % for payment appropriations indicating that there were no severe issues related to the pace of implementation of the budget; notes, however, the low rate of payment appropriations for part of its administrative budget, namely the infrastructure and operating costs, which only reached 37 % of payment appropriations; notes the

explanation of the Joint Undertaking and calls on it when planning its administrative payments budget for 2027 to take measures to ensure better implementation of this part of its administrative budget, including by proactively taking account of the volume of unused administrative appropriations already accumulated by the end of 2024;

- (k) the total available budget in 2024 for the European Cybersecurity Industrial, Technology and Research Competence Centre Joint Undertaking amounted to EUR 313,3 million in commitment appropriations and EUR 101,6 million in payment appropriations; understands furthermore that according to the report on budgetary and financial management for the period between 24 September 2024, when the Joint Undertaking achieved financial autonomy, until the end of 2024, its total budget execution rate reached 90,5 % for commitment appropriations and 82 % for payment appropriations, indicating that no major issues were observed related to the pace of budgetary implementation; notes, however, the low rate of payment appropriations for part of its administrative budget, namely the section on buildings, IT and others, which only reached 27,1 % of payment appropriations; notes the explanation of the Joint Undertaking and calls on it to ensure better implementation of this part of its administrative budget;
 - (l) the total available budget in 2024 for the European Joint Undertaking for ITER and the Development of Fusion Energy amounted to EUR 811,8 million in commitment appropriations compared to EUR 807 million in 2023 and EUR 693,7 million in payment appropriations compared to EUR 631,5 million in 2023; 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 2024 reached 92 % for commitment appropriations and 93 % for payment appropriations, indicating that there were no longer serious issues related to the pace of implementation of the budget as compared to 73 % execution rate in 2023 for commitment appropriations; notes an improvement in the rate of implementation of operational expenditure which reached 92 % in commitment appropriations and 93 % for payment appropriations compared to 2023 when the execution rate of commitment appropriations dedicated to operational expenditure was 70 %;
21. Underlines the need for all Joint Undertakings to reinforce their internal financial controls and transparency frameworks in order to ensure that funds are allocated efficiently and in line with the Union's strategic objectives;
22. Echoes the Court's concerns about the persistently low use of appropriations by certain Joint Undertakings in the implementation of their operational and administrative budgets; calls on the Joint Undertakings concerned to accelerate the adoption and effective implementation of corrective measures in full compliance with the Court's recommendations in order to prevent the recurrence of these identified shortcomings; stresses that the accumulation of unused appropriations creates cash surpluses that cannot be redeployed to other Union activities and programmes; considers that persistently increasing cash surpluses reflect weaknesses in budget realism and programme delivery capacity; calls on the Commission to require an annual plan for surplus reduction for Joint Undertakings with persistent surpluses, including measurable milestones and a clear link to delayed implementation factors; expresses particular concern with regard to the following:
- (a) the fact that the Chips Joint Undertaking's cash surplus increased during 2024 reaching EUR 479 million at the end of the year, compared with EUR 438 million at the end of 2023; notes the explanation of the Joint Undertaking; nevertheless, repeats its call to the Chips Joint Undertaking to avoid the reoccurrence of similar situations and welcomes the ambition announced by the Joint Undertaking to correct this issue for 2025;
 - (b) the fact that the European High Performance Computing Joint Undertaking's cash surplus also increased during 2024 reaching EUR 904,7 million at the end of the year, compared with EUR 840,7 million at the end of 2023; notes the corrective measures, the implementation of which started in 2024; nevertheless repeats its call for the European High Performance Computing Joint Undertaking to streamline its efforts to avoid the reoccurrence of similar situations;

23. Welcomes the significant reduction of the Clean Aviation Joint Undertaking's accumulated cash surplus from EUR 237 million at the end of 2023 to EUR 105 million at the end of 2024, representing a decrease of 56 %; notes the explanation that the remaining surplus is necessary to ensure the coverage of payment needs for the first four months of 2025; considers this development a positive step towards improved financial planning and budgetary execution; highlights that this approach could serve as a good example for other Joint Undertakings facing similar challenges;
24. Echoes the Court's concerns regarding the persisting delays in members' contributions to certain Joint Undertakings, particularly in view of the risk that some Joint Undertakings may fail to meet their contribution targets; calls on the Joint Undertakings concerned to continue to implement measures to prevent such situations from occurring in the future; recalls that meeting contribution targets is the responsibility and obligation of the Joint Undertakings concerned and that failing to meet contribution targets goes against the founding idea of the Joint Undertakings; is concerned, more precisely, by the following:
 - (a) the situation of the Single European Sky ATM Research 3 Joint Undertaking, the 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; notes that Eurocontrol's contributions were also below the Horizon Europe target for 2024, reaching only 16 % of the EUR 500 million target; echoes the Court's recommendation that the Single European Sky ATM Research 3 Joint Undertaking should cooperate with Eurocontrol to increase their contributions and monitor the progress on a yearly basis;
 - (b) the situation of the Global Health EDCTP3 Joint Undertaking where at the end of 2024 the level of contributing partners' cash contributions was very low, at EUR 15,6 million representing 4 % of the EUR 400 million target; notes that the current shortfall in contributions may substantially diminish the leverage effect of the Joint Undertaking's activities, thereby posing a risk to the achievement of its programme objectives; echoes the Court's recommendation that the Global Health EDCTP3 Joint Undertaking should establish a comprehensive action plan to identify and attract additional contributing partners from Europe and beyond, with a view to strengthening its research and innovation capacity, securing further financial contributions and ensuring the attainment of its programme objectives;
 - (c) the situation of the European High Performance Computing Joint Undertaking, which did not improve compared to last year and for which contributions from private members under Horizon Europe and Digital Europe at the end of 2024 stood unchanged at 0,3 % of the 2021-2027 MFF target of EUR 900 million; stresses once again that reaching contribution targets should be considered as a duty of the Joint Undertaking; reiterates the previous year's recommendation that the European High Performance Computing Joint Undertaking should work closely with the Commission in the process of reassessing the current target for private members' contributions under Horizon Europe and Digital Europe in order to ensure its feasibility; calls on the Commission to reassess the current target and welcomes the ongoing process in this regard;

Procurement and tenders

25. Notes that the Court did not signal in its report for the year 2024 specific issues related to procurement and tenders; nevertheless, stresses the importance of procurement as a tool to advance policy objectives such as strategic autonomy, innovation, environmental and social agenda, competition and legal certainty; encourages the Joint Undertakings to strengthen in their procurements the inclusion of strategic criteria on social responsibility, lifecycle sustainability, security of supply, cybersecurity robustness, resilience and innovation capacity; congratulates some Joint Undertakings which are already implementing such practices (e.g. the European Joint Undertaking for ITER and the Development of Fusion Energy which in 2024 included sustainability requirements in more than 50 % of its procurements);
26. Welcomes the cross-organisational initiatives among the Joint Undertakings in public procurement and contract management for items of common interest and use, which promoted economically efficient use of the resources available to them and increased their negotiating power;
27. Calls on all Joint Undertakings to reinforce their actions to advance gender equality at all levels, with a view to mainstreaming gender balance across all activities related to procurement, grants and tenders in line with the principles of merit, excellence and equal opportunities, while ensuring that performance is duly considered in selection and funding decisions;

28. Urges all Joint Undertakings to mainstream geographical balance in all procurement and grant procedures, while preserving competition, quality and excellence, and to duly justify cases where adequate distribution is not achieved; calls for specific attention to be paid to Member States and regions with lower income levels or limited innovation capacity in order to support these areas and ensure that Joint Undertakings contribute to reducing development disparities, while guaranteeing that technological and energy transitions are carried out in a fair and just manner and preserving regional cohesion; stresses that funding should continue to deliver clear European added value, with particular consideration for SMEs;
29. Stresses the need for a fair and equitable geographical distribution of the funding of the Joint Undertakings, with particular attention to regions with lower innovation capacity and to SMEs, while preserving open competition and ensuring that funded projects deliver clear European added value;

Staff well-being, recruitment and gender balance

30. Is concerned with the state of play of staffing completion within the European High Performance Computing Joint Undertaking, more particularly with the slow pace of recruitments and, calls on the Joint Undertaking to streamline its procedures in order to promptly ensure the fulfilment of all vacancies;
31. Takes notes of the perceived dissatisfaction among staff within the European Joint Undertaking for ITER and the Development of Fusion Energy, as revealed by a recent staff survey and its implications for staff well-being; stresses that members of staff should be able to work in a physically and psychologically safe environment; further underlines the importance of retaining institutional knowledge; in this regard, notes with regret the continued high reliance of the Joint Undertaking on external service providers; calls on the Joint Undertaking to promptly take measures to address these issues;
32. Repeats its call for a coherent, transparent and fair staffing policy across all Joint Undertakings, ensuring inclusive working conditions, career development, work-life balance, and mental health support; welcomes the use of flexible working arrangements and highlights that it should aim to ensure organisational flexibility meeting the staffing needs of the Joint Undertakings; urges to improve the ability to attract highly specialised talent while ensuring decent and stable working conditions and promoting transparent internal career advancement;
33. Welcomes the Joint Undertakings' progress in improving the quality and accessibility of data on gender-balanced representation and geographical distribution across staff and governance structures; highlights that enhanced data strengthens accountability and enables more targeted actions to foster diversity, ensure fair representation of members, and support healthy and productive working environment across the Joint Undertakings;
34. Calls on all Joint Undertakings to encourage balanced representation in leadership and decision-making positions, in full respect of competence-based selection procedures, and to monitor progress in a proportionate and transparent manner; stresses the importance of addressing pay gaps and promoting equal opportunities for career progression; notes, in this regard, positive developments in the European High Performance Computing Joint Undertaking, where 72,5 % of staff are female and 27,5 % male, and where 40 % of the extended management team are male and 60 % female;
35. Underlines that the Joint Undertakings shall ensure that funded projects comply with applicable social and labour standards, contribute to sustainable economic growth, innovation, competitiveness and high-quality employment in the Union and are aligned with the principles of a just transition;
36. Urges the Joint Undertakings to develop structured cooperation with European universities in order to improve outreach to young graduates and to reinforce future recruitment; further encourages the Joint Undertakings to promote university, research, and professional mobility and to enact measures aimed at developing human capital, particularly young workers, engineers, and researchers, including the integration of investment projects within education, training, and work-based learning to ensure sustainable innovation, workforce continuity, and the long-term competitiveness of the European economy;

Management and control systems

37. Welcomes the work of the Court on the examination of operational expenditure of the research and innovation of the Joint Undertakings, which comprised a sample of 33 randomly selected grant agreement transactions from 2024 (interim or final payments and clearings of advances) at the level of the final beneficiaries; is concerned by the results of this examination which showed that there were persistent systematic errors; notes that these errors mainly relate to incorrect declarations of staff costs by beneficiaries, including the calculation of hourly or daily rates, inclusion of

indirect costs in unit costs, declaration of subcontracting costs as staff costs, and inclusion of ineligible equipment costs; calls on the Joint Undertakings to address these shortcomings; further calls on the Commission and the Common Audit Service to provide the discharge authority with a consolidated analysis of the root causes of recurring staff-cost errors across the Joint Undertakings, and to support harmonised preventive guidance, targeted *ex-ante* checks for high-risk beneficiaries, and financial corrections where similar errors are detected;

38. Welcomes the work of the Court on the examination of the European Joint Undertaking for ITER and the Development of Fusion Energy's expenditure, which comprised a sample of 30 random transactions; notes that the Court identified a case where a substantial modification of two building contracts was not addressed by a new procurement procedure; calls on the European Joint Undertaking for ITER and the Development of Fusion Energy to ensure that material modifications of contracts systematically trigger a procurement reassessment, including legal review and publication of a clear justification, and to report to the discharge authority on corrective measures taken;
39. Expresses concern about the Court's finding that, by December 2024, only four Joint Undertakings (Europe's Rail Joint Undertaking, Clean Aviation Joint Undertaking, Innovative Health Initiative Joint Undertaking and the Chips Joint Undertaking) had finalised a risk-based control framework for Horizon Europe grant payments, despite the expected rise in such payments; recalls that a robust, systematic, and centralised risk-based control framework is essential for ensuring *ex-ante* controls of high-risk beneficiaries, effective follow-up of audit findings, and reliable director's declarations of assurance; stresses that audit and control work should concentrate on areas of higher financial and performance risk, while low-risk, recurring transactions should benefit from simplified verification methods; underlines that such an approach can improve assurance and significantly reduce the administrative burden for beneficiaries and participating states; calls on all remaining Joint Undertakings to finalise and implement a risk-based control framework for Horizon Europe/Digital Europe grant payments, including: (i) clear risk scoring of beneficiaries and projects, (ii) intensified *ex-ante* controls for high-risk cases, (iii) systematic feedback of *ex-post* audit results into future control planning, and (iv) consistent reporting in the Executive Director's declaration of assurance;
40. Expresses concern that the risk management system of the European Joint Undertaking for ITER and the Development of Fusion Energy does not sufficiently reflect the material risks arising from the 2024 revision of the ITER baselines, including the horizontal human-resource implications; notes that the Joint Undertaking's IT risk-management tool lacks complete and up-to-date information on key risks, including incidence, likelihood and financial impact, thereby undermining support for management's decision making and their ability to quantify exposure and adopt effective mitigations; calls on the Joint Undertaking to address those issues by implementing appropriate measures in a timely manner;

Fraud, ethics and conflicts of interests

41. Welcomes the fact that none of the findings of the Court for the year 2024 required a notification of suspected fraud to the European Anti-Fraud Office (OLAF) or the European Public Prosecutor's Office (EPPO);
42. Notes the information reported by the Joint Undertakings on their activities related to prevention, detection, and correction of fraud; calls on the Joint Undertakings to enhance cooperation and information exchange with OLAF and, where applicable, the EPPO, including the systematic referral of suspected fraud; to reinforce *ex-ante* and *ex-post* controls in grant management, cost claims, procurement, and deliverable verification; to apply corrective measures and financial recoveries consistently and without delay, integrating lessons learned into future procedures; and to provide annual, robust reporting on the effectiveness of anti-fraud measures, supported by clear quantitative and qualitative indicators;
43. Notes that Joint Undertakings manage EUR 38,5 billion for 2021-2027, more than double the amount managed in the previous period, and stresses that such significant resources require robust monitoring of results in order to ensure value for money; calls on the Joint Undertakings to adopt a common framework for measuring performance and impacts, ensuring reporting on outcomes beyond compliance with financial rules; stresses that effective performance oversight must be complemented by strong transparency of the Joint Undertakings' activities and by conflict of interest safeguards for the members of their governing bodies; urges in this regard the systematic

publication of declarations of interest for members of governing bodies, covering financial, professional, or personal links with entities benefiting from Joint Undertakings' funding; calls for a 'cooling-off' period for senior staff before taking new positions in supported organisations and requires that scientific committees, independent experts, and evaluation committee members duly sign declarations on the absence of conflicts of interest;

Matters of concern related to the European Joint Undertaking for ITER and the Development of Fusion Energy and the European High Performance Computing Joint Undertaking

44. Points out that in addition to the issues identified above, the following specific matters related to the European Joint Undertaking for ITER and the Development of Fusion Energy and the European High Performance Computing Joint Undertaking deserve increased attention;
45. Acknowledges that ITER is a project of unprecedented scale and ambition, involving 35 international partners, in which the Union, as host and largest contributor, plays a central role in advancing Europe's long-term energy vision and scientific leadership; underlines that in June 2024, the ITER organisation submitted a revised project plan to the ITER Council, introducing new baselines to replace those approved in 2016, postponing the end of the assembly phase from 2025 (first plasma) to 2035 (start of research operations) and extending the overall project completion from 2042 to 2059; notes that the delivery obligations of European Joint Undertaking for ITER and the Development of Fusion Energy to ITER are therefore rising from EUR 21,6 billion to EUR 25,8 billion in 2024 values, implying an additional EUR 4,2 billion in contributions from Euratom and France to the Joint Undertaking's operational budget; notes with concern that the estimated cost increase stemming from the revised ITER baselines proposed by ITER-IO in July 2024, have yet to be formally adopted by the ITER Council; underlines in this regard that in order to maintain the Union's leadership in fusion research, timely and full formalisation and implementation of the revised ITER baselines is needed;
46. Shares the concerns expressed by the Court that the proposed revised ITER baselines substantially increase the exposure of the European Joint Undertaking for ITER and the Development of Fusion Energy exposure to technical, legal and financial risks; notes that the project's long-term sustainability may be undermined by cost increases, continued delays to key milestones as well as by intensifying competition from fusion initiatives in third countries, which together risk eroding ITER's relevance and leadership; underlines that significant legal and governance uncertainties persist, notably the possibility that members may decline to approve an extension of the ITER Agreement beyond 2042, or that the French hosting decree could lapse before reactor operations begin, risking legal clarity and accountability; further notes with concern that the scale of the technical modifications envisaged could have far-reaching implications for the project's innovative capacity and economic viability; believes that these concerns are compounded by increasing financial pressures, as the higher contributions required from the Union and from France raise doubts about whether such funding can be sustained under future MFFs or by the host state; highlights therefore the need for robust financial planning, strong and coherent management, rigorous oversight and clear performance metrics by the Joint Undertaking, reinforced risk management, and continued improvements in accountability and transparency between the Joint Undertaking, the ITER Organisation and the Union budgetary authority; underlines the need to further strengthen cost control, milestone-based funding and independent performance oversight, and to address legal uncertainties through binding commitments on the post-2042 framework and host-state obligations; stresses that, in light of the scale, duration and cost escalation of the ITER project, continued Union funding must be assessed not only against technical milestones but also against opportunity costs and climate additionality in order to ensure European added value and strategic autonomy;
47. Emphasises the Court's recommendation that the European Joint Undertaking for ITER and the Development of Fusion Energy should improve effectiveness of its risk management, including by enhancing its IT tool for risk management so as to have complete information on all relevant key risks stemming from the 2024 baselines; stresses the overall importance of strategic governance of the Joint Undertaking to ensure that ITER remains scientifically and economically relevant by systematically benchmarking progress against global competitors and safeguarding innovation capacity within a sustainable long-term financing model; highlights in this regard the need to restructure the Joint Undertaking and reallocate human resources, to reduce the disproportionate use of external service providers, to ensure better resource planning and management in line with the Joint Undertaking's ethical framework;

48. Highlights the specific sensitivities surrounding the European Joint Undertaking for ITER and the Development of Fusion Energy in light of Russia's continued involvement, and notes the explanations provided during the hearing in the Parliament's Committee on Budgetary Control regarding the safeguards put in place to mitigate associated legal, security and strategic risks; reiterates its call to exercise the highest level of vigilance in cooperation with international partners, like Russia, in full respect of the Union's restrictive measures in force;
49. Reiterates its concerns about the continued participation of Russia in the ITER project; calls on the European Joint Undertaking for ITER and the Development of Fusion Energy to ensure strict and full enforcement of the Union's sanctions against Russia, including the procurement restrictions of components for European supplies to ITER; exhorts the European Joint Undertaking for ITER and the Development of Fusion Energy to minimise all remaining dependence on Russia and to avoid any bilateral contacts and engagements with it that could compromise the Union's strategic interests and values; notes with satisfaction the fact that Russia has not assumed the chairmanship of the ITER Council for the past two years when it was due in accordance with the chair rotation principle; notes with satisfaction that the intellectual property rules in the ITER Agreement guarantee that the project has all the intellectual resources it needs for successful development and operation, ensuring full independence from Russian intellectual property rights; notes that Russia has fulfilled all its in-kind contributions under the ITER Agreement; stresses that the activities of the Union Joint Undertakings should contribute to the diversification of supply chains to achieve complete technological sovereignty;
50. Emphasises the Court's recommendation that the European Joint Undertaking for ITER and the Development of Fusion Energy should strengthen its risk management system by considering all horizontal risks stemming from the 2024 baselines;
51. Repeats its deep concern for the following shortcomings in human resources management identified within the European Joint Undertaking for ITER and the Development of Fusion Energy:
 - (a) the recent Pulse Survey among staff revealed the perception of existing widespread interpersonal conflicts (77 % of respondents), psychological violence (9,9 % of respondents), sexual harassment (7,3 % of respondents), and physical violence (4,7 % of respondents); calls on the Joint Undertaking to take seriously into consideration the results of the survey and to follow-up promptly with concrete actions to address the situation; highlights the importance of wellbeing of staff;
 - (b) the continued reliance of the Joint Undertaking on external service providers with 313 external service providers and 438 statutory staff in 2024; welcomes the measures adopted by the Joint Undertaking, including the adoption in 2024 of a policy governing the definition, planning and use of external service providers, as well as the 2025 decision to centralise their coordination and management, which are currently under implementation; calls on the Joint Undertaking to keep reporting on the progress in its Annual Activity Reports;
52. Reiterates its concerns regarding 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 MFF, however at the end of 2024, 14 of the 39 posts were still vacant; calls on the European High Performance Computing Joint Undertaking to engage measures to meet its recruitment target as soon as possible as the continuous operation with insufficient staff may prevent it from implementing its activities and to achieve its objectives;
53. Stresses the importance of ensuring digital sovereignty in Union-funded research; highlights in this regard the key role of the European High Performance Computing Joint Undertaking, the European Cybersecurity Industrial, Technology and Research Competence Centre, Chips Joint Undertaking and the Smart Networks and Services Joint Undertaking, which should give priority to projects strengthening the Union's autonomy in the fields of semiconductors, artificial intelligence and cybersecurity; calls on the Commission to ensure that projects supported by Joint Undertakings: i) avoid undue dependence on third-country suppliers for critical technologies; ii) effectively strengthen the Union's industrial resilience and strategic autonomy; and iii) actively support the development of domestic research and innovation capacity in strategic digital sectors;
54. Reiterates its concerns that in 2024 the European High Performance Computing Joint Undertaking's implementation rate for the Horizon 2020 grant payments budget further fell to 27 % compared to 36 % in 2023; observes that in 2024, implementation rates for commitments and payments appropriations for Digital Europe investment activities remained very low at 22 % and 19 % respectively compared to 89 % and 18 % in 2023; notes the explanation provided by the European High Performance Computing Joint Undertaking, nevertheless calls on it to ensure proper implementation of all parts of its operational budget;

55. Notes that according to the Court's report the European High Performance Computing Joint Undertaking private members' contributions for Horizon 2020 remain low; their in-kind contributions to operational activities reached only EUR 20,0 million, which is far below the EUR 420,0 million minimum set in the Joint Undertaking's founding regulation; recalls the need for a change in the Joint Undertaking's financing arrangements, which restrict the Joint Undertaking's ability to ensure effective cooperation with the private sector and prevent it from properly quantifying private-sector contributions to the Joint Undertaking's objectives;

Remarks on the follow-up of Joint Undertakings to the previous discharge exercise

56. Welcomes the fact that the Joint Undertakings have produced a follow-up report to Parliament's 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 2023; notes that these reports provide the views of the Joint Undertakings on the issues underlined by Parliament to a satisfactory extent;
57. 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 by the end of 2024, fewer than half of previous years' observations had been addressed: 18 of 44 were closed, while 26 remained open; regarding the Court's recommendations from the period 2021-2023, most have been implemented at least partially; furthermore, out of the four recommendations with a 2024 target date, two were fully implemented by all Joint Undertakings, one was fully implemented by some of them and partially by others, and one partially implemented; of the remaining eight with later target dates, one was fully implemented, six partially, and one has not yet been implemented, as it depends on the Commission; calls on all Joint Undertakings to continue the implementation of the Court's recommendations and to report on the progress to the Court and Parliament;

Call for a follow-up

58. Calls on each Joint Undertaking considered for the granting of discharge for the financial year 2024 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 Parliament by no later than 30 September 2026;
59. Underlines that follow-up reports can reflect the Joint Undertakings' general opinions on this resolution and on other matters relevant to the discharge authority; calls on the Joint Undertakings to prepare these reports thoroughly, covering all issues raised by Parliament regarding their activities, and to do so in a cooperative and trustworthy manner.
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