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## 'I/A' ITEM NOTE

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From: Budget Committee

To: Permanent Representatives Committee/Council

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Subject: Council recommendations on the discharge to be given to the joint undertakings in respect of the implementation of the budget for the financial year 2024

- *Adoption*
  - *Approval of a letter*
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**COUNCIL RECOMMENDATION**  
**of**  
**on the discharge to be given to the Executive Director**  
**of the Single European Sky Air Traffic Management Research (SESAR 3) Joint Undertaking**  
**in respect of the implementation of the budget**  
**of the SESAR 3 Joint Undertaking**  
**for the financial year 2024**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union,

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<sup>1</sup>, and in particular Article 26(5) thereof,

Having regard to the Financial Rules of the SESAR 3 Joint Undertaking adopted by its Governing Board on 14 December 2021,

Having examined the revenue and expenditure accounts for the financial year 2024 and the balance sheet as at 31 December 2024 of the SESAR 3 Joint Undertaking, hereinafter referred to as the "Joint Undertaking", as well as the Court of Auditors' report on the annual accounts of the EU joint undertakings for the 2024 financial year, accompanied by the Joint Undertaking's replies to the Court's observations<sup>2</sup>,

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<sup>1</sup> OJ L 427, 30.11.2021, p. 17, ELI: <http://data.europa.eu/eli/reg/2021/2085/oj>.

<sup>2</sup> OJ C, C/2025/5736, 31.10.2025, ELI: <http://data.europa.eu/eli/C/2025/5736/oj>.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2024 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to these comments being followed up,

Whereas, following the above examination, the implementation of the budget of the Joint Undertaking is such as to allow a discharge to be given in respect of that implementation,

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Executive Director of the Joint Undertaking in respect of the implementation of the budget for the financial year 2024.

Done at Brussels,

*For the Council*

*The President*

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**COMMENTS ACCOMPANYING  
THE COUNCIL RECOMMENDATION ON THE DISCHARGE TO BE GIVEN TO  
THE SINGLE EUROPEAN SKY AIR TRAFFIC MANAGEMENT RESEARCH JOINT  
UNDERTAKING (SESAR 3 JU)**

The Council welcomes the Court's opinion that, in all material respects, the Joint Undertaking's annual accounts present fairly its financial position as at 31 December 2024 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of the Joint Undertaking's Financial Rules, and that the underlying transactions for 2024 are legal and regular in all material respects. Nevertheless, some observations need to be made.

The Council regrets the Court's finding that the Joint Undertaking experiences particular difficulties in implementing its administrative payment budget, using less than 70 % of the available appropriations in 2024 and aggravating a situation that was already bad in previous years. The Council agrees with the Court's assessment that repeatedly low implementation rates in recent years, particularly for the infrastructure and operating expenditure, have resulted in a significant accumulation of unused administrative payment appropriations, which indicate structural issues with budget planning and/or implementation. While taking into consideration the Joint Undertaking's explanations of its situation, the Council endorses the Court's recommendation for the Joint Undertaking to proactively take account of the volume of unused administrative appropriations accumulated by the end of 2024 when planning the administrative budget for 2027.

The Council also regrets the Court's observation relative to the low level of Eurocontrol's contributions to the Joint Undertaking's Horizon Europe activities under the 2021-2024 multiannual financial framework (MFF), achieving only 16 % of its target at the end of 2024, a situation that also occurred during the previous MFF. The Council urges the Joint Undertaking to follow the Court's recommendation and cooperate with Eurocontrol to increase its contributions and monitor progress on a yearly basis to ensure that Eurocontrol's 2021-2027 MFF target can be achieved.

The Council notes the recurrent material misstatements in the provisional annual accounts, indicating shortcomings in the Joint Undertaking's procedure for drawing up its annual accounts and verifying the accuracy of calculations and the reliability of the underlying data. While acknowledging that the mistakes were corrected in the final accounts, the Council invites the Joint Undertaking to review its procedures to avoid such occurrences in the future.

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**COUNCIL RECOMMENDATION**  
**of**  
**on the discharge to be given to the Executive Director**  
**of the Clean Aviation (CA) Joint Undertaking**  
**in respect of the implementation of the budget**  
**of the CA Joint Undertaking**  
**for the financial year 2024**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union,

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<sup>1</sup>, and in particular Article 26(5) thereof,

Having regard to the Financial Rules of the Clean Sky 2 Joint Undertaking adopted by its Governing Board on 27 January 2020,

Having examined the revenue and expenditure accounts for the financial year 2024 and the balance sheet as at 31 December 2024 of the CA Joint Undertaking, hereinafter referred to as the "Joint Undertaking", as well as the Court of Auditors' report on the annual accounts of the EU joint undertakings for the 2024 financial year, accompanied by the Joint Undertaking's replies to the Court's observations<sup>2</sup>,

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<sup>1</sup> OJ L 427, 30.11.2021, p. 17, ELI: <http://data.europa.eu/eli/reg/2021/2085/oj>.

<sup>2</sup> OJ C, C/2025/5736, 31.10.2025, ELI: <http://data.europa.eu/eli/C/2025/5736/oj>.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2024 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to these comments being followed up,

Whereas, following the above examination, the implementation of the budget of the Joint Undertaking is such as to allow a discharge to be given in respect of that implementation,

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Executive Director of the Joint Undertaking in respect of the implementation of the budget for the financial year 2024.

Done at Brussels,

*For the Council*

*The President*

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**COMMENTS ACCOMPANYING  
THE COUNCIL RECOMMENDATION ON THE DISCHARGE TO BE GIVEN TO  
THE CLEAN AVIATION JOINT UNDERTAKING (CA JU)**

The Council welcomes the Court's opinion that, in all material respects, the Joint Undertaking's annual accounts present fairly its financial position as at 31 December 2024 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of the Joint Undertaking's Financial Rules, and that the underlying transactions for 2024 are legal and regular in all material respects. Nevertheless, some observations need to be made.

The Council notes with concern that the 2024 implementation rate for the administrative infrastructure and the operating payment budget is still low, although improving, same as for the implementation rate for the Horizon Europe payment budget. The Council encourages the Joint Undertaking to pursue the budgetary management improvements and monitoring actions implemented to address this issue.

The Council takes note of the errors detected by the Court in payment transactions, which have a financial impact. While taking into account the Joint Undertaking's reply and explanations, and welcoming the *ex-ante* controls already implemented, the Council invites the Joint Undertaking to work closely with the beneficiaries and improve its internal controls of staff costs to avoid any such errors in the future.

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**COUNCIL RECOMMENDATION**  
**of**  
**on the discharge to be given to the Executive Director**  
**of the Innovative Health Initiative (IHI) Joint Undertaking**  
**in respect of the implementation of the budget**  
**of the IHI Joint Undertaking**  
**for the financial year 2024**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union,

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<sup>1</sup>, and in particular Article 26(5) thereof,

Having regard to the Financial Rules of the Innovative Medicines Initiative 2 Joint Undertaking adopted by its Governing Board on 27 May 2020,

Having examined the revenue and expenditure accounts for the financial year 2024 and the balance sheet as at 31 December 2024 of the IHI Joint Undertaking, hereinafter referred to as the "Joint Undertaking", as well as the Court of Auditors' report on the annual accounts of the EU joint undertakings for the 2024 financial year, accompanied by the Joint Undertaking's replies to the Court's observations<sup>2</sup>,

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<sup>1</sup> OJ L 427, 30.11.2021, p. 17, ELI: <http://data.europa.eu/eli/reg/2021/2085/oj>.

<sup>2</sup> OJ C, C/2025/5736, 31.10.2025, ELI: <http://data.europa.eu/eli/C/2025/5736/oj>.

Whereas the Council welcomes the fact that the observations in the Court of Auditors' report in relation to the financial year 2024 do not call for any comments,

Whereas, following the above examination, the implementation of the budget of the Joint Undertaking is such as to allow a discharge to be given in respect of that implementation,

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Executive Director of the Joint Undertaking in respect of the implementation of the budget for the financial year 2024.

Done at Brussels,

*For the Council*

*The President*

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**COUNCIL RECOMMENDATION**  
**of**  
**on the discharge to be given to the Executive Director**  
**of the Clean Hydrogen (Clean H2) Joint Undertaking**  
**in respect of the implementation of the budget**  
**of the Clean H2 Joint Undertaking**  
**for the financial year 2024**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union,

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<sup>1</sup>, and in particular Article 26(5) thereof,

Having regard to the Financial Rules of the Clean H2 Joint Undertaking adopted by its Governing Board on 18 December 2019,

Having examined the revenue and expenditure accounts for the financial year 2024 and the balance sheet as at 31 December 2024 of the Clean H2 Joint Undertaking, hereinafter referred to as the "Joint Undertaking", as well as the Court of Auditors' report on the annual accounts of the EU joint undertakings for the 2024 financial year, accompanied by the Joint Undertaking's replies to the Court's observations<sup>2</sup>,

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<sup>1</sup> OJ L 427, 30.11.2021, p. 17, ELI: <http://data.europa.eu/eli/reg/2021/2085/oj>.

<sup>2</sup> OJ C, C/2025/5736, 31.10.2025, ELI: <http://data.europa.eu/eli/C/2025/5736/oj>.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2024 call for a certain comment by the Council, which is annexed to this recommendation; whereas the Council stresses the importance it attaches to this comment being followed up,

Whereas, following the above examination, the implementation of the budget of the Joint Undertaking is such as to allow a discharge to be given in respect of that implementation,

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Executive Director of the Joint Undertaking in respect of the implementation of the budget for the financial year 2024.

Done at Brussels,

*For the Council*

*The President*

**COMMENT ACCOMPANYING  
THE COUNCIL RECOMMENDATION ON THE DISCHARGE TO BE GIVEN TO  
THE CLEAN HYDROGEN JOINT UNDERTAKING (CLEAN H2 JU)**

The Council welcomes the Court's opinion that, in all material respects, the Joint Undertaking's annual accounts present fairly its financial position as at 31 December 2024 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of the Joint Undertaking's Financial Rules, and that the underlying transactions for 2024 are legal and regular in all material respects. Nevertheless, one observation needs to be made.

The Council regrets the persistence of weaknesses in budget planning and implementation for the 2024 administrative infrastructure and operating expenditure, with the situation worsening compared to previous years. The Council agrees with the Court's assessment that the size of the implementation shortfall indicates the existence of structural issues with budget planning and/or implementation and urges the Joint Undertaking to take immediate measures to improve its budget planning, in particular for the administrative payment appropriations.

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**COUNCIL RECOMMENDATION**  
**of**  
**on the discharge to be given to the Executive Director**  
**of the Chips Joint Undertaking**  
**in respect of the implementation of the budget**  
**of the Chips Joint Undertaking**  
**for the financial year 2024**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union,

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<sup>1</sup>, and in particular Article 26(5) thereof,

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<sup>2</sup>,

Having regard to the Financial Rules of the ECSEL Joint Undertaking adopted by its Governing Board on 26 February 2020,

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<sup>1</sup> OJ L 427, 30.11.2021, p. 17, ELI: <http://data.europa.eu/eli/reg/2021/2085/oj>.

<sup>2</sup> OJ L 229, 18.9.2023, p. 55, ELI: <http://data.europa.eu/eli/reg/2023/1782/oj>.

Having examined the revenue and expenditure accounts for the financial year 2024 and the balance sheet as at 31 December 2024 of the Chips Joint Undertaking, hereinafter referred to as the "Joint Undertaking", as well as the Court of Auditors' report on the annual accounts of the EU joint undertakings for the 2024 financial year, accompanied by the Joint Undertaking's replies to the Court's observations<sup>1</sup>,

Whereas the observations in the Court of Auditors' report in relation to the financial year 2024 call for a certain comment by the Council, which is annexed to this recommendation; whereas the Council stresses the importance it attaches to this comment being followed up,

Whereas, following the above examination, the implementation of the budget of the Joint Undertaking is such as to allow a discharge to be given in respect of that implementation,

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Executive Director of the Joint Undertaking in respect of the implementation of the budget for the financial year 2024.

Done at Brussels,

*For the Council*

*The President*

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



**COMMENT ACCOMPANYING  
THE COUNCIL RECOMMENDATION ON THE DISCHARGE TO BE GIVEN TO  
THE CHIPS JOINT UNDERTAKING (CHIPS JU)**

The Council welcomes the Court's opinion that, in all material respects, the Joint Undertaking's annual accounts present fairly its financial position as at 31 December 2024 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of the Joint Undertaking's Financial Rules, and that the underlying transactions for 2024 are legal and regular in all material respects. Nevertheless, one observation needs to be made.

The Council notes the very low implementation rate for operational payment appropriations for Digital Europe projects in 2024, at 6 %. Having acknowledged the Joint Undertaking's explanation related to the delays in signing hosting and joint procurement agreements, the Council calls on the Joint Undertaking to significantly improve its budgetary management and invites the Commission to continue working with the Joint Undertaking to optimise the revenue situation for the Joint Undertaking's Digital Europe budget 2025.

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**COUNCIL RECOMMENDATION**  
**of**  
**on the discharge to be given to the Executive Director**  
**of the Circular Bio-based Europe (CBE) Joint Undertaking**  
**in respect of the implementation of the budget**  
**of the CBE Joint Undertaking**  
**for the financial year 2024**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union,

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<sup>1</sup>, and in particular Article 26(5) thereof,

Having regard to the Financial Rules of the Circular Bio-based Industries Joint Undertaking adopted by its Governing Board on 1 January 2020,

Having examined the revenue and expenditure accounts for the financial year 2024 and the balance sheet as at 31 December 2024 of the CBE Joint Undertaking, hereinafter referred to as the "Joint Undertaking", as well as the Court of Auditors' report on the annual accounts of the EU joint undertakings for the 2024 financial year, accompanied by the Joint Undertaking's replies to the Court's observations<sup>2</sup>,

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<sup>1</sup> OJ L 427, 30.11.2021, p. 17, ELI: <http://data.europa.eu/eli/reg/2021/2085/oj>.

<sup>2</sup> OJ C, C/2025/5736, 31.10.2025, ELI: <http://data.europa.eu/eli/C/2025/5736/oj>.

Whereas the Council welcomes the fact that the observations in the Court of Auditors' report in relation to the financial year 2024 do not call for any comments,

Whereas, following the above examination, the implementation of the budget of the Joint Undertaking is such as to allow a discharge to be given in respect of that implementation,

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Executive Director of the Joint Undertaking in respect of the implementation of the budget for the financial year 2024.

Done at Brussels,

*For the Council*  
*The President*

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**COUNCIL RECOMMENDATION**  
**of**  
**on the discharge to be given to the Executive Director**  
**of the Europe's Rail (EU-Rail) Joint Undertaking**  
**in respect of the implementation of the budget**  
**of the EU-Rail Joint Undertaking**  
**for the financial year 2024**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union,

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<sup>1</sup>, and in particular Article 26(5) thereof,

Having regard to the Financial Rules of the EU-Rail Joint Undertaking adopted by its Governing Board on 21 December 2021,

Having examined the revenue and expenditure accounts for the financial year 2024 and the balance sheet as at 31 December 2024 of the EU-Rail Joint Undertaking, hereinafter referred to as the "Joint Undertaking", as well as the Court of Auditors' report on the annual accounts of the EU joint undertakings for the 2024 financial year, accompanied by the Joint Undertaking's replies to the Court's observations<sup>2</sup>,

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<sup>1</sup> OJ L 427, 30.11.2021, p. 17, ELI: <http://data.europa.eu/eli/reg/2021/2085/oj>.

<sup>2</sup> OJ C, C/2025/5736, 31.10.2025, ELI: <http://data.europa.eu/eli/C/2025/5736/oj>.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2024 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to these comments being followed up,

Whereas, following the above examination, the implementation of the budget of the Joint Undertaking is such as to allow a discharge to be given in respect of that implementation,

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Executive Director of the Joint Undertaking in respect of the implementation of the budget for the financial year 2024.

Done at Brussels,

*For the Council*

*The President*

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**COMMENTS ACCOMPANYING  
THE COUNCIL RECOMMENDATION ON THE DISCHARGE TO BE GIVEN TO  
THE EUROPE'S RAIL JOINT UNDERTAKING (EU-Rail JU)**

The Council welcomes the Court's opinion that, in all material respects, the Joint Undertaking's annual accounts present fairly its financial position as at 31 December 2024 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of the Joint Undertaking's Financial Rules, and that the underlying transactions for 2024 are legal and regular in all material respects. Nevertheless, some observations need to be made.

The Council welcomes the closing of Horizon 2020 funding in 2024 with all members reaching or exceeding their contribution target, as well as the advanced implementation of Horizon Europe with the EU and private members achieving around 43 % of their aggregate contribution target.

Moreover, the Council welcomes the Court's assessment on the free of error transactions, as well as the Commission's *ex-post* audit which concluded on an error rate below materiality level.

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**COUNCIL RECOMMENDATION**  
**of**  
**on the discharge to be given to the Executive Director**  
**of the European High Performance Computing (EuroHPC) Joint Undertaking**  
**in respect of the implementation of the budget**  
**of the EuroHPC Joint Undertaking**  
**for the financial year 2024**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Council Regulation (EU) 2021/1173 of 13 July 2021 on establishing the European High Performance Computing Joint Undertaking and repealing Regulation (EU) 2018/1488<sup>1</sup>, and in particular Article(4) thereof,

Having regard to the Financial Rules of the EuroHPC Joint Undertaking adopted by its Governing Board on 20 February 2020,

Having examined the revenue and expenditure accounts for the financial year 2024 and the balance sheet as at 31 December 2024 of the EuroHPC Joint Undertaking, hereinafter referred to as the "Joint Undertaking", as well as the Court of Auditors' report on the annual accounts of the EU joint undertakings for the 2024 financial year, accompanied by the Joint Undertaking's replies to the Court's observations<sup>2</sup>,

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<sup>1</sup> OJ L 256, 19.7.2021, p. 3, ELI: <http://data.europa.eu/eli/reg/2021/1173/oj>.

<sup>2</sup> OJ C, C/2025/5736, 31.10.2025, ELI: <http://data.europa.eu/eli/C/2025/5736/oj>.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2024 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to these comments being followed up,

Whereas, following the above examination, the implementation of the budget of the Joint Undertaking is such as to allow a discharge to be given in respect of that implementation,

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Executive Director of the Joint Undertaking in respect of the implementation of the budget for the financial year 2024.

Done at Brussels,

*For the Council*

*The President*

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**COMMENTS ACCOMPANYING  
THE COUNCIL RECOMMENDATION ON THE DISCHARGE TO BE GIVEN TO  
THE EUROPEAN HIGH PERFORMANCE COMPUTING JOINT UNDERTAKING  
(EuroHPC JU)**

The Council welcomes the Court's opinion that, in all material respects, the Joint Undertaking's annual accounts present fairly its financial position as at 31 December 2024 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of the Joint Undertaking's Financial Rules, and that the underlying transactions for 2024 are legal and regular in all material respects. Nevertheless, some observations need to be made.

The Council acknowledges the uncertainty around advances paid to a supplier, given recent public disclosures regarding the supplier's financial situation, with a potential impact up to EUR 88.4 million, and invites the Joint Undertaking to take necessary actions to mitigate the risk of potential losses.

The Council regrets the drop in the implementation rate for the Horizon 2020 grant payments budget from 36 % in 2023 to 27 % in 2024. While acknowledging the Joint Undertaking's response, the Council invites it to take all necessary actions to improve the situation.

The Council specifically notes the Court's finding that the private members of the Joint Undertaking only reported around EUR 20 million of in-kind contributions to Horizon 2020 projects by the end of 2024, significantly less than the EUR 420 million minimum target, and EUR 2.8 million of in-kind contributions to Horizon Europe projects, which is again significantly less than the EUR 900 million minimum target. The Council takes note of the Court's observation putting the responsibility for the low contribution on the agreement for financing the Joint Undertaking's activities that allows private members to provide only in-kind contributions to innovation grants, which, in the Court's opinion, limits the capacity to cooperate with the private sector and does not enable the Joint Undertaking to quantify the private sector's contributions to the Horizon 2020 and Horizon Europe objectives. Therefore, the Council calls on the Commission, in cooperation with the Joint Undertaking, to examine possible solutions to the issue.

The Council notes with concern the low level of implementation rates for both commitments and payments for Digital Europe investment activities at 22 % and 19 % respectively, as well as the members' low achievement of the total contribution target set for Horizon Europe and Digital Europe (some 15 %) due to the redeployment of available resources mainly from Digital Europe investment activities towards the establishment of AI factories. While acknowledging the Joint Undertaking's response, the Council invites it to take the necessary action to amend the situation.

The Council welcomes the low error rate for Horizon 2020 expenditure, at the same time it remains concerned about the observed weakness in beneficiaries' management and control systems on the legality and regularity of declared staff cost, as well as the lack of achievement of recruitment targets. In this regard, the Council invites the Joint Undertaking to implement corrective measures and mitigate such risks in the future.

Moreover, the Council notes with concern the persistence of accumulated cash surplus, emphasises that these funds could have been allocated to other EU activities and, therefore, calls on the Joint Undertaking to take prompt remedial action to address this issue and prevent negative spillover effects on future programmes.

**COUNCIL RECOMMENDATION**  
**of**  
**on the discharge to be given to the Executive Director**  
**of the Smart Networks and Services (SNS) Joint Undertaking**  
**in respect of the implementation of the budget**  
**of the SNS Joint Undertaking**  
**for the financial year 2024**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union,

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<sup>1</sup>, and in particular Article 26(5) thereof,

Having regard to the Financial Rules of the SNS Joint Undertaking adopted by its Governing Board on 15 December 2021,

Having examined the revenue and expenditure accounts for the financial year 2024 and the balance sheet as at 31 December 2024 of the SNS Joint Undertaking, hereinafter referred to as the "Joint Undertaking", as well as the Court of Auditors' report on the annual accounts of the EU joint undertakings for the 2024 financial year, accompanied by the Joint Undertaking's replies to the Court's observations<sup>2</sup>,

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<sup>1</sup> OJ L 427, 30.11.2021, p. 17, ELI: <http://data.europa.eu/eli/reg/2021/2085/oj>.

<sup>2</sup> OJ C, C/2025/5736, 31.10.2025, ELI: <http://data.europa.eu/eli/C/2025/5736/oj>.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2024 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to these comments being followed up,

Whereas, following the above examination, the implementation of the budget of the Joint Undertaking is such as to allow a discharge to be given in respect of that implementation,

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Executive Director of the Joint Undertaking in respect of the implementation of the budget for the financial year 2024.

Done at Brussels,

*For the Council*  
*The President*

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**COMMENTS ACCOMPANYING  
THE COUNCIL RECOMMENDATION ON THE DISCHARGE TO BE GIVEN TO  
THE SMART NETWORKS AND SERVICES JOINT UNDERTAKING (SNS JU)**

The Council welcomes the Court's opinion that, in all material respects, the Joint Undertaking's annual accounts present fairly its financial position as at 31 December 2024 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of the Joint Undertaking's Financial Rules, and that the underlying transactions for 2024 are legal and regular in all material respects. Nevertheless, some observations need to be made.

While acknowledging the Joint Undertaking's response, the Council notes with concern the Court's opinion that private members' in-kind contributions to additional activities (IKAA) with no direct link to projects funded by the Joint Undertaking constitute 93 % of all private members' contributions (EUR 337.3 million) and as such contributions are not bound by the same rules on evaluation and monitoring as the Joint Undertaking-funded activities resulting from calls, they may be less effective in terms of achieving the Joint Undertaking's programme objectives. The Council invites the Joint Undertaking to consider the performance of such IKAA and mitigate potential risks.

Concerning the Joint Undertaking's management and control systems on the legality and regularity of operational expenditure, the Council notes the error with a financial impact, resulting from ineligible staff costs. In this regard, the Council invites the Joint Undertaking to implement corrective measures and mitigate such risks in the future.

While acknowledging the Court's findings regarding the lack of implementation of risk-based controls for Horizon Europe expenditure and the need to ensure the effective functioning of related controls, the Council welcomes the progress made in addressing several internal control actions based on last year's recommendations and encourages the Joint Undertaking to continue its efforts.

**COUNCIL RECOMMENDATION**  
**of**  
**on the discharge to be given to the Executive Director**  
**of the Global Health EDCTP3 Joint Undertaking**  
**in respect of the implementation of the budget**  
**of the Global Health EDCTP3 Joint Undertaking**  
**for the financial year 2024**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union,

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<sup>1</sup>, and in particular Article 26(5) thereof,

Having regard to the Financial Rules of the Global Health EDCTP3 Joint Undertaking adopted by its Governing Board on 3 May 2022,

Having examined the revenue and expenditure accounts for the financial year 2024 and the balance sheet as at 31 December 2024 of the Global Health EDCTP3 Joint Undertaking, hereinafter referred to as the "Joint Undertaking", as well as the Court of Auditors' report on the annual accounts of the EU joint undertakings for the 2024 financial year, accompanied by the Joint Undertaking's replies to the Court's observations<sup>2</sup>,

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<sup>1</sup> OJ L 427, 30.11.2021, p. 17, ELI: <http://data.europa.eu/eli/reg/2021/2085/oj>.

<sup>2</sup> OJ C, C/2025/5736, 31.10.2025, ELI: <http://data.europa.eu/eli/C/2025/5736/oj>.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2024 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to these comments being followed up,

Whereas, following the above examination, the implementation of the budget of the Joint Undertaking is such as to allow a discharge to be given in respect of that implementation,

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Executive Director of the Joint Undertaking in respect of the implementation of the budget for the financial year 2024.

Done at Brussels,

*For the Council  
The President*

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**COMMENTS ACCOMPANYING  
THE COUNCIL RECOMMENDATION ON THE DISCHARGE TO BE GIVEN TO  
THE GLOBAL HEALTH EDCTP3 JOINT UNDERTAKING**

The Council welcomes the Court's opinion that, in all material respects, the Joint Undertaking's annual accounts present fairly its financial position as at 31 December 2024 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of the Joint Undertaking's Financial Rules, and that the underlying transactions for 2024 are legal and regular in all material respects. Nevertheless, some observations need to be made.

The Council takes note of the important events that have occurred in the reporting period which may have a significant impact on the Joint Undertaking's activities. Nevertheless, the Council notes with concern that the Joint Undertaking remains significantly behind target in engaging contributing partners. The Council welcomes the action taken by the Joint Undertaking and encourages it to continue its efforts in finding new partners, as recommended by the Court.

The Council takes note of the high volume of unused administrative payment appropriations to be reallocated to next year's administrative budget, which stood at EUR 2.7 million, or 40 % of the total administrative budget. The Council acknowledges the Joint Undertaking's reply and welcomes the ongoing work on improving administrative budget monitoring in the future.

The Council welcomes the progress made in addressing several internal control actions based on last year's recommendations and encourages the Joint Undertaking to continue its efforts.



**COUNCIL RECOMMENDATION**  
**of**  
**on the discharge to be given to the Executive Director**  
**of the European Cybersecurity Industrial, Technology and Research Competence Centre**  
**(ECCC)**  
**in respect of the implementation of the budget**  
**of the European Cybersecurity Industrial, Technology and Research Competence Centre**  
**(ECCC)**  
**for the financial year 2024**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union,

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<sup>1</sup>, and in particular Article 26(5) thereof,

Having regard to the Financial Rules of the European Cybersecurity Industrial, Technology and Research Competence Centre adopted by its Governing Board on 17 March 2023,

Having examined the revenue and expenditure accounts for the financial year 2024 and the balance sheet as at 31 December 2024 of the European Cybersecurity Industrial, Technology and Research Competence Centre, hereinafter referred to as the "Joint Undertaking", as well as the Court of Auditors' report on the annual accounts of the EU joint undertakings for the 2024 financial year, accompanied by the Joint Undertaking's replies to the Court's observations<sup>2</sup>,

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<sup>1</sup> OJ L 427, 30.11.2021, p. 17, ELI: <http://data.europa.eu/eli/reg/2021/2085/oj>.

<sup>2</sup> OJ C, C/2025/5736, 31.10.2025, ELI: <http://data.europa.eu/eli/C/2025/5736/oj>.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2024 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to these comments being followed up,

Whereas, following the above examination, the implementation of the budget of the Joint Undertaking is such as to allow a discharge to be given in respect of that implementation,

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Executive Director of the Joint Undertaking in respect of the implementation of the budget for the financial year 2024.

Done at Brussels,

*For the Council*

*The President*

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**COMMENTS ACCOMPANYING  
THE COUNCIL RECOMMENDATION ON THE DISCHARGE TO BE GIVEN TO  
THE EUROPEAN CYBERSECURITY INDUSTRIAL, TECHNOLOGY AND RESEARCH  
COMPETENCE CENTRE (ECCC)**

The Council welcomes the Court's opinion that, in all material respects, the Joint Undertaking's annual accounts present fairly its financial position as at 31 December 2024 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of the Joint Undertaking's Financial Rules, and that the underlying transactions for 2024 are legal and regular in all material respects. Nevertheless, some observations need to be made.

The Council, while acknowledging that the Joint Undertaking became financially autonomous from the Commission on 24 September 2024<sup>1</sup>, notes the absence of a full end-of-year disclosure on the Joint Undertaking's achievements, due to the incomplete reporting of cumulative contributions from its members before it achieved financial autonomy under the Horizon Europe and Digital Europe programmes. Additionally, there was no comparison between the contributions received by year-end and the contribution targets set for each programme. In this regard, the Council encourages the Joint Undertaking to implement corrective action in the future.

The Council takes note of the Court's finding that, as of the end of 2024, the Joint Undertaking had only partially implemented the Commission's internal control framework based on 17 principles. The Council invites the Joint Undertaking to address these shortcomings without delay to strengthen its internal control framework.

Moreover, the Council regrets that the Court found an error with financial impact, resulting from ineligible staff costs. The Council welcomes the Joint Undertaking's response and invites it to implement corrective measures.

**COUNCIL RECOMMENDATION**  
**of**  
**on the discharge to be given to the Director of**  
**the European Joint Undertaking for ITER and the Development of Fusion Energy (F4E JU)**  
**in respect of the implementation of the budget**  
**of the F4E JU**  
**for the financial year 2024**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to 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<sup>1</sup>, and in particular Article 5(3) thereof and the fourth subparagraph of Article 15(1) of the Annex thereto,

Having regard to the Financial Regulation of the European Joint Undertaking for ITER and the Development of Fusion Energy adopted by its Governing Board on 10 December 2019,

Having examined the revenue and expenditure accounts for the financial year 2024 and the balance sheet as at 31 December 2024 of the European Joint Undertaking for ITER and the Development of Fusion Energy (F4E JU), hereinafter referred to as the "Joint Undertaking", as well as the Court of Auditors' report on the annual accounts of the EU joint undertakings for the 2024 financial year, accompanied by the Joint Undertaking's replies to the Court's observations<sup>2</sup>,

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<sup>1</sup> OJ L 90, 30.3.2007, p. 58, ELI: <http://data.europa.eu/eli/dec/2007/198/oj>.

<sup>2</sup> OJ C, C/2025/5736, 31.10.2025, ELI: <http://data.europa.eu/eli/C/2025/5736/oj>.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2024 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to these comments being followed up,

Whereas the observations in the Court of Auditors' report in relation to the financial year 2024 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to these comments being followed up,

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Director of the Joint Undertaking in respect of the implementation of the budget for the financial year 2024.

Done at Brussels,

*For the Council*

*The President*

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**COMMENTS ACCOMPANYING**  
**THE COUNCIL RECOMMENDATION ON THE DISCHARGE TO BE GIVEN TO**  
**THE EUROPEAN JOINT UNDERTAKING FOR ITER AND THE DEVELOPMENT OF**  
**FUSION ENERGY (F4E JU)**

The Council welcomes the Court's opinion that, in all material respects, the Joint Undertaking's annual accounts present fairly its financial position as at 31 December 2024 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of the Joint Undertaking's Financial Rules, and that the underlying transactions for 2024 are legal and regular in all material respects. Nevertheless, some observations need to be made.

While acknowledging that a revision of the 2016 baselines was necessary, the Council notes with concern the Court's opinion that the revised baselines increased the Joint Undertaking's exposure to a number of risks which are not adequately shown in its latest risk register. The Council takes note of the Joint Undertaking's engagement to set up an adequate risk management framework to address the issues identified by the auditors and invites the Commission to continue close monitoring of the situation.

Concerning the Joint Undertaking's management and control systems on the legality and regularity of operational expenditure, the Council notes that from a sample of 30 transactions one error was detected with a financial impact, resulting from a substantial modification to two building contracts that was not addressed by a new procurement procedure. Without prejudice to the Court's unqualified opinion on the legality and regularity of payments, the Council encourages the Joint Undertaking to continue ensuring strict compliance with applicable procurement rules and to monitor related risks proportionately.