

Global Health EDCTP3's reply

3.11.4. Notwithstanding the 34% achieved of the contribution targets (as shown in the 2025 Final Annual Accounts), it is important to note that cumulative commitments through pledges in letters of endorsement from Contributing Partners had risen to EUR 148 million by the end of 2025 (representing 37% of the EUR 400 million target for Contributing Partner contributions), including over EUR 101 million committed at project level. This will be visible in Global Health EDCTP3's Annual Accounts for the financial year 2026. This boost was driven largely by the introduction of Global Collaboration Action calls aimed at leveraging Contributing Partner co-funding in the 2025 Work Programme, in addition to targeted outreach to strategic partners. Contributing Partner commitments are projected to further increase in 2026 as efforts to engage Contributing Partners as co-funders at call level are ramped up in parallel to the launch of four more Global Collaboration Action call topics under the Work Programme 2026. These developments indicate that Global Health EDCTP3 is on track to achieve its contribution targets over the programme cycle and surpass its initial leverage target of mobilising at least 1 euro from partners for every 1 euro invested by the European Union through Horizon Europe.

3.11.11. Global Health EDCTP3 takes note of the ECA's opinion and is taking actions to address the issues identified. These errors were caused by incorrect cost declarations, mainly of personnel costs. It is important to note that incorrect claims for actual personnel costs continue to be the most common error in Horizon Europe. This is what materialised for the five transactions audited, while Global Health EDCTP3 is committed to taking measures for the operational Global Health EDCTP3 Programme expenditure and to reinforcing its Horizon Europe risk-based approach to grant management.

In Horizon Europe, the standard checks are trust-based. Accordingly, the JU performed ex-ante checks as per Horizon Europe rules and consequently made the payments. Further, upon closure of the audits, the JU implements the audit results of the identified ineligible costs.

Meanwhile, Global Health EDCTP3 has reinforced its internal control framework by implementing a sound risk-based control framework for its beneficiaries. Specifically, the actions taken during 2025 and the first quarter of 2026 include:

- by the end of 2025, launch of the ex-ante strategy activities for the year 2026-2027 (such as site visits, targeted trainings relevant to legal and financial matters);
- launch of second Global Health EDCTP3 Horizon Europe ex-post audits risk selection;
- feedback of ex-post audit risk selection to inform the ex-ante analysis; since 2026, systematic implementation of risk-based ex-ante controls related to

calculation of personnel costs, depreciation of equipment and exchange rate at the Reporting and Payment phase of the grant, as part of the workflow. These ex-ante risk controls are being implemented to prevent the recurrence of errors identified in the ECA audited transactions.

Complementary to this, the JU rolled out lump sums in its Work Programme 2025 and will continue in future Work Programmes following the European Commission strategy in that respect. The actions presented above are all ongoing and will continue throughout Horizon Europe.

3.11.14. Global Health EDCTP3 acknowledges the observation of the ECA. In this context, the JU would like to emphasise that since it acquired its financial autonomy on 23 November 2023, the first Horizon Europe payment was only made in December 2024. Consequently, no audits could have been launched until 2025 for the Global Health EDCTP3 Horizon Europe payment population. The first audit results are expected in 2026. The JU will estimate an error rate for the Consolidated Annual Activity Report for the year 2026.

3.11.15. and Table 3.11.1 (Recommendation 7 of 2022):

Global Health EDCTP3 takes note of the ECA's remarks and would like to emphasise that the risk-based strategy is multiannual and will be implemented throughout Horizon Europe. Furthermore, the JU will continue to reinforce its ex-ante approach based on audit results and on other ex-ante actions (such as site visits, etc) being implemented, as explained in its reply to paragraph 3.11.11.

3.11.16. and Recommendation Global Health EDCTP3 -2025-1 – Estimate and publish the error rate for Horizon Europe expenditure:

Global Health EDCTP3 accepts the ECA's recommendation and will estimate the Horizon Europe Global Health EDCTP3 population error rate in accordance with the Commission (DG BUDG) specific guidance and the JUs' common implementation approach to the Horizon Europe Control Strategy. Global Health EDCTP3 will publish the error rate in its Consolidated Annual Activity Report 2026.