












# Procedure file

| Basic information  |                                |   |
|--|--------------------------------|---|
| DEC - Discharge procedure  | <a href="#">2023/2174(DEC)</a> | Procedure completed, awaiting publication in Official Journal |
| 2022 discharge: Circular Bio-based Europe Joint Undertaking (CBE JU) |                                |   |
| Subject<br>8.70.03.12 2022 discharge                                 |                                |   |

| Key players         |   |  |            |
|---------------------|---|--|------------|
| European Parliament | Committee responsible   | Rapporteur   | Appointed  |
|                     |  <a href="#">Budgetary Control</a>               |  <a href="#">WIEZIK Michal</a>       | 23/05/2023 |
|                     |   | Shadow rapporteur  |            |
|                     |   |  <a href="#">WINZIG Angelika</a>     |            |
|                     |   |  <a href="#">CREU Corina</a>         |            |
|                     |   |  <a href="#">THIOLLET François</a> |            |
|                     |   |  <a href="#">ADINOLFI Matteo</a>   |            |
|                     |   |  <a href="#">CZARNECKI Ryszard</a> |            |
|                     |   |  <a href="#">OMARJEE Younous</a>   |            |
|                     | Committee for opinion   | Rapporteur for opinion   | Appointed  |
|                     |  <a href="#">Industry, Research and Energy</a> | The committee decided not to give an opinion.  |            |
|                     |  <a href="#">Regional Development</a>          | The committee decided not to give an opinion.  |            |
|                     |   |  |            |
| European Commission | Commission DG<br><a href="#">Budget</a>   | Commissioner<br>HAHN Johannes  |            |

| Key events |  |                               |  |
|------------|--|-------------------------------|--|
| 28/06/2023 | Non-legislative basic document published   | <a href="#">COM(2023)0391</a> |  |
| 12/09/2023 | Committee referral announced in Parliament |                               |  |
| 22/02/2024 | Vote in committee                          |                               |  |

|            |                                     |  |         |
|------------|-------------------------------------|--|---------|
| 12/03/2024 | Committee report tabled for plenary | <a href="#">A9-0088/2024</a>   |         |
| 10/04/2024 | Debate in Parliament                |  |         |
| 11/04/2024 | Decision by Parliament              | <a href="#">T9-0273/2024</a>   | Summary |

### Technical information

|                            |   |
|----------------------------|---|
| Procedure reference        | 2023/2174(DEC)  |
| Procedure type             | DEC - Discharge procedure                                     |
| Other legal basis          | Rules of Procedure EP 159                                     |
| Stage reached in procedure | Procedure completed, awaiting publication in Official Journal |
| Committee dossier          | CONT/9/13008  |

### Documentation gateway

|   |  |  |            |      |         |
|---|--|--|------------|------|---------|
| Non-legislative basic document                      |  | <a href="#">COM(2023)0391</a>                                | 28/06/2023 | EC   |         |
| Court of Auditors: opinion, report                  |  | N9-0085/2023<br><a href="#">OJ C 000 16.11.2023, p. 0000</a> | 14/11/2023 | CofA |         |
| Committee draft report                              |  | <a href="#">PE753.488</a>                                    | 14/12/2023 | EP   |         |
| Amendments tabled in committee                      |  | <a href="#">PE757.339</a>                                    | 31/01/2024 | EP   |         |
| Supplementary non-legislative basic document        |  | 06182/2024   | 12/03/2024 | CSL  |         |
| Committee report tabled for plenary, single reading |  | <a href="#">A9-0088/2024</a>                                 | 12/03/2024 | EP   |         |
| Text adopted by Parliament, single reading          |  | <a href="#">T9-0273/2024</a>                                 | 11/04/2024 | EP   | Summary |

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

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

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

### Budgetary and financial management

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

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

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

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

### Other observations

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

In particular, it noted the following:

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