



GOVERNING BOARD OF THE GLOBAL HEALTH EDCTP3 JOINT UNDERTAKING DECISION N° GB/14/2024

on the Final Accounts, including the Budgetary Implementation Report 2023

THE GOVERNING BOARD OF THE GLOBAL HEALTH EDCTP3 JOINT UNDERTAKING (hereafter “Global Health EDCTP3 JU”),

Having regard to Council Regulation (EU) No 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 (hereafter “the Founding Regulation”), in particular Article 17(2)(q) and 26(3) thereof,

Having regard to the Financial Rules of the Global Health EDCTP3 JU¹, and in particular Articles 48 and 54 thereof,

Having regard to the preliminary observations of the European Court of Auditors on the 2023 provisional account for the Global Health EDCTP3 JU,

WHEREAS:

- (1) On 28 February 2024 the Accounting Officer of the Global Health EDCTP3 JU sent the 2023 provisional annual accounts to the President of the European Court of Auditors (internal ref: Ares (2024)1570346).
- (2) The preliminary observations of the European Court of Auditors on the Global Health EDCTP3 accounts were received on 26 April 2024.
- (3) On receipt of the European Court of Auditors' observations on the Global Health EDCTP3 provisional annual accounts, the Accounting Officer drew up the Global Health EDCTP3 final annual accounts for review on 6 June 2024 and on 10 June 2024 (Ares(2024)4235365) sent the Management Representation Letter covering the Final Annual Accounts 2023 to the Executive Director of the Global Health EDCTP3 JU.
- (4) The final accounts of the Global Health EDCTP3 were audited by the Global Health EDCTP3 External Auditor and an “Independent Auditor’s report on the Final Annual Accounts as at 31 December 2023” was sent to the Executive Director on 14 June 2024 (Ares(2024)4324877).
- (5) On 14 June 2024 the Executive Director of the Global Health EDCTP3 submitted the final annual accounts 2023 to the Governing Board for consultation.
- (6) The Governing Board should deliver an opinion on the final accounts of the Global Health EDCTP3.
- (7) The Executive Director of the Global Health EDCTP3 should, by 1 July of the year following that of the accounts, send the final accounts to the European Parliament, the Council, the European Commission and the European Court of Auditors, together with the Governing Board’s opinion.

¹ Governing Board decision GB/22/2022

- (8) The final annual accounts differ mainly from the provisional annual accounts, as regards to the implementation of more descriptive notes about the transition period of the JU's financial autonomy and the budget incurred previously by the European Commission (Notes on pre-financing, Accrued Charges, Contributions from Members, Operational Costs), to the in-kind contributions reporting, and to the Budget Implementation Report, also with more descriptive notes.

HAS ADOPTED THIS OPINION:

The Governing Board has obtained sufficient assurance in order to conclude that the accounts for the year 2023, taken as a whole, present a true and fair view of the Global Health EDCTP3 financial position at 31 December 2023 and properly reflect the implementation of the JU's budget for the year 2023. The Governing Board provides a favourable opinion on the Final Accounts and Budgetary Implementation Report 2023 of the Global Health EDCTP3 as annexed to this opinion.

Done at Brussels, 27 June 2024.

For the Global Health EDCTP3 Joint Undertaking Governing Board

Irene Norstedt

Chairperson of the Governing Board

Annex:

1. Final Accounts and Budgetary Implementation Report 2023 of the Global Health EDCTP3 JU and Independent Auditor's report.