



2017

**Annual Activity Report
Annexes**

**Directorate General for
International Cooperation
and Development**

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ANNEXES

ANNEX 1: Statement of the Internal Control Coordinator¹

I declare that in accordance with the Commission's communication on clarification of the responsibilities of the key actors in the domain of internal audit and internal control in the Commission², I have reported my advice and recommendations to the Director-General on the overall state of internal control in the DG.

I hereby certify that the information provided in Section 2 of the present AAR and in its annexes is, to the best of my knowledge, accurate and complete.

Brussels, 28 March 2018

Marjeta JAGER
(signed)

¹ In DG DEVCO, the Deputy Director-General in charge of People and Peace (Directorate B), Planet and Prosperity (Directorate C), the Task Force Knowledge, Performance and Results and Resources (Directorate R) is entrusted with the function of Internal Control Coordinator. The Director of Resources reports to her.

² Communication to the Commission: Clarification of the responsibilities of the key actors in the domain of internal audit and internal control in the Commission; SEC(2003)59 of 21.01.2003.

ANNEX 2: Reporting – Human Resources, Better Regulation, Information Management and External Communication

This annex is the annex of section 2.2 "Other organisational management dimensions".

Human resource management

| | | | |
|--|--|--|----------------------|
| Objective: The DG deploys effectively its resources in support of the delivery of the Commission's priorities and core business, has a competent and engaged workforce, which is driven by an effective and gender-balanced management and which can deploy its full potential within supportive and healthy working conditions. | | | |
| Indicator 1: Percentage of female representation in middle management | | | |
| Source of data: DG HR | | | |
| Baseline (2015) | | Target (2019) | |
| 20.1% | | 53% | |
| Latest known results (2017): 2017: 26%. On 19 July 2017, the College adopted a renewed approach to its commitment to reach at least 40% female managers by the end of 2019 by adopting quantitative targets of first appointments on management position for women, to be made per Directorate-General at middle management level with DG specific targets [SEC(2017)359]. For DEVCO, the target is 8 female appointments (concerning only the first time management appointments). Half of this target has already been reached with 4 new appointments of women as Head of Unit in 2017. | | | |
| Indicator 2: Percentage of staff who feel that the Commission cares about their well-being | | | |
| Source of data: Commission staff survey | | | |
| Baseline(2014) | | Target(2020) | |
| 27% | | 40% | |
| Latest known results (2017): In 2016, the results of the staff survey showed for this indicator a value of 24%. No staff survey was carried out in 2017. There is therefore no possibility to comment a possible evolution of this trend. The next staff opinion survey is expected to take place during the second half of 2018. | | | |
| Indicator 3: Staff engagement index | | | |
| Source of data: Commission staff survey | | | |
| Baseline(2014) | | Target(2020) | |
| 60% | | 70% of staff feel engaged and committed to doing quality work (measured as a combination of factors) | |
| Latest known results (2017): In 2016 the results of the staff survey showed for this indicator a value of 58%.No staff survey was carried out in 2017. There is therefore no possibility to comment on a possible evolution of this trend. The next staff opinion survey is expected to take place during the second half of 2018. | | | |
| Main outputs in 2017: | | | |
| | Description | Indicator | Target (2017) |
| DEVCO. R | Definition of the HR Strategy. | HR strategy defined. | September 2017 |
| | Latest known results (2017) Adopted end 2017, it was included in the Management Plan 2018. | | |
| DEVCO. R | Selection and appointment of new middle managers with preference to the under-represented gender in case of equal merit. | Increase percentage of women in middle management | End 2017 |
| | Latest known results (2017) The percentage of women in middle management is 26% end of 2017 compared to 23% end of 2016. In 2017, four women were appointed as managers (it concerns only the first time management appointments). | | |

| | | | |
|-----------|---|---|--|
| DEVCO. R | A revised Staff Engagement Plan for Action of DG DEVCO focusing on the new priority areas identified following the analysis of the 2016 Staff Survey. | Adoption of the Action Plan by DEVCO Senior Management. | Spring 2017 |
| | Latest known results (2017) Initial Action plan adopted in 2016, actions ongoing in 2017. | | |
| DEVCO. R | Re-adjustment between workforce, workload and priorities in Delegations. | Re-launching OPTIMUS analysis of workload in the light of the new developments (e.g. the new commitments under the new Consensus for Development). | End 2017 |
| | Latest known results (2017) Relaunch of a new Optimus has been postponed to 2018. | | |
| DEVCO. 02 | Review, coordination, implementation and monitoring of the Internal Communication Action Plan (ICAP). | Progress assessed in the light of the implementation of the synergies and efficiencies initiative; the ICAP updated as appropriate; and implementation monitored. | ICAP updated by mid-2017 ICAP Implementation monitored by end-2017. |
| | Latest known results (2017) As part of our internal communication efforts, a number of new initiatives to bring staff closer to management decisions and to generate more staff engagement have been launched. These include the creation of a DEVCO TV, which currently features weekly management meeting video read-outs and funny, short staff interviews. A weekly digest of the best articles published on the intranet has also been launched in December, and has already led to an increase in the interest for DEVCO news and events. | | |

Financial Management: Internal Control and Risk Management

Overarching objective: The Authorising Officer by Delegation should have reasonable assurance that resources have been used in accordance with the principles of sound financial management, and that the control procedures put in place give the necessary guarantees concerning the legality and regularity of the underlying transactions including prevention, detection, correction and follow-up of fraud and irregularities.

Objective 1: Effective and reliable internal control system giving the necessary guarantees concerning the legality and the regularity of the underlying transactions

Indicator 1: Estimated residual error rate

Source of data: RER studies carried out by Commission's contractor

| Baseline(2014) | Target (2020) |
|----------------|--|
| 2.81% | Below the materiality criterion (2%) in 2020 |

Latest known results (2017):

Latest available result is 1.67% for the 2016 RER study. The RER for 2017 is 1.18%.

Indicator 2: Estimated overall amount at risk for the year for the entire budget under the DGs responsibility.

Source of data: RER study, expenditure data from CRIS and ABAC

| Baseline | Target |
|-------------------|--------|
| EUR 205.7 million | none |

Latest known results (2017):

Overall amount at risk was EUR 79.9 million for 2016. Based on preliminary data, the provisional amount at risk for AAR 2017 is EUR 26.7 million.

| | | | |
|--|---|---------------------------|----------------------|
| Indicator 3: Estimated future corrections | | | |
| Source of data: Key Performance indicators: ineligible amounts identified by ex-ante controls and by audits | | | |
| Baseline | | Target | |
| <ul style="list-style-type: none"> ineligible amounts identified by ex-ante controls : 1.97% in 2014 (EUR 135.4), 1.76% in 2015 (EUR 95.3 million) ineligible amounts identified by audits contracted by the Commission: 4.16% in 2014 (EUR 108.9 million), 1.99% in 2015 (EUR 53.5 million) | | None | |
| Latest known results (2017): | | | |
| <ul style="list-style-type: none"> Ineligible amounts identified by ex-ante controls in 2017: EUR 128 million (2.03% of the total invoiced amount). Ineligible amounts identified by audits in 2017: EUR 98.4 million (4.83% of total audited amount). | | | |
| Main outputs in 2017: | | | |
| | Description | Indicator | Target (2017) |
| DEVCO R. | Final Report for the 2016 RER study. | Residual Error Rate (RER) | 2% or less |
| | Latest known results (2017) The estimated RER for 2017 is 1.18%, overall amount at risk linked to reservations of EUR 26.7 million. | | |

| | | | |
|--|--|---|---|
| Objective 2: Effective and reliable internal control system in line with sound financial management. | | | |
| Indicator 1: Conclusion reached on cost effectiveness of controls | | | |
| Source of data: staff cost data, other control cost data, data on ineligible expenditure (prevented by ex-ante controls and identified by external auditors) | | | |
| Baseline (2014) | | Target | |
| Yes | | Yes | |
| Latest known results (2017): Yes | | | |
| Indicator 2: Overall cost of control in relation with benefits and/or with the amount of managed funds | | | |
| Baseline (2014) | | Target | |
| Overall control costs represented 5.06% of total expenditure | | Overall control costs remain in the same area. | |
| Latest known results (2017): | | | |
| Overall control costs as a percentage of total expenditure went down to 3,9% in 2017. | | | |
| Main outputs in 2017: | | | |
| | Description | Indicator | Target (2017) |
| DEVCO.R | The internal control system is effective and reliable without generating excessive costs. | Conclusion reached on cost-effectiveness of controls. | Control costs in 2017 below 2015 & 2016 levels. |
| | Latest known results (2017) Control costs at EUR 288.5 million for 2017, slightly above 2016 level (EUR 280.17 million). This represents 3.9 % of total payments which is lower than 2016 (4.26%). | | |
| DEVCO.R | New terms of reference (TOR) for audits and expenditure verifications. | TOR issued. | Distribute the TOR in 2017. |
| | Latest known results (2017) Finalisation expected for the first quarter of 2018 | | |
| DEVCO.R | New terms of references (TOR) for verification missions in EU Delegations. | TOR issued. | Distribute the TOR in 2017. |
| | Latest known results (2017) Process manual for supervision missions to Delegations adopted by DEVCO management in November and annual plan for these missions adopted by the DG in January 2018 | | |
| DEVCO.R | Implementation of the new Internal Control Framework. | System developed and new instructions released. | June 2017 |
| | Latest known results (2017) A list of internal control indicators was adopted by DEVCO management in December, as required by the central services. | | |

Objective 3: Minimisation of the risk of fraud through application of effective anti-fraud measures, integrated in all activities of the DG, based on the DG's anti-fraud strategy (AFS) aimed at the prevention, detection and reparation of fraud.

Indicator 1: Updated anti-fraud strategy of DG DEVCO elaborated on the basis of the methodology provided by OLAF

Source of data: minutes of the meetings held during AFS review

| Baseline (2015) | | Target | |
|---|---|--|-------------------------------|
| Date of the last update: 21/10/2015 | | Update every four years, as set out in the AFS | |
| Latest known results (2017): | | | |
| The approval of an update of DEVCO's anti-fraud strategy based on the new Commission Anti-Fraud Strategy (CAFS) is planned in 2018. | | | |
| Main outputs in 2017: | | | |
| Description | | Indicator | Target (2017) |
| DEVCO.R | Online Anti-Fraud Training. | Number of staff using this training. | 250 |
| | Latest known results (2017) The on-line anti-fraud course was made available and 25 staff members have already taken the course. This figure is significantly lower than planned (250) and measures will be taken to make sure that more staff members concerned will take the course. A guidance note on anti-fraud procedures was integrated in the DEVCO intranet offer. | | |
| DEVCO.R | New guidance on anti-fraud cases. | Guidance prepared. | Guidance distributed in 2017. |
| | Latest known results (2017) Guidance was made available at the beginning of 2017, the guidance note was also annexed to a note distributed to all staff on "Reporting irregularities, alleged fraud and corruption and disclosure of information by staff" Ares(2017)5087575. | | |

Better regulation

Objective: Prepare new policy initiatives and manage the EU's acquis in line with better regulation practices to ensure that EU policy objectives are achieved effectively and efficiently

Indicator 1: Percentage of Impact assessments submitted by DG DEVCO to the Regulatory Scrutiny Board that received a favourable opinion on first submission.

Source of data: Data on submission of impact assessments by DG DEVCO recorded by the SG impact assessment unit

| Baseline(2011) ³ | Interim Milestone(2016) ⁴ | Target(2020) |
|--|---|--------------|
| 20% = Percentage of impact assessments submitted by DG DEVCO in 2011 to the Impact Assessment Board which received a positive opinion on first submission. It concerns the five external relations financing instruments currently managed by DG DEVCO | N/A (the five external relations financing instruments currently managed by DG DEVCO will be submitted in 2018) | 30% |
| Latest known results (2017): | | |
| Not applicable in 2017. The impact assesment related to the external relations financing instruments currently managed by DG DEVCO will be submitted in 2018. | | |

³ Year 2011 was the last year when DEVCO submitted impact assessments; therefore a more recent baseline e.g. 2015 is not applicable.

⁴ REFIT initiatives and the impact assessments are not part of the core business of DEVCO as they are not recurrent.

Indicator 2: Percentage of the DG DEVCO's primary regulatory acquis covered by retrospective evaluation findings and Fitness Checks not older than five years.

| Baseline (2015) ⁵ | Interim Milestone (2016) | Target(2020) |
|---|--|--|
| Percentage of the DG DEVCO's primary regulatory acquis covered by retrospective evaluations and Fitness Checks not older than five years. 0% | Positive trend compared to the baseline 17,5% | Positive trend compared to the milestone |
| Latest known results (2017): 100% | | |

Information management aspects

Objective: Information and knowledge in your DG is shared and reusable by other DGs. Important documents are registered, filed and retrievable

Indicator 1: Percentage of registered documents that are not filed⁶ (ratio)

Source of data: Hermes-Ares-Nomcom (HAN)⁷ statistics

| Baseline (2015) | Target |
|-----------------|--------|
| 4% | ≤ 3% |

Latest known results (2017):

1.14%

The target was achieved.

Indicator 2: Percentage of HAN files readable/accessible by all units in the DG

Source of data: HAN statistics

| Baseline(2015) | Target |
|----------------|--------|
| 93% | ≥95% |

Latest known results (2017):

20.52%=> Corrected figure = 96% Target achieved

The methodology used for the HAN statistics does not distinguish the files manually created in Ares from the files automatically generated by systems integrated in HRS, although the latter have specific characteristics. This is the case of PROSPECT and PADOR, which have automatically created 73500 files in HRS, all of them subject to the rules set by the business owners, not by Ares, rules which do not foresee access to all DEVCO units. Considering that the files generated by PROSPECT and PADOR represent 78% of all the DEVCO files (93640 files), their inclusion in the HAN statistics artificially lowers the ratio of readable /accessible files down to 20,52%.

If PROSPECT and PADOR files were excluded and only the remaining 20140 files were taken into account (as it should be the case), the result is that only 790 files (4%) are not readable/accessible by all units and 96% are readable/accessible by all units.

In conclusion, the target for 2017 is considered as achieved.

Indicator 3: Percentage of HAN files shared with other DGs

Source of data: HAN statistics

N.B. The baseline is lower than the Commission average. The opening of files to other DGs is still rare in the Commission and DEVCO, as most DGs, is still in an early phase.

| Baseline(2015) | Target |
|----------------|---------------------|
| 0.43% | Between 5 % and 10% |

Latest known results (2017):

4.93%=> Corrected figure = 15% Target achieved

The explanation used for Indicator 2 also applies to indicator 3, since PROSPECT and PADOR files have been counted in this section as well, although they are out of the scope of the objective since they are not meant to be shared with other DGs. As commented under indicator 2, the unduly inclusion of files automatically generated by PROSPECT and PADOR alters drastically the calculations provided by HAN statistics. If those files are excluded and the indicator considers only manually created files, the percentage of files shared with other

⁵ Current acquis has been adopted in 2014. Baseline 2015 is hence " 0"

⁶ Each registered document must be filed in at least one official file of the *Chef de file*, as required by the [e-Domec policy rules](#) (and by ICS 11 requirements). The indicator is to be measured via reporting tools available in Ares.

⁷ Suite of tools designed to implement the [e-Domec policy rules](#).

DGs raises to 15% (3029 files out of 20209).

Indicator 4: Learning and Knowledge Development Strategy (LKDS) 2014-2020 implemented in line with the adopted and regularly updated Action Plan

Source of data: LKDS Implementation reports; Learning and Knowledge Management needs surveys; LKDS evaluation in 2017; OECD peer reviews; Other surveys and evaluations (e.g. training evaluations, newcomers and tutors surveys)

| Baseline (2015) | Interim Milestone (rolling) | Target (2020) |
|--|--|---|
| Learning and Knowledge Development Strategy (LKDS) 2014 – 2020 and its Action Plan (AP) adopted; | <ul style="list-style-type: none"> Action Plan regularly updated and implemented. Evaluation on implementation of the LKDS done in 2017 to inform a mid-term revision of the Strategy. Mid-term revision of Strategy adopted. Strategy adapted to align with the corporate policy. | <ul style="list-style-type: none"> DEVCO is a learning organisation that has values and well uses the knowledge and competences to perform its mission, learns from experience and is able to adapt to the evolving needs. LKDS key objectives and actions implemented. Positive OECD peer review. |

Latest known results (2017):

State of implementation: Learning

- In total, DEVCO organised 357 learning events in 2017 (online courses, webinars and face-to-face in HQ and Delegations) which counted for 5,506 participants (12,182 participant days). The overall satisfaction rate of DEVCO courses is 81/100, above the minimum target of 75/100.
- The yearly Learning and KM needs survey was launched and provided the necessary information for DEVCO's 2018 training programme.
- DEVCO developed and tested during 2017 the open learning platform, the "DEVCO Academy" which will be externally launched early 2018.

State of implementation: Knowledge Management

- Most of the actions of the Learning and Knowledge development Strategy Action Plan were progressing as foreseen. In general, 80% of the 57 actions included in the LKDS Action Plan for 2014-2020 have been achieved.
- Delivered an LKDS Action Plan mid-term review report and a renewed LKDS Action Plan for 2018-2020 for DEVCO Management endorsement in December 2017. The LKDS Action Plan mid-term review was preceded by an in-depth analysis of KM and Learning needs in DEVCO.

Indicator 5: Percentage of briefings managed in accordance with a uniform business process and using a common tool

Source of data: BASIS

| Baseline (2015) | Target (2016) |
|--|---------------|
| 73% of the briefings and speeches – 545 items - were uploaded in BASIS in 2015 (NB: DG DEVCO started to use BASIS as of 23 March 2015) | 90% |

Latest known results (2017): 100%

Main outputs in 2017:

| | Description | Indicator | Target (2017) |
|---------|--|--|---|
| DEVCO.R | Electronic workflows are generalised, including those relating to financial and contractual procedures. | Number of registered documents with a fully approved e-signatory (no paper circulation in parallel). | 75% of registered documents approved in full electronic mode. |
| | Latest known results (2017) 60%: Target not achieved (71% in documents signed by the senior management, i.e. where the impact of paperless is higher, due to the larger number of actors). The introduction of paperless circuits in the area of contracts and riders, and other financial documents to all Directorates should increase significantly the ratio of paperless circuits and is, among other actions, proposed for adoption in 2018. The consolidation and further advancement of electronic circuits and the reduction of paper circulation to the strictly legally necessary requires a firm commitment of all actors and notably the strong support of top and middle management. | | |

| | | | |
|----------|---|---|---|
| DEVCO.R | The integration of DEVCO IT systems with HAN continues. Quality control as regards the use of HAN functions by integrated systems is ensured. | Integration of the Audit Module and of the Portfolio Management Dashboard with HAN. Quality control of PROSPECT and PADOR. | Integrations of Audit Module and of Portfolio Management Dashboard in 2017. Conclusion of the quality control of PROSPECT and PADOR. |
| | <p>Latest known results (2017): Partially achieved. The integration of the Portfolio Management Dashboard was completed and the obstacles to access documents of EU Delegations by HQ were removed. The business owner of the Audit module postponed the integration of its system. The quality review of the integration of PROSPECT and PADOR was done for certain elements (e.g. file titles in PROSPECT), but has not yet been completed due to constraints of the system supplier.</p> | | |
| DEVCO.R | Improved and consolidated use of HAN in EU Delegations (DEVCO sections). | Number of HAN files readable/accessible in Delegations and in HQ. | At least 70% of all HAN files in the DEVCO sections are shared with HQ and between Delegations. |
| | <p>Latest known results (2017) Target achieved. All active project files existing in DEVCO Delegations have been opened for consultation to DEVCO HQ (40212 active files and sub-files).</p> | | |
| DEVCO.R | Improved access to DEVCO HQ documents and files stored in HAN. | Number of HAN files readable/accessible to European Commission services, including EU Delegations. | At least 25% of all DEVCO HQ files are shared with EU Delegations and other EC services. |
| | <p>Latest known results (2017) Target partially achieved. The sharing of DEVCO HQ files with EU Delegations is subject to specific actions given that they are not included in the "Commission" group in ARES (they are part of the EEAS section of Ares) and, as a consequence, they are not automatically part of the file sharing actions implemented under indicator 3 above. In order to overcome this obstacle, a specific group including the users of DEVCO EU Delegations (98 Delegations in total; 86 DEVCO EU Delegations) has been manually created in NomCom in 2017. The functioning of this solution has been tested for the sharing of the audit files managed in HQ. Based on the results, this operation will be extended to all the DEVCO HQ project files in 2018, as well as to all the files already shared at Commission level.</p> | | |
| DEVCO.R | Increased email registration in Ares. | Number of emails registered with Areslook. | Increase \geq 15% of 2016 rates. |
| | <p>Latest known results (2017) 13% Target not achieved. The e-mail registration via AresLook has increased: 13% in 2017 compared to 2016. 5118 e-mails were registered in 2017 via AresLook compared to 4537 e-mails registered in 2016. Despite the fact that the target was unachieved, e-mail registration continued to increase and followed the positive trend in the past years. Several measures have been taken in 2017 to improve email registration (for example, Areslook was installed in all the missing PCs in DEVCO). In 2018, SG will deploy a new feature in Ares, called "internal message" due to replace the use of Areslook for all the internal emails.</p> | | |
| DEVCO.01 | About 762 briefings and speeches encoded in BASIS. | Out of the total number of briefings and speeches, the percentage of briefings and speeches encoded in BASIS in the year. | 100% |
| | <p>Latest known results (2017) About 845 briefings and speeches encoded in BASIS in 2017. Target exceeded.</p> | | |

| | | | |
|----------|---|--|---|
| DEVCO.03 | 2014-2020 Learning and Knowledge Development Strategy (LKDS) evaluated, revised and implemented. | <ul style="list-style-type: none"> • Mid-term evaluation of LKDS. • Review/ updating of LKDS. • 2017 LKDS Action plan and training programme implemented. | <ul style="list-style-type: none"> • Evaluation report discussed with the Management by December 2017. • Proposals for LKDS review prepared by December 2017. • Satisfaction rate of face-to-face courses over 80% |
| | Latest known results (2017) Mid-term review of the LKDS Action Plan and proposals for renewed LKDS Action Plan for 2018-2020 drafted and consulted with the concerned units. Satisfaction rate of face-to-face courses - 81% (2017). | | |
| DEVCO.03 | Develop a strategic approach for R&I in development cooperation. | <ul style="list-style-type: none"> • Meta-analysis of existing studies on trends and challenges - completed. • Develop KS and organisational learning on R&I - in development. | Strategic approach on research & Innovation in cooperation with developing countries ready by June 2017. |
| | Latest known results (2017) Initiative to be re-examined in context of 2021-27 MFF discussions and in consultation with DG RTD. | | |

External communication activities

Objective: Citizens perceive that the EU is working to improve their lives and engage with the EU. They feel that their concerns are taken into consideration in European decision making and they know about their rights in the EU.

Indicator 1: Percentage of EU citizens having a positive image of the EU

In the period 2016-20, DG DEVCO will inform and engage with its primary target audience, the citizens of the EU⁸, about key international cooperation and development related policies pursued by the EU, most notably the 2030 Agenda for Sustainable Development and the EU's efforts towards the Sustainable Development Goals, and about the results and impact achieved through the wide array of financial instruments for EU external action managed by DG DEVCO. Promoting the EU as a Global Actor, DG DEVCO will highlight how the EU's work on international cooperation and development benefits not only beneficiaries outside the EU, but also EU citizens themselves.)

Definition: Eurobarometer measures the state of public opinion in the EU Member States. This global indicator is influenced by many factors, including the work of other EU institutions and national governments, as well as political and economic factors, not just the communication actions of the Commission. It is relevant as a proxy for the overall perception of the EU citizens. Positive visibility for the EU is the desirable corporate outcome of Commission communication, even if individual DGs' actions may only make a small contribution.

Source of data: Standard Eurobarometer (DG COMM budget) [monitored by DG COMM [here](#)].

| Baseline: November 2014 | Target: 2020 |
|-------------------------|--------------------------------|
| Total "Positive": 39% | Positive image of the EU ≥ 50% |
| Neutral: 37% | |
| Total "Negative": 22% | |

Latest known results (2017):

The last Eurobarometer survey was issued in April 2017, indicating that almost nine out of ten respondents think that it is important to help people in developing countries, or 89% of respondents, at least three quarters of respondents in each Member State think this way. These results are the same as the previous survey in 2015.

The Eurobarometer survey is conducted using DG COMM's framework contract. The current contract expired in August 2017 and the next one is currently under preparation, with an estimated availability for April 2018. The next Eurobarometer will therefore be launched in 2018 as soon the relevant framework contract is available.

⁸ Complementarily, stakeholders outside the EU will be informed and engaged by the EEAS through the EU's Delegations in partner countries, with support from DG DEVCO on development related matters.

Indicator 2: Percentage of EU citizens who are aware of what EU development aid does.

Definition: as under indicator 1. The percentage in this indicator will be the sum total of the percentages obtained on answers 1 – A lot and 2- A little to the trend question "How much do you feel you know about where EU development aid goes? Would you say that you know [where EU development aid goes]?"

Source of data: Special Eurobarometer [requested by DG DEVCO] on citizen's views on development, cooperation and aid.

| Baseline: September 2014 | Target: 2020 |
|--|--|
| Total % respondents feeling they know "a lot": 3% Total % respondents feeling they know "a little": 41 % Sum total: 44 % | Total % respondents feeling they know "a lot" or "a little": by 2020: ≥ 50% Milestone for 2017: ≥ 47% |

Latest known results (2017):

The last Eurobarometer survey was issued in April 2017 which indicated that just over four in ten (41%) citizens state that they have heard of the SDGs, although respondents are more likely to have heard of them but do not really know what they are (29%) than to know what they are (12%). These results are an increase in 5 points against the survey carried out in 2015.

The Eurobarometer survey is conducted using DG COMM's framework contract. The current contract expired in August 2017 and the next one is currently under preparation, with an estimated availability for April 2018. The next Eurobarometer will therefore be launched in 2018 as soon the relevant framework contract is available.

Main outputs in 2017:

| | Description | Indicator | Target (2017) |
|----------|---|--|--|
| DEVCO.02 | Communication Strategy: updated DEVCO strategy aligned with the SDGs, the new Consensus and Post-Cotonou agenda. | <ul style="list-style-type: none"> • Communication Strategy revised and approved. • Development comm. network with MS consolidated around the new agenda. | Mid-2017 |
| | Latest known results (2017) <ul style="list-style-type: none"> • DEVCO manages its communication activities in line with existing strategy documents, which have been fine-tuned in the course of the year. They include a media strategy, a social media strategy, an internal communication strategy and several campaign-related strategies. • EU development communication network and integrated translation facility: after endorsement by EU DGs meeting in Oct 2017, contracts with service providers signed Dec 2017. Inaugural meeting of network scheduled for Jan 2018. | | |
| DEVCO.02 | Programme communication tools: revised corporate Communication & Visibility Requirements and Vade-Mecum adopted, implemented and supported. | <ul style="list-style-type: none"> (a) Communication & Visibility Requirements adopted. (b) Vade Mecum adopted. (c) Communication coordinators support desk established. | <ul style="list-style-type: none"> (a) First half 2017 (b) Second half 2017 (c) First half 2017 |
| | Latest known results (2017) <ul style="list-style-type: none"> (a) Requirements adopted (Nov 2017) (b) Vademecum reconceptualised, design launched 2nd half 2017 (c) ComCoord support desk set up in late 2016 | | |
| DEVCO.02 | Targeted communication campaigns: General and theme-specific development-related campaigns targeting stakeholders and EU citizens planned and implemented. | <ul style="list-style-type: none"> (a) Reach of press/online/social media campaigns on major development themes implemented, including the 2030 Agenda/SDGs, the European Consensus on Development, and major international 'Days'. (b) Eurobarometer results. | Throughout 2017 |
| | Latest known results (2017) <ul style="list-style-type: none"> (a) Most successful online campaigns in 2017: the launch of the new Consensus (reach of 2 million, 250k + mentions of campaign hashtags, and 40k views of our first FB Live with the DG) The worldwide blogging competition, with almost 500 applications received, and the main video reaching almost 2 million people The 2030 agenda is now a summer campaign, with over 700 applications received and a content partnership secured with Lonely Planet. The topics most covered by traditional media in 2017 were: Spotlight Initiative launch at UNGA; the AU-EU summit; and the progress of the EIP. Two press trips (Brussels and Ghana) were organised for international journalists. (b) The Eurobarometer survey for 2017 was postponed to 2018 for administrative reasons. | | |

| | | | |
|----------|---|--|--|
| DEVCO.02 | <p>European Development Days: EDDs organised 7 -8 June 2017.</p> | <p>(a) Participation level sustained (2016 baseline: 6,000 registered participants). (b) High satisfaction rates sustained (2016 baseline: 94,5% of participants rated EDD as "good" or "excellent"). (c) Level of social media interaction sustained (2016 baseline: 29,584 # mentions). (d) Media attendance sustained (2016 baseline: 230 journalists).</p> | <p>(a) 6,000 registered participants. (b) > 80% of participants rate EDDs "good" or "excellent". (c) Facebook likes + Twitter followers > 78,700 (d) > 200 journalists</p> |
| | <p>Latest known results (2017) The eleventh edition of the EDDs was held on 7 and 8 June at Tour & Taxis in Brussels. (a) 8,000 registered participants, up 18 % compared to 2016, and the highest EDD participation since the event's inception. (b) The event maintained in 2017 a high satisfaction rate with 94% of respondents rating EDD as "good" or "excellent" (c) DG DEVCO went live on Facebook for the first time during EDD17: The opening ceremony was viewed live by more than 50K users; 18K users followed the live tour around the Global Village On Twitter (via Periscope) some key sessions were livestreamed: around 400 viewers in total. Storytelling: live coverage during EDDs through InstaStories, a different way to communicate and engage with younger audiences. 31K # mentions and 10.6K social media engagement). (d) No. of journalists covering the event rose to 240, generating increased no. of interviews and recordings (TV shows and radio programmes) & increased no. of media partnerships.</p> | | |
| DEVCO.02 | <p>Kapuściński development lectures 2017-2018: 10 lectures organised in EU MS and beyond.</p> | <p>(a) No. of participants sustained (2016 baseline: 130 per lecture). (b) online audience sustained (2016 baseline: 250 viewers per lecture). (c) number of new speakers sustained (2016 baseline: 9).</p> | <p>(a) No. participants >100 (b) online audience > 250 (c) No. new speakers >4</p> |
| | <p>Latest known results (2017) (a) The physical number of participants increased in 2017 by 50%: 150 participants per lecture. (b) The online audience through web streaming increased significantly to 250 viewers per lecture, but starting "FB LIVE" of KDLs really boosted the reach with 20.000 viewers in 2017 (c) The ratio of new speakers increased giving the conferences fresh perspectives, in 2017 9 out of 10 speakers had never given a KDL lecture before.</p> | | |
| DEVCO.02 | <p>Info Point : Information Point open, providing information and debate on the EU's external cooperation.</p> | <p>(a) number of lunch-time conferences sustained (2016 baseline: 86 conferences). (b) No. of organised visits sustained (2016 baseline: 53). (c) No. of visitors sustained (2016 baseline: 10, 500).</p> | <p>(a) No. of lunch-time conferences > 80 (b) No. of visits > 45 (c) No. visitors > 9,000</p> |
| | <p>Latest known results (2017) (a) The no. of conferences rose to 96, with greater reach potential through web streaming (b) Number of organised visits stable at 60 visits (c) No. of visitors stable in 2017 at 10, 500</p> | | |

| | | | |
|----------|--|--|--|
| DEVCO.02 | <p>DEVCO online presence: online presence maintained through website and social media.</p> | <p>(a) No. of visitors to DEVCO website sustained (2016 baseline: 97,000 unique visitors/month).</p> <p>(b) No. of visits to the DEVCO website sustained (2016 baseline: 308,000 unique page views/month).</p> <p>(c) 10% increase of social media interaction (baseline 2016: total 155,600 Facebook likes and Twitter followers).</p> | <p>(a) > 97,000 unique visitors/month.</p> <p>(b) > 308,000 unique page views/month.</p> <p>(c) > 171,200 Facebook likes and Twitter followers combined.</p> |
| | <p>Latest known results (2017)</p> <p>(a) With 176,000 visitors/month, we doubled our number of visitors in 2017, an impressive result linked to a combination of better content, key events in 2017 (new Consensus, Spotlight Initiative with UN), and also increased traffic coming from social media channels.</p> <p>(b) The number of pages viewed went up by 30% to around 400K, without significantly increasing the size of our site. This is mainly due to new visitors.</p> <p>(c) Growth on our social media channels has been exceptional in 2017. We almost doubled our fan base on Facebook (now at 216,000) and on Twitter (now at 43,800) and increased our fan base on Instagram by 300% (now at 11,700).</p> | | |
| DEVCO.02 | <p>DEVCO annual report coordinated, drafted and approved.</p> | <p>Annual report adopted by the College and communicated to the public.</p> | <p>31 December 2017</p> |
| | <p>Latest known results (2017)</p> <p>The initial stages of the procedure (beginning of 2017) were delayed in an attempt to streamline the structure of the report. As a result, the final adoption of the Annual Report was postponed to Feb. 2018.</p> | | |

DG DEVCO maintained its efforts to increase visibility and communication on the EU's role in the world on development policy. Priority will continue to be given to the collaboration with EU Member States and other partners and stakeholders (such as through European Development Days), and using social media channels to reach out to EU young audiences.

| Annual communication spending (based on estimated commitments ⁹): | | | |
|---|----------------|--------------------|---|
| Baseline (2016): | Target (2017): | Total amount spent | Total of FTEs working on external communication |
| 6,615,260 EUR | 6,400,000 EUR | 5,446,244 EUR | 20 FTE |

⁹ for DEVCO central communication.

ANNEX 3: Draft annual accounts and financial reports

Annex 3A Draft annual accounts and financial reports for General Budget of the EU

| TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2017 (in EUR million) | | | | | |
|--|-------|--|---|-------------------------|----------------|
| | | | Commitment appropriations authorised (1) | Commitments made (2) | % (3=2/1) |
| Title 01 - Economic and financial affairs | | | | | |
| 01 | 01 03 | International economic and financial affairs | 575.00 | 275.00 | 47.83 % |
| Title 05 - Agriculture and rural development | | | | | |
| 05 | 05 01 | Administrative expenditure of the 'Agriculture and rural development' policy area | 0.07 | 0.07 | 100.00 % |
| Title 08 - Research and innovation | | | | | |
| 08 | 08 01 | Administrative expenditure of the 'Research and innovation' policy area | 2.30 | 2.30 | 100.00 % |
| Title 09 - Communications networks, content and technology | | | | | |
| 09 | 09 01 | Administrative expenditure of the 'Communications networks, content and technology' policy area | 0.40 | 0.40 | 100.00 % |
| Title 11 - Maritime affairs and fisheries | | | | | |
| 11 | 11 01 | Administrative expenditure of the 'Maritime affairs and fisheries' policy area | 0.49 | 0.49 | 100.00 % |
| Title 18 - Migration and home affairs | | | | | |
| 18 | 18 03 | Asylum and migration | 0.30 | 0.30 | 100.00 % |
| Title 19 - Foreign policy instruments | | | | | |
| 19 | 19 01 | Administrative expenditure of the 'Foreign policy instruments' policy area | 4.55 | 4.55 | 100.00 % |
| Title 21 - International cooperation and development | | | | | |
| 21 | 21 01 | Administrative expenditure of the 'International cooperation and development' policy area | 221.40 | 217.11 | 98.06 % |
| | 21 02 | Development Cooperation Instrument (DCI) | 3,003.97 | 2,985.15 | 99.37 % |
| | 21 04 | European Instrument for Democracy and Human Rights | 136.37 | 135.60 | 99.43 % |
| | 21 05 | Instrument contributing to Stability and Peace (IcSP) - Global and trans-regional threats and emerging threats | 75.05 | 72.99 | 97.25 % |
| | 21 06 | Instrument for Nuclear Safety Cooperation | 53.05 | 53.05 | 100.00 % |
| | 21 07 | The European Union-Greenland partnership | 31.63 | 31.63 | 100.00 % |
| | 21 08 | Development and cooperation worldwide | 30.31 | 30.12 | 99.38 % |
| | 21 09 | Completion of actions implemented under Industrialised Countries Instrument (ICI+) programme | 0.00 | | 0.00 % |
| Total Title 21 | | | 3,551.78 | 3,525.64 | 99.26% |
| Title 22 - Neighbourhood and enlargement negotiations | | | | | |
| 22 | 22 01 | Administrative expenditure of the 'Neighbourhood and enlargement negotiations' policy area | 44.90 | 44.90 | 100.00 % |
| Title 24 - Fight against fraud | | | | | |
| 24 | 24 01 | Administrative expenditure of the 'Fight against fraud' policy area | 0.22 | 0.22 | 100.00 % |
| Title XX - Administrative Expenditure allocated to policy areas | | | | | |
| XX | XX 01 | Administrative Expenditure allocated to policy areas | 49.92 | 49.85 | 99.85 % |
| Total DG DEVCO | | | 4,229.94 | 3,903.72 | 92.29 % |

* Commitment appropriations authorised include, in addition to the budget voted by the legislative authority, appropriations carried over from the previous exercise, budget amendments as well as miscellaneous commitment appropriations for the period (e.g. internal and external assigned revenue).

% Outturn on commitment appropriations

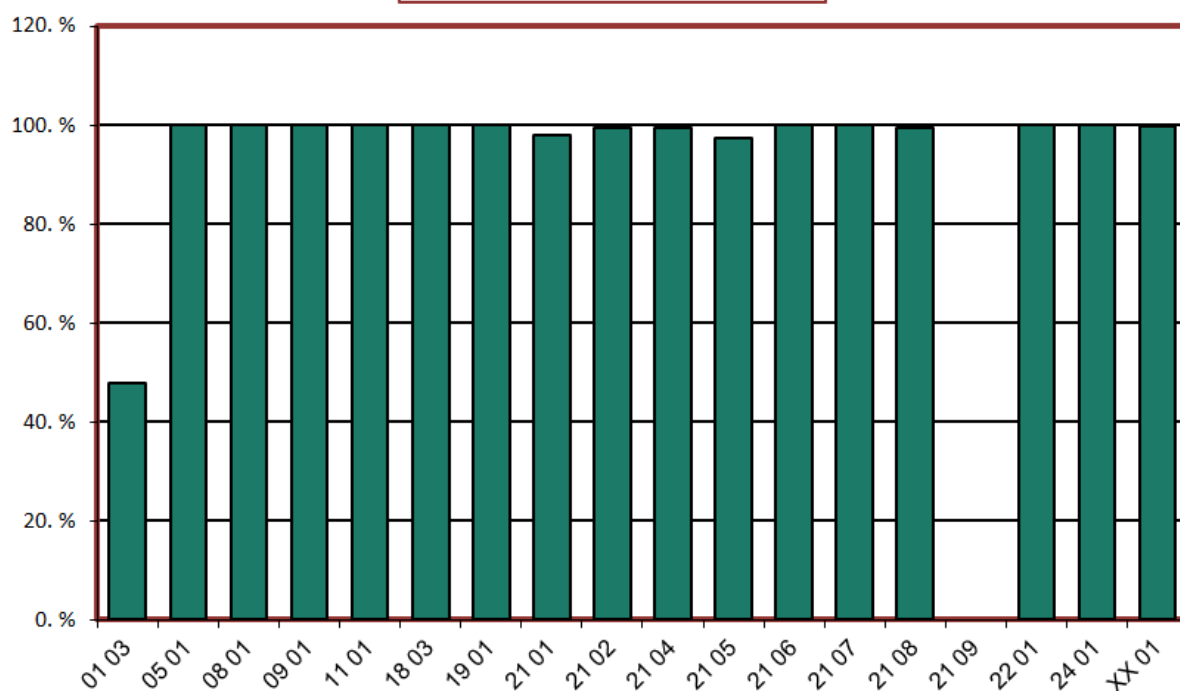


TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS IN 2017 (in EUR million)

| Chapter | | Payment appropriations authorised * (1) | Payments made (2) | % (3=2/1) | |
|---|-------|--|----------------------|--------------|----------|
| Title 01 - Economic and financial affairs | | | | | |
| 01 | 01 03 | International economic and financial affairs | 575.00 | - | 0.00 % |
| Title 05 - Agriculture and rural development | | | | | |
| 05 | 05 01 | Administrative expenditure of the 'Agriculture and rural development' policy area | 0.07 | 0.07 | 100.00 % |
| Title 08 - Research and innovation | | | | | |
| 08 | 08 01 | Administrative expenditure of the 'Research and innovation' policy area | 2.30 | 2.30 | 100.00 % |
| Title 09 - Communications networks, content and technology | | | | | |
| 09 | 09 01 | Administrative expenditure of the 'Communications networks, content and technology' policy area | 0.40 | 0.40 | 100.00 % |
| Title 11 - Maritime affairs and fisheries | | | | | |
| 11 | 11 01 | Administrative expenditure of the 'Maritime affairs and fisheries' policy area | 0.49 | 0.49 | 100.00 % |
| Title 18 - Migration and home affairs | | | | | |
| 18 | 18 03 | Asylum and migration | 0.30 | 0.30 | 100.00 % |
| Title 19 - Foreign policy instruments | | | | | |
| 19 | 19 01 | Administrative expenditure of the 'Foreign policy instruments' policy area | 5.50 | 5.00 | 90.91 % |
| Title 21 - International cooperation and development | | | | | |
| 21 | 21 01 | Administrative expenditure of the 'International cooperation and development' policy area | 232.56 | 131.42 | 56.51 % |
| | 21 02 | Development Cooperation Instrument (DCI) | 2,501.83 | 2,456.00 | 98.17 % |
| | 21 04 | European Instrument for Democracy and Human Rights | 122.72 | 122.08 | 99.48 % |
| | 21 05 | Instrument contributing to Stability and Peace (IcSP) - Global and trans-regional threats and emerging threats | 69.65 | 64.26 | 92.25 % |
| | 21 06 | Instrument for Nuclear Safety Cooperation | 72.17 | 71.31 | 98.82 % |
| | 21 07 | The European Union-Greenland partnership | 30.22 | 29.94 | 99.07 % |
| | 21 08 | Development and cooperation worldwide | 27.74 | 27.59 | 99.47 % |

| | | | | | |
|--|-------|--|-----------------|-----------------|----------------|
| | 21 09 | Completion of actions implemented under Industrialised Countries Instrument (ICI+) programme | 12.55 | 12.09 | 96.34 % |
| Total Title 21 | | | 3,069.44 | 2,914.69 | 94.96% |
| Title 22 - Neighbourhood and enlargement negotiations | | | | | |
| | 22 01 | Administrative expenditure of the 'Neighbourhood and enlargement negotiations' policy area | 48.61 | 45.30 | 93.18 % |
| Title 24 - Fight against fraud | | | | | |
| | 24 01 | Administrative expenditure of the 'Fight against fraud' policy area | 0.22 | 0.22 | 100.00 % |
| Title XX - Administrative Expenditure allocated to policy areas | | | | | |
| | XX 01 | Administrative Expenditure allocated to policy areas | 50.31 | 50.01 | 99.40 % |
| Total DG DEVCO | | | 3,752.65 | 3,018.77 | 80.44 % |

* Payment appropriations authorised include, in addition to the budget voted by the legislative authority, appropriations carried over from the previous exercise, budget amendments as well as miscellaneous payment appropriations for the period (e.g. internal and external assigned revenue).

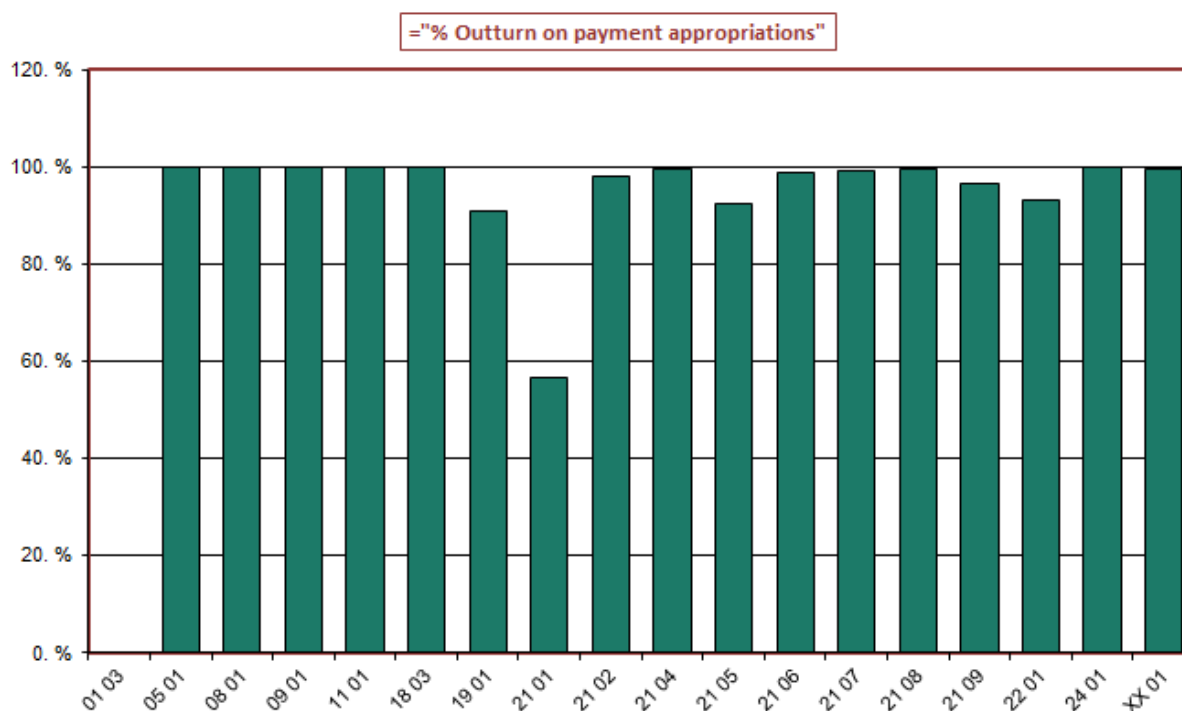
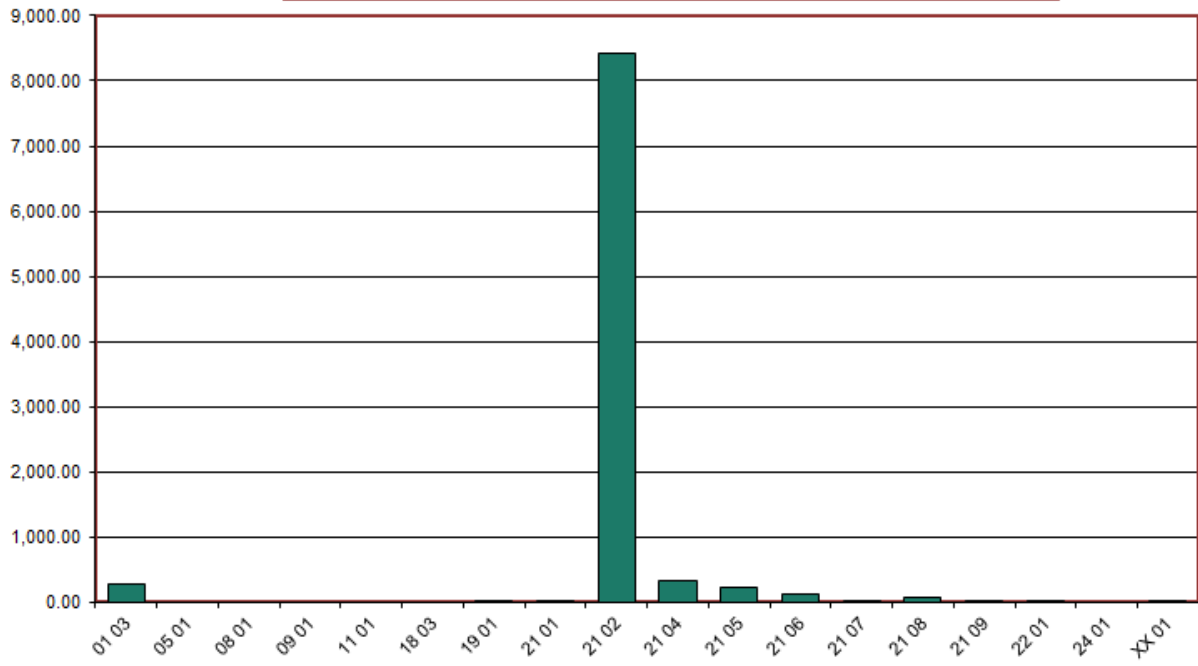


TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2017 (in EUR million)

| | | | 2017 Commitments to be settled | | | | Commit. to be settled from financial years previous to 2017 | Total of commit. to be settled at end of financial year 2017 | Total of commit. to be settled at end of financial year 2016 |
|--|-------|--|--------------------------------|---------------|-----------------|-----------------|---|--|--|
| Chapter | | | Commit. 2017 | Payments 2017 | RAL 2017 | % to be settled | | | |
| | | | 1 | 2 | 3=1-2 | 4=1-2/1 | 5 | 6=3+5 | 7 |
| Title 01 - Economic and financial affairs | | | | | | | | | |
| 01 | 01 03 | International economic and financial affairs | 275.00 | - | 275.00 | 100.00% | - | 275.00 | - |
| Title 05 - Agriculture and rural development | | | | | | | | | |
| 05 | 05 01 | Administrative expenditure of the 'Agriculture and rural development' policy area | 0.07 | 0.07 | - | 0.00% | - | - | - |
| Title 08 - Research and innovation | | | | | | | | | |
| 08 | 08 01 | Administrative expenditure of the 'Research and innovation' policy area | 2.30 | 2.30 | - | 0.00% | - | - | - |
| Title 09 - Communications networks, content and technology | | | | | | | | | |
| 09 | 09 01 | Administrative expenditure of the 'Communications networks, content and technology' policy area | 0.40 | 0.40 | - | 0.00% | - | - | - |
| Title 11 - Maritime affairs and fisheries | | | | | | | | | |
| 11 | 11 01 | Administrative expenditure of the 'Maritime affairs and fisheries' policy area | 0.49 | 0.49 | - | 0.00% | - | - | - |
| Title 18 - Migration and home affairs | | | | | | | | | |
| 18 | 18 03 | Asylum and migration | 0.30 | 0.30 | - | 0.00% | - | - | - |
| Title 19 - Foreign policy instruments | | | | | | | | | |
| 19 | 19 01 | Administrative expenditure of the 'Foreign policy instruments' policy area | 4.55 | 4.08 | 0.48 | 10.46% | - | 0.48 | 0.94 |
| Title 21 - International cooperation and development | | | | | | | | | |
| 21 | 21 01 | Administrative expenditure of the 'International cooperation and development' policy area | 217.11 | 198.00 | 19.11 | 8.80% | 0.19 | 19.30 | 29.61 |
| | 21 02 | Development Cooperation Instrument (DCI) | 2,985.15 | 182.25 | 2,802.89 | 93.89% | 5,628.77 | 8,431.66 | 8,067.50 |
| | 21 04 | European Instrument for Democracy and Human Rights | 135.60 | 19.03 | 116.57 | 85.97% | 210.05 | 326.62 | 314.62 |
| | 21 05 | Instrument contributing to Stability and Peace (IcSP) - Global and trans-regional threats and emerging threats | 72.99 | 6.55 | 66.44 | 91.03% | 165.87 | 232.30 | 225.76 |
| | 21 06 | Instrument for Nuclear Safety Cooperation | 53.05 | 25.10 | 27.95 | 52.69% | 93.34 | 121.29 | 144.70 |
| | 21 07 | The European Union-Greenland partnership | 31.63 | 25.30 | 6.33 | 20.00% | 1.59 | 7.92 | 9.42 |
| | 21 08 | Development and cooperation worldwide | 30.12 | 1.51 | 28.61 | 94.98% | 51.59 | 80.19 | 85.82 |
| | 21 09 | Completion of actions implemented under Industrialised Countries Instrument (ICI+) programme | - | - | - | 0.00% | 28.25 | 28.25 | 42.22 |
| Total Title 21 | | | 3,525.64 | 457.74 | 3,067.89 | 87.02% | 6,179.65 | 9,247.54 | 8,919.65 |
| Title 22 - Neighbourhood and enlargement negotiations | | | | | | | | | |
| 22 | 22 01 | Administrative expenditure of the 'Neighbourhood and enlargement negotiations' policy area | 44.90 | 41.67 | 3.22 | 7.18% | - | 3.22 | 3.71 |
| Title 24 - Fight against fraud | | | | | | | | | |
| 24 | 24 01 | Administrative expenditure of the 'Fight against fraud' policy area | 0.22 | 0.22 | - | 0.00% | - | - | - |
| Title XX - Administrative Expenditure allocated to policy areas | | | | | | | | | |
| XX | XX 01 | Administrative Expenditure allocated to policy areas | 49.85 | 49.83 | 0.01 | 0.03% | - | 0.01 | 0.43 |
| Total DG DEVCO | | | 3,903.72 | 557.11 | 3,346.61 | 85.73% | 6,179.65 | 9,526.25 | 8,924.73 |

- "Breakdown of Commitments remaining to be settled (in Mio EUR)"



| TABLE 4 : BALANCE SHEET DEVCO | | | |
|---|--|-------------------------|-------------------------|
| BALANCE SHEET | | 2017 | 2016 |
| A.I. NON CURRENT ASSETS | | 437,103,209.33 | 543,363,778.07 |
| | A.I.1. Intangible Assets | 6,221,819.63 | 927,437.37 |
| | A.I.4. Non-Current Financial Assets | 93,770,746.67 | 81,575,818.67 |
| | A.I.5. Non-Current Pre-Financing | 336,050,643.03 | 460,860,522.03 |
| | A.I.6. Non-Cur Exch Receiv & Non-Ex Recoverables | 1,060,000.00 | - |
| A.II. CURRENT ASSETS | | 667,812,589.98 | 470,288,644.05 |
| | A.II.1. Current Financial Assets | 151,687.00 | - |
| | A.II.2. Current Pre-Financing | 772,601,756.20 | 583,663,299.26 |
| | A.II.3. Curr Exch Receiv & Non-Ex Recoverables | (161,694,833.53) | (146,638,305.52) |
| | A.II.6. Cash and Cash Equivalents | 56,753,980.31 | 33,263,650.31 |
| ASSETS | | 1,104,915,799.31 | 1,013,652,422.12 |
| P.I. NON CURRENT LIABILITIES | | (88,420.41) | - |
| | P.I.3. Non-Current Financial Liabilities | (88,420.41) | - |
| P.III. NET ASSETS/LIABILITIES | | 3,002,489.33 | (274,819.67) |
| | P.III.1. Reserves | 3,002,489.33 | (274,819.67) |
| P.II. CURRENT LIABILITIES | | (759,353,135.41) | (901,612,083.08) |
| | P.II.2. Current Provisions | - | (209,463.00) |
| | P.II.3. Current Financial Liabilities | - | - |
| | P.II.4. Current Payables | (216,525,406.79) | (137,136,603.33) |
| | P.II.5. Current Accrued Charges & Defrd Income | (542,827,728.62) | (764,266,016.75) |
| LIABILITIES | | (756,439,066.49) | (901,886,902.75) |
| NET ASSETS (ASSETS less LIABILITIES) | | 348,476,732.82 | 111,765,519.37 |
| | P.III.2. Accumulated Surplus/Deficit | 12,607,061,426.60 | 10,143,097,511.50 |
| | Non-allocated central (surplus)/deficit* | (12,955,538,159.42) | (10,254,863,030.87) |
| TOTAL | | - | - |

It should be noted that the balance sheet and statement of financial performance presented in Annex 3 to this Annual Activity Report, represent only the assets, liabilities, expenses and revenues that are under the control of this Directorate General. Significant amounts such as own resource revenues and cash held in Commission bank accounts are not included in this Directorate General's accounts since they are managed centrally by DG Budget, on whose balance sheet and statement of financial performance they appear. Furthermore, since the accumulated result of the Commission is not split amongst the various Directorates General, it can be seen that the balance sheet presented here is not in equilibrium. Additionally, the figures included in tables 4 and 5 are provisional since they are, at this date, still subject to audit by the Court of Auditors. It is thus possible that amounts included in these tables may have to be adjusted following this audit.

| TABLE 5 : STATEMENT OF FINANCIAL PERFORMANCE DEVCO | | |
|--|-------------------------|-------------------------|
| STATEMENT OF FINANCIAL PERFORMANCE | 2017 | 2016 |
| II.1 REVENUES | (414,012,064.67) | (114,266,297.96) |
| II.1.1. NON-EXCHANGE REVENUES | (409,100,153.58) | (121,540,691.70) |
| II.1.1.5. RECOVERY OF EXPENSES | (9,149,380.58) | (13,299,980.46) |
| II.1.1.6. OTHER NON-EXCHANGE REVENUES | (399,950,773.00) | (108,240,711.24) |
| II.1.2. EXCHANGE REVENUES | (4,911,911.09) | 7,274,393.74 |
| II.1.2.1. FINANCIAL INCOME | (981,554.54) | (1,170,109.95) |
| II.1.2.2. OTHER EXCHANGE REVENUE | (3,930,356.55) | 8,444,503.69 |
| II.2. EXPENSES | 2,644,795,032.44 | 2,578,230,213.06 |
| II.2.10. OTHER EXPENSES | 239,741,898.32 | 219,364,168.05 |
| II.2.1. EXP IMPLM BY MEMBER STATES (SHARED) | - | - |
| II.2.2. EXP IMPLM BY COMMISS&EX.AGENC. (DM) | 1,419,341,887.10 | 1,396,442,487.81 |
| II.2.3. EXP IMPL BY OTH EU AGENC&BODIES (IM) | - | - |
| II.2.4. EXP IMPL BY 3RD CNTR & INT ORG (IM) | 808,740,897.10 | 793,817,112.11 |
| II.2.5. EXP IMPLM BY OTHER ENTITIES (IM) | 178,414,199.79 | 170,007,862.69 |
| II.2.6. STAFF AND PENSION COSTS | (1,602,662.50) | (1,564,051.00) |
| II.2.8. FINANCE COSTS | 158,812.63 | 162,633.40 |
| STATEMENT OF FINANCIAL PERFORMANCE | 2,230,782,967.77 | 2,463,963,915.10 |

It should be noted that the balance sheet and statement of financial performance presented in Annex 3 to this Annual Activity Report, represent only the assets, liabilities, expenses and revenues that are under the control of this Directorate General. Significant amounts such as own resource revenues and cash held in Commission bank accounts are not included in this Directorate General's accounts since they are managed centrally by DG Budget, on whose balance sheet and statement of financial performance they appear. Furthermore, since the accumulated result of the Commission is not split amongst the various Directorates General, it can be seen that the balance sheet presented here is not in equilibrium. Additionally, the figures included in tables 4 and 5 are provisional since they are, at this date, still subject to audit by the Court of Auditors. It is thus possible that amounts included in these tables may have to be adjusted following this audit.

| TABLE 5bis : OFF BALANCE SHEET DEVCO | | |
|--|---------------------------|---------------------------|
| OFF BALANCE | 2017 | 2016 |
| OB.1. Contingent Assets | 152,660,211.85 | 211,418,594.59 |
| GR for other | 650.00 | 279,980.00 |
| GR for performance | 6,349,735.03 | 5,828,886.97 |
| GR for pre-financing | 146,309,826.82 | 205,309,727.62 |
| OB.2. Contingent Liabilities | (478,451.01) | (233,168.10) |
| OB.2.7. CL Amounts relating to legal cases | (478,451.01) | (233,168.10) |
| OB.3. Other Significant Disclosures | (8,597,774,367.99) | (7,853,085,587.00) |
| OB.3.1. Undrawn commitments | - | - |
| OB.3.2. Comm against app. not yet consumed | (8,597,774,367.99) | (7,853,085,587.00) |
| OB.4. Balancing Accounts | 8,503,743,635.15 | 7,700,051,188.51 |
| OB.4. Balancing Accounts | 8,503,743,635.15 | 7,700,051,188.51 |
| OFF BALANCE | 58,151,028.00 | 58,151,028.00 |

It should be noted that the balance sheet and statement of financial performance presented in Annex 3 to this Annual Activity Report, represent only the assets, liabilities, expenses and revenues that are under the control of this Directorate General. Significant amounts such as own resource revenues and cash held in Commission bank accounts are not included in this Directorate General's accounts since they are managed centrally by DG Budget, on whose balance sheet and statement of financial performance they appear. Furthermore, since the accumulated result of the Commission is not split amongst the various Directorates General, it can be seen that the balance sheet presented here is not in equilibrium. Additionally, the figures included in tables 4 and 5 are provisional since they are, at this date, still subject to audit by the Court of Auditors. It is thus possible that amounts included in these tables may have to be adjusted following this audit.

TABLE 6: AVERAGE PAYMENT TIMES FOR 2017 - DG DEVCO

| Legal Times | | | | | | | |
|---|---------------------------------|-----------------------------------|-------------------|------------------------------|------------------------------|-------------------|------------------------------|
| Maximum Payment Time (Days) | Total Number of Payments | Nbr of Payments within Time Limit | % | Average Payment Times (Days) | Nbr of Late Payments | % | Average Payment Times (Days) |
| 18 | 1 | 1 | 100.00 % | 9 | | | |
| 20 | 1 | | | | 1 | 100.00% | 122.00 |
| 30 | 2147 | 1754 | 81.70 % | 13.93 | 393 | 18.30% | 51.24 |
| 45 | 666 | 583 | 87.54 % | 22.99 | 83 | 12.46% | 77.64 |
| 50 | 3 | 2 | 66.67 % | 35.50 | 1 | 33.33% | 54.00 |
| 53 | 1 | 1 | 100.00 % | 3.00 | | | |
| 60 | 2228 | 2042 | 91.65 % | 26.41 | 186 | 8.35% | 101.19 |
| 90 | 1167 | 1102 | 94.43 % | 37.01 | 65 | 5.57% | 145.83 |
| Total Number of Payments | 6214 | 5485 | 88.27 % | | 729 | 11.73% | |
| Average Net Payment Time | 30.20212394 | | | 24.17863554 | | | 75.52288368 |
| Average Gross Payment Time | 51.30824965 | | | 44.60184578 | | | 101.7672692 |
| Suspensions | | | | | | | |
| Average Report Approval Suspension Days | Average Payment Suspension Days | Number of Suspended Payments | % of Total Number | Total Number of Payments | Amount of Suspended Payments | % of Total Amount | Total Paid Amount |
| 3 | 55 | 1992 | 32.06 % | 6214 | 636,827,048.20 | 26.31% | 2,420,539,129.08 |

Late Interest paid in 2017

| DG | GL Account | Description | Amount (EUR) |
|--------------|------------|---|-------------------|
| DEVCO | 65010000 | Interest expense on late payment of charges | 28,693.23 |
| DEVCO | 65010100 | Interest on late payment of charges New FR | 130,079.40 |
| TOTAL | | | 158,772.63 |

TABLE 7 : SITUATION ON REVENUE AND INCOME IN 2017

| Chapter | | Revenue and income recognized | | | Revenue and income cashed from | | | Outstanding |
|-----------------------|--|-------------------------------|----------------------|-----------------------|--------------------------------|----------------------|-----------------------|----------------------|
| | | Current year RO | Carried over RO | Total | Current Year RO | Carried over RO | Total | balance |
| | | 1 | 2 | 3=1+2 | 4 | 5 | 6=4+5 | 7=3-6 |
| 52 | REVENUE FROM INVESTMENTS OR LOANS GRANTED, BANK AND OTHER INTEREST | 3,494,262.90 | 2,551,835.08 | 6,046,097.98 | 3,284,877.02 | 843,449.41 | 4,128,326.43 | 1,917,771.55 |
| 57 | OTHER CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH THE ADMINISTRATIVE OPERATION OF THE INSTITUTION | 1,124,824.89 | 581,412.45 | 1,706,237.34 | 728,242.17 | 18,462.32 | 746,704.49 | 959,532.85 |
| 61 | REPAYMENT OF MISCELLANEOUS EXPENDITURE | - | 745,966.58 | 745,966.58 | - | - | - | 745,966.58 |
| 63 | CONTRIBUTIONS UNDER SPECIFIC AGREEMENTS | 415,759,164.05 | 760,494.83 | 416,519,658.88 | 414,174,364.94 | 760,494.83 | 414,934,859.77 | 1,584,799.11 |
| 66 | OTHER CONTRIBUTIONS AND REFUNDS | 29,039,429.06 | 34,690,983.41 | 63,730,412.47 | 19,942,343.80 | 9,377,684.80 | 29,320,028.60 | 34,410,383.87 |
| 90 | MISCELLANEOUS REVENUE | 925,725.14 | 1,350,249.35 | 2,275,974.49 | 889,766.32 | 22,756.93 | 912,523.25 | 1,363,451.24 |
| Total DG DEVCO | | 450,343,406.04 | 40,680,941.70 | 491,024,347.74 | 439,019,594.25 | 11,022,848.29 | 450,042,442.54 | 40,981,905.20 |

TABLE 8 : RECOVERY OF PAYMENTS (Number of Recovery Contexts and corresponding Transaction Amount)

| INCOME BUDGET RECOVERY ORDERS ISSUED IN 2017 | Error | | Irregularity | | OLAF notified | | Total undue payments recovered | | Total transactions in recovery context (incl. non-qualified) | | % Qualified/Total RC | |
|--|--------------------------------|--------------|--------------|---------------|---------------|--------------|-----------------------------------|---------------|--|----------------|----------------------|---------|
| | Year of Origin (commitment) | Nbr | RO Amount | Nbr | RO Amount | Nbr | RO Amount | Nbr | RO Amount | Nbr | RO Amount | Nbr |
| 2005 | | | 1 | 120,359.53 | | | 1 | 120,359.53 | 1 | 120,359.53 | 100.00% | 100.00% |
| 2006 | | | 1 | 16,479.30 | | | 1 | 16,479.30 | 2 | 362,807.67 | 50.00% | 4.54% |
| 2007 | | | 4 | 163,094.34 | | | 4 | 163,094.34 | 9 | 599,979.07 | 44.44% | 27.18% |
| 2008 | | | 7 | 402,287.00 | 4 | 689,870.42 | 11 | 1,092,157.42 | 17 | 1,405,014.94 | 64.71% | 77.73% |
| 2009 | 1 | 10,388.70 | 23 | 4,304,282.10 | | | 24 | 4,314,670.80 | 32 | 5,218,137.63 | 75.00% | 82.69% |
| 2010 | 2 | 1,069.93 | 21 | 1,048,782.98 | | | 23 | 1,049,852.91 | 39 | 1,991,833.46 | 58.97% | 52.71% |
| 2011 | 5 | 37,339.44 | 21 | 839,313.09 | 1 | 52,000.00 | 27 | 928,652.53 | 47 | 7,820,438.93 | 57.45% | 11.87% |
| 2012 | 2 | 101,391.24 | 32 | 960,433.80 | | | 34 | 1,061,825.04 | 82 | 5,930,434.17 | 41.46% | 17.90% |
| 2013 | 6 | 143,658.74 | 41 | 1,082,610.99 | 2 | 45,248.23 | 49 | 1,271,517.96 | 86 | 3,463,323.28 | 56.98% | 36.71% |
| 2014 | 1 | 3,304.79 | 14 | 591,873.98 | | | 15 | 595,178.77 | 41 | 7,866,765.41 | 36.59% | 7.57% |
| 2015 | | | 3 | 43,209.63 | | | 3 | 43,209.63 | 19 | 1,084,016.85 | 15.79% | 3.99% |
| 2016 | | | 4 | 54,486.20 | | | 4 | 54,486.20 | 16 | 1,067,622.45 | 25.00% | 5.10% |
| 2017 | 1 | - | | | | | 1 | - | 4 | 132,735.17 | 25.00% | 0.00% |
| No Link | | | 5 | 365,662.23 | | | 5 | 365,662.23 | 24 | 419,257,712.47 | 20.83% | 0.09% |
| Sub-Total | 18 | 297,152.84 | 177 | 9,992,875.17 | 7 | 787,118.65 | 202 | 11,077,146.66 | 419 | 456,321,181.03 | 48.21% | 2.43% |
| EXPENSES BUDGET | Error | | Irregularity | | OLAF Notified | | Total undue payments recovered | | Total transactions in recovery context(incl. non-qualified) | | % Qualified/Total RC | |
| | Nbr | Amount | Nbr | Amount | Nbr | Amount | Nbr | Amount | Nbr | Amount | Nbr | Amount |
| INCOME LINES IN INVOICES | 2 | 32,525.49 | 2 | 2,209.96 | | | 4 | 34,735.45 | 6 | 35,572.24 | 66.67% | 97.65% |
| NON ELIGIBLE IN COST CLAIMS | 126 | 5,450,906.15 | 384 | 29,311,079.94 | 2 | 364,849.81 | 512 | 35,126,835.90 | 609 | 45,144,048.94 | 84.07% | 77.81% |
| CREDIT NOTES | 56 | 675,141.40 | 173 | 3,694,900.92 | | | 229 | 4,370,042.32 | 312 | 5,470,531.42 | 73.40% | 79.88% |
| Sub-Total | 184 | 6,158,573.04 | 559 | 33,008,190.82 | 2 | 364,849.81 | 745 | 39,531,613.67 | 927 | 50,650,152.60 | 80.37% | 78.05% |
| GRAND TOTAL | 202 | 6,455,725.88 | 736 | 43,001,065.99 | 9 | 1,151,968.46 | 947 | 50,608,760.33 | 1346 | 506,971,333.63 | 70.36% | 9.98% |

TABLE 9: AGEING BALANCE OF RECOVERY ORDERS AT 31/12/2017 FOR DEVCO

| | Number at 01/01/2017 | Number at 31/12/2017 | Evolution | Open Amount (EUR) at 01/01/2017 | Open Amount (EUR) at 31/12/2017 | Evolution |
|-------------|----------------------|----------------------|---------------|---------------------------------|---------------------------------|---------------|
| 1997 | 1 | 1 | 0.00 % | 405,000.00 | 405,000.00 | 0.00 % |
| 1999 | 1 | 1 | 0.00 % | 132,080.00 | 132,080.00 | 0.00 % |
| 2002 | 1 | 1 | 0.00 % | 37,741.07 | 37,741.07 | 0.00 % |
| 2005 | 1 | 1 | 0.00 % | 55,647.17 | 55,647.17 | 0.00 % |
| 2007 | 9 | 8 | -11.11 % | 3,105,460.17 | 3,073,728.23 | -1.02 % |
| 2008 | 19 | 17 | -10.53 % | 2,821,455.14 | 2,524,183.53 | -10.54 % |
| 2009 | 16 | 15 | -6.25 % | 3,360,598.51 | 3,343,097.95 | -0.52 % |
| 2010 | 6 | 6 | 0.00 % | 1,313,490.72 | 1,313,490.72 | 0.00 % |
| 2011 | 6 | 5 | -16.67 % | 1,247,491.03 | 1,207,491.03 | -3.21 % |
| 2012 | 16 | 14 | -12.50 % | 1,822,078.11 | 1,697,693.63 | -6.83 % |
| 2013 | 30 | 25 | -16.67 % | 5,873,497.46 | 5,406,141.90 | -7.96 % |
| 2014 | 40 | 28 | -30.00 % | 6,003,940.99 | 4,970,377.97 | -17.21 % |
| 2015 | 41 | 32 | -21.95 % | 7,107,868.82 | 3,225,120.18 | -54.63 % |
| 2016 | 93 | 37 | -60.22 % | 10,210,683.99 | 5,003,642.11 | -51.00 % |
| 2017 | | 94 | | | 12,154,660.13 | |
| | 280 | 285 | 1.79 % | 43,497,033.18 | 44,550,095.62 | 2.42 % |

TABLE 10 : RECOVERY ORDER WAIVERS IN 2017 >= EUR 100,000

| | Waiver Central Key | Linked RO Central Key | RO Accepted Amount (EUR) | LE Account Group | Commission Decision | Comments |
|-----------------------------|--------------------|-----------------------|--------------------------|------------------|---------------------|----------|
| 1 | 3233170036 | 3241406938 | (120,870.42) | | | |
| 2 | 3233170057 | | (349,809.30) | | | |
| 3 | 3233170066 | 3241512761 | (3,186,569.09) | | | |
| 4 | 3233170072 | 3230808645 | (292,738.40) | | | |
| 5 | 3233170118 | 3241613988 | (133,688.00) | | | |
| 6 | 3233170122 | 3241212061 | (122,041.80) | | | |
| 7 | 3233170143 | 3241509874 | (354,954.49) | | | |
| 8 | 3233170144 | 3241305288 | (158,476.00) | | | |
| Total DG DEVCO | | | (4,719,147.50) | | | |
| Number of RO waivers | | | 8 | | | |

TABLE 11 : CENSUS OF NEGOTIATED PROCEDURES - DG DEVCO - 2017

| External Procedures > EUR 20,000 | | |
|---|----------------------|----------------------|
| Negotiated Procedure Legal base | Number of Procedures | Amount (EUR) |
| Art. 134.1(b) (Without prior publication) Work of art, technical reasons or protection of exclusive rights | 1 | 350,000.00 |
| Art. 134.1(c) (Without prior publication) Reasons of extreme urgency | 2 | 1,398,000.00 |
| Art. 134.1(e) (Without prior publication) New services or works consisting in the repetition of similar services or works | 2 | 476,149.00 |
| Art. 134.1(f)(ii) (Without prior publication) Supplies : manufactured for the purpose of research, experiment, study or development | 1 | 1,074,607.04 |
| Art. 266.1(a) (External Actions) - Service entrusted to public sector bodies or non-profit institutions or associations | 8 | 9,779,543.27 |
| Art. 266.1(a) (External Actions - Service) Reasons of extreme urgency | 20 | 14,107,212.00 |
| Art. 266.1(b) (External Actions - Service) Service entrusted to public sector bodies or non-profit institutions or associations | 16 | 7,857,219.99 |
| Art. 266.1(b) (External Actions) Tender procedure unsuccessful | 3 | 3,741,648.00 |
| Art. 266.1(c) (External Actions - Service) Extension of service already started | 7 | 4,377,866.00 |
| Art. 266.1(d) (External Actions - Service) Tender procedure unsuccessful | 1 | 299,000.00 |
| Art. 266.1(f) (External Actions - Service) Technical reasons connected with the protection of exclusive rights | 4 | 3,730,670.00 |
| Art. 266.1(h) (External Actions - Service) Early termination of existing contract | 2 | 383,409.00 |
| Art. 268.1(a) (External Actions - supply) Reasons of extreme urgency | 1 | 37,250.00 |
| Art. 268.1(h) (External Actions - supply) Early termination of existing contract | 1 | 505,038.03 |
| Art. 270.1(a) (External Actions - works) Reasons of extreme urgency | 1 | 2,383,868.00 |
| Art. 270.1(e) (External Actions - works) Early termination of existing contract | 1 | 219,801.14 |
| Total | 71 | 50,721,281.47 |

TABLE 12 : SUMMARY OF PROCEDURES OF DG DEVCO EXCLUDING BUILDING CONTRACTS

| External Procedures > EUR 20,000 | | |
|--|----------------------|-----------------------|
| Procedure Legal base | Number of Procedures | Amount (EUR) |
| Exceptional Negotiated Procedure without publication of a contract notice (Art. 134 RAP) | 7 | 5,884,456.04 |
| (Ext. act) Exceptional Negotiated Procedure with a single offer (Art. 266 RAP) | 11 | 13,521,191.27 |
| (Ext. act) Service - Competitive Negotiated Procedure with at least three candidates without pub. (Art. 265.1(b) & 3 RAP) | 58 | 8,810,140.54 |
| (Ext. act) Service - Exceptional Negotiated Procedure with a single offer (Art. 266 RAP) | 52 | 31,494,536.87 |
| (Ext. act) Service - International Open Procedure with prior publication (Art. 265(1)(a)(ii) RAP) | 2 | 5,657,436.00 |
| (Ext. act) Service - International Restricted Procedure with prior publication (Art. 265.1(a)(i) & 2 RAP) | 64 | 169,093,927.88 |
| (Ext. act) Supply - Competitive Negotiated Procedure with at least three candidates without pub. (Art. 267.1(b)(ii) & 2 RAP) | 3 | 2,624,754.58 |
| (Ext. act) Supply - Exceptional Negotiated Procedure with a single offer (Art. 268 RAP) | 2 | 542,288.03 |
| (Ext. act) Supply - International Open Procedure after publication of a contract notice (Art. 267.1(a) RAP) | 2 | 1,096,168.71 |
| (Ext. act) Works - Exceptional Negotiated Procedure with a single offer (Art. 270 RAP) | 2 | 2,603,669.14 |
| (Ext. act) Works - Local Open Procedure with prior publication (Art.269(1) (b) RAP) | 2 | 635,828.38 |
| Service - Competitive Negotiated Procedure with at least three candidates without pub. (Art. 241.1&3) | 1 | 106,656.00 |
| Service - International Restricted Procedure with four to eight tenderers after prior pub. (Art. 241.1&2 IR) | 1 | 25,000.00 |
| Service - Negotiated Procedure with a single offer (Art. 242 IR) | 3 | 2,280,794.00 |
| Supply - International Open Procedure after publication of a contract notice (Art. 243.1 IR) | 1 | 516,698.00 |
| Total | 211 | 244,893,545.44 |
| Internal Procedures > EUR 60,000 | | |
| Procedure Legal base | Number of Procedures | Amount (EUR) |
| Exceptional Negotiated Procedure after publication of a contract notice (Art. 135 RAP) | 2 | 236,819.30 |
| Exceptional Negotiated Procedure without publication of a contract notice (Art. 134 RAP) | 1 | 140,000.00 |
| Open Procedure (Art. 104(1) (a) FR) | 1 | 221,506.00 |
| Total | 4 | 598,325.30 |

TABLE 13 : BUILDING CONTRACTS

| Legal base | Contract Number | Contractor Name | Description | Amount (EUR) |
|------------------------|-----------------|-----------------|-------------|--------------|
| No data to be reported | | | | |

TABLE 14 : CONTRACTS DECLARED SECRET

| Legal base | Contract Number | Contractor Name | Description | Amount (EUR) |
|--|-------------------|---|---|---------------------|
| Art. 134.1(i) (Without prior publication) Secret contracts | AID.LCM.390804.01 | CIVI POL CONSEIL,SOCIETE DE CONSEIL | AID.LCM.390804.01 - ASSISTANCE TECHNIQUE POUR LA MISE EN OEUVRE DU PROGRAMME DE COOPERATION POUR LA SECURITE INTERIEURE ENTRE LE SENEGAL ET L'UNION EUROPEENNE (SECSN-UE) | 2,585,700.00 |
| Art. 266.1(g) (External Actions - Service) Secret contracts | AID.LCM.390075.01 | SOCIETE DES PALACES DE COCODY | AID.LCM.390075.01 - MISE A DISPOSITION EXCLUSIVE D'UN LIEU DE RECEPTION ET DE SEJOUR DANS LE CADRE DU SOMMET AFRIQUE-UE ORGANISE A ABIDJAN LES 29 ET 30 NOVEMBRE 2017 | 700,000.00 |
| | 2 | | | 3,285,700.00 |

Outline annex 3B

- **Part 1 – Implementing and accounting for the EDF resources**
- **Part 2 – Financial Statements and Explanatory Notes – Funds managed by the European Commission**
 - **Financial Statements of the EDF**
 - **Notes to the Financial Statements of the EDF**
 - **Financial Statements of the EU Trust Funds consolidated in the EDF**
 - **EDF report on Financial Implementation**
- **Part 3 – Financial Statements and Explanatory Notes – Funds Managed by the European Investment Bank: Investment Facility**

Part 1 - IMPLEMENTING AND ACCOUNTING FOR THE EDF RESOURCES

1. BACKGROUND

The European Union (hereinafter referred to as the EU) has cooperative relations with a large number of developing countries. The main objective is to promote economic, social and environmental development, with the primary aim of reducing and eradicating poverty in the long-term, by providing beneficiary countries with development aid and technical assistance. To achieve this, the EU draws up, jointly with the partner countries, cooperation strategies and mobilises the financial resources to implement them. These EU resources allocated to development cooperation come from three sources:

1. The EU budget;
2. The European Development Fund;
3. The European Investment Bank.

The European Development Fund (hereinafter referred to as the EDF) is the main instrument for providing EU aid for development cooperation to the African, Caribbean and Pacific (hereinafter referred to as the ACP) States and Overseas Countries and Territories (hereinafter referred to as the OCTs).

The EDF is not funded by the EU budget. It is established by an internal agreement of the Representatives of the Member States, sitting within the Council, and managed by a specific committee. The European Commission (hereinafter referred to as the Commission) is responsible for the financial implementation of the operations carried out with EDF resources. The European Investment Bank (hereinafter referred to as the EIB) manages the Investment Facility.

During the period 2014-2020, the geographic aid granted to ACP States and OCTs will continue to be mainly funded by the EDF. Each EDF is usually concluded for a period of around five years and is governed by its own Financial Regulation which requires the preparation of financial statements for each individual EDF. Accordingly, financial statements are prepared separately for each EDF in respect of the part that is managed by the Commission. These financial statements are also presented in an aggregated way so as to provide a global view of the financial situation of the resources for which the Commission is responsible.

The Internal Agreement establishing the 11th EDF was signed by the participating Member States, meeting within the Council, in June 2013¹⁰. It came into force on 1 March 2015. In order to assure continuity between the end of the 10th EDF and the entry into force of the 11th EDF, the Commission proposed transitional measures, known as the Bridging Facility (BF)¹¹. The BF is presented under the 11th EDF.

At the same time the 10th EDF Financial Regulation¹² was amended and the new Financial Regulation applicable to the transition period was adopted¹³. They entered into force on 30 May 2014. On 2 March 2015 the Council adopted the 11th EDF Financial Regulation¹⁴

¹⁰ OJ L 210, 6.8.2013, p. 1.

¹¹ The creation of the Bridging Facility had been first proposed as an article of the 11th EDF Implementation Regulation (COM(2013)445). The Commission however has proposed, as an alternative, the creation of the Bridging Facility by a specific Council decision (Proposal for a Council decision regarding transitional EDF management measures from 1 January 2014 until the entry into force of the 11th EDF European Development Fund, COM(2013)663).

¹² Council Regulation (EC) No 215/2008 of 18 February 2008 on the Financial Regulation applicable to the 10th EDF. OJ L 78, 19.2.2008, p.1.

¹³ Council Regulation (EU) No 567/2014 of 26 May 2014 amending Regulation (EC) No 215/2008 on the Financial Regulation applicable to the 10th EDF as regards the application of the transition period between the 10th EDF and the 11th EDF until the entry into force of the 11th EDF Internal Agreement. OJ L 157, 27.5.2014, p. 52.

¹⁴ Council Regulation (EU) 2015/323 of 2 March 2015 on the financial regulation applicable to the 11th European Development Fund. OJ L 58, 3.3.2015, p. 17-38.

and the Implementation Rules¹⁵. They entered into force on 6 March 2015.

Within the framework of the ACP-EU Partnership Agreement, the Investment Facility was established. This Investment Facility is managed by the EIB and is used to support private sector development in the ACP States by financing essentially – but not exclusively – private investments.

The Facility is designed as a renewable fund, so that loan repayments can be reinvested in other operations, thus resulting in a self-renewing and financially independent facility. As the Investment Facility is not managed by the Commission, it is not consolidated in the first part of the annual accounts – the financial statements of the EDF and the related report on financial implementation.

The financial statements of the Investment Facility are included as a separate part of the annual accounts (part 3) to provide a full picture of the development aid of the EDF¹⁶.

2. HOW IS THE EDF FUNDED?

The European Council of 2 December 2013 adopted the Multi-annual Financial Framework for 2014-2020. In this context, it was decided that geographical cooperation with the ACP States would not be integrated into the EU budget (budgetised), but would continue to be funded through the existing inter-governmental EDF.

The EU budget is annual and according to the budgetary principle of annuality, expenditure and revenue are planned and authorised for one year. Unlike the EU, the EDF is a fund operating on the basis of multiannuality.

Each EDF establishes an overall fund to implement development cooperation during a period of usually five years. As resources are allocated on a multiannual basis, the allocated funds may be used over the period of the EDF. The lack of budget annuality is highlighted in the budgetary reporting, where the budgetary implementation of the EDFs is measured against the total funds.

The EDF resources are "ad hoc" contributions from the EU Member States. Approximately every five years, Member State representatives meet at intergovernmental level to decide on an overall amount that will be allocated to the fund and to oversee its implementation. The Commission then manages the fund in accordance with the Union policy on development cooperation. Since Member States have their own development and aid policies in parallel to the Union policy, the Member States must coordinate their policies with the EU to ensure they are complementary.

In addition to the above mentioned contributions, it is also possible for Member States to enter into co-financing arrangements or to make voluntary financial contributions to the EDF.

3. YEAR-END REPORTING

3.1. ANNUAL ACCOUNTS

In accordance with Article 46 of the EDF Financial Regulation, the EDF financial statements are prepared on the basis of accrual-based accounting rules that are based on International Public Sector Accounting Standards (IPSAS). The accounting rules adopted by the Accounting Officer of the Commission are applied by all the Institutions and bodies of the EU in order to establish a uniform set of rules for accounting, valuation

¹⁵ Council Regulation (EU) 2015/322 of 2 March 2015 on the implementation of the 11th European Development Fund. OJ L 58, 3.3.2015, p. 1–16.

¹⁶ Council Regulation (EU) No 567/2014 of 26 May 2014 amending Regulation (EC) No 215/2008 on the Financial Regulation applicable to the 10th EDF as regards the application of the transition period between the 10th EDF and the 11th EDF until the entry into force of the 11th EDF Internal Agreement. OJ L 157, 27.5.2014, Art. 43.

and presentation of the accounts with a view to harmonising the process for drawing up the financial statements and consolidation, as required by Article 152 of the EU Financial Regulation. These rules EU accounting rules are also applied to the EDF while taking into account the specific nature of its activities.

The preparation of the EDF annual accounts is entrusted to the EC Accounting Officer who is the Accounting Officer of the EDF. He/she ensures that the annual accounts of EDF present a true and fair view of the financial position of the EDF.

The annual accounts are presented as follows:

Part 1 & 2: Funds managed by the Commission

- Financial statements and explanatory notes of the EDF
- Financial statements of the EU trust funds consolidated in the EDF
- Consolidated financial statements of EDF and the EU trust funds
- Report on financial implementation of the EDF

Part 3: Funds managed by the EIB

- Financial statements of the Investment Facility

The part 'Financial statements of the European trust funds consolidated in the EDF' includes financial statements of the two trust funds created under the EDF: The Bêkou EU Trust Fund (see section 'Financial statements of the Bêkou EU Trust Fund') and The EU Trust Fund for Africa (see section 'Financial statements of EU Trust Fund for Africa'). The trust funds individual financial statements are prepared under the responsibility of the EC Accounting Officer and subject to external audit carried out by a private auditor. The trust funds' figures included in these annual accounts are final, i.e. after the necessary audit adjustments, but the accounts have not yet been formally signed-off.

The annual accounts must be adopted by the Commission not later than 31 July of the subsequent year and presented to the European Parliament and to the Council for discharge.

4. AUDIT AND DISCHARGE

4.1. AUDIT

The EDF annual accounts and resource management are overseen by its external auditor, the European Court of Auditors (hereinafter referred to as the ECA), which draws up an annual report for the European Parliament and the Council.

4.2. DISCHARGE

The final control is the discharge of the financial implementation of the EDF resources for a given financial year. The European Parliament is the discharge authority of the EDF.

This means that following the audit and finalisation of the annual accounts it falls to the Council to recommend and then to the European Parliament to decide whether to grant discharge to the Commission for the financial implementation of the EDF resources for a given financial year.

This decision is based on a review of the accounts and the annual report of the ECA (which includes an official statement of assurance) and replies of the Commission, and also following questions and further information requests to the Commission.

Part 2 - FUNDS MANAGED BY THE EUROPEAN COMMISSION FINANCIAL STATEMENTS OF THE EDF

EDF BALANCE SHEET¹⁷

EUR million

| | Note | 31.12.2017 | 31.12.2016 |
|---|------|----------------|----------------|
| NON-CURRENT ASSETS | | | |
| <i>Pre-financing</i> | 2.1 | 582 | 409 |
| <i>Trust Fund contributions</i> | 2.2 | 163 | 98 |
| | | 745 | 507 |
| CURRENT ASSETS | | | |
| <i>Pre-financing</i> | 2.1 | 1,516 | 1,372 |
| <i>Exchange receivables and non-exchange recoverables</i> | 2.3 | 92 | 132 |
| <i>Cash and cash equivalents</i> | 2.4 | 347 | 680 |
| | | 1,956 | 2,184 |
| TOTAL ASSETS | | 2,701 | 2,691 |
| NON-CURRENT LIABILITIES | | | |
| <i>Provisions</i> | 2.5 | (4) | (4) |
| <i>Financial liabilities</i> | 2.6 | (20) | (6) |
| | | (24) | (10) |
| CURRENT LIABILITIES | | | |
| <i>Payables</i> | 2.7 | (556) | (549) |
| <i>Accrued charges and deferred income</i> | 2.8 | (733) | (776) |
| | | (1,289) | (1,324) |
| TOTAL LIABILITIES | | (1,314) | (1,334) |
| NET ASSETS | | 1,388 | 1,357 |
| FUNDS & RESERVES | | | |
| <i>Called fund capital - active EDFs</i> | 2.9 | 46,173 | 42,323 |
| <i>Called fund capital from closed EDFs carried forward</i> | 2.9 | 2,252 | 2,252 |
| <i>Called fund capital transfers between active EDFs</i> | 2.9 | – | – |
| <i>Economic result carried forward from previous years</i> | | (43,219) | (40,146) |
| <i>Economic result of the year</i> | | (3,819) | (3,073) |
| NET ASSETS | | 1,388 | 1,357 |

¹⁷ It should be noted that due to the rounding of figures into millions of euros, some financial data in the tables below may appear not to add-up.

EDF STATEMENT OF FINANCIAL PERFORMANCE

EUR million

| | Note | 2017 | 2016 |
|--|------|----------------|----------------|
| REVENUE | | | |
| Revenue from non-exchange transactions | 3.1 | | |
| <i>Recovery activities</i> | | 66 | 8 |
| | | 66 | 8 |
| Revenue from exchange transactions | | | |
| <i>Financial income</i> | | 4 | 3 |
| <i>Other income</i> | | 22 | 62 |
| | | 25 | 66 |
| Total Revenue | | 91 | 73 |
| EXPENSES | | | |
| <i>Aid instruments</i> | 3.3 | (3,705) | (2,970) |
| <i>Co-financing expenses</i> | 3.4 | (43) | 15 |
| <i>Finance costs</i> | 3.6 | (8) | 4 |
| <i>Other expenses</i> | 3.7 | (154) | (196) |
| Total Expenses | | (3,910) | (3,146) |
| ECONOMIC RESULT OF THE YEAR | | (3,819) | (3,073) |

EDF CASHFLOW STATEMENT

EUR million

| | Note | 2017 | 2016 |
|--|------|--------------|------------|
| <i>Economic result of the year</i> | | (3,819) | (3,073) |
| Operating activities | | | |
| <i>Capital increase - contributions</i> | | 3,850 | 3,450 |
| <i>(Increase)/decrease in trust funds contributions</i> | | (66) | (64) |
| <i>(Increase)/decrease in pre-financing</i> | | (318) | (120) |
| <i>(Increase)/decrease in exchange receivables and non-exchange recoverables</i> | | 40 | 39 |
| <i>Increase/(decrease) in financial liabilities</i> | | 14 | (4) |
| <i>Increase/(decrease) in payables</i> | | 7 | 28 |
| <i>Increase/(decrease) in accrued charges and deferred income</i> | | (42) | (80) |
| NET CASHFLOW | | (333) | 177 |
| Net increase/(decrease) in cash and cash equivalents | | | |
| <i>Cash and cash equivalents at the beginning of the year</i> | 2.4 | 680 | 504 |
| <i>Cash and cash equivalents at year-end</i> | 2.4 | 347 | 680 |

EDF STATEMENT OF CHANGES IN NET ASSETS

EUR million

| | Fund capital - active EDFs (A) | Uncalled funds - active EDFs (B) | Called fund capital active EDFs (C) = (A)-(B) | Cumulative Reserves (D) | Called fund capital from closed EDFs carried forward (E) | Total Net Assets (C)+(D)+(E) |
|----------------------------------|--------------------------------|----------------------------------|---|-------------------------|--|------------------------------|
| BALANCE AS AT 31.12.2015 | 73,464 | 34,590 | 38,873 | (40,146) | 2,252 | 980 |
| Capital increase - contributions | | (3,450) | 3,450 | | | 3,450 |
| Economic result of the year | | | - | (3,073) | | (3,073) |
| BALANCE AS AT 31.12.2016 | 73,464 | 31,140 | 42,323 | (43,219) | 2,252 | 1,357 |
| Capital increase - contributions | | (4,050) | 4,050 | | | 4,050 |
| Refund to Member States | (200) | | (200) | | | (200) |
| Economic result of the year | | | - | (3,819) | | (3,819) |
| BALANCE AS AT 31.12.2017 | 73,264 | 27,090 | 46,173 | (47,038) | 2,252 | 1,388 |

BALANCE SHEET BY EDF

EUR million

| | Note | 31.12.2017 | | | | 31.12.2016 | | | |
|--|------|------------|-----------|----------------------|----------------------|------------|-----------|----------------------|----------|
| | | Eighth EDF | Ninth EDF | 10 th EDF | 11 th EDF | Eighth EDF | Ninth EDF | 10 th EDF | 11th EDF |
| NON-CURRENT ASSETS | | | | | | | | | |
| Pre-financing | 2.1 | - | 32 | 221 | 330 | - | 32 | 242 | 135 |
| Trust Fund contributions | 2.2 | - | 86 | - | 77 | - | - | - | 98 |
| | | - | 118 | 221 | 407 | - | 32 | 242 | 232 |
| CURRENT ASSETS | | | | | | | | | |
| Pre-financing | 2.1 | 1 | 39 | 867 | 610 | 1 | 50 | 909 | 412 |
| Exchange receivables and non-exchange recoverables | 2.3 | 0 | 64 | 17 | 11 | 1 | 71 | 59 | 2 |
| Liaison accounts | 2.3 | 189 | 88 | 3,555 | - | 196 | 424 | 3,424 | - |
| Cash and cash equivalents | 2.4 | - | - | - | 347 | - | - | - | 680 |
| | | 190 | 192 | 4,438 | 968 | 198 | 544 | 4,391 | 1,094 |
| TOTAL ASSETS | | 190 | 310 | 4,659 | 1,375 | 198 | 577 | 4,633 | 1,327 |
| NON-CURRENT LIABILITIES | | | | | | | | | |
| Provisions | 2.5 | - | - | - | (4) | - | - | - | (4) |
| Financial liabilities | 2.6 | - | - | (15) | (5) | - | - | (6) | - |
| | | - | - | (15) | (9) | - | - | (6) | (4) |
| CURRENT LIABILITIES | | | | | | | | | |
| Payables | 2.7 | (0) | (13) | (125) | (418) | (0) | (12) | (438) | (99) |
| Liaison accounts | 2.3 | - | - | - | (3,833) | - | - | - | (4,043) |
| Accrued charges and deferred income | 2.8 | (0) | (76) | (517) | (140) | (1) | (93) | (567) | (115) |
| | | (0) | (89) | (642) | (4,391) | (1) | (104) | (1,005) | (4,257) |
| TOTAL LIABILITIES | | (0) | (89) | (657) | (4,400) | (1) | (104) | (1,011) | (4,261) |
| NET ASSETS | | 190 | 221 | 4,002 | (3,025) | 197 | 472 | 3,622 | (2,934) |

EUR million

| | Note | 31.12.2017 | | | | 31.12.2016 | | | |
|---|------|------------|------------|----------------------|----------------------|------------|------------|----------------------|----------------------|
| | | Eighth EDF | Ninth EDF | 10 th EDF | 11 th EDF | Eighth EDF | Ninth EDF | 10 th EDF | 11 th EDF |
| FUNDS & RESERVES | | | | | | | | | |
| <i>Called fund capital - active EDFs</i> | 2.9 | 12,164 | 10,773 | 20,960 | 2,277 | 12,164 | 10,973 | 19,187 | – |
| <i>Called fund capital from closed EDFs carried forward</i> | 2.9 | 627 | 1,625 | – | – | 627 | 1,625 | – | – |
| <i>Called fund capital transfers between active EDFs</i> | 2.9 | (2,503) | 2,177 | 120 | 206 | (2,496) | 2,214 | 247 | 35 |
| <i>Economic result carried forward from previous years</i> | | (10,098) | (14,339) | (15,812) | (2,969) | (10,100) | (14,248) | (14,415) | (1,382) |
| <i>Economic result of the year</i> | | 0 | (14) | (1,266) | (2,538) | 2 | (91) | (1,397) | (1,587) |
| NET ASSETS | | 190 | 221 | 4,002 | (3,025) | 197 | 472 | 3,622 | (2,934) |

STATEMENT OF FINANCIAL PERFORMANCE BY EDF

EUR million

| | Note | 2017 | | | | 2016 | | | |
|---|------|------------|-------------|----------------------|----------------------|------------|--------------|----------------------|----------------------|
| | | Eighth EDF | Ninth EDF | 10 th EDF | 11 th EDF | Eighth EDF | Ninth EDF | 10 th EDF | 11 th EDF |
| REVENUE | | | | | | | | | |
| Revenue from non-exchange transactions | 3.1 | | | | | | | | |
| <i>Recovery activities</i> | | 0 | 5 | 52 | 9 | 1 | 5 | (2) | 4 |
| | | 0 | 5 | 52 | 9 | 1 | 5 | (2) | 4 |
| Revenue from exchange transactions | 3.2 | | | | | | | | |
| <i>Financial income</i> | | (0) | (1) | 4 | (0) | (0) | 2 | 2 | (1) |
| <i>Other income</i> | | 1 | 5 | 13 | 4 | 2 | 17 | 40 | 3 |
| | | 1 | 4 | 17 | 4 | 2 | 19 | 43 | 2 |
| Total revenue | | 1 | 9 | 69 | 12 | 3 | 23 | 41 | 7 |
| EXPENSES | | | | | | | | | |
| <i>Aid instruments</i> | 3.3 | (0) | (15) | (1,254) | (2,436) | 2 | (95) | (1,411) | (1,465) |
| <i>Co-financing expenses</i> | 3.4 | – | – | (42) | (1) | – | – | 15 | – |
| <i>Finance costs</i> | 3.6 | 1 | 1 | (10) | (0) | (0) | (0) | 4 | (0) |
| <i>Other expenses</i> | 3.7 | (2) | (9) | (29) | (114) | (3) | (19) | (46) | (129) |
| Total expenses | | (1) | (23) | (1,335) | (2,551) | (1) | (114) | (1,437) | (1,594) |
| ECONOMIC RESULT OF THE YEAR | | 0 | (14) | (1,266) | (2,538) | 2 | (91) | (1,397) | (1,587) |

STATEMENT OF CHANGES IN NET ASSETS BY EDF

EUR million

| Eighth EDF | Fund capital - active EDFs (A) | Uncalled funds - active EDFs (B) | Called fund capital - active EDFs (C) = (A)-(B) | Cumulative Reserves (D) | Called fund capital from closed EDFs carried forward (E) | Called fund capital transfers between active EDFs (F) | Total Net Assets (C)+(D)+(E)+(F) |
|--|--------------------------------|----------------------------------|---|-------------------------|--|---|----------------------------------|
| BALANCE AS AT 31.12.2015 | 12,164 | – | 12,164 | (10,100) | 627 | (2,476) | 214 |
| <i>Transfers to/from the 10th EDF</i> | | | – | | | (20) | (20) |
| <i>Transfers to/from the 11th EDF</i> | | | – | | | – | – |
| <i>Economic result of the year</i> | | | – | 2 | | | 2 |
| BALANCE AS AT 31.12.2016 | 12,164 | – | 12,164 | (10,098) | 627 | (2,496) | 197 |
| <i>Transfers to/from the 10th EDF</i> | | | – | | | (7) | (7) |
| <i>Transfers to/from the 11th EDF</i> | | | – | | | – | – |
| <i>Economic result of the year</i> | | | – | 0 | | – | 0 |
| BALANCE AS AT 31.12.2017 | 12,164 | – | 12,164 | (10,098) | 627 | (2,503) | 190 |

EUR million

| Ninth EDF | Fund capital - active EDFs (A) | Uncalled funds - active EDFs (B) | Called fund capital - active EDFs (C) = (A)-(B) | Cumulative Reserves (D) | Called fund capital from closed EDFs carried forward (E) | Called fund capital transfers between active EDFs (F) | Total Net Assets (C)+(D)+(E)+(F) |
|--|--------------------------------|----------------------------------|---|-------------------------|--|---|----------------------------------|
| BALANCE AS AT 31.12.2015 | 10,973 | – | 10,973 | (14,249) | 1,625 | 2,376 | 726 |
| <i>Transfers to/from the 10th EDF</i> | | | – | | | (163) | (163) |
| <i>Economic result of the year</i> | | | – | (91) | | | (91) |
| BALANCE AS AT 31.12.2016 | 10,973 | – | 10,973 | (14,339) | 1,625 | 2,214 | 472 |
| <i>Refund to Member States</i> | (200) | | (200) | | | | (200) |
| <i>Transfers to/from the 10th EDF</i> | | | – | | | (37) | (37) |
| <i>Transfers to/from the 11th EDF</i> | | | – | | | – | – |
| <i>Economic result of the year</i> | | | – | (14) | | – | (14) |
| BALANCE AS AT 31.12.2017 | 10,773 | – | 10,773 | (14,354) | 1,625 | 2,177 | 221 |

EUR million

| 10 th EDF | Fund capital - active EDFs (A) | Uncalled funds - active EDFs (B) | Called fund capital - active EDFs (C) = (A)-(B) | Cumulative Reserves (D) | Called fund capital from closed EDFs carried forward (E) | Called fund capital transfers between active EDFs (F) | Total Net Assets (C)+(D)+(E)+(F) |
|---|--------------------------------|----------------------------------|---|-------------------------|--|---|----------------------------------|
| BALANCE AS AT 31.12.2015 | 20,960 | 5,223 | 15,737 | (14,415) | – | 35 | 1,357 |
| <i>Capital increase - contributions</i> | | <i>(3,450)</i> | <i>3,450</i> | | | | <i>3,450</i> |
| <i>Transfers to/from the Eighth and Ninth EDF</i> | | | – | | | <i>182</i> | <i>182</i> |
| <i>Transfers to/from the 11th EDF</i> | | | – | | | <i>30</i> | <i>30</i> |
| <i>Economic result of the year</i> | | | – | <i>(1,397)</i> | | | <i>(1,397)</i> |
| BALANCE AS AT 31.12.2016 | 20,960 | 1,773 | 19,187 | (15,812) | – | 247 | 3,622 |
| <i>Capital increase - contributions</i> | | <i>(1,773)</i> | <i>1,773</i> | | | – | <i>1,773</i> |
| <i>Transfers to/from the Eighth and Ninth EDF</i> | | | – | | | <i>44</i> | <i>44</i> |
| <i>Transfers to/from the 11th EDF</i> | | | – | | | <i>(171)</i> | <i>(171)</i> |
| <i>Economic result of the year</i> | | | – | <i>(1,266)</i> | | – | <i>(1,266)</i> |
| BALANCE AS AT 31.12.2017 | 20,960 | – | 20,960 | (17,078) | – | 120 | 4,002 |

EUR million

| 11 th EDF | Fund capital - active EDFs (A) | Uncalled funds - active EDFs (B) | Called fund capital - active EDFs (C) = (A)-(B) | Cumulative Reserves (D) | Called fund capital from closed EDFs carried forward (E) | Called fund capital transfers between active EDFs (F) | Total Net Assets (C)+(D)+(E)+(F) |
|--|--------------------------------|----------------------------------|---|-------------------------|--|---|----------------------------------|
| BALANCE AS AT 31.12.2015 | 29,367 | 29,367 | – | (1,382) | – | 65 | (1,317) |
| <i>Transfers to/from the Eighth, Ninth and 10th EDF</i> | | | – | | – | <i>(30)</i> | <i>(30)</i> |
| <i>Economic result of the year</i> | | | – | <i>(1,587)</i> | | – | <i>(1,587)</i> |
| BALANCE AS AT 31.12.2016 | 29,367 | 29,367 | – | (2,969) | – | 35 | (2,934) |
| <i>Capital increase – contributions</i> | | <i>(2,277)</i> | <i>2,277</i> | | | <i>171</i> | <i>2,448</i> |
| <i>Transfers to/from the Eighth, Ninth and 10th EDF</i> | | | – | | | – | – |
| <i>Economic result of the year</i> | | | – | <i>(2,538)</i> | | – | <i>(2,538)</i> |
| BALANCE AS AT 31.12.2017 | 29,367 | 27,090 | 2,277 | (5,508) | – | 206 | (3,025) |

1 NOTES TO THE FINANCIAL STATEMENTS OF THE EDF

SIGNIFICANT ACCOUNTING POLICIES

1.1 ACCOUNTING PRINCIPLES

The objective of financial statements is to provide information about financial position, performance and cash flows of an entity that is useful to a wide range of users.

The overall considerations (or accounting principles) to be followed when preparing the financial statements are laid down in EU Accounting Rule 1 'Financial Statements' and are the same as those described in IPSAS 1: fair presentation, accrual basis, going concern, consistency of presentation, materiality, aggregation, offsetting and comparative information. The qualitative characteristics of financial reporting are relevance, reliability, understandability and comparability.

1.2 BASIS OF PREPARATION

1.2.1 Reporting period

Financial statements are presented annually. The accounting year begins on 1 January and ends on 31 December.

1.2.2 Currency and basis for conversion

The annual accounts are presented in thousands of euros, the euro being the EDF's functional and reporting currency. Foreign currency transactions are translated into euros using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of foreign currency transactions and from the re-translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statement of financial performance. Different conversion methods apply to property, plant and equipment and intangible assets, which retain their value in euros at the date when they were purchased.

Year-end balances of monetary assets and liabilities denominated in foreign currencies are translated into euros on the basis of the European Central Bank (ECB) exchange rates applying on 31 December.

Euro exchange rates

| Currency | 31.12.2017 | 31.12.2016 | Currency | 31.12.2017 | 31.12.2016 |
|----------|------------|------------|----------|------------|------------|
| BGN | 1.9558 | 1.9558 | PLN | 4.177 | 4.4103 |
| CZK | 25.535 | 27.0210 | RON | 4.6585 | 4.5390 |
| DKK | 7.4449 | 7.4344 | SEK | 9.8438 | 9.5525 |
| GBP | 0.88723 | 0.8562 | CHF | 1.1702 | 1.0739 |
| HRK | 7.44 | 7.5597 | JPY | 135.01 | 123.4000 |
| HUF | 310.33 | 309.8300 | USD | 1.1993 | 1.0541 |

1.2.3 Use of estimates

In accordance with IPSAS and generally accepted accounting principles, the financial statements necessarily include amounts based on estimates and assumptions by management based on the most reliable information available. Significant estimates include, but are not limited to; accrued and deferred income and charges, provisions, financial risk on accounts receivables, contingent assets and liabilities, and degree of impairment of assets. Actual results could differ from those estimates.

Reasonable estimates are essential part of the preparation of financial statements and do not undermine their reliability. An estimate may need revision if changes occur in the circumstances on which the estimate was based or as a result of new information or more

experience. By its nature, the revision of an estimate does not relate to prior periods and is not the correction of an error. The effect of a change in accounting estimate shall be recognised in the surplus or deficit in the periods in which it becomes known.

1.3 BALANCE SHEET¹⁸

1.3.1 Financial assets

The financial assets are classified in the following categories: financial assets at fair value through profit or loss; loans and receivables; held-to-maturity investments; and available for sale financial assets. The classification of the financial instruments is determined at initial recognition and re-evaluated at each balance sheet date.

- *Financial assets at fair value through profit or loss*

A financial asset is classified in this category if acquired principally for the purpose of selling in the short term or if so designated by the entity. Derivatives are also categorised in this category. Assets in this category are classified as current assets if they are expected to be realised within 12 months of the balance sheet date. During this financial year, the entity did not hold any investments in this category.

- *Loans and receivables*

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They arise when the entity provides money, goods or services directly to a debtor with no intention of trading the receivable. They are included in non-current assets, except for maturities within 12 months of the balance sheet date. Loans and receivables include term deposits with the original maturity above three months.

- *Held-to-maturity investments*

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that the entity has the positive intention and ability to hold to maturity. During this financial year, the entity did not hold any investments in this category.

- *Available for sale financial assets*

Available for sale financial assets are non-derivatives that are either designated in this category or not classified in any of the other categories. They are classified as either current or non-current assets, depending on the period of time the entity expects to hold them, which is usually the maturity date.

Initial recognition and measurement

Purchases and sales of financial assets at fair value through profit and loss, held-to-maturity and available for sale are recognised on trade date - the date on which the entity commits to purchase or sell the asset. Cash equivalents, loans and term deposits are recognised at settlement date. Financial instruments are initially recognised at fair value. For all financial assets not carried at fair value through profit and loss transaction costs are added to the fair value at initial recognition.

Financial instruments are derecognised when the rights to receive cash flows from the investments have expired or the entity has transferred substantially all risks and rewards of ownership to another party.

¹⁸ It should be noted that due to the rounding of figures into millions of euros, some financial data in the tables may appear not to add-up.

Subsequent measurement

Financial assets at fair value through profit and loss are subsequently carried at fair value with gains and losses arising changes in the fair value being included in the statement of financial performance in the period in which they arise.

Loans and receivables and held-to maturity investments are carried at amortised cost using the effective interest method.

Available for sale financial assets are subsequently carried at fair value. Gains and losses arising from changes in the fair value being recognised in the fair value reserve. Interest on available for sale financial assets calculated using the effective interest method is recognised in the statement of financial performance.

The entity assesses at each balance sheet date whether there is objective evidence that a financial asset is impaired and whether an impairment loss should be recorded in the statement of financial performance.

1.3.2 Pre-financing amounts

Pre-financing is a payment intended to provide the beneficiary with a cash advance, i.e. a float. It may be split into a number of payments over a period defined in the particular contract, decision, agreement or basic legal act. The float or advance is either used for the purpose for which it was provided during the period defined in the agreement or it is repaid. If the beneficiary does not incur eligible expenditure, he has the obligation to return the pre-financing advance to the entity. The amount of the pre-financing may be reduced (wholly or partially) by the acceptance of eligible costs (which are recognised as expenses).

Pre-financing is, on subsequent balance sheet dates, measured at the amount initially recognised on the balance sheet less eligible expenses (including estimated amounts where necessary) incurred during the period.

1.3.3 Receivables and recoverables

As the EU accounting rules require a separate presentation of exchange and non-exchange transactions, for the purpose of drawing up the accounts, receivables are defined as stemming from non-exchange transactions and recoverables are defined as stemming from exchange transactions (when the entity receives value from another entity without directly giving approximately equal value in exchange).

Receivables from exchange transactions meet the definition of financial instruments and are thus classified as loans and receivables and measured accordingly (see 1.3.1 above)

Recoverables from non-exchange transactions are carried at original amount (adjusted for interests and penalties) less write-down for impairment. A write-down for impairment is established when there is objective evidence that the entity will not be able to collect all amounts due according to the original terms of the recoverables. The amount of the write-down is the difference between the asset's carrying amount and the recoverable amount. The amount of the write-down is recognised in the statement of financial performance.

1.3.4 Cash and cash equivalents

Cash and cash equivalents are financial instruments and classified and include cash at hand, deposits held at call or at short notice with banks, and other short-term highly liquid investments with original maturities of three months or less.

1.3.5 Provisions

Provisions are recognised when the entity has a present legal or constructive obligation towards third parties as a result of past events, it is more likely than not that an outflow of resources will be required to settle the obligation, and the amount can be reliably estimated. Provisions are not recognised for future operating losses. The amount of the provision is the best estimate of the expenditure expected to be required to settle the present obligation at the reporting date. Where the provision involves a large number of items, the obligation is estimated by weighting all possible outcomes by their associated probabilities ('expected value' method).

1.3.6 Payables

Included under accounts payable are both amounts related to exchange transactions such as the purchase of goods and services and non-exchange transactions related e.g. to cost claims from beneficiaries, grants or other EU funding.

Where grants or other funding is provided to the beneficiaries, the cost claims are recorded as payables for the requested amount when the cost claim is received. Upon verification and acceptance of the eligible costs, the payables are valued at the accepted and eligible amount. Payables arising from the purchase of goods and services are recognised at invoice reception for the original amount and corresponding expenses are entered in the accounts when the supplies or services are delivered and accepted by the entity.

1.3.7 Accrued and deferred income and charges

Transactions and events are recognised in the financial statements in the period to which they relate. At year-end, if an invoice is not yet issued but the service has been rendered, the supplies have been delivered by the entity or a contractual agreement exists (e.g. by reference to a contract), an accrued income will be recognised in the financial statements. In addition, at year-end, if an invoice is issued but the services have not yet been rendered or the goods supplied have not yet been delivered, the revenue will be deferred and recognised in the subsequent accounting period.

Expenses are also accounted for in the period to which they relate. At the end of the accounting period, accrued expenses are recognised based on an estimated amount of the transfer obligation of the period. The calculation of accrued expenses is done in accordance with detailed operational and practical guidelines issued by the Accounting Officer which aim at ensuring that the financial statements provide a faithful representation of the economic and other phenomena they purport to represent. By analogy, if a payment has been made in advance for services or goods that have not yet been received, the expense will be deferred and recognised in the subsequent accounting period.

1.4 STATEMENT OF FINANCIAL PERFORMANCE

1.4.1 Revenue

Revenue comprises gross inflows of economic benefits or service potential received and receivable by the entity, which represents an increase in net assets, other than increases relating to contributions from owners.

Depending on the nature of the underlying transactions in the statement of financial performance it is distinguished between:

- *Revenue from non-exchange transactions*

Revenue from non-exchange transactions are taxes and transfers because the transferor provides resources to the recipient entity without the recipient entity providing approximately equal value directly in exchange.

Transfers are inflows of future economic benefits or service potential from non-exchange transactions, other than taxes. The entity shall recognise an asset in respect of transfers when the entity controls the resources as a result of a past event (the transfer) and expects to receive future economic benefits or service potential from those resources, and when the fair value can be reliably measured. An inflow of resources from a non-exchange transaction recognised as an asset (i.e. cash) is also recognised as revenue, except to the extent that the entity has a present obligation in respect of that transfer (condition), which needs to be satisfied before the revenue can be recognised. Until the condition is met the revenue is deferred and recognised as a liability (pre-financing received).

- *Revenue from exchange transactions*

Revenue from the sale of goods and services is recognised when the significant risk and rewards of ownership of the goods are transferred to the purchaser. Revenue associated with a transaction involving the provision of services is recognised by reference to the stage of completion of the transaction at the reporting date.

1.4.2 Expenses

Expenses are decreases in economic benefits or service potential during the reporting period in the form of outflows or consumption of assets or incurrence of liabilities that result in decreases in net assets/equity. They include both the expenses from exchange transactions and expenses from non-exchange transactions.

Expenses from exchange transactions arising from the purchase of goods and services are recognised when the supplies are delivered and accepted by the entity. They are valued at original invoice amount. Furthermore, at the balance sheet date expenses related to the service delivered during the period for which an invoice has not yet been received or accepted are recognised in the statement of financial performance.

Expenses from non-exchange transactions account for the majority of the entity's operating expenses.

They relate to transfers to beneficiaries and can be of three types: entitlements, transfers under agreement and discretionary grants, contributions and donations.

Transfers are recognised as expenses in the period during which the events giving rise to the transfer occurred, as long as the nature of the transfer is allowed by regulation or an agreement has been signed authorising the transfer; any eligibility criteria have been met by the beneficiary; and a reasonable estimate of the amount can be made.

When a request for payment or cost claim is received and meets the recognition criteria, it is recognised as an expense for the eligible amount. At year-end, incurred eligible expenses due to the beneficiaries but not yet reported are estimated and recorded as accrued expense.

1.5 CONTINGENT ASSETS AND LIABILITIES

1.5.1 Contingent assets

A contingent asset is a possible asset that arises from past events and of which the existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity. A contingent asset is disclosed when an inflow of economic benefits or service potential is probable.

1.5.2 Contingent liabilities

A contingent liability is a possible obligation that arises from past events and of which the existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain

future events not wholly within the control of the entity; or a present obligation that arises from past events but is not recognised because: it is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation or, in the rare circumstances where the amount of the obligation cannot be measured with sufficient reliability.

1.6 CO-FINANCING

Co-financing contributions received fulfil the criteria of revenues from non-exchange transactions under condition and they are presented as payables to Member States, non-Member States and others.

The EDF is required to use the contributions to deliver services to third parties or is otherwise required to return the assets (the contributions received). The outstanding payables relating to co-financing agreements represent the co-financing contributions received less the expenses incurred related to the project. The effect on net assets is nil.

Expenses relating to co-financing projects are recognised as they are incurred. The corresponding amount of contributions is recognised as operating revenue and the effect on economic result of the year is nil.

2 NOTES TO THE BALANCE SHEET

ASSETS

2.1 PRE-FINANCING

Many contracts provide for payments of advances before the commencement of works, delivery of supplies or the provision of services. Sometimes the payment schedules of contracts foresee payments on the basis of progress reports. Pre-financing is normally paid in the currency of the country or territory where the project is executed.

The timing of the recoverability or utilisation of pre-financing governs whether it is disclosed as a current or a non-current pre-financing asset. The utilisation is defined by the project's underlying agreement. Any repayments or utilisation due within twelve months of the reporting date are disclosed as current pre-financing. As many of the EDF projects are long-term in nature, it is necessary that the related advances are available for more than one year. Thus some pre-financing amounts are shown as non-current assets.

EUR million

| | Note | Eighth EDF | Ninth EDF | 10th EDF | 11th EDF | 31.12.2017 | 31.12.2016 |
|---------------------------|-------|------------|-----------|--------------|------------|--------------|--------------|
| Non-current pre-financing | 2.1.1 | – | 32 | 221 | 330 | 582 | 409 |
| Current Pre-financing | 2.1.2 | 1 | 39 | 867 | 610 | 1,516 | 1,372 |
| Total | | 1 | 71 | 1,088 | 939 | 2,098 | 1,781 |

The increase in overall pre-financing is explained by the very high level of payments in 2017. The overall level of net payments in 2017 increased by 24% compared to 2016 (see table 2.1 in the EDF Report on Financial Implementation). The level of "gross" payments, i.e. payments without inflows from recovery orders, increased in 2017 even by 25%.

This increase is in line with the lifecycle of the EDF. The 11th EDF started in 2015 and 2017 was thus the third year of its existence. The 11th EDF has reached its maturity and a peak with regards to the implementation of adopted actions. The number of open contracts in the 11th EDF increased from 1,300 in 2016 to 1,600 in 2017. In 2017 the level of net payments in the 11th EDF increased by 52% compared to 2016 (see table 2.1 in the EDF Report on Financial Implementation). As the ratio between payments relating to invoices and the pre-financing is stable (42%-44%), the increase in payments resulted in the higher level of pre-financing.

The increase in the overall pre-financing is in line with the decrease in cash and cash equivalents (see note 2.4).

2.1.1 Non-current pre-financing

| <i>EUR million</i> | | |
|---|------------|------------|
| | 31.12.2017 | 31.12.2016 |
| Direct Management | 159 | 71 |
| Implemented by: | | |
| <i>Commission</i> | 105 | 39 |
| <i>EU executive agencies</i> | 6 | 4 |
| <i>EU delegations</i> | 48 | 29 |
| Indirect Management | 423 | 338 |
| Implemented by : | | |
| <i>EIB and EIF</i> | 166 | 180 |
| <i>International organisations</i> | 189 | 87 |
| <i>Private law bodies with a public service mission</i> | 11 | 25 |
| <i>Public law bodies</i> | 37 | 13 |
| <i>Third countries</i> | 20 | 34 |
| Total | 582 | 409 |

2.1.2 Current pre-financing

| <i>EUR million</i> | | | | | | |
|------------------------------|------------|-----------|----------------------|----------------------|--------------|--------------|
| | Eighth EDF | Ninth EDF | 10 th EDF | 11 th EDF | 31.12.2017 | 31.12.2016 |
| <i>Pre-financing (gross)</i> | 2 | 157 | 2,722 | 2,406 | 5,286 | 4,745 |
| <i>Cleared via cut-off</i> | (1) | (118) | (1,855) | (1,796) | (3,770) | (3,373) |
| Total | 1 | 39 | 867 | 610 | 1,516 | 1,372 |

| <i>EUR million</i> | | |
|---|--------------|--------------|
| | 31.12.2017 | 31.12.2016 |
| Direct Management | 255 | 246 |
| Implemented by: | | |
| <i>Commission</i> | 86 | 115 |
| <i>EU executive agencies</i> | 10 | 10 |
| <i>EU delegations</i> | 160 | 122 |
| Indirect Management | 1,261 | 1,125 |
| Implemented by : | | |
| <i>EIB and EIF</i> | 345 | 372 |
| <i>International organisations</i> | 562 | 432 |
| <i>Private law bodies with a public service mission</i> | 59 | 121 |
| <i>Public law bodies</i> | 108 | 53 |
| <i>Third countries</i> | 186 | 148 |
| Total | 1,516 | 1,372 |

2.1.3 Guarantees received in respect of pre-financing

Guarantees are held to secure pre-financing and are released when the final claim under a project is paid. At 31 December 2017 the guarantees received by the EDF in respect of pre-financing amounted to EUR 88 million (2016 EUR 53 million).

The majority of pre-financing is paid under the indirect management mode. In this case the beneficiary of the guarantee is not the EDF but the contracting authority. Even though the EDF is not the beneficiary, those guarantees secure its assets. In 2017 those guarantees amounted to EUR 659 million.

2.2 TRUST FUND CONTRIBUTIONS

This heading represents the amount paid as contributions to the Bêkou EU Trust Fund and EU

Trust Fund for Africa. The contributions are net of the costs incurred by the trust funds and attributable to the EDF.

The trust fund contributions are implemented by the EDF under the direct management mode.

EUR million

| Trust Funds | Net contribution at 31.12.2016 | Contributions paid in 2017 | Allocation of TF's net expenses 2017 | Net contribution at 31.12.2017 |
|--------------|--------------------------------|----------------------------|--------------------------------------|--------------------------------|
| Africa | 72 | 180 | (104) | 148 |
| Békou | 26 | – | (10) | 16 |
| Total | 98 | 180 | (114) | 163 |

The activities of EUTF Africa increased in 2017 after the start-up year 2016. Its expenses in 2017 increased almost 5 times compared to 2016. Its payments doubled compared to the previous year.

2.3 EXCHANGE RECEIVABLES AND NON-EXCHANGE RECOVERABLES

EUR million

| | Note | 31.12.2017 | 31.12.2016 |
|---|-------|------------|------------|
| Recoverables from non-exchange transactions | 2.3.1 | 19 | 62 |
| Receivables from exchange transactions | 2.3.2 | 73 | 70 |
| Total | | 92 | 132 |

2.3.1 Recoverables from non-exchange transactions

EUR million

| | Eighth EDF | Ninth EDF | 10 th EDF | 11 th EDF | 31.12.2017 | 31.12.2016 |
|---------------------------------------|------------|-----------|----------------------|----------------------|------------|------------|
| Member States | – | – | – | 7 | 7 | 40 |
| Customers | 2 | 7 | 9 | 1 | 19 | 18 |
| Public bodies | – | 10 | 8 | 2 | 20 | 23 |
| Third states | 0 | 1 | 4 | 0 | 6 | 4 |
| Write down | (2) | (16) | (15) | (1) | (34) | (25) |
| Liaison accounts with EU institutions | – | – | – | 2 | 2 | 2 |
| Total | 0 | 2 | 6 | 11 | 19 | 62 |

Receivables from Member States include the outstanding financial adjustment that will be implemented against the first instalment of 2018 (see note 2.9.1)

| Member States | 31.12.2017 |
|----------------|------------|
| Cyprus | 1 |
| Czech Republic | 1 |
| Lithuania | 2 |
| Malta | 1 |
| United Kingdom | 1 |
| Other | 1 |
| Total | 7 |

Recoverables from Member States at 31 December 2016 included ordinary contributions and amounts to be received as a consequence of Bridging Facility adjustments.

2.3.2 Receivables from exchange transactions

EUR million

| | Eighth EDF | Ninth EDF | 10 th EDF | 11 th EDF | 31.12.2016 | 31.12.2015 |
|-------------------------------|------------|------------|----------------------|----------------------|------------|------------|
| Accrued income | – | 63 | 11 | – | 74 | 70 |
| Liaison accounts between EDFs | 189 | 88 | 3,555 | (3,833) | (0) | (0) |
| Total | 189 | 151 | 3,566 | (3,833) | 73 | 70 |

Included under accrued income are primarily amounts of accrued interest on pre-financing related to projects (EUR 63 million) and related to the EU-Africa Trust Fund (EUR 11 million). For efficiency reasons, the single treasury covering all the EDFs is allocated to the 11th EDF¹⁹; this leads to operations between the various EDFs, which are balanced out in the liaison accounts between the various EDF balance sheets.

Liaison accounts are presented only in the individual EDFs. The total of liaison accounts is nil.

2.4 CASH AND CASH EQUIVALENTS²⁰

| | <i>EUR million</i> | | | | | |
|--|--------------------|-----------|----------------------|----------------------|------------|------------|
| | Eighth EDF | Ninth EDF | 10 th EDF | 11 th EDF | 31.12.2017 | 31.12.2016 |
| Special accounts: | | | | | | |
| <i>Financial institutions of Member States</i> | – | – | – | 105 | 105 | 292 |
| Current accounts: | | | | | | |
| <i>Commercial banks</i> | – | – | – | 242 | 242 | 389 |
| Total | – | – | – | 347 | 347 | 680 |

The overall decrease in cash and cash equivalents is mainly explained by the exceptionally high level of payments in 2017. The overall level of net payments in 2017 increased by 24% compared to 2016 (see table 2.1 in the EDF Report on Financial Implementation). The level of "gross" payments, i.e. payments without inflows from recovery orders, increased in 2017 even by 25%.

This increase of payments is in line with the lifecycle of the EDF. The 11th EDF started in 2015 and 2017 was the third year of its existence. The 11th EDF has reached its maturity and a peak in the implementation of adopted actions. The number of open contracts in the 11th EDF increased from 1,300 in 2016 to 1,600 in 2017. In 2017 the level of net payments in the 11th EDF increased by 52% compared to 2016 (see table 2.1 in the EDF Report on Financial Implementation).

With the aim of improving the presentation in the 2017 annual accounts, the classification of financial institutions and banks has been reviewed. The comparative figures for 2016 are disclosed accordingly.

LIABILITIES

2.5 PROVISIONS

| | <i>EUR million</i> | | | | | |
|-------------------|--------------------|-----------|----------------------|----------------------|------------|------------|
| | Eighth EDF | Ninth EDF | 10 th EDF | 11 th EDF | 31.12.2017 | 31.12.2016 |
| <i>Provisions</i> | – | – | – | 4 | 4 | 4 |
| Total | – | – | – | 4 | 4 | 4 |

The provision is the best estimation of the probable amount to be paid by the EDF to finance the orderly closure of the Centre de Développement (CDE), decided by the ACP-EU Committee of Ambassadors (Decision No 4/2014 of 23 October 2014).

The amount includes court cases (EUR 1.2 million) raised against the CDE and the remaining expected cost of the passive phase (e.g. residual administrative tasks, other residual litigations, archive, etc) that started on 31 December 2016 (see note 4.2.2). No expenses regarding the passive phase have been incurred so far.

¹⁹ In accordance with Article 59 of the Financial Regulation applicable to the 11th European Development Fund, the treasury is presented in the balance sheet of the 11th EDF.

²⁰ In accordance with Article 59 of the Financial Regulation applicable to the 11th European Development Fund, the treasury is presented in the balance sheet of the 11th EDF. The nature of the various bank accounts is outlined in chapter 5, Financial Risk Management.

2.6 FINANCIAL LIABILITIES

EUR million

| | Eighth EDF | Ninth EDF | 10 th EDF | 11 th EDF | 31.12.2017 | 31.12.2016 |
|-------------------------|------------|-----------|----------------------|----------------------|------------|------------|
| Co-financing - payables | – | – | 15 | 5 | 20 | 6 |
| Total | – | – | 15 | 5 | 20 | 6 |

The change in the total co-financing liabilities is explained in the note 2.7.2.1.

2.7 PAYABLES

EUR million

| | Note | Eighth EDF | Ninth EDF | 10 th EDF | 11 th EDF | 31.12.2017 | 31.12.2016 |
|------------------|-------|------------|-----------|----------------------|----------------------|------------|------------|
| Current payables | 2.7.1 | 0 | 13 | 114 | 235 | 361 | 222 |
| Sundry payables | 2.7.2 | – | (0) | 11 | 183 | 195 | 327 |
| Total | | 0 | 13 | 125 | 418 | 556 | 549 |

2.7.1 Current payables

EUR million

| | Eighth EDF | Ninth EDF | 10 th EDF | 11 th EDF | 31.12.2017 | 31.12.2016 |
|------------------------|------------|-----------|----------------------|----------------------|------------|------------|
| Suppliers | 0 | 9 | 85 | 40 | 133 | 98 |
| Member States | – | – | 0 | 12 | 12 | 0 |
| Third states | 0 | (0) | 15 | 131 | 146 | 91 |
| Public bodies | – | 3 | 10 | 70 | 83 | 32 |
| Other current payables | 0 | 1 | 4 | (18) | (13) | 1 |
| Total | 0 | 13 | 113 | 235 | 361 | 222 |

Payables include cost statements received by the EDF relating to its grant activity. They are recorded for the amount being claimed from the moment the demand is received. The same procedure applies to invoices and credit notes received under procurement activities. The cost claims concerned have been taken into account for the year-end cut-off procedures. Following the cut-off entries, estimated eligible amounts have been recognised in the statement of financial performance. Non-eligible amounts are disclosed as other current payables.

Member States payables represent the outstanding financial adjustment to be deducted from the first instalment 2018 (see note 2.9.1). This heading includes the amounts due to France (EUR 10 million), the Netherlands (EUR 1 million) and Austria (EUR 1 million).

2.7.2 Sundry payables

EUR million

| | Note | Eighth EDF | Ninth EDF | 10 th EDF | 11 th EDF | 31.12.2017 | 31.12.2016 |
|-------------------------------------|---------|------------|-----------|----------------------|----------------------|------------|------------|
| Co-financing payables | 2.7.2.1 | – | – | 14 | 7 | 21 | 64 |
| Deferred fund capital contributions | 2.7.2.2 | – | – | – | 173 | 173 | 261 |
| Other sundry payables | 2.7.2.3 | – | – | – | 1 | 1 | 2 |
| Total | | – | – | 14 | 181 | 195 | 327 |

2.7.2.1 Co-financing payables

The breakdown of the non-current and current co-financing payables by Member State is summarized in the table below:

| | <i>EUR million</i> | | | | | |
|---------------------------------|--------------------|-----------|----------------------|----------------------|------------|------------|
| | Eighth EDF | Ninth EDF | 10 th EDF | 11 th EDF | 31.12.2017 | 31.12.2016 |
| Non-current co-financing | | | | | | |
| <i>Belgium</i> | – | – | 0 | 1 | 2 | 2 |
| <i>Denmark</i> | – | – | – | 0 | 0 | 0 |
| <i>France</i> | – | – | 4 | – | 4 | – |
| <i>Germany</i> | – | – | – | – | – | 0 |
| <i>Sweden</i> | – | – | 9 | – | 9 | 2 |
| <i>United Kingdom</i> | – | – | 1 | – | 1 | 1 |
| <i>Canada</i> | – | – | – | – | – | 0 |
| <i>Australia</i> | – | – | 0 | – | 0 | – |
| <i>USAID</i> | – | – | – | 4 | 4 | – |
| | – | – | 15 | 5 | 20 | 6 |
| Current co-financing | | | | | | |
| <i>Belgium</i> | – | – | 4 | (1) | 3 | 4 |
| <i>Denmark</i> | – | – | (1) | 1 | (0) | 1 |
| <i>France</i> | – | – | 12 | – | 12 | 37 |
| <i>Germany</i> | – | – | 0 | – | 0 | 1 |
| <i>Netherlands</i> | – | – | (0) | – | (0) | 1 |
| <i>Spain</i> | – | – | 1 | – | 1 | 3 |
| <i>Sweden</i> | – | – | (3) | 2 | (1) | 7 |
| <i>United Kingdom</i> | – | – | 1 | 3 | 4 | 11 |
| <i>Canada</i> | – | – | 0 | – | 0 | 0 |
| <i>USAID</i> | – | – | – | 2 | 2 | – |
| | – | – | 14 | 7 | 21 | 64 |
| Total | – | – | 29 | 12 | 41 | 70 |

The total non-current and current co-financing payables decreased by EUR 29 million compared to the previous reporting period.

During 2017, new co-financing contributions were received from USAID (EUR 7 million), the United Kingdom (EUR 5 million) and Sweden (EUR 2 million).

The total co-financing payables were decreased by EUR 43 million in order to recognise revenue and expenses related to co-financed projects (see notes 3.1.1 and 3.4).

2.7.2.2 Deferred fund capital contributions

| | <i>EUR million</i> | | | | | |
|-----------------------|--------------------|-----------|----------------------|----------------------|------------|------------|
| | Eighth EDF | Ninth EDF | 10 th EDF | 11 th EDF | 31.12.2017 | 31.12.2016 |
| <i>United Kingdom</i> | – | – | – | 170 | 170 | 252 |
| <i>Lithuania</i> | – | – | – | 2 | 2 | – |
| <i>Hungary</i> | – | – | – | – | – | 9 |
| Total | – | – | – | 173 | 173 | 261 |

This heading completely relates to Member States' 2018 contributions paid in advance.

2.7.2.3 Other sundry payables

Included under this heading are mainly unallocated cash receipts and returned payments.

2.8 ACCRUED CHARGES AND DEFERRED INCOME

EUR million

| | Eighth EDF | Ninth EDF | 10 th EDF | 11 th EDF | 31.12.2017 | 31.12.2016 |
|------------------------------|------------|-----------|----------------------|----------------------|------------|------------|
| Accrued charges | 0 | 76 | 517 | 137 | 730 | 770 |
| Other accruals and deferrals | – | – | – | 3 | 3 | 6 |
| Total | 0 | 76 | 517 | 140 | 733 | 776 |

Accrued charges comprise estimated operating expenses for on-going or ended contracts without validated cost claims where the 2016 eligible expenses incurred by beneficiaries of EDF were estimated using the best available information about the existing contracts.

The portion of the estimated accrued charges which relates to pre-financing paid has been recorded as a reduction of the pre-financing amounts (see note 2.1).

NET ASSETS

2.9 FUND CAPITAL

2.9.1 Called Fund Capital – Active EDFs

EUR million

| | Eighth EDF | Ninth EDF | 10 th EDF | 11 th EDF | Total |
|---------------------------------------|---------------|---------------|----------------------|----------------------|---------------|
| Fund capital | 12,164 | 10,973 | 20,960 | 29,367 | 73,464 |
| Uncalled fund capital | – | (0) | (1,773) | (29,367) | (31,140) |
| Called fund capital 31.12.2016 | 12,164 | 10,973 | 19,187 | – | 42,323 |
| Fund capital | 12,164 | 10,773 | 20,960 | 29,367 | 73,264 |
| Uncalled fund capital | – | (0) | (0) | (27,090) | (27,090) |
| Called fund capital 31.12.2017 | 12,164 | 10,773 | 20,960 | 2,277 | 46,173 |

The fund capital represents the total amount of contributions from Member States for the relevant EDF fund as laid down in each of the Internal Agreements. The uncalled funds represent the initial allocation not yet called up from Member States.

The called fund capital represents the amount of the initial allocations which have been called up for transfer to the treasury accounts by the Member States (see note 2.9.2 below).

By means of Council Decision (EU) 2017/1206²¹ the Member States' contributions set out in the Internal Agreements of the Eighth and Ninth EDF are to be reduced accordingly for an amount of EUR 200 million from funds decommitted under the Eighth and the Ninth EDF. As the funds decommitted under the Eighth EDF have been already almost entirely transferred to the other EDFs, EUR 200 million was deducted from the capital of the Ninth EDF.

Refunds arising from this reduction have been compensated against additional call for funds under the 11th EDF. It resulted in the financial adjustment. The financial adjustment can be implemented against the third instalment 2017 and/or the first instalment 2018. The outstanding financial adjustment has been disclosed either as receivables or payables from/to Member States (see notes 2.3.1 and 2.7.1)

²¹ L 173/15

2.9.2 Called and uncalled fund capital by Member State

EUR million

| Contributions 10 th EDF | % | Uncalled capital 31.12.2016 | Capital called in 2017 | Uncalled capital 31.12.2017 |
|------------------------------------|---------------|-----------------------------|------------------------|-----------------------------|
| Austria | 2.41 | 43 | (43) | - |
| Belgium | 3.53 | 63 | (63) | - |
| Bulgaria | 0.14 | 2 | (2) | - |
| Cyprus | 0.09 | 2 | (2) | - |
| Czech Republic | 0.51 | 9 | (9) | - |
| Denmark | 2.00 | 35 | (35) | - |
| Estonia | 0.05 | 1 | (1) | - |
| Finland | 1.47 | 26 | (26) | - |
| France | 19.55 | 347 | (347) | - |
| Germany | 20.50 | 364 | (364) | - |
| Greece | 1.47 | 26 | (26) | - |
| Hungary | 0.55 | 10 | (10) | - |
| Ireland | 0.91 | 16 | (16) | - |
| Italy | 12.86 | 228 | (228) | - |
| Latvia | 0.07 | 1 | (1) | - |
| Lithuania | 0.12 | 2 | (2) | - |
| Luxembourg | 0.27 | 5 | (5) | - |
| Malta | 0.03 | 1 | (1) | - |
| Netherlands | 4.85 | 86 | (86) | - |
| Poland | 1.30 | 23 | (23) | - |
| Portugal | 1.15 | 20 | (20) | - |
| Romania | 0.37 | 7 | (7) | - |
| Slovakia | 0.21 | 4 | (4) | - |
| Slovenia | 0.18 | 3 | (3) | - |
| Spain | 7.85 | 139 | (139) | - |
| Sweden | 2.74 | 49 | (49) | - |
| United Kingdom | 14.82 | 263 | (263) | - |
| Total | 100.00 | 1,773 | (1,773) | - |

EUR million

| Contributions 11 th EDF | % | Uncalled capital 31.12.2016 | Capital called in 2017 | Uncalled capital 31.12.2017 |
|------------------------------------|---------------|-----------------------------|------------------------|-----------------------------|
| Austria | 2.40 | 704 | (55) | 650 |
| Belgium | 3.25 | 954 | (74) | 880 |
| Bulgaria | 0.22 | 64 | (5) | 59 |
| Croatia | 0.23 | 66 | (5) | 61 |
| Cyprus | 0.11 | 33 | (3) | 30 |
| Czech Republic | 0.80 | 234 | (18) | 216 |
| Denmark | 1.98 | 582 | (45) | 537 |
| Estonia | 0.09 | 25 | (2) | 23 |
| Finland | 1.51 | 443 | (34) | 409 |
| France | 17.81 | 5,231 | (406) | 4,826 |
| Germany | 20.58 | 6,044 | (469) | 5,575 |
| Greece | 1.51 | 443 | (34) | 408 |
| Hungary | 0.61 | 180 | (14) | 166 |
| Ireland | 0.94 | 276 | (21) | 255 |
| Italy | 12.53 | 3,680 | (285) | 3,394 |
| Latvia | 0.12 | 34 | (3) | 31 |
| Lithuania | 0.18 | 53 | (4) | 49 |
| Luxembourg | 0.26 | 75 | (6) | 69 |
| Malta | 0.04 | 11 | (1) | 10 |
| Netherlands | 4.78 | 1,403 | (109) | 1,294 |
| Poland | 2.01 | 589 | (46) | 544 |
| Portugal | 1.20 | 351 | (27) | 324 |
| Romania | 0.72 | 211 | (16) | 195 |
| Slovakia | 0.38 | 110 | (9) | 102 |
| Slovenia | 0.22 | 66 | (5) | 61 |
| Spain | 7.93 | 2,330 | (181) | 2,149 |
| Sweden | 2.94 | 863 | (67) | 796 |
| United Kingdom | 14.68 | 4,311 | (334) | 3,976 |
| Total | 100.00 | 29,367 | (2,277) | 27,090 |

In 2017 EUR 1,773 million has been called from the 10th EDF and EUR 2,277 million EUR from the 11th EDF. At 31 December 2017 the capital of the Eighth, Ninth and 10th EDF has been called up and received in its entirety.

2.9.3 Called fund capital from closed EDFs carried forward

| | EUR million | | | | | |
|---|-------------|-----------|----------------------|----------------------|------------|------------|
| | Eighth EDF | Ninth EDF | 10 th EDF | 11 th EDF | 31.12.2017 | 31.12.2016 |
| <i>Funds transferred from closed EDFs</i> | 627 | 1 625 | – | – | 2,252 | 2 252 |

This heading includes the resources transferred from closed EDFs to the 8th and 9th EDFs.

2.9.4 Called fund capital transfers between active EDFs

| | EUR million | | | | |
|--|----------------|--------------|----------------------|----------------------|----------|
| | Eighth EDF | Ninth EDF | 10 th EDF | 11 th EDF | Total |
| Balance at 31.12.2015 | (2,476) | 2,376 | 35 | 65 | – |
| <i>Transfer of decommitted amounts to the 10th EDF performance reserve from previous EDFs</i> | (20) | (163) | 182 | – | – |
| <i>Transfer of decommitted amounts to the 11th EDF performance reserve from previous EDFs</i> | – | – | (356) | 356 | – |
| <i>Transfer from the 11th performance reserve to the African Peace Facility (10th EDF)</i> | – | – | 386 | (386) | – |
| Balance at 31.12.2016 | (2,496) | 2,214 | 247 | 35 | – |
| <i>Transfer of decommitted amounts to the 10th EDF performance reserve from previous EDFs</i> | (7) | (37) | 44 | – | – |
| <i>Transfer of decommitted amounts to the 11th EDF performance reserve from previous EDFs</i> | – | – | (171) | 171 | – |
| Balance at 31.12.2017 | (2,503) | 2,177 | 120 | 206 | – |

This heading includes the resources transferred between the active EDFs.

Since the entry into force of the Cotonou Agreement, all the unspent funds in previous active EDFs are transferred to the most recently opened EDF after decommitment. The resources transferred from other EDFs increase the appropriations of the receiving fund and reduce the appropriations of the fund of origin. Funds transferred to the performance reserve of the 10th and 11th EDFs can be committed only under specific conditions set out in the Internal Agreements.

3 NOTES TO THE STATEMENT OF FINANCIAL PERFORMANCE

REVENUE

| | Note | EUR million | |
|---|------|-------------|-----------|
| | | 2017 | 2016 |
| <i>Revenue from non-exchange transactions</i> | 3.1 | 66 | 8 |
| <i>Revenue from exchange transactions</i> | 3.2 | 25 | 66 |
| Total | | 91 | 73 |

3.1 REVENUE FROM NON-EXCHANGE TRANSACTIONS

| | Note | EUR million | | | | | |
|---------------------------------|-------|-------------|-----------|----------------------|----------------------|-----------|----------|
| | | Eighth EDF | Ninth EDF | 10 th EDF | 11 th EDF | 2017 | 2016 |
| <i>Recovery of expenses</i> | | 0 | 5 | 10 | 8 | 23 | 23 |
| <i>Recovery of STABEX funds</i> | | – | – | – | 0 | 0 | 1 |
| <i>Co-financing revenue</i> | 3.1.1 | – | – | 42 | 1 | 43 | (15) |
| Total | | 0 | 5 | 52 | 9 | 66 | 8 |

The non-exchange revenue can be broken down by management mode as follows:

EUR million

| | 2017 | 2016 |
|---|-----------|----------|
| Direct Management | 5 | 6 |
| Implemented by: | | |
| <i>Commission</i> | 1 | 1 |
| <i>EU delegations</i> | 4 | 5 |
| Indirect Management | 61 | 2 |
| Implemented by: | | |
| <i>Third countries</i> | 57 | (0) |
| <i>International organisations</i> | 4 | 2 |
| <i>Public law bodies</i> | 0 | 0 |
| <i>Private law bodies with a public service mission</i> | (1) | 0 |
| Total | 66 | 8 |

3.1.1 Co-financing revenue

The co-financing contributions received fulfil the criteria of revenues from non-exchange transactions under conditions and as such should not affect the statement of financial performance. The received contributions remain under liabilities (see note 2.7.2.1) until the conditions attached to the donated funds are met, i.e. eligible expenses are incurred (see note 3.4). The corresponding amount is then recognised as non-exchange revenue from co-financing. Consequently the effect on the economic result of the year is nil.

3.2 REVENUE FROM EXCHANGE TRANSACTIONS

EUR million

| | Eighth EDF | Ninth EDF | 10 th EDF | 11 th EDF | 2017 | 2016 |
|------------------|------------|-----------|----------------------|----------------------|-----------|-----------|
| Financial income | (0) | (1) | 4 | (0) | 4 | 3 |
| Other income | 1 | 5 | 13 | 4 | 22 | 62 |
| Total | 1 | 4 | 17 | 4 | 25 | 66 |

The financial income comprises interest from the Trust Fund and interest on pre-financing.

Other income entirely relates to the realised and unrealised foreign exchange gains.

EXPENSES

3.3 AID INSTRUMENTS

EUR million

| | Eighth EDF | Ninth EDF | 10 th EDF | 11 th EDF | 2017 | 2016 |
|--|------------|-----------|----------------------|----------------------|--------------|--------------|
| <i>Programmable aid</i> | 1 | 3 | 808 | 1,343 | 2,155 | 1,751 |
| <i>Macro-economic support</i> | – | 23 | – | – | 23 | 39 |
| <i>Sectoral policy</i> | (0) | (9) | – | – | (9) | 18 |
| <i>Intra ACP projects</i> | – | 0 | 417 | 694 | 1,112 | 693 |
| <i>Interest rate subsidies</i> | – | – | – | – | – | (3) |
| <i>Emergency aid</i> | – | (1) | 26 | 264 | 289 | 398 |
| <i>Other aid programmes related to former EDFs</i> | – | (1) | – | – | (1) | 1 |
| <i>Institutional support</i> | – | – | 3 | 21 | 23 | 38 |
| <i>Compensation export receipts</i> | (0) | (1) | – | – | (1) | 0 |
| <i>Contributions to Trust Funds</i> | – | – | – | 114 | 114 | 35 |
| Total | 0 | 15 | 1,254 | 2,436 | 3,705 | 2,970 |

The EDF operating expenditure covers various aid instruments and takes different forms, depending on how the money is paid out and managed.

The sectoral policy expenses were negative in 2017 due to reversal of an invoice that was incorrectly recorded in 2016.

3.4 CO-FINANCING EXPENSES

EUR million

| | Eighth EDF | Ninth EDF | 10 th EDF | 11 th EDF | 2017 | 2016 |
|--------------|------------|-----------|----------------------|----------------------|------|------|
| Co-financing | – | – | 42 | 1 | 43 | (15) |

Included under this heading are the expenses incurred on co-financing projects in 2017. It should be noted that the expenses incurred include estimated amounts related to the cut-off exercise (and consequently reversals of the estimated amounts related to last year). Because the reversals of the 2015 estimated expenses (EUR 50 million) exceeded the expenses incurred in 2016 (EUR 35 million), the co-financing expenses were negative for 2016. Corresponding revenue has been recognised in the statement of financial performance (see note 3.1.1).

3.5 AID INSTRUMENTS AND CO-FINANCING EXPENSES BY MANAGEMENT TYPE

EUR million

| | 2017 | 2016 |
|--|--------------|--------------|
| Direct Management | 1,448 | 1,173 |
| Implemented by: | | |
| Commission | 122 | 140 |
| EU executive agencies | 26 | 10 |
| Trust Funds | 89 | 36 |
| EU delegations | 1 210 | 987 |
| Indirect Management | 2,300 | 1,781 |
| Implemented by : | | |
| EIB and EIF | 48 | 5 |
| International organisations | 1,174 | 821 |
| Private law bodies with a public service mission | (20) | 143 |
| Public law bodies | 356 | 57 |
| Third countries | 741 | 756 |
| Private law bodies implementing Public Private Partnership | 0 | (1) |
| Total | 3,748 | 2,954 |

3.6 FINANCE COSTS

EUR million

| | Eighth EDF | Ninth EDF | 10 th EDF | 11 th EDF | 2017 | 2016 |
|---------------------------|------------|------------|----------------------|----------------------|----------|------------|
| Write-down of receivables | (1) | (1) | 10 | 1 | 9 | (4) |
| Other financial expenses | – | – | – | (1) | (1) | 0 |
| Total | (1) | (1) | 10 | 0 | 8 | (4) |

The heading write-down of receivables comprises the closure estimate of expenses on irrecoverable receivables. The 2017 estimated expenses reflect the increase of the overall write down on receivables from EUR 25 million to EUR 34 million (see 2.3.1). Because the estimate also includes reversals of the previous year's estimation, the overall expenses were negative in 2016 (from EUR 29 million in 2015 to EUR 25 million in 2016).

3.7 OTHER EXPENSES

EUR million

| | Eighth EDF | Ninth EDF | 10 th EDF | 11 th EDF | 2017 | 2016 |
|----------------------------------|------------|-----------|----------------------|----------------------|------------|------------|
| Administrative and IT expenses | (0) | 0 | 1 | 106 | 107 | 129 |
| Provision for risks and charges | – | – | – | – | – | – |
| Realised losses on trade debtors | 1 | 1 | 1 | – | 3 | 0 |
| Exchange losses | 1 | 7 | 28 | 8 | 44 | 66 |
| Total | 2 | 9 | 29 | 114 | 154 | 196 |

This heading includes support expenditure, i.e. the administrative costs related to the programming and implementation of the EDFs. This includes expenses for preparation, follow-up, monitoring, and evaluation of projects as well as expenses for computer networks, technical assistance etc.

4 CONTINGENT ASSETS & LIABILITIES AND OTHER SIGNIFICANT DISCLOSURES

4.1 CONTINGENT ASSETS

EUR million

| | Eighth EDF | Ninth EDF | 10 th EDF | 11 th EDF | 31.12.2017 | 31.12.2016 |
|------------------------|------------|-----------|----------------------|----------------------|------------|------------|
| Performance guarantees | 1 | 15 | 13 | 0 | 30 | 9 |
| Retention guarantees | 0 | 15 | 24 | – | 39 | 7 |
| Total | 1 | 30 | 37 | 0 | 68 | 16 |

Performance guarantees are requested to ensure that beneficiaries of EDF funding meet the obligations of their contracts with the EDF.

Retention guarantees concern only works contracts. Typically 10 % of the interim payments to beneficiaries are withheld to ensure that the contractor fulfils their obligations. These withheld amounts are reflected as amounts payable. Subject to the approval of the contracting authority, the contractor may instead submit a retention guarantee which replaces the amounts withheld on interim payments. These received guarantees are disclosed as contingent assets.

For contracts managed under the indirect mode, the guarantees belong to a contracting authority other than the EDF and they are therefore not recorded by the EDF. In 2017 those guarantees amounted to EUR 704 million.

4.2 OTHER SIGNIFICANT DISCLOSURES

4.2.1 Outstanding commitments not yet expensed

The amount disclosed below is the budgetary RAL ('Reste à Liquider') less related amounts that have been included as expenses in the statement of financial performance. The budgetary RAL is an amount representing the open commitments for which payments and/or de-commitments have not yet been made. This is the normal consequence of the existence of multi-annual programmes.

EUR million

| | Eighth EDF | Ninth EDF | 10 th EDF | 11 th EDF | 31.12.2017 | 31.12.2016 |
|--|------------|-----------|----------------------|----------------------|--------------|--------------|
| Outstanding commitments not yet expensed | 0 | 88 | 1,659 | 6,760 | 8,508 | 6,746 |
| Total | 0 | 88 | 1,659 | 6,760 | 8,508 | 6,746 |

At 31 December 2017 the budgetary RAL totalled EUR 7,745 million (2016: EUR 7,665 million).

4.2.2 Centre for the Development of Enterprise

The ACP-EU Council of Ministers agreed in June 2014 "to proceed with the orderly closing of the CDE", and at the same time "to ensure that the private sector support projects implemented by the CDE in ACP countries and regions are completed in full". For this purpose, the ACP-EU Council of Ministers granted a delegation of powers to the ACP-EU Committee of Ambassadors to take this matter forward with a view to adopt the necessary decisions.

The ACP-EU Committee of Ambassadors authorised, by Decision No 4/2014 of 23/10/2014, the Executive Board of the CDE to take, with immediate effect, all appropriate measures to prepare for the closure of the CDE. As stipulated in article 2 of that Decision, the Executive Board was instructed to contract a Curator to prepare and implement a closure plan.

The Curator submitted to the CDE Executive Board at the end of June 2015 a definitive strategic plan, with a budget and work-plan, which reflected the outcome of the social dialogue. The budget of the definitive strategic plan, approved by the CDE Executive Board,

was the basis for the Commission's proposal for a Financing Decision that was adopted by the EC in 2015 for a total amount of EUR 18.2 million. Subsequent to the adoption of the above Financing Decision, a grant agreement was concluded in December 2015 between the CDE and the European Commission providing the necessary financing for the realization of CDE's assets and settlement of its liabilities. This grant agreement started on 1 January 2016 and lasted until 31 December 2017.

5 FINANCIAL RISK MANAGEMENT

The following disclosures with regard to the financial risk management of the EDF relate to the treasury operations carried out by the Commission on behalf of the EDF in order to implement its resources.

5.1 RISK MANAGEMENT POLICIES AND HEDGING ACTIVITIES

The rules and principles for the management of the treasury operations are laid down in the 11th EDF Financial Regulation and in the Internal Agreement.

As a result of the above regulation, the following main principles apply:

- The EDF contributions are paid by Member States in special accounts opened with the bank of issue of each Member State or the financial institution designated by it. The amounts of the contributions shall remain in those special accounts until the payments of EDF need to be made.
- EDF contributions are paid by Member States in EUR, while the EDF's payments are denominated in EUR and in other currencies, including less well-known ones.
- Bank accounts opened by the Commission on behalf of the EDF may not be overdrawn.

In addition to the special accounts, other bank accounts are opened by the Commission in the name of the EDF, with financial institutions (central banks and commercial banks), for the purpose of executing payments and receiving receipts other than the Member State contributions to the budget.

Treasury and payment operations are highly automated and rely on modern information systems. Specific procedures are applied to guarantee system security and to ensure segregation of duties in line with the Financial Regulation, the Commission's internal control standards, and audit principles.

A written set of guidelines and procedures regulate the management of the treasury and payment operations with the objective of limiting operational and financial risk and ensuring an adequate level of control. They cover the different areas of operation, and compliance with the guidelines and procedures is checked regularly.

5.2 CURRENCY RISK

Exposure of the EDF to currency risk at year end – net position

EUR million

| | 31.12.2017 | | | | | | | 31.12.2016 | | | | | | |
|--|------------|----------|----------|----------|--------------|-------------|--------------|------------|----------|----------|----------|----------|--------------|-------------|
| | USD | GBP | DKK | SEK | EUR | Other | Total | USD | GBP | DKK | SEK | EUR | Other | Total |
| Financial assets | | | | | | | | | | | | | | |
| <i>Receivables and recoverables</i> | 64 | – | – | – | 26 | 2 | 92 | | 0 | – | – | – | 129 | 3 |
| <i>Cash and cash equivalents</i> | 4 | 0 | – | – | 344 | – | 347 | | 2 | 0 | – | – | 678 | – |
| Total | 68 | 0 | – | – | 370 | 2 | 439 | | 2 | 0 | – | – | 807 | 3 |
| Financial liabilities | | | | | | | | | | | | | | |
| <i>Non-current financial liabilities</i> | – | – | – | – | (20) | – | (20) | | – | – | – | – | (6) | – |
| <i>Payables</i> | (0) | – | – | – | (526) | (30) | (556) | | 0 | – | – | – | (495) | (54) |
| Total | (0) | – | – | – | (546) | (30) | (576) | | 0 | – | – | – | (501) | (54) |
| Total | 68 | 0 | – | – | (176) | (28) | (137) | | 2 | 0 | – | – | 306 | (51) |

All contributions are held in EUR, and other currencies are purchased only when they are needed for the execution of payments. As a result the EDF's treasury operations are not exposed to currency risk.

5.3 INTEREST RATE RISK

The EDF does not borrow money and as a consequence it is not exposed to interest rate risk.

Interest is accrued on balances it holds in its different banks accounts. The Commission, on behalf of the EDF, has therefore put in place measures to ensure that interest earned regularly reflect market interest rates as well as their possible fluctuation.

Contributions to the EDF budget are credited by each Member State to a special account opened with the financial institution designed by it. As the remuneration applied to some of these accounts may currently be negative, cash management procedures are in place to minimise balances kept on the accounts concerned. In addition, in accordance with Council Regulation (EU)2016/888, any negative remuneration on these accounts is borne by the relevant Member State.

Overnight balances held in commercial bank accounts are remunerated on a daily basis. The remuneration of balances on such accounts is based on variable market rates to which a contractual margin (positive or negative) is applied. For most of the accounts the interest calculation is linked to a market reference rate and is adjusted to reflect any fluctuations of this rate. As a result no risk is taken by the EDF that its balances be remunerated at rates lower than market rates.

5.4 CREDIT RISK (COUNTERPARTY RISK)

Financial assets that are neither past due nor impaired:

EUR million

| | Total | Neither past due nor impaired | Past due but not impaired | | |
|---|------------|-------------------------------|---------------------------|-----------|-----------|
| | | | < 1 year | 1-5 years | > 5 years |
| <i>Exchange receivables and non-exchange recoverables</i> | 92 | 92 | 0 | – | – |
| Total at 31.12.2017 | 92 | 92 | 0 | – | – |
| <i>Exchange receivables and non-exchange recoverables</i> | 132 | 93 | 36 | 4 | – |
| Total at 31.12.2016 | 132 | 93 | 36 | 4 | – |

Financial assets by risk category:

EUR million

| | 31.12.2017 | | | 31.12.2016 | | |
|---|-------------|------------|------------|-------------|------------|------------|
| | Receivables | Cash | Total | Receivables | Cash | Total |
| <i>Counterparties with external credit rating</i> | | | | | | |
| <i>Prime and high grade</i> | 3 | 103 | 106 | 34 | 284 | 318 |
| <i>Upper medium grade</i> | 0 | 240 | 240 | 3 | 371 | 374 |
| <i>Lower medium grade</i> | 3 | 4 | 7 | 2 | 16 | 18 |
| <i>Non- investment grade</i> | 1 | 0 | 2 | 1 | 9 | 10 |
| Total | 7 | 347 | 354 | 40 | 680 | 720 |
| <i>Counterparties without external credit rating</i> | | | | | | |
| <i>Group 1 (debtors without defaults in the past)</i> | 86 | 0 | 86 | 92 | 0 | 92 |
| <i>Group 2 (debtors with defaults in the past)</i> | – | – | – | – | – | – |
| Total | 86 | 0 | 86 | 92 | 0 | 92 |
| Total | 92 | 347 | 440 | 132 | 680 | 812 |

Funds in the categories *non-investment grade* and *lower medium grade* relate mainly to Member State contributions to the EDF paid to the special accounts opened by Member States in accordance with Article 22(3) of the EDF FR. According to this regulation the amount of such contributions must remain in those special accounts until the payments need to be made.

Most of the EDF's treasury resources are kept, in accordance with the EDF FR, in the "special accounts" opened by Member States for the payment of their contributions. The majority of such accounts are held with Member States' treasuries or national central banks. These institutions carry the lowest counterparty risk for the EDF (exposure is with its Member States).

For the part of the EDF's treasury resources kept with commercial banks in order to cover the execution of payments, replenishment of these accounts is executed on a just-in-time basis and is automatically managed by the Commission treasury's cash management system. Minimum cash levels, proportional to the average amount of daily payments made from it, are kept on each account. As a consequence the amounts kept overnight on these accounts remain constantly at low levels which ensure the EDF's risk exposure is limited.

In addition, specific guidelines are applied for the selection of commercial banks in order to further minimise counterparty risk to which the EDF is exposed.

All commercial banks are selected by call for tenders. The minimum short-term credit rating required for admission to the tendering procedures is Moody's P-1 or equivalent (S&P A-1 or Fitch F1). A lower level may be required in specific and duly justified circumstances.

5.5 LIQUIDITY RISK

Maturity analysis of financial liabilities by remaining contractual maturity

| | <i>EUR million</i> | | | |
|----------------------------|--------------------|-----------|-----------|------------|
| | < 1 year | 1-5 years | > 5 years | Total |
| Financial liabilities | 556 | 17 | 3 | 576 |
| Total at 31.12.2017 | 556 | 17 | 3 | 576 |
| Financial liabilities | 549 | 6 | – | 555 |
| Total at 31.12.2016 | 549 | 6 | – | 555 |

Budget principles applied to the EDF ensure that overall cash resources for the budgetary period are always sufficient for the execution of all related payments. Indeed the total Member States' contributions equal the overall amount of payment appropriations for the relevant budgetary period.

Member States contributions to EDF, however, are paid in three instalments per year, while payments are subject to certain seasonality.

In order to ensure that treasury resources are always sufficient to cover the payments to be executed in any given month, information on the treasury situation is regularly exchanged between the Commission' treasury and the relevant spending departments in order to ensure that payments executed in any given period do not exceed the available treasury resources.

In addition to the above, in the context of the EDF's daily treasury operations, automated cash management tools ensure that sufficient liquidity is available on each of the EDF's bank accounts, on a daily basis.

6 RELATED PARTY DISCLOSURES

The related parties of the EDF are Bêkou, Africa EU Trust Funds and the European Commission. Transactions between these entities take place as part of the normal operations of the EDF and as this is the case, no specific disclosure requirements are necessary for these

transactions in accordance with the EU accounting rules.

The EDF has no separate management since it is managed by the Commission. The entitlements of the key management of the EU, including the Commission, have been disclosed in the Consolidated annual accounts of the European Union under heading 7.2 "Key management entitlements".

7 EVENTS AFTER THE BALANCE SHEET DATE

At the date of transmission of these accounts, no material issues had come to the attention of the Accounting Officer of the EDF that would require separate disclosure under this section. The annual accounts and related notes were prepared using the most recently available information and this is reflected in the information presented above.

8 RECONCILIATION OF ECONOMIC RESULT AND BUDGET RESULT

The economic result of the year is calculated on the basis of accrual accounting principles. The budget result is however based on cash accounting rules. As the economic result and the budget result both cover the same underlying operational transactions, it is a useful control to ensure that they are reconcilable. The table below shows this reconciliation, highlighting the key reconciling amounts, split between revenue and expenditure items.

| | <i>EUR million</i> | |
|---|--------------------|----------------|
| | 2017 | 2016 |
| ECONOMIC RESULT OF THE YEAR | (3,819) | (3,073) |
| Revenue | | |
| <i>Entitlements not affecting the budget result</i> | <i>(7)</i> | <i>(2)</i> |
| <i>Entitlements established in current year but not yet collected</i> | <i>(3)</i> | <i>(7)</i> |
| <i>Entitlements established in previous years and collected in current year</i> | <i>29</i> | <i>16</i> |
| <i>Net effect of pre-financing</i> | <i>57</i> | <i>41</i> |
| <i>Accrued revenue (net)</i> | <i>(66)</i> | <i>8</i> |
| <i>Other</i> | <i>(2)</i> | <i>(5)</i> |
| Expenses | | |
| <i>Expenses of the current year not yet paid</i> | <i>19</i> | <i>22</i> |
| <i>Expenses of previous years paid in the current year</i> | <i>(60)</i> | <i>(88)</i> |
| <i>Net effect of pre-financing</i> | <i>(685)</i> | <i>(459)</i> |
| <i>Accrued expenses (net)</i> | <i>379</i> | <i>256</i> |
| | | |
| BUDGET RESULT OF THE YEAR | (4,158) | (3,291) |

8.1 RECONCILING ITEMS - REVENUE

The budgetary revenue of a financial year corresponds to the revenue collected from entitlements established in the course of the year and amounts collected from entitlements established in previous years.

The entitlements not affecting the budget result are recorded in the economic result but from a budgetary perspective cannot be considered as revenues as the cashed amount is transferred to reserves and cannot be recommitted without a Council decision.

The entitlements established in the current year but not yet collected are to be deducted from the economic result for reconciliation purposes as they do not form part of budgetary revenue. On the contrary, the entitlements established in previous years and collected in the current year must be added to the economic result for reconciliation purposes.

The net effect of pre-financing is the clearing of the recovered pre-financing amounts. This is a

cash receipt which has no impact on the economic result.

The net accrued revenue mainly consists of accruals made for year-end cut-off purposes. Only the net effect, i.e. the accrued revenue of the current year less the reversal of accrued revenue of the previous year, is taken into consideration.

8.2 RECONCILING ITEMS – EXPENDITURE

Expenses of the current year not yet paid are to be added for reconciliation purposes as they are included in the economic result but do not form part of budgetary expenditure. On the contrary, the **expenses of previous years paid in the current year** must be deducted from the economic result for reconciliation purposes as they are part of the current year's budgetary expenditure but have either no effect on the economic result or they decrease the expenses in case of corrections.

The cash receipts from **payment cancellations** do not affect the economic result whereas they impact the budget result.

The **net effect of pre-financing** is the combination of the new pre-financing amounts paid in the current year (recognised as budgetary expenditure of the year) and the clearing of pre-financing paid in the current year or previous years through the acceptance of eligible costs. The latter represents an expense in accrual terms but not in the budgetary accounts since the payment of the initial pre-financing had already been considered as a budgetary expenditure at the time of its payment.

The **net accrued expenses** mainly consist of accruals made for year-end cut-off purposes, i.e. eligible expenses incurred by beneficiaries of EDF funds but not yet reported to the EDF. Only the net effect, i.e. the accrued expenses of the current year less the reversal of accrued expenses of the previous year, is taken into consideration.

FINANCIAL STATEMENTS OF THE EU TRUST FUNDS CONSOLIDATED IN EDF

ANNUAL ACCOUNTS OF THE BÊKOU EU TRUST FUND

BACKGROUND INFORMATION ON THE BÊKOU EU TRUST FUND

General background on Union Trust Funds

A trust fund is a legal arrangement with a distinct financial structure that pools the funds of several donors to jointly finance an action on the basis of commonly agreed objectives and reporting formats.

In accordance with Article 187(1) of the Financial Regulation applicable to the general budget of the Union (EU FR) and Article 42 of the Financial Regulation applicable to the 11th European Development Fund (EDF FR), the Commission is authorised to create Union Trust Funds for external actions (EUTF). The EUTFs are created under an agreement concluded with other donors (at least one external donor) to respond to emergency, post-emergency or thematic actions. The establishment of an EUTF needs to be justified namely by EU added value (its objectives can be better met at EU than at national level), and complementarity (the trust fund should not duplicate already existing and similar instruments).

The European Commission submits the draft decision to establish an EUTF to the competent committee defined in the basic act governing the instrument that provides the EU's financial contribution to the new Trust Fund. The consultation of the Committees ensures an adequate involvement of the Council in the establishment of any EUTF. The proposal for the revision of the Financial Regulation addresses the need for greater involvement of the European Parliament in the creation of EUTFs (Article 227(1)) and reporting on their activities (Article 244).

After the adoption of the establishment and financing decisions, the constitutive act of the EUTF is signed by the European Commission and the donors. The constitutive act details the main features of the EUTF, such as its specific objectives, the rules for the composition and the internal rules of its board, as well as the duration. EUTFs are created for a limited duration, which is, together with its objectives, defined by the constitutive act of each trust fund. In accordance with Article 187 of the EU FR, the EUTF has specific governance arrangements and contributions are placed outside the EU budget.

EUTFs offer a number of advantages: they are EU led instruments, offering better coordination with EU Member States; better control of operations by the Union and other donors and enhanced EU visibility. Trust Funds benefit from fast decision-making processes and from their capacity to pool larger sums from different sources making them a flexible, proactive and adaptable tool.

EUTFs are managed by the Commission under the responsibility of the authorising officer by delegation who provides assurance on the use of the funds to the Commission and to third donors. The EUTF manager is the authorising officer by sub-delegation. As is the case for the European Development Fund, the accounting officer of a EUTF is the accounting officer of the Commission, who is responsible for laying down accounting procedures and chart of accounts common to all EUTFs.

The European Parliament and/or the Council may request the Commission to discontinue the appropriations for the Trust Fund or revise the constitutive act with a view to liquidate it.

Current EU Trust Funds

To date, the Commission has set up four EUTFs:

- The **BÊKOU EUTF**, whose objective is to support all aspects of the Central African Republic's exit from crisis and its reconstruction efforts. Established on 15 July 2014;

- The **MADAD EUTF**, a European Union Regional Trust Fund in response to the Syrian crisis. Established on 15 December 2014;
- The **AFRICA EUTF**; a European Union Emergency Trust Fund for stability and addressing root causes of irregular migration and displaced persons in Africa. Established on 12 November 2015;
- The **COLOMBIA EUTF**; to support the implementation of the peace agreement in the early recovery and stabilisation post conflict. Established on 12 December 2016.

Further information is available on the websites of individual EUTFs:

Bekou - http://ec.europa.eu/europeaid/bekou-trust-fund-introduction_en

Madad - http://ec.europa.eu/enlargement/neighbourhood/countries/syria/madad/index_en.htm

Africa - http://ec.europa.eu/europeaid/regions/africa/eu-emergency-trust-fund-africa_en

Colombia - http://ec.europa.eu/europeaid/eu-trust-fund-colombia_en

The Bêkou Trust Fund

The first multi-donor EU Trust Fund called Bêkou, which means 'hope' in Sango, was established on 15 July 2014, by the Commission (represented by DGs DEVCO and ECHO, and the EEAS) and three of its Member States (Germany, France and the Netherlands), with the aim of promoting the stabilisation and reconstruction of the Central African Republic (CAR). It has been established for a maximum duration of 60 months. The trust fund is managed from Brussels.

The Trust Fund Board and the Operational Committee of the Bêkou EU Trust Fund are composed of representatives of the donors, of the Commission and observers.

The Board adopts and reviews the strategy of the EUTF. The Board shall meet at least once a year.

The Operational Committee examines, approves and supervises the implementation of the actions financed by the Fund. The Committee also approves the annual accounts and the annual reports on the activities financed by the Trust Fund.

Annual accounts of the Bêkou Trust Fund

According to Article 8 of the Agreement establishing the European Union Trust Fund for the Central African Republic, the 'Bêkou EU Trust Fund' and article 11.2.1 of the Constitutive agreement, the annual accounts comprise two parts: (1) The annual financial report prepared by the EUTF manager and (2) The annual financial statements prepared by the Commission's Accounting Officer, who is, based on the same article also the Accounting Officer of the trust fund.

According to Article 8 of the Constitutive agreement the financial statements shall be prepared in accordance with the accounting rules adopted by the Commission's Accounting Officer (EU Accounting Rules, EAR) that are based on the International Public Sector Accounting Standards (IPSAS).

The annual accounts are subject to independent external audit and the final annual accounts are submitted by the EUTF manager and the Accounting Officer to the Operational Committee for approval (Article 8.3.4(c)).

Highlights of the year

The EU launched its first ever Trust Fund, named Bêkou, in July 2014 to help the Central Africa Republic and its population overcome the consequences of the crisis in ensuring access to basic services, in re-launching economic recovery and job creation, and in supporting reconciliation.

In 2017, the Bêkou EUTF adopted its operational strategy for the period 2017-2019, which focuses on: (i) rural development; (ii) support to the health sector; (iii) redeployment of public services and (iv) reconciliation. Priorities have been aligned with the "Plan national de Relèvement et de Consolidation de la Paix" (RCPCA) and the NIP for the Central African Republic (signed in June 2017) and ownership by national authorities will be enhanced. In 2017, The Bêkou EUTF has adopted actions for a total amount of EUR 52.3 million in the sectors of rural resilience and job creation, health, support to the return of IDPs and refugees, light infrastructure, water and sanitation. The indicated amount covers newly adopted programmes, as well as several revisions of already adopted actions.

The Bêkou EUTF encompasses 15 programmes since its creation. In terms of contracts, the Bêkou EUTF signed 15 new contracts in 2017 for a total amount of nearly EUR 20 million, which contribute to the implementation of its programmes in the sectors of health, food security, gender empowerment and wildlife conservation. Moreover, several projects have been extended to implement the adopted programme revisions; in particular, an increase of over EUR 6 million for health projects.

Pledges by its contributors amounted to more than EUR 236 million in 2017. This is an increase of EUR 63 million compared to year 2016. However, EUR 56 million out of these EUR 236 million remain to be certified.

Furthermore, more than EUR 18 million was paid on top of payments made during previous years; total disbursements have reached over EUR 61 million since the creation of Bêkou EUTF.

In the financial statements, the most important movements can be found in:

- Pre-financing: a decrease of EUR 7,912,000 as less contracts have an open pre-financed amount;
- Operating expenses: An increase of EUR 12,486,000 illustrating the maturity of the Trust Fund and the increased activities in the fields of urban development and basic and primary health care.

BALANCE SHEET²²

EUR '000

| | 31.12.2017 | 31.12.2016 |
|---|-----------------|-----------------|
| NON-CURRENT ASSETS | | |
| <i>Pre-financing</i> | 686 | 3,604 |
| | 686 | 3,604 |
| CURRENT ASSETS | | |
| <i>Pre-financing</i> | 7,465 | 12,458 |
| <i>Exchange receivables and non-exchange recoverables</i> | 877 | 1,455 |
| <i>Cash and cash equivalents</i> | 39,943 | 43,036 |
| | 48,285 | 56,949 |
| TOTAL ASSETS | 48,971 | 60,554 |
| NON-CURRENT LIABILITIES | | |
| <i>Financial liabilities</i> | (44,720) | (59,339) |
| | (44,720) | (59,339) |
| CURRENT LIABILITIES | | |
| <i>Payables</i> | (716) | (0) |
| <i>Accrued charges and deferred revenue</i> | (3,536) | (1,215) |
| | (4,252) | (1,215) |
| TOTAL LIABILITIES | (48,971) | (60,554) |
| NET ASSETS | - | - |
| FUNDS & RESERVES | | |
| <i>Accumulated surplus</i> | - | - |
| <i>Economic result of the year</i> | - | - |
| NET ASSETS | - | - |

STATEMENT OF FINANCIAL PERFORMANCE

EUR '000

| | 2017 | 2016 |
|---|-----------------|-----------------|
| REVENUE | | |
| Revenue from non-exchange transactions | | |
| <i>Revenue from donations</i> | 29,620 | 17,232 |
| | 29,620 | 17,232 |
| Revenue from exchange transactions | | |
| <i>Financial revenue</i> | 1 | 48 |
| | 1 | 48 |
| Total Revenue | 29,621 | 17,280 |
| EXPENSES | | |
| <i>Operating expenses</i> | (28,918) | (16,432) |
| <i>Other expenses</i> | (703) | (848) |
| Total Expenses | (29,621) | (17,280) |
| ECONOMIC RESULT OF THE YEAR | - | - |

²² It should be noted that due to the rounding of figures into thousands of euros, some financial data in several tables may appear not to add-up.

CASHFLOW STATEMENT

EUR '000

| | 2017 | 2016 |
|--|----------------|----------------|
| <i>Economic result of the year</i> | – | – |
| Operating activities | | |
| <i>(Increase)/decrease in pre-financing</i> | 7,912 | (6,569) |
| <i>(Increase)/decrease in exchange receivables and non-exchange recoverables</i> | 578 | (91) |
| <i>Increase/(decrease) in financial liabilities</i> | (14,620) | (3,786) |
| <i>Increase/(decrease) in payables</i> | 716 | 0 |
| <i>Increase/(decrease) in accrued charges and deferred revenue</i> | 2,321 | 1,021 |
| NET CASHFLOW | (3,092) | (9,425) |
| <i>Net increase/(decrease) in cash and cash equivalents</i> | <i>(3,092)</i> | <i>(9,425)</i> |
| <i>Cash and cash equivalents at the beginning of the year</i> | 43,036 | 52,461 |
| <i>Cash and cash equivalents at year-end</i> | 39,943 | 43,036 |

STATEMENT OF CHANGES IN NET ASSETS

EUR '000

| | Accumulated surplus/(deficit) | Economic result of the year | Net assets |
|------------------------------------|-------------------------------|-----------------------------|------------|
| BALANCE AS AT 31.12.2016 | – | – | – |
| <i>Economic result of the year</i> | – | – | – |
| BALANCE AS AT 31.12.2017 | – | – | – |

ANNUAL ACCOUNTS OF THE EUTF FOR AFRICA 2017

BACKGROUND INFORMATION ON THE EUTF FOR AFRICA

General background on Union Trust Funds

A trust fund is a legal arrangement with a distinct financial structure that pools the funds of several donors to jointly finance an action on the basis of commonly agreed objectives and reporting formats.

In accordance with Article 187(1) of the Financial Regulation applicable to the general budget of the Union (EU FR) and Article 42 of the Financial Regulation applicable to the 11th European Development Fund (EDF FR), the Commission is authorised to create Union Trust Funds for external actions (EUTF). The EUTFs are created under an agreement concluded with other donors (at least one external donor) to respond to emergency, post-emergency or thematic actions. The establishment of an EUTF needs to be justified namely by EU added value (its objectives can be better met at EU than at national level), and complementarity (the trust fund should not duplicate already existing and similar instruments).

The European Commission submits the draft decision to establish an EUTF to the competent committee defined in the basic act governing the instrument that provides the EU's financial contribution to the new Trust Fund. The consultation of the Committees ensures an adequate involvement of the Council in the establishment of any EUTF. The proposal for the revision of the Financial Regulation addresses the need for greater involvement of the European Parliament in the creation of EUTFs (Article 227(1)) and reporting on their activities (Article 244).

After the adoption of the establishment and financing decisions, the constitutive act of the EUTF is signed by the European Commission and the donors. The constitutive act details the main features of the EUTF, such as its specific objectives, the rules for the composition and the internal rules of its board, as well as the duration. EUTFs are created for a limited duration, which is, together with its objectives, defined by the constitutive act of each trust fund. In

accordance with Article 187 of the EU FR, the EUTF has specific governance arrangements and contributions are placed outside the EU budget.

EUTFs offer a number of advantages: they are EU led instruments, offering better coordination with EU Member States; better control of operations by the Union and other donors and enhanced EU visibility. Trust Funds benefit from fast decision-making processes and from their capacity to pool larger sums from different sources making them a flexible, proactive and adaptable tool.

EUTFs are managed by the Commission under the responsibility of the authorising officer by delegation who provides assurance on the use of the funds to the Commission and to third donors. The EUTF manager is the authorising officer by sub-delegation. As is the case for the European Development Fund, the accounting officer of a EUTF is the accounting officer of the Commission, who is responsible for laying down accounting procedures and chart of accounts common to all EUTFs.

The European Parliament and/or the Council may request the Commission to discontinue the appropriations for the Trust Fund or revise the constitutive act with a view to liquidate it.

Current EU Trust Funds

To date, the Commission has set up four EUTFs:

- The **BÊKOU EUTF**, whose objective is to support all aspects of the Central African Republic's exit from crisis and its reconstruction efforts. Established on 15 July 2014;
- The **MADAD EUTF**, a European Union Regional Trust Fund in response to the Syrian crisis. Established on 15 December 2014;
- The **AFRICA EUTF**; a European Union Emergency Trust Fund for stability and addressing root causes of irregular migration and displaced persons in Africa. Established on 12 November 2015;
- The **COLOMBIA EUTF**; to support the implementation of the peace agreement in the early recovery and stabilisation post conflict. Established on 12 December 2016.

Further information is available on the websites of individual EUTFs:

Bekou - http://ec.europa.eu/europeaid/bekou-trust-fund-introduction_en

Madad - http://ec.europa.eu/enlargement/neighbourhood/countries/syria/madad/index_en.htm

Africa - http://ec.europa.eu/europeaid/regions/africa/eu-emergency-trust-fund-africa_en

Colombia - http://ec.europa.eu/europeaid/eu-trust-fund-colombia_en

The EUTF for Africa

European Union Emergency Trust Fund for stability and addressing root causes of irregular migration and displaced persons in Africa ('EUTF for Africa') was launched on 12 November 2015 during the Valletta Summit on Migration. The main objectives of this trust fund is to support all aspects of stability and contribute to better migration management as well as addressing the root causes of destabilisation, forced displacement and irregular migration, in particular by promoting resilience, economic and equal opportunities, security and development and addressing human rights abuses.

The trust fund operates in three main geographic areas, namely the Sahel region and Lake Chad area, the Horn of Africa and the North of Africa but also the neighbouring countries of the eligible countries may benefit, on a case by case basis, from the Trust fund's project. The Trust Fund is established for a limited period, until 31 December 2020 in order to provide a short and medium-term response to the challenges of the regions. The trust fund is managed from Brussels.

The Trust Fund Board and the Operational Committee of the EUTF for Africa are composed of representatives of the donors and of the Commission, as well as representatives of non-contributing EU Member States, authorities of eligible countries' and regional organisations as observers.

The Board establishes and reviews the strategy of the EUTF. The Board shall meet at least once a year.

The Operational Committee examines, approves and supervises the implementation of the actions financed by the Fund. The Committee also approves the annual accounts and the annual reports on the activities financed by the Trust Fund.

Annual accounts of the EUTF for Africa

According to Article 7 of 'The agreement establishing the European Union emergency trust fund for stability and addressing root causes of irregular migration and displaced persons in Africa and its internal rules' ('Constitutive agreement') the annual accounts comprise two parts: (1) The annual financial report prepared by the EUTF manager and (2) The annual financial statements prepared by the EC Accounting Officer, who is, based on the same article also the Accounting Officer of the trust fund.

According to Article 8 of the Constitutive agreement the financial statements shall be prepared in accordance with the accounting rules adopted by the Commission's Accounting Officer (EU Accounting Rules, EAR) that are based on the International Public Sector Accounting Standards (IPSAS).

The annual accounts are subject to independent external audit and the final annual accounts are submitted by the EUTF manager and the Accounting Officer to the Operational Committee for approval (Article 8.3.4(c)).

Highlights of the year

As of 31 December 2017, resources allocated to the EU Trust Fund for Africa amount to approximately EUR 3,330 million: over EUR 2,900 million from the European Development Fund (EDF) and EU financial instruments including DCI, ENI, HOME and ECHO funding, and EUR 378.8 million from EU Member States and other donors (Switzerland and Norway), of which EUR 340.9 million have been paid as of 31 December 2017.

In the course of 2017, resources from the EDF and the EU budget have increased by approximately EUR 525 million (EUR 245 million from EDF, EUR 230 million from DCI and EUR 50 million from DG HOME funding) which represents an increase of almost 22 %. But, more importantly, as a result of the strong call for additional funding by the Commission and the European Council, resources pledged by EU Member States and other donors have significantly increased in 2017 by EUR 226.4 million (148.5 %), going from EUR 152.4 million at the end of December 2016 to EUR 378.8 million at the end of 2017. This remarkable increase of EU Member States contributions has mainly focussed on the North of Africa region.

As of 31 December 2017, a total of 143 projects worth EUR 2,388 million have been approved for the Sahel & Lake Chad, the Horn of Africa and the North of Africa regions. Of the total amount approved, 210 contracts have been signed with implementing partners for an amount of over EUR 1 502 million (63 % of the approved funding).

In the financial statements, the impact of this increased activity is most visible when looking at:

- Pre-financing: an increase of EUR 134,662,000 (+117%). This is comparable with the amounts contracted, which increased from EUR 600 million in 2016 to 1,502 million in 2017.
- Cash and cash equivalents: an increase of EUR 147,692,000 due to the new funds received.
- Expenses: An increase of EUR 226,956,000 illustrating the increased activities of the Trust Fund after the start-up year 2016.

BALANCE SHEET²³

EUR '000

| | 31.12.2017 | 31.12.2016 |
|---|------------------|------------------|
| NON-CURRENT ASSETS | | |
| <i>Pre-financing</i> | 52,990 | 44,854 |
| | 52,990 | 44,854 |
| CURRENT ASSETS | | |
| <i>Pre-financing</i> | 197,258 | 70,731 |
| <i>Exchange receivables and non-exchange recoverables</i> | 3,020 | 9,476 |
| <i>Cash and cash equivalents</i> | 162,571 | 14,879 |
| | 362,849 | 95,086 |
| TOTAL ASSETS | 415,838 | 139,941 |
| NON-CURRENT LIABILITIES | | |
| <i>Financial liabilities</i> | (396,713) | (138,502) |
| | (396,713) | (138,502) |
| CURRENT LIABILITIES | | |
| <i>Payables</i> | (526) | (702) |
| <i>Accrued charges and deferred revenue</i> | (18,600) | (736) |
| | (19,126) | (1,439) |
| TOTAL LIABILITIES | (415,838) | (139,941) |
| NET ASSETS | | |
| | - | - |
| FUNDS & RESERVES | | |
| <i>Accumulated surplus</i> | | |
| <i>Economic result of the year</i> | - | - |
| NET ASSETS | - | - |

STATEMENT OF FINANCIAL PERFORMANCE

EUR '000

| | 2017 | 2016 |
|---|------------------|-----------------|
| REVENUE | | |
| Revenue from non-exchange transactions | | |
| <i>Revenue from donations</i> | 279,027 | 52,246 |
| | 279,027 | 52,246 |
| Revenue from exchange transactions | | |
| <i>Financial revenue</i> | 2 | 54 |
| <i>Other exchange revenue</i> | 270 | 43 |
| | 271 | 97 |
| Total revenue | 279,299 | 52,343 |
| EXPENSES | | |
| <i>Operating expenses</i> | (271,669) | (49,042) |
| <i>Other expenses</i> | (7,630) | (3,301) |
| Total expenses | (279,299) | (52,343) |
| ECONOMIC RESULT OF THE YEAR | - | - |

²³ It should be noted that due to the rounding of figures into thousands of euros, some financial data in the tables may appear not to add-up.

CASHFLOW STATEMENT

EUR '000

| | 2017 | 2016 |
|--|----------------|-----------------|
| <i>Economic result of the year</i> | - | - |
| Operating activities | | |
| <i>(Increase)/decrease in pre-financing</i> | (134,662) | (115,585) |
| <i>(Increase)/decrease in exchange receivables and non-exchange recoverables</i> | 6,456 | (9,476) |
| <i>Increase/(decrease) in financial liabilities</i> | 258,211 | 105,860 |
| <i>Increase/(decrease) in payables</i> | (177) | 702 |
| <i>Increase/(decrease) in accrued charges and deferred revenue</i> | 17,864 | 736 |
| NET CASHFLOW | 147,691 | (17,763) |
| | | |
| <i>Net increase/(decrease) in cash and cash equivalents</i> | 147,691 | (17,763) |
| <i>Cash and cash equivalents at the beginning of the year</i> | 14,879 | 32,642 |
| <i>Cash and cash equivalents at year-end</i> | 162,571 | 14,879 |

STATEMENT OF CHANGES IN NET ASSETS

EUR '000

| | Accumulated surplus/(deficit) | Economic result of the year | Net assets |
|------------------------------------|-------------------------------|-----------------------------|------------|
| BALANCE AS AT 31.12.2016 | - | - | - |
| <i>Economic result of the year</i> | - | - | - |
| BALANCE AS AT 31.12.2017 | - | - | - |

CONSOLIDATED FINANCIAL STATEMENTS OF THE EDF AND THE EU TRUST FUNDS

CONSOLIDATED BALANCE SHEET

EUR million

| | 31.12.2017 | 31.12.2016 |
|---|----------------|----------------|
| NON-CURRENT ASSETS | | |
| <i>Pre-financing</i> | 636 | 457 |
| | 636 | 457 |
| CURRENT ASSETS | | |
| <i>Pre-financing</i> | 1,721 | 1,455 |
| <i>Exchange receivables and non-exchange recoverables</i> | 96 | 143 |
| <i>Cash and cash equivalents</i> | 550 | 738 |
| | 2,367 | 2,336 |
| TOTAL ASSETS | 3,003 | 2,794 |
| NON-CURRENT LIABILITIES | | |
| <i>Provisions</i> | (4) | (4) |
| <i>Financial liabilities</i> | (298) | (106) |
| | (302) | (110) |
| CURRENT LIABILITIES | | |
| <i>Payables</i> | (557) | (549) |
| <i>Accrued charges and deferred income</i> | (755) | (778) |
| | (1,313) | (1,327) |
| TOTAL LIABILITIES | (1,615) | (1,436) |
| | | |
| NET ASSETS | 1,388 | 1,357 |
| FUNDS & RESERVES | | |
| <i>Called fund capital - active EDFs</i> | 46,173 | 42,323 |
| <i>Called fund capital from closed EDFs carried forward</i> | 2,252 | 2,252 |
| <i>Economic result carried forward from previous years</i> | (43,219) | (40,146) |
| <i>Economic result of the year</i> | (3,819) | (3,073) |
| NET ASSETS | 1,388 | 1,357 |

CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE

EUR million

| | 2017 | 2016 |
|---|----------------|----------------|
| REVENUE | | |
| Revenue from non-exchange transactions | | |
| <i>Recovery of expenses</i> | 66 | 8 |
| <i>Revenue from trust funds donations</i> | 194 | 35 |
| | 260 | 43 |
| Revenue from exchange transactions | | |
| <i>Financial income</i> | 4 | 4 |
| <i>Other income</i> | 22 | 62 |
| | 26 | 66 |
| Total Revenue | 286 | 108 |
| EXPENSES | | |
| <i>Aid instruments</i> | (3,591) | (2,935) |
| <i>Expenses implemented by trust funds</i> | (301) | (65) |
| <i>Co-financing expenses</i> | (43) | 15 |
| <i>Finance costs</i> | (8) | 4 |
| <i>Other expenses</i> | (162) | (200) |
| Total Expenses | (4,105) | (3,181) |
| ECONOMIC RESULT OF THE YEAR | (3,819) | (3,073) |

CONSOLIDATED CASH FLOW STATEMENT

EUR million

| | 2017 | 2016 |
|--|--------------|------------|
| <i>Economic result of the year</i> | (3,819) | (3,073) |
| OPERATING ACTIVITIES | | |
| <i>Capital increase - contributions</i> | 3,850 | 3,450 |
| <i>(Increase)/decrease in trust funds contributions</i> | – | (0) |
| <i>(Increase)/decrease in pre-financing</i> | (444) | (242) |
| <i>(Increase)/decrease in exchange receivables and non-exchange recoverables</i> | 47 | 29 |
| <i>Increase/(decrease) in financial liabilities</i> | 192 | 34 |
| <i>Increase/(decrease) in payables</i> | 8 | 29 |
| <i>Increase/(decrease) in accrued charges and deferred income</i> | (22) | (78) |
| | | |
| NET CASHFLOW | (188) | 149 |
| | | |
| Net increase/(decrease) in cash and cash equivalents | (188) | 149 |
| <i>Cash and cash equivalents at the beginning of the year</i> | 738 | 589 |
| <i>Cash and cash equivalents at year-end</i> | 550 | 738 |

CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS

EUR million

| | Fund capital – active EDFs (A) | Uncalled funds – active EDFs (B) | Called fund capital – active EDFs (C) = (A)-(B) | Cumulative Reserves (D) | Called fund capital from closed EDFs carried forward (E) | Total Net Assets (C)+(D)+(E) |
|----------------------------------|--------------------------------|----------------------------------|---|-------------------------|--|------------------------------|
| BALANCE AS AT 31.12.2015 | 73,464 | 34,590 | 38,873 | (40,146) | 2,252 | 980 |
| Capital increase - contributions | | (3,450) | 3,450 | – | – | 3,450 |
| Economic result of the year | – | – | – | (3,073) | – | (3,073) |
| BALANCE AS AT 31.12.2016 | 73,464 | 31,140 | 42,323 | (43,219) | 2,252 | 1,357 |
| Capital increase - contributions | | (4,050) | 4,050 | | | 4,050 |
| Refund to Member States | (200) | | (200) | | | (200) |
| Economic result of the year | | | – | (3,819) | | (3,819) |
| BALANCE AS AT 31.12.2017 | 73,264 | 27,090 | 46,173 | (47,038) | 2,252 | 1,388 |

EDF REPORT ON FINANCIAL IMPLEMENTATION 2017

INTRODUCTORY NOTE

Closed EDFs

- As the sixth EDF was closed in 2006 and the seventh EDF was closed in 2008, the annual accounts no longer contain implementation tables for these EDFs. However, implementation of the transferred balances can be found in the ninth EDF.
- As in past years, to ensure transparency in the presentation of the accounts for 2017, the tables set out separately for the eighth EDF the part used for Lomé Convention programming and the part used for programming under the Cotonou Agreement.
- In accordance with article 1(2)(b) of the Internal Agreement of the ninth EDF, balances and decommitments of previous EDFs have been transferred to the ninth EDF, and, during the life of the ninth EDF, have been committed as ninth EDF funds.

10th EDF

The ACP-EC Partnership Agreement signed on 23 June 2000 in Cotonou by the Member States of the European Community and the States of Africa, the Caribbean and the Pacific (ACP States) entered into force on 1 April 2003.

The Cotonou Agreement was amended twice, firstly by the agreement signed in Luxembourg on 25 June 2005, secondly by the agreement signed in Ouagadougou on 22 June 2010.

The EU Council Decision of 27 November 2001 (2001/822/EC) on the association of the overseas countries and territories (OCT) with the European Union entered into force on 2 December 2001. This Decision was amended on 19 March 2007 (Decision 2007/249/EC).

The Internal Agreement on the financing of Community aid under the multiannual financial framework for the period 2008-2013 in accordance with the revised Cotonou Agreement, adopted by the Representatives of the Governments of the Member States of the European Community on 17 July 2006, entered into force on 1 July 2008.

Under the Cotonou Agreement, the second period (2008-2013) of Community aid to the ACP States and OCTs is funded by the 10th EDF for an amount of EUR 22,682 million, of which:

- EUR 21,966 million is allocated to the ACP countries in accordance with the multiannual financial framework set out in Annex Ib to the revised Cotonou Agreement, of which EUR 20,466 million is managed by the European Commission;
- EUR 286 million is allocated to the OCTs in accordance with Annex IIAa of the revised Council Decision on the association of the OCTs with the European Community, of which EUR 256 million is managed by the European Commission;
- EUR 430 million is for the Commission to finance the costs arising from the programming and implementation of 10th EDF resources, in accordance with Article 6 of the Internal Agreement.

According to the "**Sunset clause**" of the 10th EDF, (articles 1(4) and 1(5) of the 10th EDF Internal Agreement) no funds could be committed after 31 December 2013.

Uncommitted funds were transferred to the 11th EDF performance reserve.

11th EDF

The Internal Agreement on the financing of Union aid under the multiannual financial framework for the period 2014-2020 in accordance with the revised Cotonou Agreement, adopted by the Representatives of the Governments of the Member States of the European Union on August 2013, entered into force on March 2015.

Under the Cotonou Agreement, the third period (2014-2020) of Union aid to the ACP States and OCTs is funded by the 11th EDF for an amount of EUR 30,506 million, of which:

- EUR 29,089 million is allocated to the ACP countries in accordance with Article 1.2(a) and Article 2(d) of the Internal Agreement, of which EUR 27,955 million is managed by the European Commission;
- EUR 364,5 million is allocated to the OCTs in accordance with Article 1.2(a) and Article 3.1 of the Internal Agreement, of which EUR 359,5 million is managed by the European Commission;
- EUR 1,052,5 million is for the Commission to finance the costs arising from the programming and implementation of 11th EDF resources, in accordance with Article 1.2(a) of the Internal Agreement.

Remaining funds on non-mobilisable performance reserves at 31/12/2017

The amounts decommitted from projects under the 9th and previous EDFs are transferred to the performance reserve of the 10th EDF, with the exception of Stabex funds.

The decommitted funds from projects under the 10th EDF are transferred to the performance reserve of the 11th EDF.

During 2017, all decommitted funds from previous EDFs were transferred to the respective reserves.

In accordance with article 1.4 of the 11th EDF Internal Agreement and the Council Decision of 2 August 2016 (2016/1337), an amount of decommitted funds from the 10th EDF shall be allocated for the purpose of replenishing the African Peace Facility for the period 2016-2018 up to a maximum of EUR 491 million and up to EUR 16 million for support of expenditure.

In accordance with article 1.4 of the 11th EDF Internal Agreement and the Council Decision of 4 July 2017 (2017/1206), the shares of Member States' contributions set out in Article 1(2)(a) of the Internal Agreements of the Eighth and Ninth EDF shall be reduced accordingly for an amount of EUR 200 million from funds decommitted under the Eighth and the Ninth EDF.

| <i>EUR million</i> | |
|--|-------|
| Total available on non-mobilisable performance reserves at 31/12/2017 | |
| Non-mobilisable reserve from decommitted funds under the eighth, and ninth EDF at 31.12.2017 | 309.1 |
| Non-mobilisable reserve from decommitted funds under the 10th EDF at 31.12.2017 | 206.0 |
| Total available on non-mobilisable performance reserves at 31.12.2017 | 515.1 |

EDF Co-financings

Under the 10th and 11th EDFs, transfer agreements for co-financings from Member States were signed, and commitment appropriations were opened for a total amount of EUR 228.5 million, while payment appropriations were opened for the cashed amounts totalling EUR 211.2 million.

The situation of co-financing appropriations at 31.12.2017 is shown in the table below:

| | <i>(EUR million)</i> | |
|--|-----------------------------------|-------------------------------|
| | Commitments appropriations | Payment appropriations |
| Co-financing - A Envelope | 208.8 | 191.9 |
| Co-financing - Intra ACP | 13.4 | 13.4 |
| Co-financing – Administrative expenses | 6.3 | 5.9 |
| | 228.5 | 211.2 |

The following tables, concerning the amounts decided, contracted and paid, show net figures. The tables presenting the situation by instrument are annexed.

Table 1.1 8th EDF Evolution of Appropriations: 31 December 2017, Analysis of credits per instrument

(EUR million)

| | INSTRUMENT | INITIAL APPROPRIATION | INCREASES/DECREASES IN CUMULATIVE RESOURCES AT 31 DECEMBER 2016 | INCREASE OR DECREASE IN RESOURCES IN 2017 | Notes | CURRENT LEVEL APPROPRIATION |
|--|--|-----------------------|---|---|-------|-----------------------------|
| | Lomé | | | | | |
| | Regular MS Contributions | 12.967 | (3.272) | (6) | | 9.695 |
| | Aid for refugees | 120 | (20) | | | 100 |
| | Emergency aid (Lomé) | 140 | (4) | | | 136 |
| | Heavily indebted poor countries (Lomé) | 0 | 1.060 | | | 1.060 |
| | Interest-rate subsidies | 370 | (298) | (3) | (1) | 69 |
| | Risk capital | 1.000 | 15 | | | 1.015 |
| | Stabex | 1.800 | (1.077) | | | 723 |
| | Structural adjustment | 1.400 | 97 | | | 1.497 |
| | Sysmin | 575 | (474) | | | 101 |
| | Total indicative programmes | 7.562 | (2.605) | (3) | (1) | 4.954 |
| | Utilisation of interest income | 0 | 35 | | | 35 |
| | Cotonou | | | | | |
| | Regular MS Contributions | 0 | 650 | (0) | | 650 |
| | A Envelope - National Allocations | 0 | 417 | (0) | (1) | 417 |
| | B Envelope - National Allocations | 0 | 233 | (0) | (1) | 233 |
| | Interests and other receipts | 0 | 0 | | | 0 |
| | SUB TOTAL ACP | 12.967 | (2.621) | (6) | | 10.339 |
| | Lomé | | | | | |
| | Regular MS Contributions | 0 | 46 | (0) | | 46 |
| | Interest-rate subsidies | 0 | 1 | | | 1 |
| | Risk capital | 0 | 6 | | | 6 |
| | Stabex | 0 | 1 | | | 1 |
| | Sysmin | 0 | 2 | | | 2 |
| | Total indicative programmes | 0 | 36 | (0) | (1) | 35 |
| | SUB TOTAL OCT | 0 | 46 | (0) | | 46 |
| | TOTAL 8th EDF | 12.967 | (2.575) | (7) | | 10.385 |

(1) All decreases are decommitments transferred to the non-mobilisable performance reserve of the 10th EDF

Table 1.2 9th EDF Evolution of Appropriations: 31 December 2017, Analysis of credits per instrument

(EUR million)

| | INSTRUMENT | INITIAL APPROPRIATION | INCREASES/DECREASES IN CUMULATIVE RESOURCES AT 31 DECEMBER 2016 | INCREASE OR DECREASE IN RESOURCES IN 2017 | Notes | CURRENT LEVEL APPROPRIATION |
|---------------------------------------|-------------------------------------|-----------------------|---|---|---------------|-----------------------------|
| ACP | Lomé | | | | | |
| | Regular MS Contributions | 6 | 672 | (2) | | 668 |
| | Transfers from 8th EDF - Lomé | 0 | 20 | (0) | '(1) | 20 |
| | Transfers from 7th EDF - Lomé | 0 | 651 | (2) | '(1) | 649 |
| | Cotonou | | | | | |
| | Regular MS Contributions | 8.919 | 5.583 | (34) | | 14.468 |
| | A Envelope - National Allocations | 5.318 | 3.319 | (13) | '(1) | 8.624 |
| | B Envelope - National Allocations | 2.108 | (896) | (2) | '(1) | 1.210 |
| | CDE, CTA and Parliamentary Assembly | 164 | (10) | | | 154 |
| | Implementation costs | 125 | 52 | | | 177 |
| | Interests and other receipts | 0 | 63 | | | 63 |
| | Other Intra-ACP allocations | 300 | 2.314 | (13) | '(1) | 2.602 |
| | Peace facility | 0 | 354 | | | 354 |
| | Regional allocations | 904 | (134) | (5) | '(1) | 765 |
| | Special allocation R.D. Congo | 0 | 105 | | | 105 |
| Special allocation South Sudan | 0 | 267 | | '(3) | 267 | |
| Special allocation Sudan | 0 | 110 | | '(2) | 110 | |
| Voluntary contribution Peace facility | 0 | 39 | | | 39 | |
| SUB TOTAL ACP | 8.919 | 6.255 | (36) | | 15.138 | |
| OCT | Lomé | | | | | |
| | Regular MS Contributions | 6 | 3 | | | 3 |
| | Transfers from 8th EDF - Lomé | 0 | 0 | | | 0 |
| | Transfers from 7th EDF - Lomé | 0 | 3 | | | 3 |
| | Cotonou | | | | | |
| | Regular MS Contributions | 6 | 296 | (1) | | 288 |
| | A Envelope - National Allocations | 0 | 237 | (0) | (1) | 237 |
| | B Envelope - National Allocations | 0 | 4 | | | 4 |
| | Regional allocations | 0 | 48 | (1) | (1) | 47 |
| | Studies / Technical assistance OCT | 0 | 1 | | | 1 |
| SUB TOTAL OCT | 0 | 293 | (1) | | 292 | |
| TOTAL 9th EDF | 8.919 | 6.548 | (37) | | 15.430 | |

- (1) All decreases are decommitments transferred to the non-mobilisable performance reserve of the 10th EDF
- (2) Following Council Decision 2010/406/EU, 150 million was added from non-mobilisable performance reserve 10th EDF for Sudan (147 million to special allocation Sudan and 3 million to implementation costs)
- (3) Following Council Decision 2011/315/EU, 200 million was added from non-mobilisable performance reserve 10th EDF for Sudan (194 million to special allocation South Sudan and 6 million to implementation costs)

Table 1.3 10th EDF Evolution of Appropriations: 31 December 2017, Analysis of credits per instrument

(EUR million)

| | INSTRUMENT | INITIAL APPROPRIATION | INCREASES/DECREASES IN CUMULATIVE RESOURCES AT 31 DECEMBER 2016 | INCREASE OR DECREASE IN RESOURCES IN 2017 | Notes | CURRENT LEVEL APPROPRIATION |
|-----------------------|--|-----------------------|---|---|-------|-----------------------------|
| ACP | Regular MS Contributions | 20.856 | 233 | (120) | | 21.668 |
| | A Envelope - National Allocations | 0 | 13.244 | (144) | (2) | 13.100 |
| | A Envelope reserve | 13.500 | (13.500) | | | 0 |
| | B Envelope - National Allocations | 0 | 2.015 | (11) | (2) | 2.004 |
| | B Envelope reserve | 1.800 | (1.800) | | | 0 |
| | Implementation costs | 430 | 15 | (0) | (2) | 445 |
| | Institutional and support expenditure | 0 | 232 | (0) | (2) | 232 |
| | Interests and other receipts | 0 | 84 | 2 | (2) | 85 |
| | Intra-ACP Reserve | 2.700 | (2.700) | | | 0 |
| | National allocations Reserve A Envelope STABEX | 0 | 0 | | | 0 |
| | NIP/RIP reserve | 683 | (683) | | | 0 |
| | Non-mobilisable reserve | 0 | 243 | 43 | (2) | 286 |
| | Other Intra-ACP allocations | 0 | 1.889 | (3) | (2) | 1.886 |
| | Peace facility | 0 | 1.014 | | | 1.014 |
| | Regional allocations | 0 | 1.962 | (5) | (2) | 1.956 |
| | Regional allocations reserve | 1.783 | (1.783) | | | 0 |
| | Co-financing | 0 | 204 | 0 | | 204 |
| | A Envelope - National Allocations | 0 | 187 | | (3) | 187 |
| | Implementation costs | 0 | 5 | | (3) | 5 |
| | Other Intra-ACP allocations | 0 | 12 | | (3) | 12 |
| Peace facility | 0 | 1 | | (3) | 1 | |
| SUB TOTAL ACP | | 20.896 | 437 | (120) | | 21.213 |
| OCT | Regular MS Contributions | 0 | 275 | 0 | | 275 |
| | A Envelope - National Allocations | 0 | 193 | (1) | (2) | 192 |
| | A Envelope reserve | 0 | 0 | | | 0 |
| | B Envelope - National Allocations | 0 | 15 | (0) | | 15 |
| | B Envelope reserve | 0 | 0 | | | 0 |
| | National allocations Reserve A Envelope STABEX | 0 | 0 | | | 0 |
| | Non-mobilisable reserve | 0 | 21 | 2 | (2) | 23 |
| | Regional allocations | 0 | 40 | | | 40 |
| | Regional allocations reserve | 0 | 0 | | | 0 |
| | Studies / Technical assistance OCT | 0 | 5 | (0) | (2) | 5 |
| SUB TOTAL OCT | | 0 | 275 | 0 | | 275 |
| TOTAL 10th EDF | | 20.896 | 712 | (120) | | 21.488 |

(1) Transfer in commitments from projects of the 9th and previous EDF's to the non mobilisable performance reserve for 377 million less transfer out of reserves to South Sudan for 200 million (to 9th EDF). Year to date the total of the non-mobilisable reserve ACP created was 807 million, of which 350 million has been used (150 million for Sudan, 200 million for South Sudan, both transferred to 9th EDF).

(2) Transfers in / from the 10th EDF reserves

(3) For the cofinancings, the table only presents the commitment appropriations

Table 1.4 11th EDF Evolution of Appropriations: 31 December 2017, Analysis of credits per instrument

(EUR million)

| | INSTRUMENT | INITIAL APPROPRIATION | INCREASES/DECREASES IN CUMULATIVE RESOURCES AT 31 DECEMBER 2016 | INCREASE OR DECREASE IN RESOURCES IN 2017 | Notes | CURRENT LEVEL APPROPRIATION |
|-----------------------|--|-----------------------|---|---|-------|-----------------------------|
| ACP | Regular MS Contributions | 29.008 | 54 | 176 | | 29.232 |
| | A Envelope - National Allocations | 0 | 15.115 | 425 | | 15.540 |
| | B Envelope - National Allocations | 0 | 648 | 67 | | 715 |
| | B Envelope reserve | 0 | 0 | | | 0 |
| | Implementation costs | 1.053 | 0 | | | 1.053 |
| | Institutional and support expenditure | 0 | 246 | | | 246 |
| | Interests and other receipts | 0 | 16 | 0 | | 16 |
| | Intra-ACP Reserve | 3.590 | (3.387) | (110) | | 93 |
| | National allocations Reserve A Envelope STABEX | 0 | 0 | 0 | | 0 |
| | NIP/RIP reserve | 24.365 | (20.937) | (1.077) | | 2.351 |
| | Non-mobilisable reserve | 0 | 31 | 170 (1) | | 201 |
| | Other Intra-ACP allocations | 0 | 2.241 | 10 | | 2.251 |
| | Peace facility | 0 | 900 | 100 | | 1.000 |
| | Regional allocations | 0 | 5.181 | 585 | | 5.766 |
| | Co-financing | 6 | 5 | 26 | | 24 |
| | A Envelope - National Allocations | 0 | 3 | 19 | | 22 |
| | Implementation costs | 0 | 0 | 1 | | 1 |
| | Peace facility | 0 | 1 | | | 1 |
| | EC Internal SLA | 6 | 1 | 6 | | 1 |
| | A Envelope - National Allocations | 0 | 1 | 0 | | 1 |
| SUB TOTAL ACP | | 29.008 | 60 | | | 29.257 |
| OCT | Regular MS Contributions | 6 | 363 | 1 | | 368 |
| | A Envelope - National Allocations | 0 | 41 | 148 | | 183 |
| | NIP/RIP reserve | 0 | 316 | (151) | | 165 |
| | Non-mobilisable reserve | 0 | 3 | 1 (1) | | 5 |
| | Regional allocations | 0 | 0 | 1 | | 1 |
| | Studies / Technical assistance OCT | 0 | 3 | 2 | | 5 |
| | Co-financing | 6 | 6 | 6 | | 6 |
| | A Envelope - National Allocations | 0 | 0 | 0 | | 0 |
| | EC Internal SLA | 6 | 6 | 6 | | 6 |
| | A Envelope - National Allocations | 0 | 0 | 0 | | 0 |
| SUB TOTAL OCT | | 0 | 363 | | | 358 |
| | Regular MS Contributions | 6 | 6 | 6 | | 6 |
| | A Envelope - National Allocations | 0 | 0 | 6 | | 6 |
| SUB TOTAL | | 0 | 0 | | | 6 |
| TOTAL 11th EDF | | 29.008 | 423 | 191 | | 29.621 |

(1) Council Decision No 2013/759/EU (3) established transitional European Development Fund (EDF) management measures ('Bridging Facility') to ensure the availability of funds for cooperation with African, Caribbean and Pacific (ACP) States and with Overseas Countries and Territories (OCTs), as well as for support expenditure, from 1 January 2014 until the entry into force of the 11th EDF Internal Agreement

Table 2.1 EDF AGGREGATED ACCOUNTS AT 31 DECEMBER 2017

(EUR million)

| | | EDF | | | | |
|---|--|---------------|---------------|---------------|---------------|---------------|
| ALLOCATION | | 8 | 9 | 10 | 11 | TOTAL |
| Loans | Sundry Income | 35 | | | | 35 |
| | Total indicative programmes | 4.369 | | | | 4.369 |
| | Total Non-Programmable Aid | 4.711 | | | | 4.711 |
| | Transfers from other funds | | 672 | | | 672 |
| | SUB TOTAL: REGULAR MS CONTRIBU | 9.735 | 672 | | | 10.407 |
| Co-financing | A Envelope - National Allocations | 417 | 8.861 | 13.292 | 15.729 | 38.299 |
| | B Envelope - National Allocations | 233 | 1.215 | 2.019 | 715 | 4.181 |
| | Bridging facility | | | | (0) | (0) |
| | CDE, CTA and Parliamentary Assembly | | 154 | | | 154 |
| | Country reserve | | | 0 | 0 | 0 |
| | Implementation Costs and Interests Revenues | 0 | 240 | 536 | 1.073 | 1.849 |
| | Intra-ACP allocations | | 2.955 | 3.132 | 3.497 | 9.584 |
| | Intra-ACP Reserve | | | 0 | 93 | 93 |
| | National allocations Reserve A Envelope STABEX | | | 0 | 0 | 0 |
| | NIP/RIP reserve | | | 0 | 2.515 | 2.515 |
| | Non-mobilisable reserve | | | 309 | 206 | 515 |
| | Regional allocations | | 812 | 1.996 | 5.767 | 8.575 |
| | Regional allocations reserve | | | 0 | | 0 |
| | Special allocation R.D. Congo | | | 105 | | 105 |
| | Special allocation South Sudan | | | 267 | | 267 |
| | Special allocation Sudan | | | 110 | | 110 |
| | Voluntary contribution Peace facility | | | 39 | | 39 |
| | SUB TOTAL: REGULAR MS CONTRIBU | 650 | 14.758 | 21.284 | 29.596 | 66.287 |
| | A Envelope - National Allocations | | | | 1 | 1 |
| | SUB TOTAL: EC INTERNAL SLA | | | | 1 | 1 |
| A Envelope - National Allocations | | | 187 | 22 | 209 | |
| Implementation Costs and Interests Revenues | | | 5 | 1 | 6 | |
| Intra-ACP allocations | | | 12 | 1 | 13 | |
| SUB TOTAL: CO-FINANCING | | | 204 | 24 | 229 | |
| TOTAL | | 10.385 | 15.430 | 21.488 | 29.621 | 76.924 |

| | Aggregate Total | | Cumulative Figures | | Annual Figures | | | | | | | | | | | |
|----------------|-----------------|-----------------|--------------------|--------------|----------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-------|--|--|--|
| | At 31/12/2017 | % of allocation | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | | | | |
| Decisions | EDF | | | | | | | | | | | | | | | |
| | 8 | 10.382 | 100% | 10.786 | (42) | (45) | (60) | (64) | (38) | (63) | (13) | (13) | (9) | | | |
| | 9 | 15.391 | 100% | 16.633 | (54) | (116) | (9) | (297) | (72) | (381) | (170) | (104) | (38) | | | |
| | 10 | 21.052 | 98% | 4.766 | 3.501 | 2.349 | 3.118 | 3.524 | 4.131 | (95) | (156) | (80) | (5) | | | |
| | 11 | 19.027 | 64% | | | | | | | 1.160 | 5.372 | 6.688 | 5.807 | | | |
| Total | 65.852 | 64% | 32.185 | 3.405 | 2.187 | 3.049 | 3.163 | 3.961 | 621 | 5.034 | 6.491 | 5.754 | | | | |
| Assigned Funds | EDF | | | | | | | | | | | | | | | |
| | 8 | 10.376 | 100% | 10.541 | (42) | 8 | (13) | (46) | (11) | (37) | (16) | (6) | (3) | | | |
| | 9 | 15.289 | 93% | 14.209 | 397 | 476 | 9 | (167) | (96) | (1) | (52) | (46) | (20) | | | |
| | 10 | 20.125 | 94% | 130 | 3.184 | 2.820 | 2.514 | 3.460 | 3.457 | 2.687 | 783 | 541 | 550 | | | |
| | 11 | 13.453 | 45% | | | | | | | 731 | 3.293 | 3.745 | 5.684 | | | |
| Total | 59.242 | | 24.881 | 4.140 | 3.304 | 2.509 | 3.226 | 3.350 | 3.380 | 4.008 | 4.234 | 6.211 | | | | |
| Payments | EDF | | | | | | | | | | | | | | | |
| | 8 | 10.375 | 100% | 3.830 | 152 | 158 | 90 | 15 | 18 | 16 | (13) | (0) | (1) | | | |
| | 9 | 15.164 | 98% | 10.011 | 1.806 | 1.304 | 906 | 539 | 231 | 145 | 43 | 68 | 111 | | | |
| | 10 | 17.753 | 83% | 30 | 1.111 | 1.772 | 1.879 | 2.655 | 2.718 | 2.760 | 2.024 | 1.466 | 1.277 | | | |
| | 11 | 6.206 | 21% | | | | | | | 595 | 1.024 | 1.816 | 2.770 | | | |
| Total | 49.497 | | 20.031 | 3.069 | 3.233 | 2.874 | 3.209 | 2.967 | 3.516 | 3.088 | 3.350 | 4.158 | | | | |

* Negative figures represent decommitments

Table 2.2 EDF AGGREGATED ACCOUNTS AT 31 DECEMBER 2017 - CLASS OF AID

(EUR million)

| | | EDF | | | | | | | | | |
|--|------------------------------------|-------|----------|------|----------|------|----------|-----|----------|--------|----------|
| | | 8 | € (1) | 9 | € (1) | 10 | € (1) | 11 | € (1) | TOTAL | € (1) |
| Lomé | Sundry income | | | | | | | | | | |
| | Appropriations | 35 | | | | | | | | 35 | |
| | Decisions | 35 | 100% | | | | | | | 35 | 100% |
| | Assigned funds | 35 | 100% | | | | | | | 35 | 100% |
| | Payments | 35 | 100% | | | | | | | 35 | 100% |
| | Total indicative programmes | | | | | | | | | | |
| | Appropriations | 4.989 | | | | | | | | 4.989 | |
| | Decisions | 4.987 | 100% | | | | | | | 4.987 | 100% |
| | Assigned funds | 4.986 | 100% | | | | | | | 4.986 | 100% |
| | Payments | 4.985 | 100% | | | | | | | 4.985 | 100% |
| | Total Non-Programmable Aid | | | | | | | | | | |
| | Appropriations | 4.711 | | | | | | | | 4.711 | |
| | Decisions | 4.710 | 100% | | | | | | | 4.710 | 100% |
| | Assigned funds | 4.706 | 100% | | | | | | | 4.706 | 100% |
| | Payments | 4.706 | 100% | | | | | | | 4.706 | 100% |
| | Transfers from other funds | | | | | | | | | | |
| | Appropriations | | | 672 | | | | | | 672 | |
| | Decisions | | | 671 | 100% | | | | | 671 | 100% |
| | Assigned funds | | | 671 | 100% | | | | | 671 | 100% |
| | Payments | | | 670 | 100% | | | | | 670 | 100% |
| | Regular MS Contributions | | | | | | | | | | |
| A Envelope - National Allocations | | | | | | | | | | | |
| Appropriations | 417 | | 8.861 | | 13.292 | | 15.729 | | | 38.299 | |
| Decisions | 417 | 100% | 8.852 | 100% | 13.212 | 99% | 10.987 | 70% | 33.468 | 87% | |
| Assigned funds | 417 | 100% | 8.834 | 100% | 12.641 | 95% | 6.944 | 44% | 28.836 | 75% | |
| Payments | 417 | 100% | 8.800 | 99% | 11.113 | 84% | 2.960 | 19% | 23.290 | 61% | |
| B Envelope - National Allocations | | | | | | | | | | | |
| Appropriations | 233 | | 1.215 | | 2.019 | | 715 | | | 4.181 | |
| Decisions | 233 | 100% | 1.213 | 100% | 2.017 | 100% | 699 | 98% | 4.161 | 100% | |
| Assigned funds | 232 | 99% | 1.209 | 100% | 1.994 | 99% | 687 | 96% | 4.122 | 99% | |
| Payments | 231 | 99% | 1.203 | 99% | 1.918 | 95% | 472 | 66% | 3.823 | 91% | |
| Bridging facility | | | | | | | | | | | |
| Appropriations | | | | | | | (0) | | | (0) | |
| Decisions | | | | | | | | | | | |
| Assigned funds | | | | | | | | | | | |
| Payments | | | | | | | | | | | |
| CDE, CTA and Parliamentary Assembly | | | | | | | | | | | |
| Appropriations | | | 154 | | | | | | | 154 | |
| Decisions | | | 154 | 100% | | | | | | 154 | 100% |
| Assigned funds | | | 154 | 100% | | | | | | 154 | 100% |
| Payments | | | 154 | 100% | | | | | | 154 | 100% |
| Implementation Costs and Interests Re | | | | | | | | | | | |
| Appropriations | 0 | | 240 | | 536 | | 1.073 | | | 1.849 | |
| Decisions | | | 240 | 100% | 506 | 94% | 552 | 51% | 1.293 | 70% | |
| Assigned funds | | | 240 | 100% | 503 | 94% | 499 | 47% | 1.243 | 67% | |
| Payments | | | 240 | 100% | 501 | 93% | 464 | 43% | 1.204 | 65% | |
| Intra-ACP allocations | | | | | | | | | | | |
| Appropriations | | | 2.955 | | 3.132 | | 3.497 | | | 9.584 | |
| Decisions | | | 2.949 | 100% | 3.128 | 100% | 2.944 | 67% | 8.421 | 88% | |
| Assigned funds | | | 2.937 | 99% | 2.930 | 94% | 1.786 | 51% | 7.654 | 80% | |
| Payments | | | 2.921 | 99% | 2.636 | 84% | 1.365 | 39% | 6.922 | 72% | |
| Regional allocations | | | | | | | | | | | |
| Appropriations | | | 812 | | 1.996 | | 5.767 | | | 8.575 | |
| Decisions | | | 808 | 100% | 1.989 | 100% | 4.422 | 77% | 7.219 | 84% | |
| Assigned funds | | | 792 | 98% | 1.864 | 93% | 3.514 | 61% | 6.170 | 72% | |
| Payments | | | 774 | 95% | 1.442 | 72% | 943 | 16% | 3.160 | 37% | |
| Special allocation R.D. Congo | | | | | | | | | | | |
| Appropriations | | | 105 | | | | | | | 105 | |
| Decisions | | | 105 | 100% | | | | | | 105 | 100% |
| Assigned funds | | | 105 | 100% | | | | | | 105 | 100% |
| Payments | | | 105 | 100% | | | | | | 105 | 100% |
| Cotonou | | | | | | | | | | | |

Table 2.2 EDF AGGREGATED ACCOUNTS AT 31 DECEMBER 2017 - CLASS OF AID – continued

(EUR million)

| | | EDF | | | | | | | | | | |
|--|--|----------------|----------|--------|----------|--------|----------|--------|----------|--------|----------|--|
| | | 8 | z (1) | 9 | z (1) | 10 | z (1) | 11 | z (1) | TOTAL | z (1) | |
| Cotonou | Special allocation South Sudan | | | | | | | | | | | |
| | Appropriations | | | 267 | | | | | | 267 | | |
| | Decisions | | | 266 | 100% | | | | | 266 | 100% | |
| | Assigned funds | | | 218 | 82% | | | | | 218 | 82% | |
| | Payments | | | 184 | 69% | | | | | 184 | 63% | |
| | Special allocation Sudan | | | | | | | | | | | |
| | Appropriations | | | 110 | | | | | | 110 | | |
| | Decisions | | | 103 | 98% | | | | | 103 | 98% | |
| | Assigned funds | | | 105 | 96% | | | | | 105 | 96% | |
| | Payments | | | 90 | 81% | | | | | 90 | 81% | |
| | Voluntary contribution Peace facility | | | | | | | | | | | |
| | Appropriations | | | 39 | | | | | | 39 | | |
| | Decisions | | | 24 | 62% | | | | | 24 | 62% | |
| | Assigned funds | | | 24 | 62% | | | | | 24 | 62% | |
| | Payments | | | 24 | 62% | | | | | 24 | 62% | |
| | Regular MS Contributions | | | | | | | | | | | |
| | A Envelope - National Allocations | | | | | | | | | | | |
| | | Appropriations | | | | | 187 | | 22 | | 209 | |
| | Decisions | | | | | 185 | 99% | 20 | 92% | 205 | 98% | |
| | Assigned funds | | | | | 178 | 95% | 20 | 92% | 199 | 95% | |
| | Payments | | | | | 131 | 70% | | | 131 | 63% | |
| Implementation Costs and Interests Re | | | | | | | | | | | | |
| | Appropriations | | | | | 5 | | 1 | | 6 | | |
| | Decisions | | | | | 4 | 84% | | | 4 | 63% | |
| | Assigned funds | | | | | 2 | 45% | | | 2 | 37% | |
| | Payments | | | | | 1 | 28% | | | 1 | 23% | |
| Intra-ACP allocations | | | | | | | | | | | | |
| | Appropriations | | | | | 12 | | 1 | | 13 | | |
| | Decisions | | | | | 12 | 97% | 1 | 100% | 13 | 98% | |
| | Assigned funds | | | | | 11 | 91% | 1 | 100% | 12 | 92% | |
| | Payments | | | | | 11 | 88% | 1 | 100% | 12 | 83% | |
| Co-financing | | | | | | | | | | | | |
| A Envelope - National Allocations | | | | | | | | | | | | |
| | Appropriations | | | | | | | 1 | | 1 | | |
| | Decisions | | | | | | | 1 | 71% | 1 | 71% | |
| | Assigned funds | | | | | | | 1 | 71% | 1 | 71% | |
| | Payments | | | | | | | 1 | 52% | 1 | 52% | |
| EC Internal SLA | | | | | | | | | | | | |
| Cotonou | Appropriations | 8 | z (1) | 9 | z (1) | 10 | z (1) | 11 | z (1) | TOTAL | z (1) | |
| | Country reserve | | | | | 0 | | 0 | | 0 | | |
| | Intra-ACP Reserve | | | | | 0 | | 93 | | 93 | | |
| | National allocations: Reserve A Envelope STABE | | | | | (0) | | 0 | | 0 | | |
| | NIP/RIP reserve | | | | | 0 | | 2.515 | | 2.515 | | |
| | Regional allocations reserve | | | | | 0 | | | | 0 | | |
| | Mobilisable reserves | | | | | | | | | | | |
| Non-mobilisable reserve | | | | | 309 | | 206 | | 515 | | | |
| Non-mobilisable reserve | | | | | | | | | | | | |
| | Appropriations | 10.385 | | 15.430 | | 21.488 | | 29.621 | | 76.924 | | |
| | Decisions | 10.382 | 100% | 15.391 | 100% | 21.052 | 98% | 19.027 | 64% | 65.852 | 86% | |
| | Assigned funds | 10.376 | 100% | 15.289 | 99% | 20.125 | 94% | 13.453 | 45% | 59.242 | 77% | |
| | Payments | 10.375 | 100% | 15.164 | 98% | 17.753 | 83% | 6.206 | 21% | 49.497 | 64% | |
| TOTAL: ALL ALLOCATIONS | | | | | | | | | | | | |

(1) % of appropriations

Table 2.3 EDF AGGREGATED ACCOUNTS AT 31 DECEMBER 2017-CLASS OF AID - ACP + OCT - 8 th EDF

(EUR million)

| | CREDITS | DECISIONS | | | ASSIGNED FUNDS | | | PAYMENTS | | |
|--|---------------|---------------|-------------|-------------|----------------|------------|-------------|---------------|-------------|-------------|
| | (1) | AGGREG. | ANNUAL | % | AGGREG. | ANNUAL | % | AGGREG. | ANNUAL | % |
| | (1) | (2) | (2) : (1) | (3) | (3) : (2) | (4) | (4) : (3) | | | |
| ACP | | | | | | | | | | |
| Regular MS Contributions | | | | | | | | | | |
| Utilization of interest income | 35 | 35 | 100% | 35 | 100% | 35 | 100% | | | |
| SUB TOTAL: SUNDRY INCOME | 35 | 35 | 100% | 35 | 100% | 35 | 100% | 35 | 100% | 100% |
| Total indicative programmes | 4.954 | 4.951 | (5) | 100% | 4.950 | (2) | 100% | 4.950 | (1) | 100% |
| SUB TOTAL: TOTAL INDICATIVE PROGRAMMES | 4.954 | 4.951 | (5) | 100% | 4.950 | (2) | 100% | 4.950 | (1) | 100% |
| Aid for refugees | 100 | 100 | (0) | 100% | 100 | (0) | 100% | 100 | | 100% |
| Emergency aid (Lomé) | 136 | 136 | | 100% | 136 | | 100% | 136 | | 100% |
| Heavily indebted poor countries (Lomé) | 1.060 | 1.060 | | 100% | 1.060 | | 100% | 1.060 | | 100% |
| Interest-rate subsidies | 69 | 69 | (3) | 100% | 68 | (0) | 100% | 68 | (0) | 100% |
| Risk capital | 1.015 | 1.015 | | 100% | 1.012 | | 100% | 1.012 | | 100% |
| Stabex | 723 | 723 | (0) | 100% | 722 | (0) | 100% | 722 | | 100% |
| Structural adjustment | 1.437 | 1.437 | 0 | 100% | 1.437 | (0) | 100% | 1.437 | | 100% |
| Syemin | 101 | 101 | | 100% | 101 | | 100% | 101 | | 100% |
| SUB TOTAL: TOTAL NON-PROGRAMMABLE AID | 4.700 | 4.693 | (4) | 100% | 4.695 | (1) | 100% | 4.695 | (0) | 100% |
| ACP | | | | | | | | | | |
| Regular MS Contributions | | | | | | | | | | |
| A Envelope - National Allocations | 417 | 417 | 100% | 417 | 100% | 417 | 100% | | | |
| SUB TOTAL: A ENVELOPE - NATIONAL ALLOCATIONS | 417 | 417 | 100% | 417 | 100% | 417 | 100% | 417 | 100% | 100% |
| B Envelope - National Allocations | 233 | | | | | | | | | |
| Compensation export earnings | | 233 | (0) | | 232 | (0) | 99% | 231 | | 100% |
| SUB TOTAL: B ENVELOPE - NATIONAL ALLOCATIONS | 233 | 233 | (0) | 100% | 232 | (0) | 99% | 231 | | 100% |
| Interests and other receipts | 0 | | | | | | | | | |
| SUB TOTAL: IMPLEMENTATION COSTS AND INTERESTS | 0 | | | | | | | | | |
| TOTAL ACP (A) | 10.339 | 10.336 | (9) | 100% | 10.330 | (3) | 100% | 10.329 | (1) | 100% |
| OCT | | | | | | | | | | |
| Regular MS Contributions | | | | | | | | | | |
| Total indicative programmes | 35 | 35 | (1) | 100% | 35 | | 100% | 35 | | 100% |
| SUB TOTAL: TOTAL INDICATIVE PROGRAMMES | 35 | 35 | (1) | 100% | 35 | | 100% | 35 | | 100% |
| Interest-rate subsidies | 1 | 1 | | 100% | 1 | | 100% | 1 | | 100% |
| Risk capital | 6 | 6 | | 100% | 6 | | 100% | 6 | | 100% |
| Stabex | 1 | 1 | | 100% | 1 | | 100% | 1 | | 100% |
| Syemin | 2 | 2 | | 100% | 2 | | 100% | 2 | | 100% |
| SUB TOTAL: TOTAL NON-PROGRAMMABLE AID | 10 | 10 | | 100% | 10 | | 100% | 10 | | 100% |
| TOTAL OCT | 46 | 46 | (1) | 100% | 46 | | 100% | 46 | | 100% |
| TOTAL: ACP+OCT (A+B) | 10.385 | 10.382 | (9) | 100% | 10.376 | (3) | 100% | 10.375 | (1) | 100% |

Table 2.4 EDF AGGREGATED ACCOUNTS AT 31 DECEMBER 2017 - CLASS OF AID - ACP + OCT - 9 th EDF

(EUR million)

| | CREDITS | | DECISIONS | | | ASSIGNED FUNDS | | | PAYMENTS | | |
|---|---------------|---------------|-------------|----------------|----------------|----------------|----------------|----------------|------------|-------------|--|
| | (1) | (2) | ANNUAL | % (2) : (1) | AGGREG. ANNUAL | % (3) : (2) | AGGREG. ANNUAL | % (4) : (3) | | | |
| ACP | | | | | | | | | | | |
| Regular MS Contributions | | | | | | | | | | | |
| Transfers from 6th EDF - Lomé | 20 | 20 | (0) | 100% | 20 | (0) | 100% | 20 | | 100% | |
| Transfers from 7th EDF - Lomé | 643 | 648 | (3) | 100% | 647 | (1) | 100% | 647 | (0) | 100% | |
| SUB TOTAL: TRANSFERS FROM OTHER FUNDS | 663 | 668 | (3) | 100% | 668 | (1) | 100% | 667 | (0) | 100% | |
| ACP | | | | | | | | | | | |
| Regular MS Contributions | | | | | | | | | | | |
| A Envelope - National Allocations | 8.624 | 8.615 | (16) | 100% | 8.539 | (6) | 100% | 8.566 | (3) | 100% | |
| SUB TOTAL: A ENVELOPE - NATIONAL ALLOCATIONS | 8.624 | 8.615 | (16) | 100% | 8.539 | (6) | 100% | 8.566 | (3) | 100% | |
| B Envelope - National Allocations | 1.210 | | | | | | | | | | |
| Compensation export earnings | | 148 | (1) | | 148 | (1) | 100% | 148 | (1) | 100% | |
| Emergency aid | | 1.050 | (1) | | 1.045 | 1 | 100% | 1.040 | (0) | 99% | |
| Heavily indebted poor countries | | 11 | | | 11 | | 100% | 11 | | 100% | |
| SUB TOTAL: B ENVELOPE - NATIONAL ALLOCATIONS | 1.210 | 1.208 | (2) | 100% | 1.204 | 0 | 100% | 1.198 | (1) | 100% | |
| CDE, CTA and Parliamentary Assembly | 154 | 154 | | 100% | 154 | | 100% | 154 | | 100% | |
| SUB TOTAL: CDE, CTA AND PARLIAMENTARY ASSEMBLY | 154 | 154 | | 100% | 154 | | 100% | 154 | | 100% | |
| Implementation costs | 177 | 177 | | 100% | 177 | 0 | 100% | 177 | 1 | 100% | |
| Interests and other receipts | 63 | 63 | | 100% | 63 | | 100% | 63 | | 100% | |
| SUB TOTAL: IMPLEMENTATION COSTS AND INTERESTS REVENUES | 240 | 240 | | 100% | 240 | 0 | 100% | 239 | 1 | 100% | |
| Other Intra-ACP allocations | 2.602 | 2.595 | (9) | 100% | 2.584 | (6) | 100% | 2.567 | (3) | 99% | |
| Peace facility | 354 | 354 | | 100% | 353 | | 100% | 353 | | 100% | |
| SUB TOTAL: INTRA-ACP ALLOCATIONS | 2.955 | 2.949 | (9) | 100% | 2.937 | (6) | 100% | 2.921 | (3) | 99% | |
| Regional allocations | 765 | 763 | (6) | 100% | 747 | (5) | 98% | 729 | 3 | 98% | |
| SUB TOTAL: REGIONAL ALLOCATIONS | 765 | 763 | (6) | 100% | 747 | (5) | 98% | 729 | 3 | 98% | |
| Special allocation R.D. Congo | 105 | 105 | | 100% | 105 | | 100% | 105 | | 100% | |
| SUB TOTAL: SPECIAL ALLOCATION R.D. CONGO | 105 | 105 | | 100% | 105 | | 100% | 105 | | 100% | |
| Special allocation South Sudan | 267 | 266 | 0 | 100% | 218 | 1 | 82% | 184 | 107 | 84% | |
| SUB TOTAL: SPECIAL ALLOCATION SOUTH SUDAN | 267 | 266 | 0 | 100% | 218 | 1 | 82% | 184 | 107 | 84% | |
| Special allocation Sudan | 110 | 109 | 0 | 98% | 105 | 0 | 97% | 90 | 3 | 85% | |
| SUB TOTAL: SPECIAL ALLOCATION SUDAN | 110 | 109 | 0 | 98% | 105 | 0 | 97% | 90 | 3 | 85% | |
| Voluntary contribution Peace facility | 39 | 24 | | 62% | 24 | | 100% | 24 | | 100% | |
| SUB TOTAL: VOLUNTARY CONTRIBUTION PEACE FACILITY | 39 | 24 | | 62% | 24 | | 100% | 24 | | 100% | |
| TOTAL: ACP (A) | 15.138 | 15.101 | (35) | 100% | 15.001 | (17) | 99% | 14.876 | 112 | 99% | |
| OCT | | | | | | | | | | | |
| Regular MS Contributions | | | | | | | | | | | |
| Transfers from 6th EDF - Lomé | 0 | 0 | | 100% | 0 | | 100% | 0 | | 100% | |
| Transfers from 7th EDF - Lomé | 3 | 3 | | 100% | 3 | | 100% | 3 | | 100% | |
| SUB TOTAL: TRANSFERS FROM OTHER FUNDS | 3 | 3 | | 100% | 3 | | 100% | 3 | | 100% | |
| OCT | | | | | | | | | | | |
| Regular MS Contributions | | | | | | | | | | | |
| A Envelope - National Allocations | 237 | 237 | (0) | 100% | 235 | (2) | 99% | 235 | (0) | 100% | |
| SUB TOTAL: A ENVELOPE - NATIONAL ALLOCATIONS | 237 | 237 | (0) | 100% | 235 | (2) | 99% | 235 | (0) | 100% | |
| B Envelope - National Allocations | 4 | | | | | | | | | | |
| Emergency aid | | 4 | | 100% | 4 | | 100% | 4 | | 100% | |
| SUB TOTAL: B ENVELOPE - NATIONAL ALLOCATIONS | 4 | 4 | | 100% | 4 | | 100% | 4 | | 100% | |
| Studies / Technical assistance OCT | 1 | 1 | | 100% | 1 | | 100% | 1 | | 100% | |
| SUB TOTAL: IMPLEMENTATION COSTS AND INTERESTS REVENUES | 1 | 1 | | 100% | 1 | | 100% | 1 | | 100% | |
| Regional allocations | 47 | 45 | (3) | 96% | 45 | (1) | 100% | 45 | (1) | 99% | |
| SUB TOTAL: REGIONAL ALLOCATIONS | 47 | 45 | (3) | 96% | 45 | (1) | 100% | 45 | (1) | 99% | |
| TOTAL: OCT (B) | 292 | 290 | (3) | 99% | 288 | (3) | 99% | 288 | (1) | 100% | |
| TOTAL: ACP+OCT (A+B) | 15.430 | 15.391 | (38) | 100% | 15.289 | (20) | 99% | 15.164 | 111 | 99% | |

Table 2.5 EDF AGGREGATED ACCOUNTS AT 31 DECEMBER 2017 - CLASS OF AID - ACP + OCT - 10 th EDF

(EUR million)

| | CREDITS | | DECISIONS | | ASSIGNED FUNDS | | | PAYMENTS | | |
|---|---------------|---------------|--------------|-------------|----------------|------------|-------------|---------------|------------|-------------|
| | (1) | AGGREG. (2) | ANNUAL | % (2) : (1) | AGGREG. (3) | ANNUAL | % (3) : (2) | AGGREG. (4) | ANNUAL | % (4) : (3) |
| Regular MS Contributions | | | | | | | | | | |
| Allocations | | | | | | | | | | |
| A Envelope - National Allocations | 13.100 | 13.021 | (200) | 99% | 12.477 | 176 | 96% | 10.983 | 733 | 88% |
| SUB TOTAL: A ENVELOPE - NATIONAL ALLOCATIONS | 13.100 | 13.021 | (200) | 99% | 12.477 | 176 | 96% | 10.983 | 733 | 88% |
| B Envelope - National Allocations | 2.004 | | | | | | | | | |
| Compensation export earnings | | 204 | (0) | | 199 | 6 | 37% | 183 | 4 | 32% |
| Emergency aid | | 844 | (6) | | 836 | 5 | 33% | 791 | 24 | 35% |
| Heavily indebted poor countries | | 49 | | | 49 | 0 | 100% | 49 | 0 | 100% |
| Other choice with budgetary impact | | 305 | (0) | | 837 | 1 | 33% | 882 | 10 | 38% |
| SUB TOTAL: B ENVELOPE - NATIONAL ALLOCATIONS | 2.004 | 2.002 | (6) | 100% | 1.980 | 12 | 39% | 1.904 | 38 | 96% |
| Implementation costs | 445 | 433 | 1 | 97% | 431 | 2 | 100% | 429 | 2 | 100% |
| Interests and other receipts | 85 | 68 | (1) | 80% | 67 | (0) | 38% | 67 | 0 | 100% |
| SUB TOTAL: IMPLEMENTATION COSTS AND INTERESTS REVENUES | 530 | 501 | 1 | 94% | 498 | 2 | 99% | 496 | 2 | 100% |
| Institutional and support expenditure | 232 | 232 | (0) | 100% | 230 | (1) | 33% | 211 | (0) | 31% |
| Other Intra-ACP allocations | 1.886 | 1.882 | (7) | 100% | 1.828 | 4 | 37% | 1.611 | 119 | 88% |
| Peace facility | 1.014 | 1.014 | 220 | 100% | 872 | 233 | 86% | 814 | 198 | 93% |
| SUB TOTAL: INTRA-ACP ALLOCATIONS | 3.132 | 3.128 | 213 | 100% | 2.930 | 235 | 94% | 2.636 | 317 | 90% |
| Regional allocations | 1.956 | 1.950 | (10) | 100% | 1.826 | 43 | 34% | 1.410 | 145 | 77% |
| SUB TOTAL: REGIONAL ALLOCATIONS | 1.956 | 1.950 | (10) | 100% | 1.826 | 43 | 94% | 1.410 | 145 | 77% |
| Co-financing | | | | | | | | | | |
| Allocations | | | | | | | | | | |
| A Envelope - National Allocations | 187 | 185 | (0) | 99% | 178 | 43 | 37% | 131 | 16 | 74% |
| SUB TOTAL: A ENVELOPE - NATIONAL ALLOCATIONS | 187 | 185 | (0) | 99% | 178 | 43 | 97% | 131 | 16 | 74% |
| Implementation costs | 5 | 4 | | 84% | 2 | 0 | 53% | 1 | 0 | 63% |
| SUB TOTAL: IMPLEMENTATION COSTS AND INTERESTS REVENUES | 5 | 4 | | 84% | 2 | 0 | 53% | 1 | 0 | 63% |
| Other Intra-ACP allocations | 12 | 11 | 0 | 37% | 10 | (0) | 34% | 10 | 0 | 36% |
| Peace facility | 1 | 1 | | 100% | 1 | | 33% | 1 | | 100% |
| SUB TOTAL: INTRA-ACP ALLOCATIONS | 12 | 12 | 0 | 97% | 11 | (0) | 94% | 11 | 0 | 96% |
| Non-mobilisable reserve | | | | | | | | | | |
| Reserves | | | | | | | | | | |
| Non-mobilisable reserve | 286 | | | | | | | | | |
| SUB TOTAL: NON-MOBILISABLE RESERVE | 286 | | | | | | | | | |
| ACP | | | | | | | | | | |
| Regular MS Contributions | | | | | | | | | | |
| Allocations | | | | | | | | | | |
| A Envelope - National Allocations | 192 | 191 | (2) | 99% | 164 | 29 | 86% | 131 | 7 | 79% |
| SUB TOTAL: A ENVELOPE - NATIONAL ALLOCATIONS | 192 | 191 | (2) | 99% | 164 | 29 | 86% | 131 | 7 | 79% |
| B Envelope - National Allocations | 15 | | | | | | | | | |
| Emergency aid | | 9 | (0) | | 8 | 2 | 35% | 7 | 0 | 84% |
| Other choice with budgetary impact | | 6 | | | 6 | | 100% | 6 | | 100% |
| SUB TOTAL: B ENVELOPE - NATIONAL ALLOCATIONS | 15 | 15 | (0) | 100% | 14 | 2 | 97% | 13 | 0 | 91% |
| Studies / Technical assistance OCT | 5 | 5 | (0) | 100% | 5 | (0) | 33% | 5 | 0 | 38% |
| SUB TOTAL: IMPLEMENTATION COSTS AND INTERESTS REVENUES | 5 | 5 | (0) | 100% | 5 | (0) | 99% | 5 | 0 | 98% |
| Regional allocations | 40 | 40 | | 100% | 38 | 3 | 97% | 32 | 12 | 84% |
| SUB TOTAL: REGIONAL ALLOCATIONS | 40 | 40 | | 100% | 38 | 3 | 97% | 32 | 12 | 84% |
| Non-mobilisable reserve | | | | | | | | | | |
| Reserves | | | | | | | | | | |
| Non-mobilisable reserve | 23 | | | | | | | | | |
| SUB TOTAL: NON-MOBILISABLE RESERVE | 23 | | | | | | | | | |
| OCT | | | | | | | | | | |
| Regular MS Contributions | | | | | | | | | | |
| Allocations | | | | | | | | | | |
| A Envelope - National Allocations | 192 | 191 | (2) | 99% | 164 | 29 | 86% | 131 | 7 | 79% |
| SUB TOTAL: A ENVELOPE - NATIONAL ALLOCATIONS | 192 | 191 | (2) | 99% | 164 | 29 | 86% | 131 | 7 | 79% |
| B Envelope - National Allocations | 15 | | | | | | | | | |
| Emergency aid | | 9 | (0) | | 8 | 2 | 35% | 7 | 0 | 84% |
| Other choice with budgetary impact | | 6 | | | 6 | | 100% | 6 | | 100% |
| SUB TOTAL: B ENVELOPE - NATIONAL ALLOCATIONS | 15 | 15 | (0) | 100% | 14 | 2 | 97% | 13 | 0 | 91% |
| Studies / Technical assistance OCT | 5 | 5 | (0) | 100% | 5 | (0) | 33% | 5 | 0 | 38% |
| SUB TOTAL: IMPLEMENTATION COSTS AND INTERESTS REVENUES | 5 | 5 | (0) | 100% | 5 | (0) | 99% | 5 | 0 | 98% |
| Regional allocations | 40 | 40 | | 100% | 38 | 3 | 97% | 32 | 12 | 84% |
| SUB TOTAL: REGIONAL ALLOCATIONS | 40 | 40 | | 100% | 38 | 3 | 97% | 32 | 12 | 84% |
| Non-mobilisable reserve | | | | | | | | | | |
| Reserves | | | | | | | | | | |
| Non-mobilisable reserve | 23 | | | | | | | | | |
| SUB TOTAL: NON-MOBILISABLE RESERVE | 23 | | | | | | | | | |
| TOTAL: ACP+OCT (INCL. RESERVES) (A+B) | | | | | | | | | | |
| | 21.488 | 21.052 | (5) | 98% | 20.125 | 550 | 96% | 17.753 | 1.277 | 88% |

Table 2.6 EDF AGGREGATED ACCOUNTS AT 31 DECEMBER 2017 - CLASS OF AID -ACP + OCT - 11 th EDF

(EUR million)

| | CREDITS | DECISIONS | | ASSIGNED FUNDS | | PAYMENTS | | | | |
|---|---------------|--------------------|--------------|--------------------|---------------|--------------------|-------------|--------------|--------------|-------------|
| | (1) | AGGREG. ANNUAL (2) | % (2) : (1) | AGGREG. ANNUAL (3) | % (3) : (2) | AGGREG. ANNUAL (4) | % (4) : (3) | | | |
| Regular MS Contributions | | | | | | | | | | |
| Allocations | | | | | | | | | | |
| A Envelope - National Allocations | 15.540 | 10.890 | 2.960 | 70% | 6.856 | 3.106 | 63% | 2.931 | 1.414 | 43% |
| SUB TOTAL: A ENVELOPE - NATIONAL ALLOCATIONS | 15.540 | 10.890 | 2.960 | 70% | 6.856 | 3.106 | 63% | 2.931 | 1.414 | 43% |
| B Envelope - National Allocations | 715 | | | | | | | | | |
| Emergency aid | | 530 | 31 | | 578 | 247 | 98% | 443 | 205 | 77% |
| Other chooz with budgetary impact | | 103 | 0 | | 103 | 100 | 100% | 23 | 24 | 26% |
| SUB TOTAL: B ENVELOPE - NATIONAL ALLOCATIONS | 715 | 633 | 31 | 98% | 687 | 347 | 98% | 472 | 229 | 69% |
| Bridging facility | 0 | | | | | | | | | |
| SUB TOTAL: BRIDGING FACILITY | 0 | | | | | | | | | |
| Implementation costs | 1.053 | 538 | 164 | 51% | 490 | 161 | 91% | 456 | 153 | 93% |
| Interests and other receipts | 16 | 10 | 2 | 62% | 6 | 0 | 63% | 6 | 0 | 93% |
| SUB TOTAL: IMPLEMENTATION COSTS AND INTERES | 1.068 | 548 | 166 | 51% | 496 | 161 | 91% | 461 | 153 | 93% |
| Institutional and support expenditure | 246 | 106 | 0 | 43% | 31 | 14 | 86% | 70 | 10 | 76% |
| Other Intra-ACP allocations | 2.251 | 1.245 | 885 | 55% | 810 | 560 | 65% | 430 | 284 | 61% |
| Peace facility | 1.000 | 394 | | 93% | 885 | 7 | 89% | 805 | 74 | 91% |
| SUB TOTAL: INTRA-ACP ALLOCATIONS | 3.497 | 2.344 | 979 | 67% | 1.786 | 580 | 76% | 1.365 | 368 | 76% |
| Regional allocations | 5.766 | 4.422 | 1.536 | 77% | 3.514 | 1.408 | 79% | 943 | 582 | 27% |
| SUB TOTAL: REGIONAL ALLOCATIONS | 5.766 | 4.422 | 1.536 | 77% | 3.514 | 1.408 | 79% | 943 | 582 | 27% |
| Co-financing | | | | | | | | | | |
| Allocations | | | | | | | | | | |
| A Envelope - National Allocations | 22 | 20 | 17 | 92% | 20 | 20 | 100% | | | |
| SUB TOTAL: A ENVELOPE - NATIONAL ALLOCATIONS | 22 | 20 | 17 | 92% | 20 | 20 | 100% | | | |
| Implementation costs | 1 | | | | | | | | | |
| SUB TOTAL: IMPLEMENTATION COSTS AND INTERES | 1 | | | | | | | | | |
| Peace facility | 1 | 1 | | 100% | 1 | 0 | 100% | 1 | 1 | 100% |
| SUB TOTAL: INTRA-ACP ALLOCATIONS | 1 | 1 | | 100% | 1 | 0 | 100% | 1 | 1 | 100% |
| Mobilisable reserves | | | | | | | | | | |
| Reserves | | | | | | | | | | |
| B Envelope reserve | 0 | | | | | | | | | |
| SUB TOTAL: COUNTRY RESERVE | 0 | | | | | | | | | |
| Intra-ACP Reserve | 93 | | | | | | | | | |
| SUB TOTAL: INTRA-ACP RESERVE | 93 | | | | | | | | | |
| National allocations Reserve A Envelope STABEX | 0 | | | | | | | | | |
| SUB TOTAL: NATIONAL ALLOCATIONS RESERVE A EN | 0 | | | | | | | | | |
| NIP/RIP reserve | 2.351 | | | | | | | | | |
| SUB TOTAL: NIP/RIP RESERVE | 2.351 | | | | | | | | | |
| Non-mobilisable reserve | | | | | | | | | | |
| Reserves | | | | | | | | | | |
| Non-mobilisable reserve | 201 | | | | | | | | | |
| SUB TOTAL: NON-MOBILISABLE RESERVE | 201 | | | | | | | | | |
| EC Internal SLA | | | | | | | | | | |
| Reserves | | | | | | | | | | |
| A Envelope - National Allocations | 1 | 1 | | 71% | 1 | | 100% | 1 | | 73% |
| SUB TOTAL: A ENVELOPE - NATIONAL ALLOCATIONS | 1 | 1 | | 71% | 1 | | 100% | 1 | | 73% |
| Regular MS Contributions | | | | | | | | | | |
| Allocations | | | | | | | | | | |
| A Envelope - National Allocations | 189 | 97 | 56 | 51% | 87 | 61 | 90% | 28 | 21 | 33% |
| SUB TOTAL: A ENVELOPE - NATIONAL ALLOCATIONS | 189 | 97 | 56 | 51% | 87 | 61 | 90% | 28 | 21 | 33% |
| Bridging facility | 0 | | | | | | | | | |
| SUB TOTAL: BRIDGING FACILITY | 0 | | | | | | | | | |
| Studies / Technical assistance OCT | 5 | 5 | | 94% | 4 | 1 | 75% | 2 | 1 | 66% |
| SUB TOTAL: IMPLEMENTATION COSTS AND INTERES | 5 | 5 | | 94% | 4 | 1 | 75% | 2 | 1 | 66% |
| Regional allocations | 1 | 0 | | 0% | | | | | | |
| SUB TOTAL: REGIONAL ALLOCATIONS | 1 | 0 | | 0% | | | | | | |
| Mobilisable reserves | | | | | | | | | | |
| Reserves | | | | | | | | | | |
| NIP/RIP reserve | 165 | | | | | | | | | |
| SUB TOTAL: NIP/RIP RESERVE | 165 | | | | | | | | | |
| Non-mobilisable reserve | | | | | | | | | | |
| Reserves | | | | | | | | | | |
| Non-mobilisable reserve | 5 | | | | | | | | | |
| SUB TOTAL: NON-MOBILISABLE RESERVE | 5 | | | | | | | | | |
| TOTAL: ACP+OCT (INCL. RESERVES) (A+B) | 29.621 | 19.027 | 5.807 | 64% | 13.453 | 5.684 | 71% | 6.206 | 2.770 | 46% |

Table 3.1.1. EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. – 8th EDF

Overall situation by country (EUR million)

| 8 th EDF | Appropriations | Lomé | | | | Lomé | | | | Lomé | | | | Cotonou | | | | Cotonou | | | | Cotonou | | | | TOTAL | | | | | |
|---|----------------|---------------------------------------|------------|-----------|------------|----------------------------|------------|--------------|------------|------------|------------|-----------|------------|------------|------------|-----------|------------|------------|------------|-----------|------------|----------------------|------------|-----------|------------|------------|----------------|-----------|--------------|--------------|--------------|
| | | PIN - programmes indicatifs nationaux | | | | Total Non-Programmable Aid | | | | Interest | | | | A Envelope | | | | B Envelope | | | | Implementation costs | | | | Decision s | Assigned funds | Payment s | | | |
| | | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | | | | | | |
| Administrative and financial expenditure | 35 | | | | | | | | | 35 | 100% | 35 | 100% | | | | | | | | | | | | | | | | 35 | 35 | 35 |
| All ACP countries | 3.204 | | | | | 3.203 | 100% | 3.199 | 100% | | | | | | | | | | | | | | | | | | | | 3.203 | 3.199 | 3.199 |
| All ACP countries | 3.239 | | | | | 3.203 | 99% | 3.199 | 99% | 35 | 1% | 35 | 1% | | | | | | | | | | | | | | | | 3.237 | 3.234 | 3.234 |
| Angola | 72 | 72 | 100% | 72 | 100% | | | | | | | | | | | | | | | | | | | | | | | | 72 | 72 | 72 |
| Benin | 165 | 112 | 68% | 112 | 68% | 53 | 32% | 53 | 32% | | | | | | | | | | | | | | | | | | | | 165 | 165 | 165 |
| Botswana | 63 | 31 | 50% | 31 | 50% | | | | | | | | | 4 | 6% | 4 | 6% | 28 | 44% | 28 | 44% | | | | | | | | 63 | 63 | 63 |
| Burkina Faso | 375 | 170 | 45% | 170 | 45% | 88 | 23% | 88 | 23% | | | | | 118 | 31% | 118 | 31% | | | | | | | | | | | | 375 | 375 | 375 |
| Burundi | 22 | 13 | 59% | 13 | 59% | 9 | 41% | 9 | 41% | | | | | | | | | | | | | | | | | | | | 22 | 22 | 22 |
| Cameroon | 146 | 102 | 70% | 102 | 70% | 44 | 30% | 44 | 30% | | | | | | | | | | | | | | | | | | | | 146 | 146 | 146 |
| Cape Verde | 47 | 29 | 62% | 29 | 62% | 18 | 38% | 18 | 38% | | | | | | | | | | | | | | | | | | | | 47 | 47 | 47 |
| Central African Republic | 78 | 55 | 71% | 55 | 70% | 23 | 29% | 23 | 29% | | | | | | | | | | | | | | | | | | | | 78 | 78 | 78 |
| Chad | 193 | 142 | 74% | 142 | 74% | 51 | 26% | 51 | 26% | | | | | | | | | | | | | | | | | | | | 193 | 193 | 193 |
| Comoros | 10 | 10 | 100% | 10 | 100% | | | | | | | | | | | | | | | | | | | | | | | | 10 | 10 | 10 |
| Congo (Brazzaville) | 9 | 9 | 100% | 9 | 100% | | | | | | | | | | | | | | | | | | | | | | | | 9 | 9 | 9 |
| Democratic Republic of Congo | 24 | 19 | 80% | 19 | 80% | 5 | 20% | 5 | 20% | | | | | | | | | | | | | | | | | | | | 24 | 24 | 24 |
| Djibouti | 25 | 16 | 64% | 16 | 64% | 9 | 36% | 9 | 36% | | | | | | | | | | | | | | | | | | | | 25 | 25 | 25 |
| Equatorial Guinea | 3 | 3 | 100% | 3 | 99% | | | | | | | | | | | | | | | | | | | | | | | | 3 | 3 | 3 |
| Eritrea | 0 | 0 | 100% | 0 | 100% | | | | | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| Ethiopia | 249 | 137 | 55% | 137 | 55% | 113 | 45% | 113 | 45% | | | | | 0 | 0% | 0 | 0% | | | | | | | | | | | | 249 | 249 | 249 |
| Gabon | 79 | 37 | 47% | 37 | 47% | 7 | 8% | 7 | 8% | | | | | | | | | 35 | 44% | 33 | 42% | | | | | | | | 79 | 78 | 77 |
| Gambia | 25 | 16 | 63% | 16 | 63% | 9 | 37% | 9 | 37% | | | | | | | | | | | | | | | | | | | | 25 | 25 | 25 |
| Ghana | 240 | 122 | 51% | 122 | 51% | 79 | 33% | 79 | 33% | | | | | | | | | 39 | 16% | 39 | 16% | | | | | | | | 240 | 240 | 240 |
| Guinea Bissau | 77 | 41 | 54% | 41 | 54% | 1 | 2% | 1 | 2% | | | | | 34 | 45% | 34 | 45% | | | | | | | | | | | | 77 | 77 | 77 |
| Guinea (Conakry) | 115 | 94 | 81% | 94 | 81% | 21 | 19% | 21 | 19% | | | | | | | | | | | | | | | | | | | | 115 | 115 | 115 |
| Ivory Coast | 75 | 53 | 71% | 53 | 71% | 22 | 29% | 22 | 29% | | | | | | | | | | | | | | | | | | | | 75 | 75 | 75 |
| Kenya | 81 | 63 | 78% | 63 | 78% | 17 | 21% | 17 | 21% | | | | | | | | | | | | | | | | | | | | 81 | 81 | 81 |
| Lesotho | 63 | 48 | 77% | 48 | 77% | 15 | 23% | 15 | 23% | | | | | | | | | | | | | | | | | | | | 63 | 63 | 63 |
| Madagascar | 261 | 161 | 62% | 161 | 62% | 45 | 17% | 45 | 17% | | | | | 55 | 21% | 55 | 21% | | | | | | | | | | | | 261 | 261 | 261 |
| Malawi | 259 | 184 | 71% | 184 | 71% | 50 | 19% | 50 | 19% | | | | | 25 | 10% | 25 | 10% | | | | | | | | | | | | 259 | 259 | 259 |
| Mali | 278 | 198 | 71% | 198 | 71% | 79 | 29% | 79 | 29% | | | | | | | | | | | | | | | | | | | | 278 | 278 | 278 |
| Mauritania | 121 | 57 | 48% | 57 | 48% | 27 | 22% | 27 | 22% | | | | | | | | | 36 | 30% | 36 | 30% | | | | | | | | 121 | 121 | 121 |
| Mauritius | 30 | 30 | 100% | 30 | 100% | | | | | | | | | | | | | | | | | | | | | | | | 30 | 30 | 30 |
| Mozambique | 441 | 168 | 38% | 168 | 38% | 131 | 30% | 131 | 30% | | | | | 142 | 32% | 142 | 32% | | | | | | | | | | | | 441 | 441 | 441 |
| Namibia | 49 | 49 | 100% | 49 | 100% | | | | | | | | | | | | | | | | | | | | | | | | 49 | 49 | 49 |
| Niger | 204 | 111 | 55% | 111 | 55% | 39 | 19% | 39 | 19% | | | | | 1 | 0% | 1 | 0% | 52 | 26% | 52 | 26% | | | | | | | | 204 | 204 | 204 |
| Rwanda | 150 | 95 | 63% | 95 | 63% | 55 | 37% | 55 | 37% | | | | | | | | | | | | | | | | | | | | 150 | 150 | 150 |
| Sao Tome & Principe | 12 | 9 | 70% | 9 | 70% | 4 | 30% | 4 | 30% | | | | | | | | | | | | | | | | | | | | 12 | 12 | 12 |
| Senegal | 147 | 95 | 64% | 95 | 64% | 53 | 36% | 53 | 36% | | | | | | | | | | | | | | | | | | | | 147 | 147 | 147 |
| Sehelles | 5 | 5 | 100% | 5 | 100% | | | | | | | | | | | | | | | | | | | | | | | | 5 | 5 | 5 |
| Sierra Leone | 93 | 62 | 67% | 62 | 67% | 30 | 33% | 30 | 33% | | | | | | | | | | | | | | | | | | | | 93 | 93 | 93 |
| Somalia | 48 | 48 | 100% | 48 | 100% | | | | | | | | | | | | | | | | | | | | | | | | 48 | 48 | 48 |
| Swaziland | 25 | 21 | 87% | 21 | 87% | | | | | | | | | 3 | 13% | 3 | 13% | | | | | | | | | | | | 25 | 25 | 25 |

Table 3.1.1. EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. – 8th EDF - continued

Overall situation by country (EUR million)

| 8 th EDF | Appropriations | Lomé | | | | Lomé | | | | Lomé | | | | Cotonou | | | | Cotonou | | | | Cotonou | | | | TOTAL | | |
|---------------------------------------|----------------|---------------------------------------|-------------|--------------|-------------|----------------------------|------------|--------------|------------|------------|------------|-----------|------------|------------|------------|------------|------------|------------|------------|------------|------------|----------------------|------------|------------------|------------------|-----------------|----------------|-----------|
| | | PIN - programmes indicatifs nationaux | | | | Total Non-Programmable Aid | | | | Interest | | | | A Envelope | | | | B Envelope | | | | Implementation costs | | | | Decision s | Assigned funds | Payment s |
| | | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | | | |
| Tanzania | 335 | 199 | 59% | 199 | 59% | 137 | 41% | 137 | 41% | | | | | | | | | | | | | | | | 335 | 335 | 335 | |
| Uganda | 288 | 194 | 67% | 194 | 67% | 94 | 33% | 94 | 33% | | | | | | | | | | | | | | | | 288 | 288 | 288 | |
| Zambia | 227 | 136 | 60% | 136 | 60% | 91 | 40% | 91 | 40% | | | | | | | | | | | | | | | | 227 | 227 | 227 | |
| Zimbabwe | 87 | 87 | 100% | 87 | 100% | | | | | | | | | | | | | | | | | | | | 87 | 87 | 87 | |
| * Total Africa | 5.294 | 3.303 | 62% | 3.303 | 62% | 1.418 | 27% | 1.418 | 27% | | | | | 382 | 7% | 382 | 7% | 191 | 4% | 189 | 4% | | | | 5.293 | 5.292 | 5.291 | |
| Antigua & Barbuda | 1 | 1 | 100% | 0 | 77% | | | | | | | | | | | | | | | | | | | | 1 | 0 | 0 | |
| Bahamas | 2 | 2 | 100% | 2 | 100% | | | | | | | | | | | | | | | | | | | | 2 | 2 | 2 | |
| Barbados | 4 | 4 | 100% | 4 | 100% | | | | | | | | | | | | | | | | | | | | 4 | 4 | 4 | |
| Belize | 10 | 10 | 99% | 10 | 99% | | | | | | | | | 0 | 1% | 0 | 1% | | | | | | | | 10 | 10 | 10 | |
| Dominica | 6 | 6 | 100% | 6 | 100% | | | | | | | | | | | | | | | | | | | | 6 | 6 | 6 | |
| Dominican Republic | 94 | 94 | 100% | 94 | 100% | | | | | | | | | | | | | | | | | | | | 94 | 94 | 94 | |
| Grenada | 0 | 0 | 100% | 0 | 100% | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 | |
| Guyana | 40 | 29 | 73% | 29 | 73% | 11 | 27% | 11 | 27% | | | | | | | | | | | | | | | | 40 | 39 | 39 | |
| Haiti | 74 | 63 | 84% | 63 | 84% | 12 | 16% | 12 | 16% | | | | | | | | | | | | | | | | 74 | 74 | 74 | |
| Jamaica | 122 | 53 | 43% | 53 | 43% | 43 | 35% | 43 | 35% | | | | | 27 | 22% | 27 | 22% | | | | | | | | 122 | 122 | 122 | |
| Saint Kitts & Nevis | 3 | 3 | 100% | 3 | 100% | | | | | | | | | | | | | | | | | | | | 3 | 3 | 3 | |
| Saint Lucia | 1 | 1 | 100% | 1 | 100% | | | | | | | | | | | | | | | | | | | | 1 | 1 | 1 | |
| Saint Vincent & the Grenadines | 2 | 2 | 100% | 2 | 96% | | | | | | | | | | | | | | | | | | | | 2 | 2 | 2 | |
| Suriname | 19 | 19 | 100% | 19 | 100% | | | | | | | | | | | | | | | | | | | | 19 | 19 | 19 | |
| Trinidad & Tobago | 7 | 7 | 100% | 7 | 100% | | | | | | | | | | | | | | | | | | | | 7 | 7 | 7 | |
| * Total Caribbean | 386 | 293 | 76% | 293 | 76% | 65 | 17% | 65 | 17% | | | | | 27 | 7% | 27 | 7% | | | | | | | | 386 | 385 | 385 | |
| Fiji | 17 | 17 | 100% | 17 | 100% | | | | | | | | | | | | | | | | | | | | 17 | 17 | 17 | |
| Kiribati | 9 | 9 | 100% | 9 | 100% | | | | | | | | | | | | | | | | | | | | 9 | 9 | 9 | |
| Papua New Guinea | 91 | 39 | 43% | 39 | 43% | 10 | 11% | 10 | 11% | | | | | | | | | 42 | 46% | 42 | 46% | | | | 91 | 91 | 91 | |
| Solomon Islands | 16 | 14 | 86% | 14 | 86% | 2 | 14% | 2 | 14% | | | | | | | | | | | | | | | | 16 | 16 | 16 | |
| Tonga | 5 | 5 | 100% | 5 | 100% | | | | | | | | | | | | | | | | | | | | 5 | 5 | 5 | |
| Tuvalu | 2 | 2 | 100% | 2 | 100% | | | | | | | | | | | | | | | | | | | | 2 | 2 | 2 | |
| Vanuatu | 17 | 10 | 60% | 10 | 60% | 2 | 9% | 2 | 9% | | | | | 5 | 31% | 5 | 31% | | | | | | | | 17 | 17 | 17 | |
| Western Samoa | 17 | 14 | 80% | 14 | 80% | | | | | | | | | 3 | 20% | 3 | 20% | | | | | | | | 17 | 17 | 17 | |
| * Total Pacific | 174 | 109 | 63% | 109 | 63% | 14 | 8% | 14 | 8% | | | | | 9 | 5% | 9 | 5% | 42 | 24% | 42 | 24% | | | | 174 | 174 | 174 | |
| Caribbean Region | 42 | 40 | 97% | 40 | 96% | | | | | | | | | | | | | | | | | | | | 40 | 40 | 40 | |
| Central Africa Region | 77 | 77 | 100% | 77 | 100% | | | | | | | | | | | | | | | | | | | | 77 | 77 | 77 | |
| East Africa Region | 161 | 161 | 100% | 161 | 100% | | | | | | | | | | | | | | | | | | | | 161 | 161 | 161 | |
| Indian Ocean Region | 11 | 11 | 100% | 11 | 100% | | | | | | | | | | | | | | | | | | | | 11 | 11 | 11 | |
| Intra ACP Allocations | 662 | 661 | 100% | 661 | 100% | | | | | | | | | | | | | | | | | | | | 661 | 661 | 661 | |
| Multiregional PALOP | 10 | 10 | 100% | 10 | 100% | | | | | | | | | | | | | | | | | | | | 10 | 10 | 10 | |
| Pacific Region | 33 | 33 | 100% | 33 | 100% | | | | | | | | | | | | | | | | | | | | 33 | 33 | 33 | |
| Southern Africa Region | 57 | 57 | 100% | 57 | 100% | | | | | | | | | | | | | | | | | | | | 57 | 57 | 57 | |
| West Africa Region | 194 | 194 | 100% | 194 | 100% | | | | | | | | | | | | | | | | | | | | 194 | 194 | 194 | |
| Total regional cooperation ACP | 1.247 | 1.246 | 100% | 1.245 | 100% | | | | | | | | | | | | | | | | | | | | 1.246 | 1.245 | 1.245 | |
| ACP | 10.339 | 4.951 | | 4.950 | | 4.699 | | 4.695 | | 35 | | 35 | | 417 | | 417 | | 233 | | 231 | | | | 10.335,91 | 10.329,79 | 10328,89 | | |

Table 3.1.1. EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. – 8th EDF - continued

Overall situation by country (EUR million)

| 8 th EDF | Appropriations | Lomé | | | | Lomé | | | | Lomé | | | | Cotonou | | | | Cotonou | | | | Cotonou | | | | TOTAL | | |
|--------------------------------|----------------|---------------------------------------|------------|--------------|------------|----------------------------|------------|--------------|------------|------------|------------|-----------|------------|------------|------------|------------|------------|------------|------------|------------|------------|----------------------|------------|-----------|------------|---------------|----------------|---------------|
| | | PIN - programmes indicatifs nationaux | | | | Total Non-Programmable Aid | | | | Interest | | | | A Envelope | | | | B Envelope | | | | Implementation costs | | | | Decision s | Assigned funds | Payment s |
| | | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | | | |
| Cumulative 2017 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| All OCT countries | 10 | | | | | 10 | 0% | 10 | 0% | | | | | | | | | | | | | | | | | 10 | 10 | 10 |
| All OCT countries | 10 | | | | | 10 | 100% | 10 | 100% | | | | | | | | | | | | | | | | | 10 | 10 | 10 |
| Anguilla | 1 | 1 | 100% | 1 | 100% | | | | | | | | | | | | | | | | | | | | | 1 | 1 | 1 |
| Montserrat | 2 | 2 | 100% | 2 | 100% | | | | | | | | | | | | | | | | | | | | | 2 | 2 | 2 |
| Saint Helena | 0 | 0 | 100% | 0 | 100% | | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| * Total British OCT | 2 | 2 | 100% | 2 | 100% | | | | | | | | | | | | | | | | | | | | | 2 | 2 | 2 |
| Aruba | 0 | 0 | 100% | 0 | 100% | | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| Netherlands Antilles | 4 | 4 | 100% | 4 | 100% | | | | | | | | | | | | | | | | | | | | | 4 | 4 | 4 |
| * Total Dutch OCT | 4 | 4 | 100% | 4 | 100% | | | | | | | | | | | | | | | | | | | | | 4 | 4 | 4 |
| French Polynesia | 10 | 10 | 100% | 10 | 100% | | | | | | | | | | | | | | | | | | | | | 10 | 10 | 10 |
| Magotte | 1 | 1 | 100% | 1 | 100% | | | | | | | | | | | | | | | | | | | | | 1 | 1 | 1 |
| New Caledonia | 7 | 7 | 100% | 7 | 100% | | | | | | | | | | | | | | | | | | | | | 7 | 7 | 7 |
| Saint Pierre & Miquelon | 3 | 3 | 100% | 3 | 100% | | | | | | | | | | | | | | | | | | | | | 3 | 3 | 3 |
| Wallis & Futuna | 1 | 1 | 100% | 1 | 100% | | | | | | | | | | | | | | | | | | | | | 1 | 1 | 1 |
| * Total French OCT | 23 | 23 | 100% | 23 | 100% | | | | | | | | | | | | | | | | | | | | | 23 | 23 | 23 |
| EDF PTF REGIONAL Projects | 5 | 5 | 100% | 5 | 100% | | | | | | | | | | | | | | | | | | | | | 5 | 5 | 5 |
| EDF PTM REGIONAL Projects | 0 | 0 | 100% | 0 | 100% | | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| EDF PTU REGIONAL Projects | 0 | 0 | 100% | 0 | 100% | | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| Total regional cooperation OCT | 5 | 5 | 100% | 5 | 100% | | | | | | | | | | | | | | | | | | | | | 5 | 5 | 5 |
| OCT | 46 | 35 | 35 | 10 | 10 | | | | | | | | | | | | | | | | | | | | | 45,76 | 45,76 | 45,76 |
| TOTAL: ACP+OCT | 10.385 | 4.987 | 48% | 4.985 | 48% | 4.710 | 45% | 4.706 | 45% | 35 | 0% | 35 | 0% | 417 | 4% | 417 | 4% | 233 | 2% | 231 | 2% | | | | | 10.382 | 10.376 | 10.375 |

Table 3.1.2. EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. – 8th EDF

Overall situation by country (EUR million)

| 8 th EDF | Appropriations | Lomé | | | | Lomé | | | | Lomé | | | | Cotonou | | | | Cotonou | | | | Cotonou | | | | TOTAL | | |
|---|----------------|--------------------------------------|------------|-----------|------------|----------------------------|-------------|------------|-------------|------------|------------|-----------|------------|------------|------------|-----------|------------|------------|------------|-----------|------------|----------------------|------------|-----------|------------|------------|----------------|------------|
| | | NIP - national indicative programmes | | | | Total Non-Programmable Aid | | | | Interest | | | | A Envelope | | | | B Envelope | | | | Implementation costs | | | | Decision s | Assigned funds | Payment s |
| | | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | | | |
| Annual 2017 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Administrative and financial expenditure | 35 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| All ACP countries | 3.204 | | | | | (4) | (0%) | (0) | (0%) | | | | | | | | | | | | | | | | | (4) | (1) | (0) |
| All ACP countries | 3.239 | | | | | (4) | (0%) | (0) | (0%) | | | | | | | | | | | | | | | | | (4) | (1) | (0) |
| Angola | 72 | | | | | | | | | | | | | | | | | | | | | | | | | 0 | (0) | |
| Benin | 165 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Botswana | 63 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Burkina Faso | 375 | (0) | (0%) | (0) | (0%) | | | | | | | | | | | | | | | | | | | | | (0) | (0) | (0) |
| Burundi | 22 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Cameroon | 146 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Cape Verde | 47 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Central African Republic | 78 | (0) | (0%) | | | | | | | | | | | | | | | | | | | | | | | (0) | (0) | |
| Chad | 193 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Comoros | 10 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Congo (Brazzaville) | 9 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Democratic Republic of Congo | 24 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Djibouti | 25 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Equatorial Guinea | 3 | 0 | 0% | | | | | | | | | | | | | | | | | | | | | | | 0 | (0) | |
| Eritrea | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Ethiopia | 249 | 0 | 0% | | | | | | | | | | | | | | | | | | | | | | | 0 | (0) | |
| Gabon | 79 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Gambia | 25 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Ghana | 240 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Guinea Bissau | 77 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Guinea (Conakry) | 115 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Ivory Coast | 75 | 0 | 0% | | | | | | | | | | | | | | | | | | | | | | | 0 | (0) | |
| Kenya | 81 | (1) | (1%) | 0 | 0% | | | | | | | | | | | | | | | | | | | | | (1) | (1) | 0 |
| Lesotho | 63 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Madagascar | 261 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Malawi | 259 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Mali | 278 | (0) | (0%) | | | | | | | | | | | | | | | | | | | | | | | (0) | | |
| Mauritania | 121 | | | | | | | | | | | | | | | | | (0) | (0%) | | | | | | | (0) | (0) | |
| Mauritius | 30 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Mozambique | 441 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Namibia | 49 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Niger | 204 | (0) | (0%) | | | | | | | | | | | | | | | | | | | | | | | (0) | | |
| Rwanda | 150 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sao Tome & Principe | 12 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Senegal | 147 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Seychelles | 5 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sierra Leone | 93 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Somalia | 48 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Swaziland | 25 | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Table 3.1.2. EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. – 8th EDF - continued

Overall situation by country (EUR million)

| 8 th EDF | Appropriations | Lomé | | | | Lomé | | | | Lomé | | | | Cotonou | | | | Cotonou | | | | Cotonou | | | | TOTAL | | |
|----------------------------------|----------------|--------------------------------------|-------------|------------|-------------|----------------------------|------------|------------|------------|------------|------------|-----------|------------|------------|------------|-----------|------------|-------------|------------|-----------|------------|----------------------|------------|------------|------------|------------|----------------|-----------|
| | | NIP - national indicative programmes | | | | Total Non-Programmable Aid | | | | Interest | | | | A Envelope | | | | B Envelope | | | | Implementation costs | | | | Decision s | Assigned funds | Payment s |
| | | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | | | |
| Tanzania | 335 | | | 0 | 0% | | | | | | | | | | | | | | | | | | | | 0 | 0 | | |
| Uganda | 288 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Zambia | 227 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Zimbabwe | 87 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| * Total Africa | 5.294 | (1) | (0%) | (0) | (0%) | | | | | | | | | | | | (0) | (0%) | | | | | | (1) | (1) | (0) | | |
| Antigua & Barbuda | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Bahamas | 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Barbados | 4 | (0) | (8%) | | | | | | | | | | | | | | | | | | | | | | (0) | | | |
| Belize | 10 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Dominica | 6 | (0) | (0%) | | | | | | | | | | | | | | | | | | | | | | (0) | | | |
| Dominican Republic | 94 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Grenada | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Guyana | 40 | | | | | 0 | 0% | | | | | | | | | | | | | | | | | | 0 | (0) | | |
| Haiti | 74 | (0) | (0%) | (0) | (0%) | | | | | | | | | | | | | | | | | | | (0) | (0) | (0) | | |
| Jamaica | 122 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Saint Kitts & Nevis | 3 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Saint Lucia | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Saint Vincent & the Grenadines | 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Suriname | 19 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Trinidad & Tobago | 7 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| * Total Caribbean | 386 | (0) | (0%) | (0) | (0%) | 0 | 0% | | | | | | | | | | | | | | | | | (0) | (0) | (0) | | |
| Fiji | 17 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Kiribati | 9 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Papua New Guinea | 91 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Solomon Islands | 16 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Tonga | 5 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Tuvalu | 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Vanuatu | 17 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Western Samoa | 17 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| * Total Pacific | 174 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Caribbean Region | 42 | (1) | (3%) | | | | | | | | | | | | | | | | | | | | | | (1) | (0) | | |
| Central Africa Region | 77 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| East Africa Region | 161 | (0) | (0%) | (0) | (0%) | | | | | | | | | | | | | | | | | | | | (0) | (0) | | |
| Indian Ocean Region | 11 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Intra ACP Allocations | 662 | (1) | (0%) | (0) | (0%) | | | | | | | | | | | | | | | | | | | | (1) | (1) | | |
| Multiregional PALOP | 10 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Pacific Region | 33 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Southern Africa Region | 57 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| West Africa Region | 194 | (0) | (0%) | | | | | | | | | | | | | | | | | | | | | | (0) | | | |
| Overall regional cooperation ACP | 1.247 | (3) | (0%) | (1) | (0%) | | | | | | | | | | | | | | | | | | | | (3) | (1) | | |
| ACP | 10.339 | (5) | | (1) | | (4) | | (0) | | | | | | | | | (0) | | | | | | | (9) | (3) | (1) | | |

Table 3.1.2. EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. – 8th EDF - continued

Overall situation by country (EUR million)

| 8 th EDF | Appropriations | Lomé | | | | Lomé | | | | Lomé | | | | Cotonou | | | | Cotonou | | | | Cotonou | | | | TOTAL | | | |
|--------------------------------|----------------|--------------------------------------|-------------|------------|-------------|----------------------------|-------------|------------|-------------|------------|------------|-----------|------------|------------|-------------|-----------|------------|------------|------------|-----------|------------|----------------------|------------|-----------|------------|------------|----------------|------------|------------|
| | | NIP - national indicative programmes | | | | Total Non-Programmable Aid | | | | Interest | | | | A Envelope | | | | B Envelope | | | | Implementation costs | | | | Decision s | Assigned funds | Payment s | |
| Annual 2017 | | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | Assigned funds | Payment s | |
| All OCT countries | 10 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| All OCT countries | 10 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Anguilla | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Montserrat | 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Saint Helena | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| * Total British OCT | 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Aruba | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Netherlands Antilles | 4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| * Total Dutch OCT | 4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| French Polynesia | 10 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Magotte | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| New Caledonia | 7 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Saint Pierre & Miquelon | 3 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Wallis & Futuna | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| * Total French OCT | 23 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EDF PTF REGIONAL Projects | 5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EDF PTM REGIONAL Projects | 0 | (1) | (120%) | | | | | | | | | | | | | | | | | | | | | | | | | (1) | |
| EDF PTU REGIONAL Projects | 0 | (0) | (0%) | | | | | | | | | | | | | | | | | | | | | | | | | (0) | |
| Total regional cooperation OCT | 5 | (1) | (10%) | | | | | | | | | | | | | | | | | | | | | | | | | (1) | |
| OCT | 46 | (1) | | | | | | | | | | | | | | | | | | | | | | | | | | (1) | |
| TOTAL: ACP+OCT | 10.385 | (5) | (0%) | (1) | (0%) | (4) | (0%) | (0) | (0%) | | | | | (0) | (0%) | | | | | | | | | | | | (9) | (3) | (1) |

Table 3.1.3. EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. – 8th EDF*Overall situation by country (EUR million)*

| 8 th EDF | Appropriations | Lomé | | | | | | | | | Cotonou | | | | | | TOTAL | | | | | | |
|---|----------------|--------------------------------------|-----------------|-----------|----------------------------|-----------------|--------------|------------|-----------------|-----------|------------|-----------------|-----------|------------|-----------------|-----------|------------|-----------------|-----------|----------------------|----------------|--------------|--------------|
| | | NIP - national indicative programmes | | | Total Non-Programmable Aid | | | Interest | | | A Envelope | | | B Envelope | | | | | | Implementation costs | | | |
| Cumulative 2017 | | Decision s | Assigne d funds | Payment s | Decision s | Assigne d funds | Payment s | Decision s | Assigne d funds | Payment s | Decision s | Assigne d funds | Payment s | Decision s | Assigne d funds | Payment s | Decision s | Assigne d funds | Payment s | Decision s | Assigned funds | Payment s | |
| Administrative and financial expenditure | 35 | | | | | | | 35 | 35 | 35 | | | | | | | | | | | 35 | 35 | 35 |
| All ACP countries | 3.204 | | | | 3.203 | 3.199 | 3.199 | | | | | | | | | | | | | | 3.203 | 3.199 | 3.199 |
| All ACP countries | 3.239 | | | | 3.203 | 3.199 | 3.199 | 35 | 35 | 35 | | | | | | | | | | | 3.237 | 3.234 | 3.234 |
| Angola | 72 | 72 | 72 | 72 | | | | | | | | | | | | | | | | | 72 | 72 | 72 |
| Benin | 165 | 112 | 112 | 112 | 53 | 53 | 53 | | | | | | | | | | | | | | 165 | 165 | 165 |
| Botswana | 63 | 31 | 31 | 31 | | | | | | | 4 | 4 | 4 | 28 | 28 | 28 | | | | | 63 | 63 | 63 |
| Burkina Faso | 375 | 170 | 170 | 170 | 88 | 88 | 88 | | | | 118 | 118 | 118 | | | | | | | | 375 | 375 | 375 |
| Burundi | 22 | 13 | 13 | 13 | 9 | 9 | 9 | | | | | | | | | | | | | | 22 | 22 | 22 |
| Cameroon | 146 | 102 | 102 | 102 | 44 | 44 | 44 | | | | | | | | | | | | | | 146 | 146 | 146 |
| Cape Verde | 47 | 29 | 29 | 29 | 18 | 18 | 18 | | | | | | | | | | | | | | 47 | 47 | 47 |
| Central African Republic | 78 | 55 | 55 | 55 | 23 | 23 | 23 | | | | | | | | | | | | | | 78 | 78 | 78 |
| Chad | 193 | 142 | 142 | 142 | 51 | 51 | 51 | | | | | | | | | | | | | | 193 | 193 | 193 |
| Comoros | 10 | 10 | 10 | 10 | | | | | | | | | | | | | | | | | 10 | 10 | 10 |
| Congo (Brazzaville) | 9 | 9 | 9 | 9 | | | | | | | | | | | | | | | | | 9 | 9 | 9 |
| Democratic Republic of Congo | 24 | 19 | 19 | 19 | 5 | 5 | 5 | | | | | | | | | | | | | | 24 | 24 | 24 |
| Djibouti | 25 | 16 | 16 | 16 | 9 | 9 | 9 | | | | | | | | | | | | | | 25 | 25 | 25 |
| Equatorial Guinea | 3 | 3 | 3 | 3 | | | | | | | | | | | | | | | | | 3 | 3 | 3 |
| Eritrea | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| Ethiopia | 249 | 137 | 137 | 137 | 113 | 113 | 113 | | | | 0 | 0 | 0 | | | | | | | | 249 | 249 | 249 |
| Gabon | 79 | 37 | 37 | 37 | 7 | 7 | 7 | | | | | | | 35 | 34 | 33 | | | | | 79 | 78 | 77 |
| Gambia | 25 | 16 | 16 | 16 | 9 | 9 | 9 | | | | | | | | | | | | | | 25 | 25 | 25 |
| Ghana | 240 | 122 | 122 | 122 | 79 | 79 | 79 | | | | | | | 39 | 39 | 39 | | | | | 240 | 240 | 240 |
| Guinea Bissau | 77 | 41 | 41 | 41 | 1 | 1 | 1 | | | | 34 | 34 | 34 | | | | | | | | 77 | 77 | 77 |
| Guinea (Conakry) | 115 | 94 | 94 | 94 | 21 | 21 | 21 | | | | | | | | | | | | | | 115 | 115 | 115 |
| Ivory Coast | 75 | 53 | 53 | 53 | 22 | 22 | 22 | | | | | | | | | | | | | | 75 | 75 | 75 |
| Kenya | 81 | 63 | 63 | 63 | 17 | 17 | 17 | | | | | | | | | | | | | | 81 | 81 | 81 |
| Lesotho | 63 | 48 | 48 | 48 | 15 | 15 | 15 | | | | | | | | | | | | | | 63 | 63 | 63 |
| Madagascar | 261 | 161 | 161 | 161 | 45 | 45 | 45 | | | | 55 | 55 | 55 | | | | | | | | 261 | 261 | 261 |
| Malawi | 259 | 184 | 184 | 184 | 50 | 50 | 50 | | | | 25 | 25 | 25 | | | | | | | | 259 | 259 | 259 |
| Mali | 278 | 198 | 198 | 198 | 79 | 79 | 79 | | | | | | | | | | | | | | 278 | 278 | 278 |
| Mauritania | 121 | 57 | 57 | 57 | 27 | 27 | 27 | | | | | | | 36 | 36 | 36 | | | | | 121 | 121 | 121 |
| Mauritius | 30 | 30 | 30 | 30 | | | | | | | | | | | | | | | | | 30 | 30 | 30 |
| Mozambique | 441 | 168 | 168 | 168 | 131 | 131 | 131 | | | | 142 | 142 | 142 | | | | | | | | 441 | 441 | 441 |
| Namibia | 49 | 49 | 49 | 49 | | | | | | | | | | | | | | | | | 49 | 49 | 49 |
| Niger | 204 | 111 | 111 | 111 | 39 | 39 | 39 | | | | 1 | 1 | 1 | 52 | 52 | 52 | | | | | 204 | 204 | 204 |
| Rwanda | 150 | 95 | 95 | 95 | 55 | 55 | 55 | | | | | | | | | | | | | | 150 | 150 | 150 |
| Sao Tome & Principe | 12 | 9 | 9 | 9 | 4 | 4 | 4 | | | | | | | | | | | | | | 12 | 12 | 12 |
| Senegal | 147 | 95 | 95 | 95 | 53 | 53 | 53 | | | | | | | | | | | | | | 147 | 147 | 147 |
| Seychelles | 5 | 5 | 5 | 5 | | | | | | | | | | | | | | | | | 5 | 5 | 5 |

Table 3.1.3. EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. – 8th EDF - continued

Overall situation by country (EUR million)

| 8 th EDF | Appropriations | Lomé | | | | | | | | | Cotonou | | | | | | | | | TOTAL | | | |
|--------------------------------|----------------|--------------------------------------|--------------|-----------------|----------------------------|--------------|-----------------|-----------|------------|-----------------|------------|------------|-----------------|------------|------------|-----------------|----------------------|------------|-----------------|--------------|--------------|----------------|-----------|
| | | NIP - national indicative programmes | | | Total Non-Programmable Aid | | | Interest | | | A Envelope | | | B Envelope | | | Implementation costs | | | | | | |
| | | Cumulative 2017 | Decision s | Assigne d funds | Payment s | Decision s | Assigne d funds | Payment s | Decision s | Assigne d funds | Payment s | Decision s | Assigne d funds | Payment s | Decision s | Assigne d funds | Payment s | Decision s | Assigne d funds | Payment s | Decision s | Assigned funds | Payment s |
| Sierra Leone | 93 | 62 | 62 | 62 | 30 | 30 | 30 | | | | | | | | | | | | | | 93 | 93 | 93 |
| Somalia | 48 | 48 | 48 | 48 | | | | | | | | | | | | | | | | | 48 | 48 | 48 |
| Swaziland | 25 | 21 | 21 | 21 | | | | | | | 3 | 3 | 3 | | | | | | | | 25 | 25 | 25 |
| Tanzania | 335 | 199 | 199 | 199 | 137 | 137 | 137 | | | | | | | | | | | | | | 335 | 335 | 335 |
| Uganda | 288 | 194 | 194 | 194 | 94 | 94 | 94 | | | | | | | | | | | | | | 288 | 288 | 288 |
| Zambia | 227 | 136 | 136 | 136 | 91 | 91 | 91 | | | | | | | | | | | | | | 227 | 227 | 227 |
| Zimbabwe | 87 | 87 | 87 | 87 | | | | | | | | | | | | | | | | | 87 | 87 | 87 |
| * Total Africa | 5.294 | 3.303 | 3.303 | 3.303 | 1.418 | 1.418 | 1.418 | | | | 382 | 382 | 382 | 191 | 190 | 189 | | | | 5.293 | 5.292 | 5.291 | |
| Antigua & Barbuda | 1 | 1 | 0 | 0 | | | | | | | | | | | | | | | | | 1 | 0 | 0 |
| Bahamas | 2 | 2 | 2 | 2 | | | | | | | | | | | | | | | | | 2 | 2 | 2 |
| Barbados | 4 | 4 | 4 | 4 | | | | | | | | | | | | | | | | | 4 | 4 | 4 |
| Belize | 10 | 10 | 10 | 10 | | | | | | | 0 | 0 | 0 | | | | | | | | 10 | 10 | 10 |
| Dominica | 6 | 6 | 6 | 6 | | | | | | | | | | | | | | | | | 6 | 6 | 6 |
| Dominican Republic | 94 | 94 | 94 | 94 | | | | | | | | | | | | | | | | | 94 | 94 | 94 |
| Grenada | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| Gugana | 40 | 29 | 29 | 29 | 11 | 11 | 11 | | | | | | | | | | | | | | 40 | 39 | 39 |
| Haiti | 74 | 63 | 63 | 63 | 12 | 12 | 12 | | | | | | | | | | | | | | 74 | 74 | 74 |
| Jamaica | 122 | 53 | 53 | 53 | 43 | 43 | 43 | | | | 27 | 27 | 27 | | | | | | | | 122 | 122 | 122 |
| Saint Kitts & Nevis | 3 | 3 | 3 | 3 | | | | | | | | | | | | | | | | | 3 | 3 | 3 |
| Saint Lucia | 1 | 1 | 1 | 1 | | | | | | | | | | | | | | | | | 1 | 1 | 1 |
| Saint Vincent & the Grenadines | 2 | 2 | 2 | 2 | | | | | | | | | | | | | | | | | 2 | 2 | 2 |
| Suriname | 19 | 19 | 19 | 19 | | | | | | | | | | | | | | | | | 19 | 19 | 19 |
| Trinidad & Tobago | 7 | 7 | 7 | 7 | | | | | | | | | | | | | | | | | 7 | 7 | 7 |
| * Total Caribbean | 386 | 293 | 293 | 293 | 65 | 65 | 65 | | | | 27 | 27 | 27 | | | | | | | 386 | 385 | 385 | |
| Fiji | 17 | 17 | 17 | 17 | | | | | | | | | | | | | | | | | 17 | 17 | 17 |
| Kiribati | 9 | 9 | 9 | 9 | | | | | | | | | | | | | | | | | 9 | 9 | 9 |
| Papua New Guinea | 91 | 39 | 39 | 39 | 10 | 10 | 10 | | | | | | | 42 | 42 | 42 | | | | | 91 | 91 | 91 |
| Solomon Islands | 16 | 14 | 14 | 14 | 2 | 2 | 2 | | | | | | | | | | | | | | 16 | 16 | 16 |
| Tonga | 5 | 5 | 5 | 5 | | | | | | | | | | | | | | | | | 5 | 5 | 5 |
| Tuvalu | 2 | 2 | 2 | 2 | | | | | | | | | | | | | | | | | 2 | 2 | 2 |
| Vanuatu | 17 | 10 | 10 | 10 | 2 | 2 | 2 | | | | 5 | 5 | 5 | | | | | | | | 17 | 17 | 17 |
| Western Samoa | 17 | 14 | 14 | 14 | | | | | | | 3 | 3 | 3 | | | | | | | | 17 | 17 | 17 |
| * Total Pacific | 174 | 109 | 109 | 109 | 14 | 14 | 14 | | | | 9 | 9 | 9 | 42 | 42 | 42 | | | | 174 | 174 | 174 | |

Table 3.1.3. EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. – 8th EDF - continued

Overall situation by country (EUR million)

| 8 th EDF | Appropriations | Lomé | | | | | | | | | Cotonou | | | | | | | | | TOTAL | | |
|---------------------------------------|----------------|--------------------------------------|------------|----------------|----------------------------|------------|----------------|----------|------------|----------------|------------|------------|----------------|------------|------------|----------------|----------------------|------------|----------------|----------|------------|----------------|
| | | NIP - national indicative programmes | | | Total Non-Programmable Aid | | | Interest | | | A Envelope | | | B Envelope | | | Implementation costs | | | | | |
| | | Cumulative 2017 | Decision s | Assigned funds | Payments | Decision s | Assigned funds | Payments | Decision s | Assigned funds | Payments | Decision s | Assigned funds | Payments | Decision s | Assigned funds | Payments | Decision s | Assigned funds | Payments | Decision s | Assigned funds |
| Caribbean Region | 42 | 40 | 40 | 40 | | | | | | | | | | | | | | | | 40 | 40 | 40 |
| Central Africa Region | 77 | 77 | 77 | 77 | | | | | | | | | | | | | | | | 77 | 77 | 77 |
| East Africa Region | 161 | 161 | 161 | 161 | | | | | | | | | | | | | | | | 161 | 161 | 161 |
| Indian Ocean Region | 11 | 11 | 11 | 11 | | | | | | | | | | | | | | | | 11 | 11 | 11 |
| Intra ACP Allocations | 662 | 661 | 661 | 661 | | | | | | | | | | | | | | | | 661 | 661 | 661 |
| Multiregional PALOP | 10 | 10 | 10 | 10 | | | | | | | | | | | | | | | | 10 | 10 | 10 |
| Pacific Region | 33 | 33 | 33 | 33 | | | | | | | | | | | | | | | | 33 | 33 | 33 |
| Southern Africa Region | 57 | 57 | 57 | 57 | | | | | | | | | | | | | | | | 57 | 57 | 57 |
| West Africa Region | 194 | 194 | 194 | 194 | | | | | | | | | | | | | | | | 194 | 194 | 194 |
| Total regional cooperation ACP | 1.247 | 1.246 | 1.245 | 1.245 | | | | | | | | | | | | | | | | 1.246 | 1.245 | 1.245 |
| ACP | 10.339 | 4.951 | 4.950 | 4.950 | 4.699 | 4.695 | 4.695 | 35 | 35 | 35 | 417 | 417 | 417 | 233 | 232 | 231 | | | | 10.336 | 10.330 | 10.329 |
| All OCT countries | 10 | | | | 10 | 10 | 10 | | | | | | | | | | | | | 10 | 10 | 10 |
| All OCT countries | 10 | | | | 10 | 10 | 10 | | | | | | | | | | | | | 10 | 10 | 10 |
| Anguilla | 1 | 1 | 1 | 1 | | | | | | | | | | | | | | | | 1 | 1 | 1 |
| Montserrat | 2 | 2 | 2 | 2 | | | | | | | | | | | | | | | | 2 | 2 | 2 |
| Saint Helena | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| * Total British OCT | 2 | 2 | 2 | 2 | | | | | | | | | | | | | | | | 2 | 2 | 2 |
| Aruba | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| Netherlands Antilles | 4 | 4 | 4 | 4 | | | | | | | | | | | | | | | | 4 | 4 | 4 |
| * Total Dutch OCT | 4 | 4 | 4 | 4 | | | | | | | | | | | | | | | | 4 | 4 | 4 |
| French Polynesia | 10 | 10 | 10 | 10 | | | | | | | | | | | | | | | | 10 | 10 | 10 |
| Mayotte | 1 | 1 | 1 | 1 | | | | | | | | | | | | | | | | 1 | 1 | 1 |
| New Caledonia | 7 | 7 | 7 | 7 | | | | | | | | | | | | | | | | 7 | 7 | 7 |
| Saint Pierre & Miquelon | 3 | 3 | 3 | 3 | | | | | | | | | | | | | | | | 3 | 3 | 3 |
| Wallis & Futuna | 1 | 1 | 1 | 1 | | | | | | | | | | | | | | | | 1 | 1 | 1 |
| * Total French OCT | 23 | 23 | 23 | 23 | | | | | | | | | | | | | | | | 23 | 23 | 23 |
| EDF PTF REGIONAL Projects | 5 | 5 | 5 | 5 | | | | | | | | | | | | | | | | 5 | 5 | 5 |
| EDF PTN REGIONAL Projects | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| EDF PTU REGIONAL Projects | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| Total regional cooperation OCT | 5 | 5 | 5 | 5 | | | | | | | | | | | | | | | | 5 | 5 | 5 |
| OCT | 46 | 35 | 35 | 35 | 10 | 10 | 10 | | | | | | | | | | | | | 46 | 46 | 46 |
| TOTAL: ACP+OCT | 10.385 | 4.987 | 4.986 | 4.985 | 4.710 | 4.706 | 4.706 | 35 | 35 | 35 | 417 | 417 | 417 | 233 | 232 | 231 | | | | 10.382 | 10.376 | 10.375 |

Table 3.1.4. EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. – 8th EDF

Overall situation by country (EUR million)

| 8 th EDF | Appropriations | Lomé | | | | | | | | | Cotonou | | | | | | | | | TOTAL | | |
|---|----------------|--------------------------------------|----------------|-----------|----------------------------|----------------|-----------|------------|----------------|-----------|------------|----------------|-----------|------------|----------------|-----------|----------------------|----------------|-----------|------------|----------------|-----------|
| | | NIP - national indicative programmes | | | Total Non-Programmable Aid | | | Interest | | | A Envelope | | | B Envelope | | | Implementation costs | | | | | |
| | | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s |
| Administrative and financial expenditure | 35 | | | | | | | | | | | | | | | | | | | | | |
| All ACP countries | 3.204 | | | | (4) | (1) | (0) | | | | | | | | | | | | | (4) | (1) | (0) |
| All ACP countries | 3.239 | | | | (4) | (1) | (0) | | | | | | | | | | | | | (4) | (1) | (0) |
| Angola | 72 | 0 | (0) | | | | | | | | | | | | | | | | | 0 | (0) | |
| Benin | 165 | | | | | | | | | | | | | | | | | | | | | |
| Botswana | 63 | | | | | | | | | | | | | | | | | | | | | |
| Burkina Faso | 375 | (0) | (0) | (0) | | | | | | | | | | | | | | | | (0) | (0) | (0) |
| Burundi | 22 | | | | | | | | | | | | | | | | | | | | | |
| Cameroon | 146 | | | | | | | | | | | | | | | | | | | | | |
| Cape Verde | 47 | | | | | | | | | | | | | | | | | | | | | |
| Central African Republic | 78 | (0) | (0) | | | | | | | | | | | | | | | | | (0) | (0) | |
| Chad | 193 | | | | | | | | | | | | | | | | | | | | | |
| Comoros | 10 | | | | | | | | | | | | | | | | | | | | | |
| Congo (Brazzaville) | 9 | | | | | | | | | | | | | | | | | | | | | |
| Democratic Republic of Congo | 24 | | | | | | | | | | | | | | | | | | | | | |
| Djibouti | 25 | | | | | | | | | | | | | | | | | | | | | |
| Equatorial Guinea | 3 | 0 | (0) | | | | | | | | | | | | | | | | | 0 | (0) | |
| Eritrea | 0 | | | | | | | | | | | | | | | | | | | | | |
| Ethiopia | 249 | 0 | (0) | | | | | | | | | | | | | | | | | 0 | (0) | |
| Gabon | 79 | | | | | | | | | | | | | | | | | | | | | |
| Gambia | 25 | | | | | | | | | | | | | | | | | | | | | |
| Ghana | 240 | | | | | | | | | | | | | | | | | | | | | |
| Guinea Bissau | 77 | | | | | | | | | | | | | | | | | | | | | |
| Guinea (Conakry) | 115 | | | | | | | | | | | | | | | | | | | | | |
| Ivory Coast | 75 | 0 | (0) | | | | | | | | | | | | | | | | | 0 | (0) | |
| Kenya | 81 | (1) | (1) | 0 | | | | | | | | | | | | | | | | (1) | (1) | 0 |
| Lesotho | 63 | | | | | | | | | | | | | | | | | | | | | |
| Madagascar | 261 | | | | | | | | | | | | | | | | | | | | | |
| Malawi | 259 | | | | | | | | | | | | | | | | | | | | | |
| Mali | 278 | (0) | | | | | | | | | | | | | | | | | | (0) | | |
| Mauritania | 121 | | | | | | | | | | | | | (0) | (0) | | | | | (0) | (0) | |
| Mauritius | 30 | | | | | | | | | | | | | | | | | | | | | |
| Mozambique | 441 | | | | | | | | | | | | | | | | | | | | | |
| Namibia | 49 | | | | | | | | | | | | | | | | | | | | | |
| Niger | 204 | (0) | | | | | | | | | | | | | | | | | | (0) | | |
| Rwanda | 150 | | | | | | | | | | | | | | | | | | | | | |
| Sao Tome & Principe | 12 | | | | | | | | | | | | | | | | | | | | | |
| Senegal | 147 | | | | | | | | | | | | | | | | | | | | | |
| Seychelles | 5 | | | | | | | | | | | | | | | | | | | | | |

Table 3.1.4. EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. – 8th EDF - continued

Overall situation by country (EUR million)

| 8 th EDF | Appropriations | Lomé | | | | | | | | | Cotonou | | | | | | | | | TOTAL | | | |
|--------------------------------|----------------|--------------------------------------|----------------|------------|----------------------------|----------------|------------|-------------|----------------|------------|-------------|----------------|------------|-------------|----------------|------------|----------------------|----------------|------------|-------------|----------------|------------|-----|
| | | NIP - national indicative programmes | | | Total Non-Programmable Aid | | | Interest | | | A Envelope | | | B Envelope | | | Implementation costs | | | | | | |
| | | Decision \$ | Assigned funds | Payment \$ | Decision \$ | Assigned funds | Payment \$ | Decision \$ | Assigned funds | Payment \$ | Decision \$ | Assigned funds | Payment \$ | Decision \$ | Assigned funds | Payment \$ | Decision \$ | Assigned funds | Payment \$ | Decision \$ | Assigned funds | Payment \$ | |
| Annual 2017 | | | | | | | | | | | | | | | | | | | | | | | |
| Sierra Leone | 93 | | | | | | | | | | | | | | | | | | | | | | |
| Somalia | 48 | | | | | | | | | | | | | | | | | | | | | | |
| Swaziland | 25 | | | | | | | | | | | | | | | | | | | | | | |
| Tanzania | 335 | | 0 | 0 | | | | | | | | | | | | | | | | | | 0 | 0 |
| Uganda | 288 | | | | | | | | | | | | | | | | | | | | | | |
| Zambia | 227 | | | | | | | | | | | | | | | | | | | | | | |
| Zimbabwe | 87 | | | | | | | | | | | | | | | | | | | | | | |
| * Total Africa | 5.294 | (1) | (1) | (0) | | | | | | | | | | (0) | (0) | | | | | | (1) | (1) | (0) |
| Antigua & Barbuda | 1 | | | | | | | | | | | | | | | | | | | | | | |
| Bahamas | 2 | | | | | | | | | | | | | | | | | | | | | | |
| Barbados | 4 | (0) | | | | | | | | | | | | | | | | | | | | (0) | |
| Belize | 10 | | | | | | | | | | | | | | | | | | | | | | |
| Dominica | 6 | (0) | | | | | | | | | | | | | | | | | | | | (0) | |
| Dominican Republic | 94 | | | | | | | | | | | | | | | | | | | | | | |
| Grenada | 0 | | | | | | | | | | | | | | | | | | | | | | |
| Guyana | 40 | | | | 0 | (0) | | | | | | | | | | | | | | | | 0 | (0) |
| Haiti | 74 | (0) | (0) | (0) | | | | | | | | | | | | | | | | | | (0) | (0) |
| Jamaica | 122 | | | | | | | | | | | | | | | | | | | | | | |
| Saint Kitts & Nevis | 3 | | | | | | | | | | | | | | | | | | | | | | |
| Saint Lucia | 1 | | | | | | | | | | | | | | | | | | | | | | |
| Saint Vincent & the Grenadines | 2 | | | | | | | | | | | | | | | | | | | | | | |
| Suriname | 19 | | | | | | | | | | | | | | | | | | | | | | |
| Trinidad & Tobago | 7 | | | | | | | | | | | | | | | | | | | | | | |
| * Total Caribbean | 386 | (0) | (0) | (0) | 0 | (0) | | | | | | | | | | | | | | | | (0) | (0) |
| Fiji | 17 | | | | | | | | | | | | | | | | | | | | | | |
| Kiribati | 9 | | | | | | | | | | | | | | | | | | | | | | |
| Papua New Guinea | 91 | | | | | | | | | | | | | | | | | | | | | | |
| Solomon Islands | 16 | | | | | | | | | | | | | | | | | | | | | | |
| Tonga | 5 | | | | | | | | | | | | | | | | | | | | | | |
| Tuvalu | 2 | | | | | | | | | | | | | | | | | | | | | | |
| Vanuatu | 17 | | | | | | | | | | | | | | | | | | | | | | |
| Western Samoa | 17 | | | | | | | | | | | | | | | | | | | | | | |
| * Total Pacific | 174 | | | | | | | | | | | | | | | | | | | | | | |

Table 3.1.4. EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. – 8th EDF - continued

Overall situation by country (EUR million)

| | | Lomé | | | | | | | | | Cotonou | | | | | | | | | TOTAL | | | |
|--------------------------------|----------------|--------------------------------------|----------------|-----------|----------------------------|----------------|-----------|------------|----------------|-----------|------------|----------------|-----------|------------|----------------|-----------|----------------------|----------------|-----------|------------|----------------|-----------|-----|
| 8 th EDF | Appropriations | NIP - national indicative programmes | | | Total Non-Programmable Aid | | | Interest | | | A Envelope | | | B Envelope | | | Implementation costs | | | Decision s | Assigned funds | Payment s | |
| Annual 2017 | | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | |
| Caribbean Region | 42 | (1) | (0) | | | | | | | | | | | | | | | | | | (1) | (0) | |
| Central Africa Region | 77 | | | | | | | | | | | | | | | | | | | | | | |
| East Africa Region | 161 | (0) | (0) | (0) | | | | | | | | | | | | | | | | | (0) | (0) | (0) |
| Indian Ocean Region | 11 | | | | | | | | | | | | | | | | | | | | | | |
| Intra ACP Allocations | 662 | (1) | (1) | (0) | | | | | | | | | | | | | | | | | (1) | (1) | (0) |
| Multiregional PALOP | 10 | | | | | | | | | | | | | | | | | | | | | | |
| Pacific Region | 33 | | | | | | | | | | | | | | | | | | | | | | |
| Southern Africa Region | 57 | | | | | | | | | | | | | | | | | | | | | | |
| West Africa Region | 194 | (0) | | | | | | | | | | | | | | | | | | | (0) | | |
| Total regional cooperation ACP | 1.247 | (3) | (1) | (1) | | | | | | | | | | | | | | | | | (3) | (1) | (1) |
| ACP | 10.339 | (5) | (2) | (1) | (4) | (1) | (0) | | | | | | | (0) | (0) | | | | | | (9) | (3) | (1) |
| All OCT countries | 10 | | | | | | | | | | | | | | | | | | | | | | |
| All OCT countries | 10 | | | | | | | | | | | | | | | | | | | | | | |
| Anguilla | 1 | | | | | | | | | | | | | | | | | | | | | | |
| Montserrat | 2 | | | | | | | | | | | | | | | | | | | | | | |
| Saint Helena | 0 | | | | | | | | | | | | | | | | | | | | | | |
| * Total British OCT | 2 | | | | | | | | | | | | | | | | | | | | | | |
| Aruba | 0 | | | | | | | | | | | | | | | | | | | | | | |
| Netherlands Antilles | 4 | | | | | | | | | | | | | | | | | | | | | | |
| * Total Dutch OCT | 4 | | | | | | | | | | | | | | | | | | | | | | |
| French Polynesia | 10 | | | | | | | | | | | | | | | | | | | | | | |
| Magotte | 1 | | | | | | | | | | | | | | | | | | | | | | |
| New Caledonia | 7 | | | | | | | | | | | | | | | | | | | | | | |
| Saint Pierre & Miquelon | 3 | | | | | | | | | | | | | | | | | | | | | | |
| Wallis & Futuna | 1 | | | | | | | | | | | | | | | | | | | | | | |
| * Total French OCT | 23 | | | | | | | | | | | | | | | | | | | | | | |
| EDF PTF REGIONAL Projects | 5 | | | | | | | | | | | | | | | | | | | | | | |
| EDF PTM REGIONAL Projects | 0 | (1) | | | | | | | | | | | | | | | | | | | (1) | | |
| EDF PTU REGIONAL Projects | 0 | (0) | | | | | | | | | | | | | | | | | | | (0) | | |
| Total regional cooperation OCT | 5 | (1) | | | | | | | | | | | | | | | | | | | (1) | | |
| OCT | 46 | (1) | | | | | | | | | | | | | | | | | | | (1) | | |
| TOTAL: ACP+OCT | 10.385 | (5) | (2) | (1) | (4) | (1) | (0) | | | | | | | (0) | (0) | | | | | | (9) | (3) | (1) |

Table 3.2.1. EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. – 9th EDF

Overall situation by country (EUR million)

| 3 rd EDF | Appropriations | Lomé | | | | Cotonou | | | | Cotonou | | | | Cotonou | | | | Cotonou | | | | Cotonou | | | | TOTAL | | | | | | | |
|--|----------------|----------------------------|------------|-----------|------------|------------|------------|-----------|------------|------------|------------|-----------|------------|----------------------|------------|-----------|------------|-----------------------|------------|-----------|------------|----------------------|------------|-----------|------------|---------------------------------------|------------|-----------|------------|------------|----------------|-----------|------------|
| | | Transfers from other funds | | | | A Envelope | | | | B Envelope | | | | Implementation costs | | | | Intra-ACP allocations | | | | Regional allocations | | | | Voluntary contribution Peace Facility | | | | Decision s | Assigned funds | Payment s | |
| Cumulative 2017 | | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. |
| Administrative and financial expenditure | 434 | | | | | | | | | | | | | 344 | 79% | 344 | 79% | 89 | 21% | 89 | 21% | | | | | 434 | 434 | 433 | | | | | |
| All ACP countries | 185 | 31 | 17% | 31 | 17% | 154 | 83% | 154 | 83% | | | | | | | | | | | | | | | | | 185 | 185 | 185 | | | | | |
| All ACP countries | 618 | 31 | 5% | 31 | 5% | 154 | 25% | 154 | 25% | | | | | 344 | 56% | 344 | 56% | 89 | 14% | 89 | 14% | | | | | 618 | 618 | 618 | | | | | |
| Angola | 124 | 12 | 9% | 12 | 9% | 87 | 70% | 87 | 70% | 25 | 20% | 25 | 20% | | | | | | | | | | | | | 124 | 124 | 124 | | | | | |
| Benin | 302 | 0 | 0% | 0 | 0% | 301 | 100% | 301 | 100% | 1 | 0% | 1 | 0% | | | | | | | | | | | | | 302 | 302 | 302 | | | | | |
| Botswana | 58 | | | | | 50 | 86% | 50 | 86% | 8 | 14% | 8 | 14% | | | | | | | | | | | | | 58 | 58 | 58 | | | | | |
| Burkina Faso | 342 | 9 | 3% | 9 | 3% | 333 | 97% | 333 | 97% | | | | | | | | | | | | | | | | | 342 | 342 | 342 | | | | | |
| Burundi | 321 | 65 | 20% | 65 | 20% | 205 | 64% | 205 | 64% | 50 | 16% | 50 | 16% | | | | | | | | | | | | | 321 | 321 | 321 | | | | | |
| Cameroon | 162 | | | | | 154 | 95% | 154 | 95% | 5 | 3% | 5 | 3% | | | | | | | | | | | | | 159 | 159 | 159 | | | | | |
| Cape Verde | 50 | 0 | 1% | 0 | 1% | 44 | 88% | 44 | 88% | 6 | 11% | 6 | 11% | | | | | | | | | | | | | 50 | 50 | 50 | | | | | |
| Central African Republic | 116 | | | | | 107 | 92% | 103 | 89% | 9 | 8% | 9 | 8% | | | | | | | | | | | | | 116 | 114 | 112 | | | | | |
| Chad | 204 | 1 | 1% | 1 | 1% | 186 | 91% | 185 | 91% | 16 | 8% | 16 | 8% | | | | | | | | | | | | | 203 | 203 | 203 | | | | | |
| Comoros | 31 | | | | | 26 | 82% | 26 | 82% | 6 | 18% | 6 | 18% | | | | | | | | | | | | | 31 | 31 | 31 | | | | | |
| Congo (Brazzaville) | 132 | 15 | 11% | 15 | 11% | 111 | 84% | 111 | 84% | 6 | 5% | 6 | 5% | | | | | | | | | | | | | 132 | 131 | 131 | | | | | |
| Democratic Republic of Coago | 561 | 55 | 10% | 55 | 10% | 408 | 73% | 407 | 73% | 98 | 17% | 98 | 17% | | | | | | | | | | | | | 561 | 561 | 560 | | | | | |
| Djibouti | 37 | | 0% | | | 37 | 100% | 37 | 100% | | | | | | | | | | | | | | | | | 37 | 37 | 37 | | | | | |
| Equatorial Guinea | 6 | | | | | 6 | 100% | 6 | 100% | | | | | | | | | | | | | | | | | 6 | 6 | 6 | | | | | |
| Eritrea | 66 | | | | | 65 | 99% | 65 | 99% | 0 | 1% | 0 | 1% | | | | | | | | | | | | | 66 | 66 | 66 | | | | | |
| Ethiopia | 598 | 30 | 5% | 30 | 5% | 525 | 88% | 513 | 86% | 44 | 7% | 44 | 7% | | | | | | | | | | | | | 598 | 598 | 598 | | | | | |
| Gabon | 29 | 0 | 0% | 0 | 0% | 27 | 94% | 24 | 85% | 1 | 4% | 1 | 4% | | | | | | | | | | | | | 28 | 27 | 26 | | | | | |
| Gambia | 54 | 3 | 5% | 3 | 5% | 50 | 93% | 49 | 92% | 1 | 2% | 1 | 2% | | | | | | | | | | | | | 54 | 53 | 53 | | | | | |
| Ghana | 289 | 1 | 1% | 1 | 1% | 288 | 99% | 285 | 99% | 2 | 1% | 2 | 1% | | | | | | | | | | | | | 289 | 289 | 289 | | | | | |
| Guinea Bissau | 54 | 0 | 1% | 0 | 1% | 50 | 93% | 49 | 92% | 3 | 6% | 3 | 6% | | | | | | | | | | | | | 53 | 53 | 53 | | | | | |
| Guinea (Conakry) | 148 | 34 | 23% | 34 | 23% | 89 | 60% | 89 | 60% | 25 | 17% | 25 | 17% | | | | | | | | | | | | | 148 | 148 | 148 | | | | | |
| Ivory Coast | 199 | | | | | 5 | 2% | 5 | 2% | 195 | 98% | 195 | 98% | | | | | | | | | | | | | 199 | 199 | 199 | | | | | |
| Kenya | 280 | 9 | 3% | 8 | 3% | 252 | 90% | 250 | 89% | 20 | 7% | 20 | 7% | | | | | | | | | | | | | 280 | 280 | 279 | | | | | |
| Lesotho | 95 | 1 | 1% | 1 | 1% | 95 | 99% | 95 | 99% | | | | | | | | | | | | | | | | | 95 | 95 | 95 | | | | | |
| Liberia | 110 | (0) | 0% | | | 87 | 79% | 87 | 79% | 24 | 21% | 24 | 21% | | | | | | | | | | | | | 110 | 110 | 110 | | | | | |
| Madagascar | 381 | 0 | 0% | | | 374 | 98% | 374 | 98% | 6 | 2% | 6 | 2% | | | | | | | | | | | | | 381 | 381 | 381 | | | | | |
| Malawi | 243 | 6 | 3% | 6 | 3% | 217 | 89% | 217 | 89% | 20 | 8% | 20 | 8% | | | | | | | | | | | | | 243 | 243 | 243 | | | | | |
| Mali | 450 | 3 | 1% | 3 | 1% | 406 | 90% | 406 | 90% | 41 | 9% | 41 | 9% | | | | | | | | | | | | | 450 | 450 | 450 | | | | | |
| Mauritania | 137 | 0 | 0% | 0 | 0% | 110 | 80% | 109 | 79% | 27 | 20% | 27 | 20% | | | | | | | | | | | | | 137 | 137 | 136 | | | | | |
| Mauritius | 63 | 0 | 0% | 0 | 0% | 62 | 99% | 62 | 99% | 1 | 1% | 1 | 1% | | | | | | | | | | | | | 63 | 63 | 63 | | | | | |
| Mozambique | 410 | 8 | 2% | 8 | 2% | 398 | 97% | 398 | 97% | 3 | 1% | 3 | 1% | | | | | | | | | | | | | 410 | 410 | 410 | | | | | |
| Namibia | 93 | | | | | 93 | 99% | 93 | 99% | 1 | 1% | 1 | 1% | | | | | | | | | | | | | 93 | 93 | 93 | | | | | |
| Niger | 352 | | | | | 339 | 96% | 339 | 96% | 13 | 4% | 13 | 4% | | | | | | | | | | | | | 352 | 352 | 352 | | | | | |
| Nigeria | 508 | 101 | 20% | 101 | 20% | 407 | 80% | 396 | 78% | | | | | | | | | | | | | | | | | 508 | 505 | 497 | | | | | |
| Rwanda | 217 | 2 | 1% | 2 | 1% | 215 | 99% | 215 | 99% | | | | | | | | | | | | | | | | | 217 | 217 | 217 | | | | | |
| Sao Tome & Principe | 14 | | | | | 12 | 87% | 12 | 87% | 2 | 13% | 2 | 13% | | | | | | | | | | | | | 14 | 14 | 14 | | | | | |
| Senegal | 275 | 1 | 0% | 1 | 0% | 264 | 96% | 263 | 96% | 11 | 4% | 11 | 4% | | | | | | | | | | | | | 275 | 275 | 275 | | | | | |
| Seychelles | 5 | | | | | 4 | 86% | 4 | 86% | 1 | 14% | 1 | 14% | | | | | | | | | | | | | 5 | 5 | 5 | | | | | |

Table 3.2.1. EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. – 9th EDF - continued

| | | | | | | | | | | | | | | | | | | | | | | | Overall situation by country (EUR million) | | | | | | | | |
|---|----------------|----------------------------|------------|------------|------------|--------------|------------|--------------|------------|------------|------------|------------|------------|----------------------|------------|-----------|------------|-----------------------|------------|-----------|------------|----------------------|--|-----------|------------|---------------------------------------|----------------|--------------|--------------|--------------|----|
| 9 th EDF | Appropriations | Lomé | | | | Cotonou | | | | Cotonou | | | | Cotonou | | | | Cotonou | | | | Cotonou | | | | TOTAL | | | | | |
| | | Transfers from other funds | | | | A Envelope | | | | B Envelope | | | | Implementation costs | | | | Intra-ACP allocations | | | | Regional allocations | | | | Voluntary contribution Peace facility | | | | | |
| Cumulative 2017 | | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | Assigned funds | Payment s | | | |
| Sierra Leone | 232 | 20 | 9% | 20 | 9% | 160 | 69% | 160 | 69% | 52 | 22% | 52 | 22% | | | | | | | | | | | | | | | 232 | 232 | 232 | |
| Somalia | 180 | | | | | 180 | 100% | 180 | 100% | | | | | | | | | | | | | | | | | | | 180 | 180 | 180 | |
| South Soudan | 267 | | | | | 266 | 100% | 184 | 69% | | | | | | | | | | | | | | | | | | | 266 | 218 | 184 | |
| Sudan | 409 | 107 | 26% | 107 | 26% | 222 | 54% | 200 | 49% | 78 | 18% | 78 | 18% | | | | | | | | | | | | | | | 407 | 401 | 385 | |
| Swaziland | 31 | 1 | 3% | 1 | 3% | 30 | 97% | 30 | 97% | | | | | | | | | | | | | | | | | | | 31 | 31 | 31 | |
| Tanzania | 387 | 0 | 0% | 0 | 0% | 383 | 99% | 382 | 98% | 5 | 1% | 5 | 1% | | | | | | | | | | | | | | | 387 | 387 | 387 | |
| Togo | 73 | 16 | 22% | 16 | 22% | 18 | 25% | 18 | 25% | 39 | 53% | 39 | 53% | | | | | | | | | | | | | | | | 73 | 73 | 73 |
| Uganda | 293 | 6 | 2% | 6 | 2% | 250 | 85% | 250 | 85% | 37 | 13% | 37 | 13% | | | | | | | | | | | | | | | 293 | 293 | 293 | |
| Zambia | 348 | 0 | 0% | 0 | 0% | 329 | 94% | 329 | 94% | 19 | 5% | 19 | 5% | | | | | | | | | | | | | | | 348 | 348 | 348 | |
| Zimbabwe | 51 | 0 | 1% | 0 | 1% | 29 | 56% | 29 | 56% | 22 | 44% | 22 | 44% | | | | | | | | | | | | | | | 51 | 51 | 51 | |
| * Total Africa | 9.791 | 505 | 5% | 505 | 5% | 8.354 | 85% | 8.212 | 84% | 923 | 9% | 923 | 9% | | | | | | | | | | | | | | | 9.782 | 9.719 | 9.639 | |
| Antigua & Barbuda | 5 | | | | | 5 | 100% | 5 | 100% | | | | | | | | | | | | | | | | | | | 5 | 5 | 5 | |
| Bahamas | 5 | | | | | 5 | 99% | 5 | 99% | | 0% | | | | | | | | | | | | | | | | | 5 | 5 | 5 | |
| Barbados | 11 | | | | | 11 | 100% | 10 | 99% | | | | | | | | | | | | | | | | | | | 11 | 10 | 10 | |
| Belize | 8 | | | | | 7 | 92% | 7 | 92% | 1 | 8% | 1 | 8% | | | | | | | | | | | | | | | 8 | 8 | 8 | |
| Dominica | 15 | | | | | 10 | 70% | 10 | 69% | 4 | 30% | 4 | 30% | | | | | | | | | | | | | | | 15 | 15 | 15 | |
| Dominican Republic | 145 | | | | | 110 | 76% | 110 | 76% | 35 | 24% | 35 | 24% | | | | | | | | | | | | | | | 145 | 145 | 145 | |
| Grenada | 25 | | | | | 19 | 76% | 19 | 76% | 6 | 24% | 6 | 24% | | | | | | | | | | | | | | | 25 | 25 | 25 | |
| Gugana | 53 | | | | | 42 | 79% | 42 | 79% | 9 | 17% | 9 | 17% | | | | | | | | | | | | | | | 51 | 51 | 51 | |
| Haiti | 268 | | | | | 106 | 39% | 103 | 39% | 163 | 60% | 163 | 60% | | | | | | | | | | | | | | | 268 | 262 | 256 | |
| Jamaica | 132 | 69 | 52% | 69 | 52% | 35 | 27% | 35 | 27% | 28 | 21% | 28 | 21% | | | | | | | | | | | | | | | 132 | 132 | 132 | |
| Saint Kitts & Nevis | 4 | | | | | 4 | 100% | 4 | 95% | | | | | | | | | | | | | | | | | | | 4 | 4 | 4 | |
| Saint Lucia | 23 | | | | | 18 | 78% | 18 | 78% | 5 | 21% | 5 | 21% | | | | | | | | | | | | | | | 23 | 22 | 22 | |
| Saint Vincent & the Grenadines | 17 | | | | | 13 | 74% | 12 | 73% | 4 | 26% | 4 | 26% | | | | | | | | | | | | | | | 17 | 17 | 17 | |
| Suriname | 44 | 0 | 0% | 0 | 0% | 43 | 98% | 43 | 98% | 1 | 2% | 1 | 2% | | | | | | | | | | | | | | | 44 | 44 | 44 | |
| Trinidad & Tobago | 37 | 6 | 16% | 6 | 16% | 31 | 84% | 31 | 84% | | | | | | | | | | | | | | | | | | | 37 | 37 | 37 | |
| * Total Caribbean | 792 | 75 | 9% | 75 | 9% | 459 | 58% | 456 | 58% | 255 | 32% | 246 | 31% | | | | | | | | | | | | | | | 790 | 783 | 776 | |
| Cook Islands | 3 | | | | | 3 | 82% | 3 | 82% | 1 | 18% | 1 | 18% | | | | | | | | | | | | | | | 3 | 3 | 3 | |
| East Timor | 17 | | | | | 17 | 100% | 17 | 100% | | | | | | | | | | | | | | | | | | | 17 | 17 | 17 | |
| Fiji | 24 | 0 | 2% | 0 | 2% | 21 | 90% | 21 | 90% | 2 | 8% | 2 | 8% | | | | | | | | | | | | | | | 24 | 24 | 24 | |
| Kiribati | 11 | 0 | 3% | 0 | 3% | 9 | 78% | 6 | 51% | 2 | 18% | 2 | 18% | | | | | | | | | | | | | | | 11 | 11 | 8 | |
| Marshall Islands | 4 | | | | | 3 | 74% | 3 | 74% | 1 | 26% | 1 | 26% | | | | | | | | | | | | | | | 4 | 4 | 4 | |
| Micronesia | 6 | | | | | 4 | 76% | 4 | 76% | 1 | 24% | 1 | 24% | | | | | | | | | | | | | | | 6 | 6 | 6 | |
| Nauru | 2 | | | | | 2 | 76% | 2 | 76% | 0 | 23% | 0 | 23% | | | | | | | | | | | | | | | 2 | 2 | 2 | |
| Niue | 2 | | | | | 2 | 75% | 2 | 75% | 1 | 25% | 1 | 25% | | | | | | | | | | | | | | | 2 | 2 | 2 | |
| Palau | 2 | | | | | 2 | 74% | 2 | 74% | 1 | 26% | 1 | 26% | | | | | | | | | | | | | | | 2 | 2 | 2 | |
| Papua New Guinea | 75 | 3 | 4% | 3 | 4% | 61 | 80% | 59 | 78% | 10 | 14% | 10 | 14% | | | | | | | | | | | | | | | 74 | 73 | 73 | |
| Solomon Islands | 15 | 0 | 3% | 0 | 3% | 12 | 77% | 10 | 69% | 3 | 21% | 3 | 20% | | | | | | | | | | | | | | | 15 | 15 | 14 | |
| Tonga | 7 | | | | | 5 | 73% | 5 | 73% | 2 | 27% | 2 | 27% | | | | | | | | | | | | | | | 7 | 7 | 7 | |
| Tuvalu | 5 | 0 | 4% | 0 | 4% | 4 | 82% | 4 | 82% | 1 | 14% | 1 | 14% | | | | | | | | | | | | | | | 5 | 5 | 5 | |
| Vanuatu | 16 | | | | | 13 | 80% | 13 | 80% | 3 | 20% | 3 | 20% | | | | | | | | | | | | | | | 16 | 16 | 16 | |
| Western Samoa | 23 | | | | | 21 | 91% | 21 | 91% | 2 | 9% | 2 | 9% | | | | | | | | | | | | | | | 23 | 23 | 23 | |
| * Total Pacific | 213 | 5 | 2% | 5 | 2% | 177 | 83% | 172 | 80% | 30 | 14% | 30 | 14% | | | | | | | | | | | | | | | 212 | 210 | 206 | |

Table 3.2.1. EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. – 9th EDF - continued

Overall situation by country (EUR million)

| 9 th EDF | Appropriations | Lomé | | | | Cotonou | | | | Cotonou | | | | Cotonou | | | | Cotonou | | | | Cotonou | | | | TOTAL | | | | | | |
|--|----------------|----------------------------|------------|-----------|------------|------------|------------|-----------|------------|------------|------------|-----------|------------|----------------------|------------|-----------|------------|-----------------------|------------|-----------|------------|----------------------|------------|-----------|------------|---------------------------------------|-------|-------|-----|------------|----------------|-----------|
| | | Transfers from other funds | | | | A Envelope | | | | B Envelope | | | | Implementation costs | | | | Intra-ACP allocations | | | | Regional allocations | | | | Voluntary contribution Peace facility | | | | Decision s | Assigned funds | Payment s |
| | | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | | | | | | | |
| Caribbean Region | 134 | | | | | | | | | | | | | | | | | 34 | 25% | 34 | 25% | 100 | 74% | 97 | 72% | | | | | 134 | 131 | 131 |
| Central Africa Region | 70 | | | | | | | | | | | | | | | | | 16 | 23% | 15 | 22% | 54 | 77% | 48 | 68% | | | | | 70 | 65 | 63 |
| Eastern, Southern Africa and the Indian Ocean | 307 | | | | | | | | | | | | | | | | | 42 | 14% | 42 | 14% | 264 | 86% | 260 | 85% | | | | | 306 | 306 | 302 |
| Intra ACP Allocations | 2.620 | | | | | | | | | | | | | 2.615 | 100% | 2.589 | 99% | | | | | | | | | 2.615 | 2.605 | 2.589 | | | | |
| Multiregional PALOP | 18 | | | | | | | | | | | | | | | | | | | | | 17 | 95% | 16 | 87% | | | | | 17 | 17 | 16 |
| Pacific Region | 39 | | | | | | | | | | | | | | | | | | | | | 39 | 100% | 39 | 99% | | | | | 39 | 39 | 39 |
| Regional cooperation ACP | 198 | 52 | 26% | 51 | 26% | | | | | | | | | 106 | 53% | 105 | 53% | | | | | | | | | 24 | 12% | 24 | 12% | 182 | 182 | 181 |
| Southern Africa Region | 107 | | | | | | | | | | | | | 17 | 16% | 17 | 16% | 90 | 84% | 89 | 83% | | | | | 107 | 106 | 106 | | | | |
| West Africa Region | 223 | | | | | | | | | | | | | 30 | 13% | 29 | 13% | 198 | 87% | 180 | 79% | | | | | 228 | 219 | 209 | | | | |
| total regional cooperation ACP | 3.723 | 52 | 1% | 51 | 1% | | | | | | | | | 2.859 | 77% | 2.831 | 76% | 763 | 20% | 729 | 20% | 24 | 1% | 24 | 1% | 3.699 | 3.671 | 3.637 | | | | |
| ACP | 15.138 | 668 | | 667 | | 9.144 | | 8.993 | | 1.208 | | 1.198 | | 344 | | 344 | | 2.949 | | 2.921 | | 763 | | 729 | | 24 | | 24 | | 15.100,59 | 15.000,79 | 14876,52 |
| Administrative and financial expenditure | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | 1 | 1 |
| All OCT countries | 1 | | | | | | | | | | | | | 1 | 100% | 1 | 100% | | | | | | | | | | | | | 1 | 1 | 1 |
| Anguilla | 12 | | | | | 12 | 100% | 12 | 100% | | | | | | | | | | | | | | | | | | | | | 12 | 12 | 12 |
| British Virgin Islands | 1 | | 0% | | | 1 | 100% | 1 | 74% | | | | | | | | | | | | | | | | | | | | | 1 | 1 | 1 |
| Cayman Islands | 4 | | | | | | | | | 4 | 100% | 4 | 100% | | | | | | | | | | | | | | | | | 4 | 4 | 4 |
| Falkland Islands | 5 | | | | | 5 | 100% | 5 | 100% | | | | | | | | | | | | | | | | | | | | | 5 | 5 | 5 |
| Montserrat | 20 | | | | | 20 | 100% | 20 | 100% | | | | | | | | | | | | | | | | | | | | | 20 | 20 | 20 |
| Pitcairn Islands | 2 | | | | | 2 | 100% | 2 | 100% | | | | | | | | | | | | | | | | | | | | | 2 | 2 | 2 |
| Saint Helena | 18 | | | | | 18 | 100% | 18 | 100% | | | | | | | | | | | | | | | | | | | | | 18 | 18 | 18 |
| Turks & Caicos Islands | 14 | | | | | 14 | 100% | 14 | 100% | | | | | | | | | | | | | | | | | | | | | 14 | 14 | 14 |
| * Total British OCT | 77 | 0 | 0% | | | 72 | 94% | 72 | 94% | 4 | 6% | 4 | 6% | | | | | | | | | | | | | | | | | 77 | 76 | 76 |
| Aruba | 10 | 0 | 1% | 0 | 1% | 10 | 99% | 10 | 99% | | | | | | | | | | | | | | | | | | | | | 10 | 10 | 10 |
| Netherlands Antilles | 52 | 2 | 4% | 2 | 4% | 50 | 95% | 48 | 92% | | | | | | | | | | | | | | | | | | | | | 52 | 50 | 50 |
| * Total Dutch OCT | 63 | 2 | 3% | 2 | 3% | 60 | 96% | 59 | 93% | | | | | | | | | | | | | | | | | | | | | 62 | 61 | 61 |
| French Polynesia | 20 | 0 | 0% | 0 | 0% | 20 | 100% | 20 | 100% | | | | | | | | | | | | | | | | | | | | | 20 | 20 | 20 |
| Magotte | 21 | | | | | 21 | 100% | 21 | 100% | | | | | | | | | | | | | | | | | | | | | 21 | 21 | 21 |
| New Caledonia | 30 | 1 | 3% | 1 | 3% | 29 | 97% | 29 | 97% | | | | | | | | | | | | | | | | | | | | | 30 | 30 | 30 |
| Saint Pierre & Miquelon | 19 | | | | | 19 | 100% | 19 | 100% | | | | | | | | | | | | | | | | | | | | | 19 | 19 | 19 |
| Vallis & Futuna | 16 | | | | | 16 | 99% | 16 | 99% | | | | | | | | | | | | | | | | | | | | | 16 | 16 | 16 |
| * Total French OCT | 105 | 1 | 1% | 1 | 1% | 104 | 99% | 104 | 99% | | | | | | | | | | | | | | | | | | | | | 105 | 105 | 105 |
| Regional cooperation OCT | 47 | 0 | 0% | 0 | 0% | | | | | | | | | | | | | | | | | 45 | 96% | 45 | 95% | | | | | 45 | 45 | 45 |
| total regional cooperation OCT | 47 | 0 | 0% | 0 | 0% | | | | | | | | | | | | | | | | | 45 | 96% | 45 | 95% | | | | | 45 | 45 | 45 |
| OCT | 292 | 3 | | 3 | | 237 | | 235 | | 4 | | 4 | | 1 | | 1 | | | | | | 45 | | 45 | | | | | | 289,97 | 288,13 | 287,57 |
| TOTAL: ACP+OCT | 15.430 | 671 | 4% | 670 | 4% | 9.381 | 61% | 9.227 | 60% | 1.213 | 8% | 1.203 | 8% | 345 | 2% | 344 | 2% | 2.949 | 19% | 2.921 | 19% | 808 | 5% | 774 | 5% | 24 | 0% | 24 | 0% | 15.391 | 15.289 | 15.164 |

Table 3.2.2. EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. – 9th EDF

Overall situation by country (EUR million)

| 9 th EDF | Appropriations | Lomé | | | | Cotonou | | | | Cotonou | | | | Cotonou | | | | Cotonou | | | | Cotonou | | | | TOTAL | | | | | | |
|--|----------------|----------------------------|-----------|-----------|------------|------------|-----------|-----------|------------|------------|-----------|-----------|------------|----------------------|-----------|-----------|------------|-----------------------|-----------|-----------|------------|----------------------|-----------|-----------|------------|---------------------------------------|-----------|-----------|------------|------------|----------------|-----------|
| | | Transfers from other funds | | | | A Envelope | | | | B Envelope | | | | Implementation costs | | | | Intra-ACP allocations | | | | Regional allocations | | | | Voluntary contribution Peace Facility | | | | Decision s | Assigned funds | Payment s |
| | | Decision s | % of Appr | Payment s | % of Appr. | Decision s | % of Appr | Payment s | % of Appr. | Decision s | % of Appr | Payment s | % of Appr. | Decision s | % of Appr | Payment s | % of Appr. | Decision s | % of Appr | Payment s | % of Appr. | Decision s | % of Appr | Payment s | % of Appr. | Decision s | % of Appr | Payment s | % of Appr. | | | |
| Annual 2017 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Administrative and financial expenditure | 434 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | 1 | |
| All ACP countries | 185 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| All ACP countries | 618 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | 1 | |
| Angola | 124 | (0) | (0%) | | | (0) | (0%) | | | | | | | | | | | | | | | | | | | | | | (0) | (0) | | |
| Benin | 302 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Botswana | 58 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Burkina Faso | 342 | (0) | (0%) | | | (0) | (0%) | | | | | | | | | | | | | | | | | | | | | | (0) | | | |
| Burundi | 321 | | | | | (0) | (0%) | 0 | 0% | | | | | | | | | | | | | | | | | | | (0) | (0) | 0 | | |
| Cameroon | 162 | | | | | (4) | (3%) | (1) | (1%) | | | | | | | | | | | | | | | | | | | (4) | (2) | (1) | | |
| Cape Verde | 50 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Central African Republic | 116 | | | | | 0 | 0% | (0) | (0%) | | | | | | | | | | | | | | | | | | | 0 | (0) | (0) | | |
| Chad | 204 | | | | | (1) | (1%) | (0) | (0%) | | | | | | | | | | | | | | | | | | | (1) | (0) | (0) | | |
| Comoros | 31 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Congo (Brazzaville) | 132 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Democratic Republic of Congo | 561 | | | 0 | 0% | (0) | (0%) | 0 | 0% | 0 | 0% | (0) | (0%) | | | | | | | | | | | | | | | (0) | 0 | 0 | | |
| Djibouti | 37 | | | | | (1) | (3%) | 0 | 0% | | | | | | | | | | | | | | | | | | | (1) | (0) | 0 | | |
| Equatorial Guinea | 6 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Eritrea | 66 | | | | | (0) | (0%) | | | | | | | | | | | | | | | | | | | | | (0) | (0) | | | |
| Ethiopia | 598 | | | | | (0) | (0%) | 0 | 0% | | | | | | | | | | | | | | | | | | | (0) | (0) | 0 | | |
| Gabon | 29 | | | | | (1) | (6%) | (1) | (3%) | | | | | | | | | | | | | | | | | | | (1) | (1) | (1) | | |
| Gambia | 54 | | | | | | | 0 | 0% | | | | | | | | | | | | | | | | | | | | 0 | 0 | | |
| Ghana | 289 | | | | | 0 | 0% | (0) | (0%) | | | | | | | | | | | | | | | | | | | 0 | (0) | (0) | | |
| Guinea Bissau | 54 | | | | | (1) | (1%) | 0 | 1% | | | | | | | | | | | | | | | | | | | (1) | (1) | 0 | | |
| Guinea (Conakry) | 148 | | | | | (0) | (0%) | (0) | (0%) | (0) | (0%) | (0) | (0%) | | | | | | | | | | | | | | | (1) | (0) | (0) | | |
| Ivory Coast | 199 | | | | | | | | | (0) | (0%) | | | | | | | | | | | | | | | | | | (0) | | | |
| Kenya | 280 | | | | | 0 | 0% | 0 | 0% | | | | | | | | | | | | | | | | | | | 0 | (0) | 0 | | |
| Lesotho | 95 | | | | | (1) | (1%) | 0 | 0% | | | | | | | | | | | | | | | | | | | (1) | (0) | 0 | | |
| Liberia | 110 | | | | | (0) | (0%) | (0) | (0%) | (0) | (0%) | | | | | | | | | | | | | | | | | (0) | (0) | (0) | | |
| Madagascar | 381 | (0) | (0%) | | | 0 | 0% | | | | | | | | | | | | | | | | | | | | | (0) | (0) | | | |
| Malawi | 243 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Mali | 450 | | | | | (0) | (0%) | | | | | | | | | | | | | | | | | | | | | | (0) | (0) | | |
| Mauritania | 137 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Mauritius | 63 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Mozambique | 410 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Namibia | 93 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Niger | 352 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Nigeria | 508 | (1) | (0%) | 0 | 0% | 0 | 0% | 1 | 0% | | | | | | | | | | | | | | | | | | | (1) | (0) | 1 | | |
| Rwanda | 217 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sao Tome & Principe | 14 | | | | | (0) | (0%) | | | | | | | | | | | | | | | | | | | | | (0) | | | | |
| Senegal | 275 | | | | | 0 | 0% | | | 0 | 0% | 0 | 0% | | | | | | | | | | | | | | | 0 | (0) | 0 | | |
| Segohelles | 5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Table 3.2.2. EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. – 9th EDF - continued

Overall situation by country (EUR million)

| 9 th EDF | Appropriations | Lomé | | | | Cotonou | | | | Cotonou | | | | Cotonou | | | | Cotonou | | | | Cotonou | | | | TOTAL | | | | | | |
|--------------------------------|----------------|----------------------------|-------------|-----------|------------|-------------|-------------|------------|-------------|------------|-------------|------------|-------------|----------------------|-----------|-----------|------------|-----------------------|-----------|-----------|------------|----------------------|-----------|-----------|------------|---------------------------------------|-----------|-------------|------------|------------|----------------|-----------|
| | | Transfers from other funds | | | | A Envelope | | | | B Envelope | | | | Implementation costs | | | | Intra-ACP allocations | | | | Regional allocations | | | | Voluntary contribution Peace Facility | | | | Decision s | Assigned funds | Payment s |
| | | Decision s | % of Appr | Payment s | % of Appr. | Decision s | % of Appr | Payment s | % of Appr. | Decision s | % of Appr | Payment s | % of Appr. | Decision s | % of Appr | Payment s | % of Appr. | Decision s | % of Appr | Payment s | % of Appr. | Decision s | % of Appr | Payment s | % of Appr. | Decision s | % of Appr | Payment s | % of Appr. | | | |
| Sierra Leone | 232 | | | | | (1) | (0%) | (0) | (0%) | | | | | | | | | | | | | | | | | | | | | (1) | (1) | (0) |
| Somalia | 180 | | | | | (0) | (0%) | | | | | | | | | | | | | | | | | | | | | | (0) | (0) | (0) | |
| South Soudan | 267 | | | | | 0 | 0% | 107 | 40% | | | | | | | | | | | | | | | | | | | 0 | 1 | 107 | | |
| Sudan | 409 | | | | | 0 | 0% | 9 | 2% | | | | | | | | | | | | | | | | | | | 0 | 0 | 9 | | |
| Swaziland | 31 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Tanzania | 387 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Togo | 73 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Uganda | 293 | | | | | (0) | (0%) | | | (0) | (0%) | | | | | | | | | | | | | | | | | (0) | (0) | | | |
| Zambia | 348 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Zimbabwe | 51 | | | | | 0 | 0% | | | | | | | | | | | | | | | | | | | | | 0 | (0) | | | |
| * Total Africa | 9.791 | (1) | (0%) | 0 | 0% | (13) | (0%) | 116 | 1% | (0) | (0%) | (0) | (0%) | | | | | | | | | | | | | | | (15) | (5) | 115 | | |
| Antigua & Barbuda | 5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Bahamas | 5 | | | | | (0) | (1%) | | | | | | | | | | | | | | | | | | | | | (0) | | | | |
| Barbados | 11 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Belize | 8 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Dominica | 15 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Dominican Republic | 145 | | | | | 0 | 0% | | | | | | | | | | | | | | | | | | | | | 0 | (0) | | | |
| Grenada | 25 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Gugana | 53 | | | | | (2) | (4%) | | | | | | | | | | | | | | | | | | | | | (2) | | | | |
| Haiti | 268 | | | | | (0) | (0%) | (0) | (0%) | (0) | (0%) | (0) | (0%) | | | | | | | | | | | | | | (0) | 1 | (0) | | | |
| Jamaica | 132 | | | | | (0) | (0%) | | | | | | | | | | | | | | | | | | | | (0) | | | | | |
| Saint Kitts & Nevis | 4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Saint Lucia | 23 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Saint Vincent & the Grenadines | 17 | | | | | 0 | 0% | | | (0) | (0%) | | | | | | | | | | | | | | | | (0) | (0) | | | | |
| Suriname | 44 | | | | | 0 | 0% | | | | | | | | | | | | | | | | | | | | 0 | (0) | | | | |
| Trinidad & Tobago | 37 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| * Total Caribbean | 792 | | | | | (2) | (0%) | (0) | (0%) | (0) | (0%) | (0) | (0%) | | | | | | | | | | | | | | | (3) | 1 | (0) | | |
| Cook Islands | 3 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| East Timor | 17 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Fiji | 24 | | | | | (0) | (0%) | | | | | | | | | | | | | | | | | | | | | (0) | | | | |
| Kiribati | 11 | | | | | 0 | 0% | (3) | (23%) | | | 0 | 0% | | | | | | | | | | | | | | 0 | (0) | (3) | | | |
| Marshall Islands | 4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Micronesia | 6 | | | | | | | | | (0) | (0%) | | | | | | | | | | | | | | | | | (0) | | | | |
| Nauru | 2 | | | | | | | | | (0) | (0%) | | | | | | | | | | | | | | | | (0) | | | | | |
| Niue | 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Palau | 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Papua New Guinea | 75 | | | | | 0 | 0% | 0 | 0% | (1) | (2%) | (1) | (1%) | | | | | | | | | | | | | | (1) | (2) | (1) | | | |
| Solomon Islands | 15 | (0) | (0%) | | | | | | | | | | | | | | | | | | | | | | | | (0) | (0) | | | | |
| Tonga | 7 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Tuvalu | 5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Vanuatu | 16 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Western Samoa | 23 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| * Total Pacific | 213 | (0) | (0%) | | | (0) | (0%) | (3) | (1%) | (1) | (1%) | (1) | (0%) | | | | | | | | | | | | | | | (1) | (2) | (3) | | |

Table 3.2.2. EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. – 9th EDF - continued

Overall situation by country (EUR million)

| 9 th EDF | Appropriations | Lomé | | | | Cotonou | | | | Cotonou | | | | Cotonou | | | | Cotonou | | | | Cotonou | | | | TOTAL | | | | | | | |
|---|----------------|----------------------------|------------|-----------|------------|------------|------------|-----------|------------|------------|------------|-----------|------------|----------------------|------------|-----------|------------|-----------------------|------------|-----------|------------|----------------------|------------|-----------|------------|---------------------------------------|------------|-----------|------------|------------|----------------|-----------|--|
| | | Transfers from other funds | | | | A Envelope | | | | B Envelope | | | | Implementation costs | | | | Intra-ACP allocations | | | | Regional allocations | | | | Voluntary contribution Peace facility | | | | Decision s | Assigned funds | Payment s | |
| Annual 2017 | | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | Assigned funds | Payment s | |
| ACP | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Caribbean Region | 134 | | | | | | | | | | | | | | | (1) | (0%) | | | | 0 | 0% | | | | | | | | (1) | (1) | | |
| Central Africa Region | 70 | | | | | | | | | | | | | | | 0 | 0% | 0 | 0% | | 0 | 0% | | | | | | | 0 | (2) | 0 | | |
| Eastern, Southern Africa and the Indian Ocean | 307 | | | | | | | | | | | | | | | | | | | (1) | (0%) | 4 | 1% | | | | | (1) | (0) | 4 | | | |
| Intra ACP Allocations | 2.620 | | | | | | | | | | | | | | | (8) | (0%) | (3) | (0%) | | | | | | | | | (8) | (6) | (3) | | | |
| Multiregional PALOP | 18 | | | | | | | | | | | | | | | | | | | (2) | (11%) | 0 | 1% | | | | (2) | (1) | 0 | | | | |
| Pacific Region | 39 | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | (0) | | | |
| Regional cooperation ACP | 198 | (2) | (1%) | (0) | (0%) | | | | | | | | | | | (0) | (0%) | 0 | 0% | | | | | | | | | (3) | (0) | (0) | | | |
| Southern Africa Region | 107 | | | | | | | | | | | | | | | | | | | | 0 | 0% | (0) | (0%) | | | | 0 | (0) | (0) | | | |
| West Africa Region | 229 | | | | | | | | | | | | | | | (0) | (0%) | (0) | (0%) | (3) | (1%) | (1) | (1%) | | | | (4) | (1) | (1) | | | | |
| Total regional cooperation ACP | 3.723 | (2) | (0%) | (0) | (0%) | | | | | | | | | | | (9) | (0%) | (3) | (0%) | (6) | (0%) | 3 | 0% | | | | (17) | (12) | (0) | | | | |
| ACP | 15.138 | (3) | (0) | | (16) | 113 | 1% | (2) | (0%) | (1) | (0%) | 1 | 0% | (9) | (0%) | (3) | (0%) | (6) | (0%) | 3 | 0% | | | | | (35) | (17) | (12) | | | | | |
| OCT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Administrative and financial expenditure | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| All OCT countries | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Anguilla | 12 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| British Virgin Islands | 1 | | | | | | 0% | (0) | (4%) | | | | | | | | | | | | | | | | | | | 0 | (0) | (0) | | | |
| Cayman Islands | 4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Falkland Islands | 5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Montserrat | 20 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Pitcairn Islands | 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Saint Helena | 18 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Turks & Caicos Islands | 14 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| * Total British OCT | 77 | | | | | 0 | 0% | (0) | (0%) | | | | | | | | | | | | | | | | | | | 0 | (0) | (0) | | | |
| Aruba | 10 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Netherlands Antilles | 52 | | | | | (0) | (0%) | | | | | | | | | | | | | | | | | | | | | (0) | (2) | | | | |
| * Total Dutch OCT | 63 | | | | | (0) | (0%) | | | | | | | | | | | | | | | | | | | | | (0) | (2) | | | | |
| French Polynesia | 20 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Mayotte | 21 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| New Caledonia | 30 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Saint Pierre & Miquelon | 19 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Wallis & Futuna | 16 | | | | | (0) | (1%) | (0) | (0%) | | | | | | | | | | | | | | | | | | | (0) | (0) | (0) | | | |
| * Total French OCT | 105 | | | | | (0) | (0%) | (0) | (0%) | | | | | | | | | | | | | | | | | | (0) | (0) | (0) | | | | |
| Regional cooperation OCT | 47 | | | | | | | | | | | | | | | | | | | (3) | (6%) | (1) | (1%) | | | | (3) | (1) | (1) | | | | |
| Total regional cooperation OCT | 47 | | | | | | | | | | | | | | | | | | | (3) | (6%) | (1) | (1%) | | | | (3) | (1) | (1) | | | | |
| OCT | 292 | | | | | (0) | | (0) | | | | | | | | | | | | (3) | (1) | | | | | (3) | (3) | (1) | | | | | |
| TOTAL: ACP+OCT | 15.430 | (3) | (0%) | (0) | (0%) | (16) | (0%) | 113 | 1% | (2) | (0%) | (1) | (0%) | 1 | 0% | (9) | (0%) | (3) | (0%) | (6) | (0%) | 3 | 0% | | | (38) | (20) | (12) | | | | | |

Table 3.2.3 EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. – 9th EDF

Overall situation by country (EUR million)

| 9 th EDF | Appropriations | Lomé | | | Cotonou | | | | | | | | | | | | | | | | | | TOTAL | | |
|--|----------------|----------------------------|----------------|----------|------------|----------------|----------|------------|----------------|----------|----------------------|----------------|----------|-----------------------|----------------|----------|----------------------|----------------|----------|---------------------------------------|----------------|----------|------------|----------------|----------|
| | | Transfers from other funds | | | A Envelope | | | B Envelope | | | Implementation costs | | | Intra-ACP allocations | | | Regional allocations | | | Voluntary contribution Peace facility | | | Decision s | Assigned funds | Payments |
| | | Decision s | Assigned funds | Payments | Decision s | Assigned funds | Payments | Decision s | Assigned funds | Payments | Decision s | Assigned funds | Payments | Decision s | Assigned funds | Payments | Decision s | Assigned funds | Payments | Decision s | Assigned funds | Payments | | | |
| Administrative and financial expenditure | 434 | | | | | | | | | | 344 | 344 | 344 | 89 | 89 | 89 | | | | | | | 434 | 434 | 433 |
| All ACP countries | 185 | 31 | 31 | 31 | 154 | 154 | 154 | | | | | | | | | | | | | | | | 185 | 185 | 185 |
| All ACP countries | 618 | 31 | 31 | 31 | 154 | 154 | 154 | | | | 344 | 344 | 344 | 89 | 89 | 89 | | | | | | | 618 | 618 | 618 |
| Angola | 124 | 12 | 12 | 12 | 87 | 87 | 87 | 25 | 25 | 25 | | | | | | | | | | | | | 124 | 124 | 124 |
| Benin | 302 | 0 | 0 | 0 | 301 | 301 | 301 | 1 | 1 | 1 | | | | | | | | | | | | | 302 | 302 | 302 |
| Botswana | 58 | | | | 50 | 50 | 50 | 8 | 8 | 8 | | | | | | | | | | | | | 58 | 58 | 58 |
| Burkina Faso | 342 | 9 | 9 | 9 | 333 | 333 | 333 | | | | | | | | | | | | | | | | 342 | 342 | 342 |
| Burundi | 321 | 65 | 65 | 65 | 205 | 205 | 205 | 50 | 50 | 50 | | | | | | | | | | | | | 321 | 321 | 321 |
| Cameroon | 162 | | | | 154 | 154 | 154 | 5 | 5 | 5 | | | | | | | | | | | | | 159 | 159 | 159 |
| Cape Verde | 50 | 0 | 0 | 0 | 44 | 44 | 44 | 6 | 6 | 6 | | | | | | | | | | | | | 50 | 50 | 50 |
| Central African Republic | 116 | | | | 107 | 105 | 103 | 9 | 9 | 9 | | | | | | | | | | | | | 116 | 114 | 112 |
| Chad | 204 | 1 | 1 | 1 | 186 | 186 | 185 | 16 | 16 | 16 | | | | | | | | | | | | | 203 | 203 | 203 |
| Comoros | 31 | | | | 26 | 26 | 26 | 6 | 6 | 6 | | | | | | | | | | | | | 31 | 31 | 31 |
| Congo (Brazzaville) | 132 | 15 | 15 | 15 | 111 | 111 | 111 | 6 | 6 | 6 | | | | | | | | | | | | | 132 | 131 | 131 |
| Democratic Republic of Congo | 561 | 55 | 55 | 55 | 408 | 408 | 407 | 98 | 98 | 98 | | | | | | | | | | | | | 561 | 561 | 560 |
| Djibouti | 37 | | 0 | | 37 | 37 | 37 | | | | | | | | | | | | | | | | 37 | 37 | 37 |
| Equatorial Guinea | 6 | | | | 6 | 6 | 6 | | | | | | | | | | | | | | | | 6 | 6 | 6 |
| Eritrea | 66 | | | | 65 | 65 | 65 | 0 | 0 | 0 | | | | | | | | | | | | | 66 | 66 | 66 |
| Ethiopia | 598 | 30 | 30 | 30 | 525 | 525 | 513 | 44 | 44 | 44 | | | | | | | | | | | | | 598 | 598 | 586 |
| Gabon | 29 | 0 | 0 | 0 | 27 | 26 | 24 | 1 | 1 | 1 | | | | | | | | | | | | | 28 | 27 | 26 |
| Gambia | 54 | 3 | 3 | 3 | 50 | 49 | 49 | 1 | 1 | 1 | | | | | | | | | | | | | 54 | 53 | 53 |
| Ghana | 289 | 1 | 1 | 1 | 286 | 286 | 285 | 2 | 2 | 2 | | | | | | | | | | | | | 289 | 289 | 289 |
| Guinea Bissau | 54 | 0 | 0 | 0 | 50 | 50 | 49 | 3 | 3 | 3 | | | | | | | | | | | | | 53 | 53 | 53 |
| Guinea (Conakry) | 148 | 34 | 34 | 34 | 89 | 89 | 89 | 25 | 25 | 25 | | | | | | | | | | | | | 148 | 148 | 148 |
| Ivory Coast | 199 | | | | 5 | 5 | 5 | 195 | 195 | 195 | | | | | | | | | | | | | 199 | 199 | 199 |
| Kenya | 280 | 9 | 8 | 8 | 252 | 252 | 250 | 20 | 20 | 20 | | | | | | | | | | | | | 280 | 280 | 279 |
| Lesotho | 95 | 1 | 1 | 1 | 95 | 95 | 95 | | | | | | | | | | | | | | | | 95 | 95 | 95 |
| Liberia | 110 | (0) | 0 | | 87 | 87 | 87 | 24 | 24 | 24 | | | | | | | | | | | | | 110 | 110 | 110 |
| Madagascar | 381 | 0 | 0 | | 374 | 374 | 374 | 6 | 6 | 6 | | | | | | | | | | | | | 381 | 381 | 381 |
| Malawi | 243 | 6 | 6 | 6 | 217 | 217 | 217 | 20 | 20 | 20 | | | | | | | | | | | | | 243 | 243 | 243 |
| Mali | 450 | 3 | 3 | 3 | 406 | 406 | 406 | 41 | 41 | 41 | | | | | | | | | | | | | 450 | 450 | 450 |
| Mauritania | 137 | 0 | 0 | 0 | 110 | 110 | 109 | 27 | 27 | 27 | | | | | | | | | | | | | 137 | 137 | 136 |
| Mauritius | 63 | 0 | 0 | 0 | 62 | 62 | 62 | 1 | 1 | 1 | | | | | | | | | | | | | 63 | 63 | 63 |
| Mozambique | 410 | 8 | 8 | 8 | 398 | 398 | 398 | 3 | 3 | 3 | | | | | | | | | | | | | 410 | 410 | 410 |
| Namibia | 93 | | | | 93 | 93 | 93 | 1 | 1 | 1 | | | | | | | | | | | | | 93 | 93 | 93 |
| Niger | 352 | | | | 339 | 339 | 339 | 13 | 13 | 13 | | | | | | | | | | | | | 352 | 352 | 352 |
| Nigeria | 508 | 101 | 101 | 101 | 407 | 404 | 396 | | | | | | | | | | | | | | | | 508 | 505 | 497 |
| Rwanda | 217 | 2 | 2 | 2 | 215 | 215 | 215 | | | | | | | | | | | | | | | | 217 | 217 | 217 |
| Sao Tome & Principe | 14 | | | | 12 | 12 | 12 | 2 | 2 | 2 | | | | | | | | | | | | | 14 | 14 | 14 |
| Senegal | 275 | 1 | 1 | 1 | 264 | 264 | 263 | 11 | 11 | 11 | | | | | | | | | | | | | 275 | 275 | 275 |
| Seychelles | 5 | | | | 4 | 4 | 4 | 1 | 1 | 1 | | | | | | | | | | | | | 5 | 5 | 5 |

Table 3.2.3 EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. – 9th EDF - continued

Overall situation by country (EUR million)

| 9 th EDF | Appropriations | Lomé | | | Cotonou | | | | | | | | | | | | | | | | | | TOTAL | | |
|--------------------------------|----------------|----------------------------|-----------------|------------|--------------|-----------------|--------------|------------|-----------------|------------|----------------------|-----------------|-----------|-----------------------|-----------------|-----------|----------------------|-----------------|-----------|---------------------------------------|-----------------|--------------|--------------|----------------|-----------|
| | | Transfers from other funds | | | A Envelope | | | B Envelope | | | Implementation costs | | | Intra-ACP allocations | | | Regional allocations | | | Voluntary contribution Peace facility | | | Decision s | Assigned funds | Payment s |
| | | Decision s | Assigne d funds | Payment s | Decision s | Assigne d funds | Payment s | Decision s | Assigne d funds | Payment s | Decision s | Assigne d funds | Payment s | Decision s | Assigne d funds | Payment s | Decision s | Assigne d funds | Payment s | Decision s | Assigne d funds | Payment s | | | |
| Cumulative 2017 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sierra Leone | 232 | 20 | 20 | 20 | 160 | 160 | 160 | 52 | 52 | 52 | | | | | | | | | | | | | 232 | 232 | 232 |
| Somalia | 180 | | | | 180 | 180 | 180 | | | | | | | | | | | | | | | | 180 | 180 | 180 |
| South Soudan | 267 | | | | 266 | 218 | 184 | | | | | | | | | | | | | | | | 266 | 218 | 184 |
| Sudan | 409 | 107 | 107 | 107 | 222 | 216 | 200 | 78 | 78 | 78 | | | | | | | | | | | | | 407 | 401 | 385 |
| Swaziland | 31 | 1 | 1 | 1 | 30 | 30 | 30 | | | | | | | | | | | | | | | | 31 | 31 | 31 |
| Tanzania | 387 | 0 | 0 | 0 | 383 | 383 | 382 | 5 | 5 | 5 | | | | | | | | | | | | | 387 | 387 | 387 |
| Togo | 73 | 16 | 16 | 16 | 18 | 18 | 18 | 39 | 39 | 39 | | | | | | | | | | | | | 73 | 73 | 73 |
| Uganda | 293 | 6 | 6 | 6 | 250 | 250 | 250 | 37 | 37 | 37 | | | | | | | | | | | | | 293 | 293 | 293 |
| Zambia | 348 | 0 | 0 | 0 | 329 | 329 | 329 | 19 | 19 | 19 | | | | | | | | | | | | | 348 | 348 | 348 |
| Zimbabwe | 51 | 0 | 0 | 0 | 29 | 29 | 29 | 22 | 22 | 22 | | | | | | | | | | | | | 51 | 51 | 51 |
| * Total Africa | 9.791 | 505 | 505 | 505 | 8.354 | 8.291 | 8.212 | 923 | 923 | 923 | | | | | | | | | | | | 9.782 | 9.719 | 9.639 | |
| Antigua & Barbuda | 5 | | | | 5 | 5 | 5 | | | | | | | | | | | | | | | | 5 | 5 | 5 |
| Bahamas | 5 | | | | 5 | 5 | 5 | | | | | | | | | | | | | | | | 5 | 5 | 5 |
| Barbados | 11 | | | | 11 | 10 | 10 | | | | | | | | | | | | | | | | 11 | 10 | 10 |
| Belize | 8 | | | | 7 | 7 | 7 | 1 | 1 | 1 | | | | | | | | | | | | | 8 | 8 | 8 |
| Dominica | 15 | | | | 10 | 10 | 10 | 4 | 4 | 4 | | | | | | | | | | | | | 15 | 15 | 15 |
| Dominican Republic | 145 | | | | 110 | 110 | 110 | 35 | 35 | 35 | | | | | | | | | | | | | 145 | 145 | 145 |
| Grenada | 25 | | | | 19 | 19 | 19 | 6 | 6 | 6 | | | | | | | | | | | | | 25 | 25 | 25 |
| Guyana | 53 | | | | 42 | 42 | 42 | 9 | 9 | 9 | | | | | | | | | | | | | 51 | 51 | 51 |
| Haiti | 268 | | | | 106 | 104 | 103 | 163 | 159 | 153 | | | | | | | | | | | | | 268 | 262 | 256 |
| Jamaica | 132 | 69 | 69 | 69 | 35 | 35 | 35 | 28 | 28 | 28 | | | | | | | | | | | | | 132 | 132 | 132 |
| Saint Kitts & Nevis | 4 | | | | 4 | 4 | 4 | | | | | | | | | | | | | | | | 4 | 4 | 4 |
| Saint Lucia | 23 | | | | 18 | 18 | 18 | 5 | 5 | 5 | | | | | | | | | | | | | 23 | 22 | 22 |
| Saint Vincent & the Grenadines | 17 | | | | 13 | 12 | 12 | 4 | 4 | 4 | | | | | | | | | | | | | 17 | 17 | 17 |
| Suriname | 44 | 0 | 0 | 0 | 43 | 43 | 43 | 1 | 1 | 1 | | | | | | | | | | | | | 44 | 44 | 44 |
| Trinidad & Tobago | 37 | 6 | 6 | 6 | 31 | 31 | 31 | | | | | | | | | | | | | | | | 37 | 37 | 37 |
| * Total Caribbean | 792 | 75 | 75 | 75 | 459 | 456 | 456 | 255 | 251 | 246 | | | | | | | | | | | | 790 | 783 | 776 | |
| Cook Islands | 3 | | | | 3 | 3 | 3 | 1 | 1 | 1 | | | | | | | | | | | | | 3 | 3 | 3 |
| East Timor | 17 | | | | 17 | 17 | 17 | | | | | | | | | | | | | | | | 17 | 17 | 17 |
| Fiji | 24 | 0 | 0 | 0 | 21 | 21 | 21 | 2 | 2 | 2 | | | | | | | | | | | | | 24 | 24 | 24 |
| Kiribati | 11 | 0 | 0 | 0 | 9 | 8 | 6 | 2 | 2 | 2 | | | | | | | | | | | | | 11 | 11 | 8 |
| Marshall Islands | 4 | | | | 3 | 3 | 3 | 1 | 1 | 1 | | | | | | | | | | | | | 4 | 4 | 4 |
| Micronesia | 6 | | | | 4 | 4 | 4 | 1 | 1 | 1 | | | | | | | | | | | | | 6 | 6 | 6 |
| Nauru | 2 | | | | 2 | 2 | 2 | 0 | 0 | 0 | | | | | | | | | | | | | 2 | 2 | 2 |
| Niue | 2 | | | | 2 | 2 | 2 | 1 | 1 | 1 | | | | | | | | | | | | | 2 | 2 | 2 |
| Palau | 2 | | | | 2 | 2 | 2 | 1 | 1 | 1 | | | | | | | | | | | | | 2 | 2 | 2 |
| Papua New Guinea | 75 | 3 | 3 | 3 | 61 | 59 | 59 | 10 | 10 | 10 | | | | | | | | | | | | | 74 | 73 | 73 |
| Solomon Islands | 15 | 0 | 0 | 0 | 12 | 11 | 10 | 3 | 3 | 3 | | | | | | | | | | | | | 15 | 15 | 14 |
| Tonga | 7 | | | | 5 | 5 | 5 | 2 | 2 | 2 | | | | | | | | | | | | | 7 | 7 | 7 |
| Tuvalu | 5 | 0 | 0 | 0 | 4 | 4 | 4 | 1 | 1 | 1 | | | | | | | | | | | | | 5 | 5 | 5 |
| Vanuatu | 16 | | | | 13 | 13 | 13 | 3 | 3 | 3 | | | | | | | | | | | | | 16 | 16 | 16 |
| Western Samoa | 23 | | | | 21 | 21 | 21 | 2 | 2 | 2 | | | | | | | | | | | | | 23 | 23 | 23 |
| * Total Pacific | 213 | 5 | 5 | 5 | 177 | 175 | 172 | 30 | 30 | 30 | | | | | | | | | | | | 212 | 210 | 206 | |

Table 3.2.3 EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. – 9th EDF - continued

Overall situation by country (EUR million)

| 9 th EDF | Appropriations | Lomé | | | Cotonou | | | | | | | | | | | | | | | | | | TOTAL | | |
|---|----------------|----------------------------|----------------|----------|------------|----------------|----------|------------|----------------|----------|----------------------|----------------|----------|-----------------------|----------------|----------|----------------------|----------------|----------|---------------------------------------|----------------|----------|------------|----------------|----------|
| | | Transfers from other funds | | | A Envelope | | | B Envelope | | | Implementation costs | | | Intra-ACP allocations | | | Regional allocations | | | Voluntary contribution Peace Facility | | | | | |
| | | Decision s | Assigned funds | Payments | Decision s | Assigned funds | Payments | Decision s | Assigned funds | Payments | Decision s | Assigned funds | Payments | Decision s | Assigned funds | Payments | Decision s | Assigned funds | Payments | Decision s | Assigned funds | Payments | Decision s | Assigned funds | Payments |
| Caribbean Region | 134 | | | | | | | | | | | | | 34 | 34 | 34 | 100 | 97 | 97 | | | | 134 | 131 | 131 |
| Central Africa Region | 70 | | | | | | | | | | | | | 16 | 15 | 15 | 54 | 50 | 48 | | | | 70 | 65 | 63 |
| Eastern, Southern Africa and the Indian Ocean | 307 | | | | | | | | | | | | | 42 | 42 | 42 | 264 | 264 | 260 | | | | 306 | 306 | 302 |
| Intra ACP Allocations | 2.620 | | | | | | | | | | | | | 2.615 | 2.605 | 2.589 | | | | | | | 2.615 | 2.605 | 2.589 |
| Multiregional PALOP | 18 | | | | | | | | | | | | | | | | 17 | 17 | 16 | | | | 17 | 17 | 16 |
| Pacific Region | 39 | | | | | | | | | | | | | | | | 39 | 39 | 39 | | | | 39 | 39 | 39 |
| Regional cooperation ACP | 198 | 52 | 52 | 51 | | | | | | | | | | 106 | 106 | 105 | | | | 24 | 24 | 24 | 182 | 182 | 181 |
| Southern Africa Region | 107 | | | | | | | | | | | | | 17 | 17 | 17 | 90 | 89 | 89 | | | | 107 | 106 | 106 |
| West Africa Region | 229 | | | | | | | | | | | | | 30 | 29 | 29 | 198 | 191 | 180 | | | | 228 | 219 | 209 |
| Total regional cooperation ACP | 3.723 | 52 | 52 | 51 | | | | | | | | | | 2.859 | 2.848 | 2.831 | 763 | 747 | 729 | 24 | 24 | 24 | 3.699 | 3.671 | 3.637 |
| ACP | 15.138 | 668 | 668 | 667 | 9.144 | 9.076 | 8.993 | 1.208 | 1.204 | 1.198 | 344 | 344 | 344 | 2.949 | 2.937 | 2.921 | 763 | 747 | 729 | 24 | 24 | 24 | 15.101 | 15.001 | 14.877 |
| Administrative and financial expenditure | 1 | | | | | | | | | | | | | 1 | 1 | 1 | | | | | | | 1 | 1 | 1 |
| All OCT countries | 1 | | | | | | | | | | | | | 1 | 1 | 1 | | | | | | | 1 | 1 | 1 |
| Anguilla | 12 | | | | 12 | 12 | 12 | | | | | | | | | | | | | | | | 12 | 12 | 12 |
| British Virgin Islands | 1 | | | | 1 | 1 | 1 | | | | | | | | | | | | | | | | 1 | 1 | 1 |
| Cayman Islands | 4 | | | | | | | 4 | 4 | 4 | | | | | | | | | | | | | 4 | 4 | 4 |
| Falkland Islands | 5 | | | | 5 | 5 | 5 | | | | | | | | | | | | | | | | 5 | 5 | 5 |
| Montserrat | 20 | | | | 20 | 20 | 20 | | | | | | | | | | | | | | | | 20 | 20 | 20 |
| Pitcairn Islands | 2 | | | | 2 | 2 | 2 | | | | | | | | | | | | | | | | 2 | 2 | 2 |
| Saint Helena | 18 | | | | 18 | 18 | 18 | | | | | | | | | | | | | | | | 18 | 18 | 18 |
| Turks & Caicos Islands | 14 | | | | 14 | 14 | 14 | | | | | | | | | | | | | | | | 14 | 14 | 14 |
| * Total British OCT | 77 | 0 | | | 72 | 72 | 72 | 4 | 4 | 4 | | | | | | | | | | | | | 77 | 76 | 76 |
| Aruba | 10 | 0 | 0 | 0 | 10 | 10 | 10 | | | | | | | | | | | | | | | | 10 | 10 | 10 |
| Netherlands Antilles | 52 | 2 | 2 | 2 | 50 | 48 | 48 | | | | | | | | | | | | | | | | 52 | 50 | 50 |
| * Total Dutch OCT | 63 | 2 | 2 | 2 | 60 | 59 | 59 | | | | | | | | | | | | | | | | 62 | 61 | 61 |
| French Polynesia | 20 | 0 | 0 | 0 | 20 | 20 | 20 | | | | | | | | | | | | | | | | 20 | 20 | 20 |
| Mayotte | 21 | | | | 21 | 21 | 21 | | | | | | | | | | | | | | | | 21 | 21 | 21 |
| New Caledonia | 30 | 1 | 1 | 1 | 29 | 29 | 29 | | | | | | | | | | | | | | | | 30 | 30 | 30 |
| Saint Pierre & Miquelon | 19 | | | | 19 | 19 | 19 | | | | | | | | | | | | | | | | 19 | 19 | 19 |
| Wallis & Futuna | 16 | | | | 16 | 16 | 16 | | | | | | | | | | | | | | | | 16 | 16 | 16 |
| * Total French OCT | 105 | 1 | 1 | 1 | 104 | 104 | 104 | | | | | | | | | | | | | | | | 105 | 105 | 105 |
| Regional cooperation OCT | 47 | 0 | 0 | 0 | | | | | | | | | | | | | 45 | 45 | 45 | | | | 45 | 45 | 45 |
| Total regional cooperation OCT | 47 | 0 | 0 | 0 | | | | | | | | | | | | | 45 | 45 | 45 | | | | 45 | 45 | 45 |
| OCT | 292 | 3 | 3 | 3 | 237 | 235 | 235 | 4 | 4 | 4 | 1 | 1 | 1 | | | | 45 | 45 | 45 | | | | 290 | 288 | 288 |
| TOTAL: ACP+OCT | 15.430 | 671 | 671 | 670 | 9.381 | 9.311 | 9.227 | 1.213 | 1.209 | 1.203 | 345 | 345 | 344 | 2.949 | 2.937 | 2.921 | 808 | 792 | 774 | 24 | 24 | 24 | 15.391 | 15.289 | 15.164 |

Table 3.2.4 EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. – 9th EDF

Overall situation by country (EUR million)

| 3 th EDF | Appropriations | Lomé | | | Cotonou | | | | | | | | | | | | | | | | | | TOTAL | | | | | |
|--|----------------|----------------------------|----------------|-----------|------------|----------------|-----------|------------|----------------|-----------|----------------------|----------------|-----------|-----------------------|----------------|-----------|----------------------|----------------|-----------|---------------------------------------|----------------|-----------|------------|----------------|-----------|-----|-----|-----|
| | | Transfers from other funds | | | A Envelope | | | B Envelope | | | Implementation costs | | | Intra-ACP allocations | | | Regional allocations | | | Voluntary contribution Peace facility | | | | | | | | |
| | | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | | | |
| Administrative and financial expenditure | 434 | | | | | | | | | | | 0 | 1 | | | | | | | | | | | | | | 0 | 1 |
| All ACP countries | 185 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| All ACP countries | 618 | | | | | | | | | | | 0 | 1 | | | | | | | | | | | | | | 0 | 1 |
| Angola | 124 | (0) | (0) | | (1) | | | | | | | | | | | | | | | | | | | | | (1) | (0) | |
| Benin | 302 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Botswana | 58 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Burkina Faso | 342 | (0) | | | (0) | | | | | | | | | | | | | | | | | | | | | (0) | | |
| Burundi | 321 | | | | (0) | (0) | 0 | | | | | | | | | | | | | | | | | | | (0) | (0) | 0 |
| Cameroon | 162 | | | | (4) | (2) | (1) | | | | | | | | | | | | | | | | | | | (4) | (2) | (1) |
| Cape Verde | 50 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Central African Republic | 116 | | | | 0 | (0) | (0) | | | | | | | | | | | | | | | | | | | 0 | (0) | (0) |
| Chad | 204 | | | | (1) | (0) | (0) | | | | | | | | | | | | | | | | | | | (1) | (0) | (0) |
| Comoros | 31 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Congo (Brazzaville) | 132 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Democratic Republic of Congo | 561 | | 0 | 0 | (0) | 0 | 0 | 0 | (0) | (0) | | | | | | | | | | | | | | | | (0) | 0 | 0 |
| Djibouti | 37 | | | | (1) | (0) | 0 | | | | | | | | | | | | | | | | | | | (1) | (0) | 0 |
| Equatorial Guinea | 6 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Eritrea | 66 | | | | (0) | (0) | | | | | | | | | | | | | | | | | | | | (0) | (0) | |
| Ethiopia | 598 | | | | (0) | (0) | 0 | | | | | | | | | | | | | | | | | | | (0) | (0) | 0 |
| Gabon | 29 | | | | (1) | (1) | (1) | | | | | | | | | | | | | | | | | | | (1) | (1) | (1) |
| Gambia | 54 | | | | | 0 | 0 | | | | | | | | | | | | | | | | | | | | 0 | 0 |
| Ghana | 289 | | | | 0 | (0) | (0) | | | | | | | | | | | | | | | | | | | 0 | (0) | (0) |
| Guinea Bissau | 54 | | | | (1) | (1) | 0 | | | | | | | | | | | | | | | | | | | (1) | (1) | 0 |
| Guinea (Conakry) | 148 | | | | (0) | (0) | (0) | (0) | (0) | (0) | | | | | | | | | | | | | | | | (1) | (0) | (0) |
| Ivory Coast | 199 | | | | | | | (0) | | | | | | | | | | | | | | | | | | (0) | | |
| Kenya | 280 | | | | 0 | (0) | 0 | | | | | | | | | | | | | | | | | | | 0 | (0) | 0 |
| Lesotho | 95 | | | | (1) | (0) | 0 | | | | | | | | | | | | | | | | | | | (1) | (0) | 0 |
| Liberia | 110 | | | | (0) | (0) | (0) | (0) | | | | | | | | | | | | | | | | | | (0) | (0) | (0) |
| Madagascar | 381 | (0) | (0) | | 0 | (0) | | | | | | | | | | | | | | | | | | | | (0) | (0) | |
| Malawi | 243 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Mali | 450 | | | | (0) | (0) | | | | | | | | | | | | | | | | | | | | (0) | (0) | |
| Mauritania | 137 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Mauritius | 63 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Mozambique | 410 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Namibia | 93 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Niger | 352 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Nigeria | 508 | (1) | (0) | 0 | 0 | 0 | 1 | | | | | | | | | | | | | | | | | | | (1) | (0) | 1 |
| Rwanda | 217 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sao Tome & Principe | 14 | | | | (0) | | | | | | | | | | | | | | | | | | | | | (0) | | |
| Senegal | 275 | | | | 0 | (0) | | 0 | (0) | 0 | | | | | | | | | | | | | | | | 0 | (0) | 0 |
| Seychelles | 5 | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Table 3.2.4 EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. – 9th EDF - continued

Overall situation by country (EUR million)

| 9 th EDF | Annual 2017 | Appropriations | Lomé | | | Cotonou | | | | | | | | | | | | | | | | | | TOTAL | | |
|--------------------------------|--------------|----------------|----------------------------|----------------|------------|-------------|----------------|------------|------------|----------------|------------|----------------------|----------------|-----------|-----------------------|----------------|-----------|----------------------|----------------|-----------|---------------------------------------|----------------|-----------|-------------|----------------|------------|
| | | | Transfers from other funds | | | A Envelope | | | B Envelope | | | Implementation costs | | | Intra-ACP allocations | | | Regional allocations | | | Voluntary contribution Peace facility | | | Decision s | Assigned funds | Payment s |
| | | | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | | | |
| Sierra Leone | 232 | | | | (0) | (0) | (0) | | | | | | | | | | | | | | | | | (0) | (0) | (0) |
| Somalia | 180 | | | | (0) | (0) | | | | | | | | | | | | | | | | | | (0) | (0) | |
| South Soudan | 267 | | | | 0 | 1 | 107 | | | | | | | | | | | | | | | | | 0 | 1 | 107 |
| Sudan | 409 | | | | 0 | 0 | 9 | | | | | | | | | | | | | | | | | 0 | 0 | 9 |
| Swaziland | 31 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Tanzania | 387 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Togo | 73 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Uganda | 293 | | | | (0) | (0) | | (0) | | | | | | | | | | | | | | | | (0) | (0) | |
| Zambia | 348 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Zimbabwe | 51 | | | | 0 | (0) | | | | | | | | | | | | | | | | | | 0 | (0) | |
| * Total Africa | 9.791 | | (1) | (1) | 0 | (13) | (4) | 116 | (0) | (0) | (0) | | | | | | | | | | | | | (15) | (5) | 115 |
| Antigua & Barbuda | 5 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Bahamas | 5 | | | | (0) | | | | | | | | | | | | | | | | | | | (0) | | |
| Barbados | 11 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Belize | 8 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Dominica | 15 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Dominican Republic | 145 | | | | 0 | (0) | | | | | | | | | | | | | | | | | | 0 | (0) | |
| Grenada | 25 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Guyana | 53 | | | | (2) | | | | | | | | | | | | | | | | | | | (2) | | |
| Haiti | 268 | | | | (0) | (0) | (0) | (0) | 2 | (0) | | | | | | | | | | | | | | (0) | 1 | (0) |
| Jamaica | 132 | | | | (0) | | | | | | | | | | | | | | | | | | | (0) | | |
| Saint Kitts & Nevis | 4 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Saint Lucia | 23 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Saint Vincent & the Grenadines | 17 | | | | 0 | (0) | | (0) | | | | | | | | | | | | | | | | (0) | (0) | |
| Suriname | 44 | | | | 0 | (0) | | | | | | | | | | | | | | | | | | 0 | (0) | |
| Trinidad & Tobago | 37 | | | | | | | | | | | | | | | | | | | | | | | | | |
| * Total Caribbean | 792 | | | | (2) | (0) | (0) | (0) | 2 | (0) | | | | | | | | | | | | | | (3) | 1 | (0) |
| Cook Islands | 3 | | | | | | | | | | | | | | | | | | | | | | | | | |
| East Timor | 17 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Fiji | 24 | | | | (0) | | | | | | | | | | | | | | | | | | | (0) | | |
| Kiribati | 11 | | | | 0 | (0) | (3) | | 0 | 0 | | | | | | | | | | | | | | 0 | (0) | (3) |
| Marshall Islands | 4 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Micronesia | 6 | | | | | | | (0) | | | | | | | | | | | | | | | | (0) | | |
| Nauru | 2 | | | | | | | (0) | | | | | | | | | | | | | | | | (0) | | |
| Niue | 2 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Palau | 2 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Papua New Guinea | 75 | | | | 0 | (0) | 0 | (0) | (0) | (0) | | | | | | | | | | | | | | (0) | (2) | (0) |
| Solomon Islands | 15 | | (0) | (0) | | | | | | | | | | | | | | | | | | | | (0) | (0) | |
| Tonga | 7 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Tuvalu | 5 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Vanuatu | 16 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Western Samoa | 23 | | | | | | | | | | | | | | | | | | | | | | | | | |
| * Total Pacific | 213 | | (0) | (0) | (0) | (0) | (1) | (3) | (1) | (1) | (1) | | | | | | | | | | | | | (1) | (2) | (3) |

Table 3.2.4 EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. – 9th EDF - continued

Overall situation by country (EUR million)

| 9 th EDF | Appropriations | Lomé | | | Cotonou | | | | | | | | | | | | | | | | | | TOTAL | | | |
|--|----------------|----------------------------|----------------|-----------|------------|----------------|-----------|------------|----------------|-----------|----------------------|----------------|-----------|-----------------------|----------------|-----------|----------------------|----------------|-----------|---------------------------------------|----------------|-----------|------------|----------------|-----------|---|
| | | Transfers from other funds | | | A Envelope | | | B Envelope | | | Implementation costs | | | Intra-ACP allocations | | | Regional allocations | | | Voluntary contribution Peace facility | | | | | | |
| | | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | |
| Caribbean Region | 134 | | | | | | | | | | | | | (1) | | | 0 | (1) | | | | | | (1) | (1) | |
| Central Africa Region | 70 | | | | | | | | | | | | | 0 | 0 | 0 | 0 | (2) | | | | | | 0 | (2) | 0 |
| Eastern, Southern Africa and the Indian Ocean | 307 | | | | | | | | | | | | | | | | (1) | (0) | 4 | | | | (1) | (0) | 4 | |
| Intra ACP Allocations | 2.620 | | | | | | | | | | | | | (8) | (6) | (3) | | | | | | | (8) | (6) | (3) | |
| Multiregional PALOP | 18 | | | | | | | | | | | | | | | | (2) | (1) | 0 | | | | (2) | (1) | 0 | |
| Pacific Region | 39 | | | | | | | | | | | | | | | | | 0 | (0) | | | | | 0 | (0) | |
| Regional cooperation ACP | 198 | (2) | (0) | (0) | | | | | | | | | | (0) | (0) | 0 | | | | | | | (3) | (0) | (0) | |
| Southern Africa Region | 107 | | | | | | | | | | | | | 0 | (0) | (0) | 0 | (0) | | | | | 0 | (0) | (0) | |
| West Africa Region | 229 | | | | | | | | | | | | | (0) | (0) | (0) | (3) | (1) | (1) | | | | (4) | (1) | (1) | |
| Total regional cooperation ACP | 3.723 | (2) | (0) | (0) | | | | | | | | | | (9) | (6) | (3) | (6) | (5) | 3 | | | | (17) | (12) | (0) | |
| ACP | 15.138 | (3) | (1) | (0) | (16) | (6) | 113 | (2) | 0 | (1) | | | 0 | 1 | (9) | (6) | (3) | (6) | (5) | 3 | | | (35) | (17) | 112 | |
| Administrative and financial expenditure | 1 | | | | | | | | | | | | | | | | | | | | | | | | | |
| All OCT countries | 1 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Anguilla | 12 | | | | | | | | | | | | | | | | | | | | | | | | | |
| British Virgin Islands | 1 | | | | | (0) | (0) | | | | | | | | | | | | | | | | 0 | (0) | (0) | |
| Cayman Islands | 4 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Falkland Islands | 5 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Montserrat | 20 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Pitcairn Islands | 2 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Saint Helena | 18 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Turks & Caicos Islands | 14 | | | | | | | | | | | | | | | | | | | | | | | | | |
| * Total British OCT | 77 | | | | | 0 | (0) | (0) | | | | | | | | | | | | | | | 0 | (0) | (0) | |
| Aruba | 10 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Netherlands Antilles | 52 | | | | | (0) | (2) | | | | | | | | | | | | | | | | (0) | (2) | | |
| * Total Dutch OCT | 63 | | | | | (0) | (2) | | | | | | | | | | | | | | | | (0) | (2) | | |
| French Polynesia | 20 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Mayotte | 21 | | | | | | | | | | | | | | | | | | | | | | | | | |
| New Caledonia | 30 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Saint Pierre & Miquelon | 19 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Wallis & Futuna | 16 | | | | | (0) | (0) | (0) | | | | | | | | | | | | | | | (0) | (0) | (0) | |
| * Total French OCT | 105 | | | | | (0) | (0) | (0) | | | | | | | | | | | | | | | (0) | (0) | (0) | |
| Regional cooperation OCT | 47 | | | | | | | | | | | | | | | | | (3) | (1) | (1) | | | (3) | (1) | (1) | |
| Total regional cooperation OCT | 47 | | | | | | | | | | | | | | | | | (3) | (1) | (1) | | | (3) | (1) | (1) | |
| OCT | 292 | | | | | (0) | (2) | (0) | | | | | | | | | | (3) | (1) | (1) | | | (3) | (3) | (1) | |
| TOTAL: ACP+OCT | 15.430 | (3) | (1) | (0) | (16) | (7) | 113 | (2) | 0 | (1) | | | 0 | 1 | (9) | (6) | (3) | (8) | (6) | 3 | | | (38) | (20) | 111 | |

Table 3.3.1. EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. – 10th EDF

Overall situation by country (EUR million)

| 10 th EDF | Appropriations | Cotonou | | | | Cotonou | | | | Cotonou | | | | Cotonou | | | | Cotonou | | | | Cotonou | | | | TOTAL | | | |
|---|----------------|------------|------------|------------|------------|--------------|------------|----------------------|------------|-----------------------|------------|----------------------|------------|------------|------------|-----------|------------|------------|------------|-----------|------------|------------|------------|------------|----------------|------------|------------|-----------|------------|
| | | A Envelope | | B Envelope | | Co-financing | | Implementation costs | | Intra-ACP allocations | | Regional allocations | | Reserves | | | | | | | | | | Decision s | Assigned funds | Payment s | | | |
| Cumulative 2017 | | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. |
| Administrative and financial expenditure | 536 | | | | | | | | | 4 | 1% | 1 | 0% | 501 | 93% | 496 | 93% | | | | | | | | | 505 | 500 | 497 | |
| All ACP countries | 286 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| All ACP countries | 822 | | | | | | | | | 4 | 1% | 1 | 0% | 501 | 61% | 496 | 60% | | | | | | | | | 505 | 500 | 497 | |
| Angola | 205 | 201 | 98% | 146 | 71% | 4 | 2% | 4 | 2% | 0 | 0% | 0 | 0% | | | | | | | | | | | | 205 | 197 | 150 | | |
| Benin | 374 | 316 | 85% | 293 | 78% | 46 | 12% | 46 | 12% | 8 | 2% | 8 | 2% | | | | | | | | | | | | 370 | 367 | 347 | | |
| Botswana | 119 | 80 | 67% | 74 | 62% | 39 | 33% | 37 | 31% | | | | | | | | | | | | | | | | 119 | 118 | 111 | | |
| Burkina Faso | 687 | 630 | 92% | 582 | 85% | 56 | 8% | 56 | 8% | | | | | | | | | | | | | | | | 685 | 678 | 637 | | |
| Burundi | 267 | 198 | 74% | 194 | 73% | 51 | 19% | 50 | 19% | 6 | 2% | 6 | 2% | | | | | | | | | | | | 254 | 251 | 249 | | |
| Cameroon | 235 | 221 | 94% | 212 | 90% | 13 | 5% | 11 | 5% | | | | | | | | | | | | | | | | 234 | 231 | 223 | | |
| Cape Verde | 66 | 57 | 86% | 56 | 84% | 9 | 14% | 9 | 14% | | | | | | | | | | | | | | | | 66 | 66 | 65 | | |
| Central African Republic | 190 | 149 | 79% | 96 | 51% | 40 | 21% | 40 | 21% | | | | | | | | | | | | | | | | 190 | 176 | 137 | | |
| Chad | 362 | 322 | 89% | 278 | 77% | 36 | 10% | 35 | 10% | | | | | | | | | | | | | | | | 358 | 353 | 313 | | |
| Comoros | 60 | 49 | 82% | 34 | 56% | 10 | 18% | 10 | 17% | | | | | | | | | | | | | | | | 60 | 57 | 44 | | |
| Congo (Brazzaville) | 89 | 79 | 89% | 61 | 69% | 6 | 7% | 6 | 7% | | | | | | | | | | | | | | | | 85 | 80 | 67 | | |
| Democratic Republic of Congo | 735 | 568 | 77% | 481 | 65% | 140 | 19% | 131 | 18% | 27 | 4% | 14 | 2% | | | | | | | | | | | | 735 | 703 | 625 | | |
| Djibouti | 76 | 66 | 87% | 23 | 30% | 10 | 13% | 3 | 4% | | | | | | | | | | | | | | | | 76 | 70 | 26 | | |
| East Africa Region | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Eritrea | 58 | 54 | 92% | 33 | 56% | 5 | 8% | 5 | 8% | | | | | | | | | | | | | | | | 58 | 57 | 37 | | |
| Ethiopia | 761 | 654 | 86% | 599 | 79% | 95 | 13% | 85 | 11% | | | | | | | | | | | | | | | | 749 | 720 | 684 | | |
| Gabon | 36 | 33 | 92% | 23 | 65% | | | | | | | | | | | | | | | | | | | | 33 | 30 | 23 | | |
| Gambia | 59 | 52 | 88% | 48 | 82% | 4 | 8% | 4 | 7% | | | | | | | | | | | | | | | | 56 | 55 | 52 | | |
| Ghana | 506 | 416 | 82% | 384 | 76% | 41 | 8% | 41 | 8% | 48 | 10% | 48 | 10% | | | | | | | | | | | | 505 | 498 | 473 | | |
| Guinea Bissau | 57 | 36 | 64% | 32 | 57% | 20 | 36% | 20 | 36% | | | | | | | | | | | | | | | | 57 | 56 | 53 | | |
| Guinea (Conakry) | 245 | 174 | 71% | 116 | 47% | 60 | 24% | 57 | 23% | 10 | 4% | 7 | 3% | | | | | | | | | | | | 244 | 228 | 180 | | |
| Ivory Coast | 413 | 257 | 62% | 231 | 56% | 156 | 38% | 154 | 37% | | | | | | | | | | | | | | | | 413 | 408 | 386 | | |
| Kenya | 471 | 386 | 82% | 284 | 60% | 84 | 18% | 74 | 16% | | | | | | | | | | | | | | | | 471 | 430 | 358 | | |
| Lesotho | 142 | 112 | 79% | 102 | 72% | 26 | 19% | 26 | 19% | 3 | 2% | 3 | 2% | | | | | | | | | | | | 142 | 136 | 131 | | |
| Liberia | 221 | 176 | 80% | 166 | 75% | 41 | 18% | 41 | 18% | 4 | 2% | 2 | 1% | | | | | | | | | | | | 221 | 218 | 209 | | |
| Madagascar | 303 | 255 | 84% | 179 | 59% | 48 | 16% | 45 | 15% | | | | | | | | | | | | | | | | 303 | 289 | 224 | | |
| Malawi | 541 | 482 | 89% | 383 | 71% | 58 | 11% | 58 | 11% | | | | | | | | | | | | | | | | 541 | 491 | 441 | | |
| Mali | 767 | 702 | 91% | 595 | 78% | 56 | 7% | 56 | 7% | 8 | 1% | 7 | 1% | | | | | | | | | | | | 766 | 750 | 658 | | |
| Mauritania | 197 | 165 | 83% | 84 | 43% | 18 | 9% | 15 | 7% | | | | | | | | | | | | | | | | 182 | 164 | 99 | | |
| Mauritius | 76 | 61 | 80% | 60 | 78% | 13 | 16% | 13 | 16% | | | | | | | | | | | | | | | | 74 | 74 | 72 | | |
| Mozambique | 712 | 637 | 89% | 573 | 81% | 58 | 8% | 58 | 8% | 16 | 2% | 14 | 2% | | | | | | | | | | | | 711 | 701 | 646 | | |
| Namibia | 125 | 123 | 98% | 110 | 88% | 2 | 2% | 2 | 2% | | | | | | | | | | | | | | | | 125 | 123 | 111 | | |
| Niger | 583 | 495 | 85% | 454 | 78% | 88 | 15% | 88 | 15% | | | | | | | | | | | | | | | | 583 | 575 | 542 | | |
| Nigeria | 687 | 675 | 98% | 391 | 57% | 12 | 2% | 11 | 2% | | | | | | | | | | | | | | | | 687 | 681 | 402 | | |
| Rwanda | 391 | 378 | 97% | 368 | 94% | 9 | 2% | 9 | 2% | 3 | 1% | 3 | 1% | | | | | | | | | | | | 391 | 381 | 380 | | |
| Sao Tome & Principe | 22 | 21 | 95% | 16 | 75% | 1 | 5% | 1 | 4% | | | | | | | | | | | | | | | | 22 | 20 | 17 | | |
| Senegal | 333 | 308 | 93% | 263 | 79% | 22 | 7% | 22 | 7% | | | | | | | | | | | | | | | | 331 | 324 | 285 | | |
| Seychelles | 21 | 11 | 54% | 11 | 54% | 9 | 45% | 9 | 45% | | | | | | | | | | | | | | | | 21 | 21 | 21 | | |

Table 3.3.1. EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. – 10th EDF - continued

Overall situation by country (EUR million)

| 10 th EDF | Appropriations | Cotonou | | | | Cotonou | | | | Cotonou | | | | Cotonou | | | | Cotonou | | | | Cotonou | | | | TOTAL | | | |
|--------------------------------|----------------|------------|------------|------------|------------|--------------|------------|----------------------|------------|-----------------------|------------|----------------------|------------|------------|------------|------------|----------------|------------|------------|-----------|------------|------------|------------|-----------|------------|------------|----------------|-----------|--------|
| | | A Envelope | | B Envelope | | Co-financing | | Implementation costs | | Intra-ACP allocations | | Regional allocations | | Reserves | | Decision s | Assigned funds | Payment s | | | | | | | | | | | |
| Cumulative 2017 | | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | Assigned funds | Payment s | |
| Sierra Leone | 298 | 260 | 87% | 206 | 69% | 35 | 12% | 35 | 12% | | | | | | | | | | | | | | | | | | 295 | 263 | 241 |
| Somalia | 419 | 401 | 96% | 357 | 85% | 18 | 4% | 18 | 4% | | | | | | | | | | | | | | | | | | 419 | 412 | 375 |
| South Soudan | 2 | | | | | | | | | 2 | 100% | 2 | 100% | | | | | | | | | | | | | | 2 | 2 | 2 |
| Sudan | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Swaziland | 77 | 67 | 87% | 55 | 72% | 10 | 13% | 8 | 10% | | | | | | | | | | | | | | | | | | 77 | 73 | 63 |
| Tanzania | 625 | 592 | 95% | 521 | 83% | 22 | 3% | 21 | 3% | 11 | 2% | | | | | | | | | | | | | | | 625 | 616 | 542 | |
| Togo | 164 | 141 | 86% | 130 | 79% | 23 | 14% | 22 | 14% | | | | | | | | | | | | | | | | | | 164 | 163 | 152 |
| Uganda | 442 | 437 | 99% | 405 | 92% | 5 | 1% | 5 | 1% | | | | | | | | | | | | | | | | | | 442 | 440 | 410 |
| Zambia | 381 | 344 | 90% | 319 | 84% | 37 | 10% | 37 | 10% | | | | | | | | | | | | | | | | | | 381 | 376 | 356 |
| Zimbabwe | 155 | | | | | 154 | 100% | 150 | 97% | | | | | | | | | | | | | | | | | | 154 | 154 | 150 |
| * Total Africa | 13.753 | 11.841 | 86% | 10.027 | 73% | 1.693 | 12% | 1.629 | 12% | 146 | 1% | 114 | 1% | | | | | | | | | | | | | | 13.679 | 13.175 | 11.769 |
| Antigua & Barbuda | 13 | 4 | 31% | 4 | 27% | 9 | 68% | 9 | 69% | | | | | | | | | | | | | | | | | | 13 | 13 | 13 |
| Bahamas | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Barbados | 16 | 10 | 63% | 9 | 59% | 6 | 37% | 5 | 33% | | | | | | | | | | | | | | | | | | 16 | 15 | 14 |
| Belize | 16 | 11 | 69% | 11 | 69% | 5 | 28% | 4 | 27% | | | | | | | | | | | | | | | | | | 16 | 16 | 16 |
| Dominica | 22 | 7 | 34% | 5 | 25% | 14 | 66% | 9 | 40% | | | | | | | | | | | | | | | | | | 22 | 21 | 14 |
| Dominican Republic | 208 | 175 | 84% | 173 | 83% | 32 | 16% | 32 | 16% | | | | | | | | | | | | | | | | | | 208 | 206 | 205 |
| Grenada | 18 | 7 | 36% | 5 | 28% | 11 | 63% | 11 | 62% | | | | | | | | | | | | | | | | | | 18 | 18 | 16 |
| Gugana | 51 | 51 | 100% | 31 | 61% | | | | | | | | | | | | | | | | | | | | | | 51 | 48 | 31 |
| Haiti | 565 | 399 | 71% | 318 | 56% | 127 | 22% | 114 | 20% | 39 | 7% | 17 | 3% | | | | | | | | | | | | | | 565 | 540 | 449 |
| Jamaica | 180 | 126 | 70% | 103 | 57% | 53 | 29% | 42 | 23% | | | | | | | | | | | | | | | | | | 179 | 173 | 145 |
| Saint Kitts & Nevis | 6 | 5 | 71% | 3 | 54% | 2 | 29% | 1 | 19% | | | | | | | | | | | | | | | | | | 6 | 6 | 5 |
| Saint Lucia | 20 | 18 | 89% | 17 | 83% | 2 | 11% | 2 | 10% | | | | | | | | | | | | | | | | | | 20 | 20 | 19 |
| Saint Vincent & the Grenadines | 14 | 12 | 83% | 9 | 65% | 3 | 17% | 1 | 9% | | | | | | | | | | | | | | | | | | 14 | 13 | 11 |
| Suriname | 16 | 14 | 87% | 14 | 84% | | | | | | | | | | | | | | | | | | | | | | 14 | 14 | 14 |
| Trinidad & Tobago | 25 | 24 | 96% | 19 | 74% | | | | | | | | | | | | | | | | | | | | | | 24 | 24 | 19 |
| * Total Caribbean | 1.170 | 862 | 74% | 720 | 62% | 264 | 23% | 231 | 20% | 39 | 3% | 17 | 1% | | | | | | | | | | | | | | 1.165 | 1.127 | 969 |
| Cook Islands | 4 | 3 | 93% | 3 | 84% | 0 | 7% | 0 | 7% | | | | | | | | | | | | | | | | | | 4 | 3 | 3 |
| East Timor | 82 | 80 | 97% | 74 | 90% | | | | | | | | | | | | | | | | | | | | | | 80 | 78 | 74 |
| Fiji | 4 | | | | | 4 | 100% | 4 | 99% | | | | | | | | | | | | | | | | | | 4 | 4 | 4 |
| Kiribati | 21 | 20 | 95% | 16 | 76% | 1 | 5% | 1 | 4% | | | | | | | | | | | | | | | | | | 21 | 20 | 17 |
| Marshall Islands | 6 | 6 | 92% | 6 | 91% | 1 | 8% | 0 | 7% | | | | | | | | | | | | | | | | | | 6 | 6 | 6 |
| Micronesia | 8 | 8 | 100% | 7 | 88% | | | | | | | | | | | | | | | | | | | | | | 8 | 8 | 7 |
| Nauru | 3 | 3 | 100% | 2 | 72% | | | | | | | | | | | | | | | | | | | | | | 3 | 2 | 2 |
| Niue | 4 | 4 | 100% | 3 | 73% | | | | | | | | | | | | | | | | | | | | | | 4 | 3 | 3 |
| Palau | 3 | 3 | 100% | 3 | 97% | | | | | | | | | | | | | | | | | | | | | | 3 | 3 | 3 |
| Papua New Guinea | 97 | 96 | 99% | 44 | 48% | 1 | 1% | 1 | 1% | | | | | | | | | | | | | | | | | | 97 | 75 | 45 |
| Solomon Islands | 47 | 30 | 63% | 15 | 32% | 18 | 37% | 18 | 37% | | | | | | | | | | | | | | | | | | 47 | 46 | 33 |
| Tonga | 15 | 7 | 48% | 7 | 45% | 8 | 52% | 7 | 49% | | | | | | | | | | | | | | | | | | 15 | 14 | 14 |
| Tuvalu | 7 | 5 | 78% | 5 | 72% | 2 | 22% | 2 | 22% | | | | | | | | | | | | | | | | | | 7 | 7 | 7 |
| Vanuatu | 18 | 16 | 88% | 16 | 89% | 1 | 4% | 1 | 4% | | | | | | | | | | | | | | | | | | 17 | 16 | 16 |
| Western Samoa | 49 | 36 | 74% | 36 | 72% | 12 | 23% | 12 | 23% | | | | | | | | | | | | | | | | | | 48 | 47 | 47 |
| * Total Pacific | 368 | 318 | 86% | 236 | 64% | 45 | 12% | 45 | 12% | | | | | | | | | | | | | | | | | | 363 | 333 | 280 |

Table 3.3.1. EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. – 10th EDF - continued

Overall situation by country (EUR million)

| 10 th EDF | Appropriations | Cotonou | | | | Cotonou | | | | Cotonou | | | | Cotonou | | | | Cotonou | | | | Cotonou | | | | TOTAL | | | | |
|---|----------------|------------|------------|------------|------------|--------------|------------|----------------------|------------|-----------------------|------------|----------------------|------------|------------|------------|-----------|------------|------------|----------------|-----------|------------|------------|------------|-----------|------------|------------|----------------|-----------|--------|--------|
| | | A Envelope | | B Envelope | | Co-financing | | Implementation costs | | Intra-ACP allocations | | Regional allocations | | Reserves | | Reserves | | Decision s | Assigned funds | Payment s | | | | | | | | | | |
| Cumulative 2017 | | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | Assigned funds | Payment s | | |
| ACP | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Caribbean Region | 163 | | | | | | | | | | | | | | | | | 163 | 100% | 122 | 75% | | | | | 163 | 156 | 122 | | |
| Central Africa Region | 196 | | | | | | | | | | | | | | | | | 193 | 98% | 144 | 74% | | | | | 193 | 163 | 144 | | |
| Eastern, Southern Africa and the Indian Ocean | 713 | | | | | | | | | | | | | | | | | | | | | | | | | 711 | 677 | 562 | | |
| Intra ACP Allocations | 3.144 | | | | | | | | | 12 | 0% | 11 | 0% | | | | | 3.128 | 99% | 2.636 | 84% | | | | | 3.140 | 2.941 | 2.646 | | |
| Multiregional PALOP | 33 | | | | | | | | | | | | | | | | | 33 | 100% | 24 | 71% | | | | | 33 | 31 | 24 | | |
| Pacific Region | 114 | | | | | | | | | | | | | | | | | 114 | 100% | 90 | 79% | | | | | 114 | 112 | 90 | | |
| Regional cooperation ACP | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Southern Africa Region | 147 | | | | | | | | | | | | | | | | | 147 | 100% | 106 | 72% | | | | | 147 | 144 | 106 | | |
| West Africa Region | 591 | | | | | | | | | | | | | | | | | 589 | 100% | 362 | 61% | | | | | 589 | 542 | 362 | | |
| Total regional cooperation ACP | 5.100 | | | | | | | | | 12 | 0% | 11 | 0% | | | | | 3.128 | 61% | 2.636 | 52% | 1.950 | 39% | 1.410 | 28% | 5.089 | 4.767 | 4.057 | | |
| ACP | 21.213 | 13.021 | | 10.983 | | 2.002 | | 1.904 | | 201 | | 144 | | 501 | | 496 | | 3.128 | | 2.636 | | 1.950 | | 1.410 | | 20.801,49 | 19.902,69 | 17572,09 | | |
| OCT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| All OCT countries | 28 | | | | | | | | | | | | | 5 | 18% | 5 | 18% | | | | | | | | | | 5 | 5 | 5 | |
| All OCT countries | 28 | | | | | | | | | | | | | 5 | 18% | 5 | 18% | | | | | | | | | 5 | 5 | 5 | | |
| Anguilla | 11 | 11 | 100% | 11 | 100% | | | | | | | | | | | | | | | | | | | | | 11 | 11 | 11 | | |
| Falkland Islands | 4 | 4 | 97% | 4 | 95% | | | | | | | | | | | | | | | | | | | | | 4 | 4 | 4 | | |
| Montserrat | 14 | 14 | 100% | 14 | 100% | | | | | | | | | | | | | | | | | | | | | 14 | 14 | 14 | | |
| Pitcairn Islands | 2 | 2 | 100% | 2 | 65% | | | | | | | | | | | | | | | | | | | | | 2 | 2 | 2 | | |
| Saint Helena | 17 | 17 | 100% | 16 | 94% | | | | | | | | | | | | | | | | | | | | | 17 | 16 | 16 | | |
| Turks & Caicos Islands | 16 | 12 | 74% | 11 | 67% | 4 | 26% | 4 | 26% | | | | | | | | | | | | | | | | | 16 | 16 | 15 | | |
| * Total British OCT | 64 | 60 | 93% | 57 | 89% | 4 | 7% | 4 | 7% | | | | | | | | | | | | | | | | | 64 | 64 | 61 | | |
| Aruba | 9 | 9 | 100% | 8 | 94% | | | | | | | | | | | | | | | | | | | | | 9 | 9 | 8 | | |
| Netherlands Antilles | 24 | 24 | 100% | 2 | 9% | | | | | | | | | | | | | | | | | | | | | 24 | 16 | 2 | | |
| * Total Dutch OCT | 33 | 33 | 100% | 10 | 32% | | | | | | | | | | | | | | | | | | | | | 33 | 25 | 10 | | |
| French Polynesia | 22 | 20 | 91% | 1 | 4% | 2 | 9% | 2 | 8% | | | | | | | | | | | | | | | | | 22 | 18 | 3 | | |
| Magotte | 30 | 23 | 78% | 23 | 77% | 6 | 20% | 6 | 20% | | | | | | | | | | | | | | | | | 29 | 29 | 29 | | |
| New Caledonia | 19 | 19 | 100% | 19 | 100% | | | | | | | | | | | | | | | | | | | | | 19 | 19 | 19 | | |
| Saint Pierre & Miquelon | 21 | 20 | 97% | 20 | 96% | | | | | | | | | | | | | | | | | | | | | 20 | 20 | 20 | | |
| Wallis & Futuna | 19 | 16 | 86% | 1 | 3% | 3 | 14% | 1 | 6% | | | | | | | | | | | | | | | | | 19 | 4 | 2 | | |
| * Total French OCT | 110 | 98 | 89% | 63 | 57% | 11 | 10% | 9 | 8% | | | | | | | | | | | | | | | | | 109 | 91 | 72 | | |
| Regional cooperation OCT | 40 | | | | | | | | | | | | | | | | | 40 | 100% | 32 | 81% | | | | | 40 | 38 | 32 | | |
| Total regional cooperation OCT | 40 | | | | | | | | | | | | | | | | | 40 | 100% | 32 | 81% | | | | | 40 | 38 | 32 | | |
| OCT | 275 | 191 | | 131 | | 15 | | 13 | | | | | | 5 | | 5 | | | | | | | | | | 40 | 32 | 250,79 | 222,43 | 180,79 |
| TOTAL: ACP+OCT | 21.488 | 13.212 | 61% | 11.113 | 52% | 2.017 | 9% | 1.918 | 9% | 201 | 1% | 144 | 1% | 506 | 2% | 501 | 2% | 3.128 | 15% | 2.636 | 12% | 1.989 | 9% | 1.442 | 7% | 21.052 | 20.125 | 17.753 | | |

Table 3.3.2. EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. – 10th EDF

Overall situation by country (EUR million)

| 10 th EDF | Appropriations | Cotonou | | | | Cotonou | | | | Cotonou | | | | Cotonou | | | | Cotonou | | | | Cotonou | | | | TOTAL | | | | |
|--|----------------|------------|------------|------------|------------|--------------|------------|----------------------|------------|-----------------------|------------|----------------------|------------|------------|------------|-----------|------------|------------|----------------|-----------|------------|------------|-----------|------------|--|-------|------|------|-----|-----|
| | | A Envelope | | B Envelope | | Co-financing | | Implementation costs | | Intra-ACP allocations | | Regional allocations | | Reserves | | Reserves | | Decision s | Assigned funds | Payment s | | | | | | | | | | |
| | | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | | | | Decision s | % of Appr. | Payment s | % of Appr. | | | | | | |
| Administrative and financial expenditure | 536 | | | | | | | | 0 | 0% | | | 1 | 0% | | 2 | 0% | | | | | | | | | | | 1 | 2 | 2 |
| All ACP countries | 286 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| All ACP countries | 822 | | | | | | | | 0 | 0% | | | 1 | 0% | | 2 | 0% | | | | | | | | | | | 1 | 2 | 2 |
| Angola | 205 | (0) | (0%) | 25 | 12% | (0) | (0%) | | | | | 0 | 0% | | | | | | | | | | | | | | (0) | 6 | 25 | |
| Benin | 374 | (3) | (1%) | 11 | 3% | (0) | (0%) | | | | | 0 | 0% | | | | | | | | | | | | | | (3) | 15 | 11 | |
| Botswana | 119 | 0 | 0% | 16 | 13% | | | 0 | 0% | | | | | | | | | | | | | | | | | | 0 | 0 | 16 | |
| Burkina Faso | 687 | (5) | (1%) | 17 | 2% | (0) | (0%) | | | | | | | | | | | | | | | | | | | | (5) | (1) | 17 | |
| Burundi | 267 | (12) | (5%) | 1 | 0% | (0) | (0%) | 2 | 1% | (0) | (0%) | | | | | | | | | | | | | | | | (13) | (11) | 3 | |
| Cameroon | 235 | (5) | (2%) | 2 | 1% | (0) | (0%) | 0 | 0% | | | | | | | | | | | | | | | | | | (5) | (2) | 2 | |
| Cape Verde | 66 | 0 | 0% | 1 | 1% | | | | | | | | | | | | | | | | | | | | | | 0 | (0) | 1 | |
| Central African Republic | 190 | 0 | 0% | 19 | 10% | (1) | (0%) | | | | | | | | | | | | | | | | | | | | (1) | 18 | 19 | |
| Chad | 362 | (5) | (1%) | 26 | 7% | (1) | (0%) | 0 | 0% | | | | | | | | | | | | | | | | | | (6) | (1) | 26 | |
| Comoros | 60 | (0) | (0%) | 3 | 6% | (0) | (0%) | | | | | | | | | | | | | | | | | | | | (0) | 1 | 3 | |
| Congo (Brazzaville) | 89 | (6) | (8%) | 5 | 6% | (0) | (0%) | | | | | | | | | | | | | | | | | | | | (6) | (2) | 5 | |
| Democratic Republic of Coago | 735 | 0 | 0% | 59 | 8% | (0) | (0%) | 1 | 0% | 0 | 0% | 3 | 0% | | | | | | | | | | | | | | (0) | 28 | 63 | |
| Djibouti | 76 | 0 | 0% | 4 | 5% | 0 | 0% | 1 | 1% | | | | | | | | | | | | | | | | | | 0 | 41 | 5 | |
| East Africa Region | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Eritrea | 58 | 0 | 0% | (1) | (1%) | | | | | | | | | | | | | | | | | | | | | | | 0 | (1) | (1) |
| Ethiopia | 761 | (12) | (2%) | 7 | 1% | (0) | (0%) | 6 | 1% | | | | | | | | | | | | | | | | | | (12) | 0 | 12 | |
| Gabon | 36 | (4) | (10%) | 7 | 20% | | | | | | | | | | | | | | | | | | | | | | (4) | (2) | 7 | |
| Gambia | 59 | (2) | (4%) | 1 | 2% | 0 | 0% | 0 | 0% | | | | | | | | | | | | | | | | | | (2) | 0 | 1 | |
| Ghana | 506 | (3) | (1%) | 16 | 3% | | | | | | | | | | | | | | | | | | | | | | (3) | (1) | 16 | |
| Guinea Bissau | 57 | (0) | (1%) | 3 | 6% | | | 0 | 0% | | | | | | | | | | | | | | | | | | (0) | (0) | 4 | |
| Guinea (Conakry) | 245 | 0 | 0% | 45 | 19% | (1) | (0%) | 1 | 0% | | | 1 | 0% | | | | | | | | | | | | | | (1) | 26 | 47 | |
| Ivory Coast | 413 | (0) | (0%) | 20 | 5% | (0) | (0%) | 1 | 0% | | | | | | | | | | | | | | | | | | (1) | 1 | 20 | |
| Kenya | 471 | (2) | (0%) | 35 | 7% | (0) | (0%) | 10 | 2% | | | | | | | | | | | | | | | | | | (2) | 5 | 44 | |
| Lesotho | 142 | (27) | (19%) | 3 | 2% | (0) | (0%) | | | 0 | 0% | 0 | 0% | | | | | | | | | | | | | | (27) | (12) | 3 | |
| Liberia | 221 | (2) | (1%) | 7 | 3% | (1) | (0%) | | | 0 | 0% | 1 | 0% | | | | | | | | | | | | | | (3) | 1 | 8 | |
| Madagascar | 303 | (0) | (0%) | 31 | 10% | (0) | (0%) | 2 | 1% | | | | | | | | | | | | | | | | | | (0) | 8 | 33 | |
| Malawi | 541 | (45) | (8%) | 18 | 3% | (0) | (0%) | | | | | | | | | | | | | | | | | | | | (45) | (66) | 18 | |
| Mali | 767 | (1) | (0%) | 44 | 6% | (0) | (0%) | 1 | 0% | 0 | 0% | | | | | | | | | | | | | | | | (1) | 9 | 45 | |
| Mauritania | 197 | (16) | (8%) | (1) | (0%) | | | (1) | (1%) | | | | | | | | | | | | | | | | | | (16) | 7 | (2) | |
| Mauritius | 76 | (3) | (4%) | 0 | 0% | | | | | | | | | | | | | | | | | | | | | | (3) | (2) | 0 | |
| Mozambique | 712 | (5) | (1%) | 36 | 5% | (0) | (0%) | | | 0 | 0% | 0 | 0% | | | | | | | | | | | | | | (5) | (4) | 36 | |
| Namibia | 125 | (2) | (2%) | 3 | 2% | 0 | 0% | (0) | (0%) | | | | | | | | | | | | | | | | | | (2) | 0 | 3 | |
| Niger | 583 | (4) | (1%) | 27 | 5% | 0 | 0% | | | | | | | | | | | | | | | | | | | | (4) | 3 | 27 | |
| Nigeria | 687 | 0 | 0% | 65 | 10% | 0 | 0% | 3 | 0% | | | | | | | | | | | | | | | | | | 0 | 67 | 68 | |
| Rwanda | 391 | 0 | 0% | 1 | 0% | | | | | | | | | | | | | | | | | | | | | | 0 | (6) | 1 | |
| Sao Tome & Principe | 22 | (1) | (4%) | 1 | 6% | (0) | (0%) | | | | | | | | | | | | | | | | | | | | (1) | 2 | 1 | |
| Senegal | 333 | (3) | (1%) | 13 | 4% | 0 | 0% | | | | | | | | | | | | | | | | | | | | (3) | 1 | 13 | |
| Seychelles | 21 | (0) | (0%) | | | (0) | (0%) | (0) | (0%) | | | | | | | | | | | | | | | | | | | (0) | (0) | (0) |

Table 3.3.2. EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. – 10th EDF - continued

Overall situation by country (EUR million)

| 10 th EDF | Appropriations | Cotonou | | | | Cotonou | | | | Cotonou | | | | Cotonou | | | | Cotonou | | | | Cotonou | | | | TOTAL | | | | | | |
|--------------------------------|----------------|--------------|-------------|------------|------------|------------|-------------|-----------|------------|--------------|-------------|-----------|------------|----------------------|-----------|-----------|------------|-----------------------|-----------|-----------|------------|----------------------|-----------|-----------|------------|------------|-------------|--------------|------------|------------|----------------|-----------|
| | | A Envelope | | | | B Envelope | | | | Co-financing | | | | Implementation costs | | | | Intra-ACP allocations | | | | Regional allocations | | | | Reserves | | | | Decision s | Assigned funds | Payment s |
| | | Decision s | % of Appr | Payment s | % of Appr. | Decision s | % of Appr | Payment s | % of Appr. | Decision s | % of Appr | Payment s | % of Appr. | Decision s | % of Appr | Payment s | % of Appr. | Decision s | % of Appr | Payment s | % of Appr. | Decision s | % of Appr | Payment s | % of Appr. | Decision s | % of Appr | Payment s | % of Appr. | | | |
| Sierra Leone | 298 | (3) | (1%) | (9) | (3%) | (0) | (0%) | | | | | | | | | | | | | | | | | | | | | | | (3) | (17) | (9) |
| Somalia | 419 | (7) | (2%) | 32 | 8% | | | | | | | | | | | | | | | | | | | | | | | | (7) | 1 | 32 | |
| South Soudan | 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sudan | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Swaziland | 77 | 0 | 0% | 10 | 12% | 0 | 0% | 3 | 3% | | | | | | | | | | | | | | | | | | | | 0 | 9 | 12 | |
| Tanzania | 625 | (1) | (0%) | 33 | 5% | 0 | 0% | 1 | 0% | 0 | 0% | | | | | | | | | | | | | | | | | (1) | 39 | 34 | | |
| Togo | 164 | (0) | (0%) | 25 | 15% | 0 | 0% | 2 | 1% | | | | | | | | | | | | | | | | | | (0) | 1 | 27 | | | |
| Uganda | 442 | (0) | (0%) | 12 | 3% | (0) | (0%) | | | | | | | | | | | | | | | | | | | | (0) | (0) | (0) | 12 | | |
| Zambia | 381 | (2) | (0%) | 20 | 5% | | | | | | | | | | | | | | | | | | | | | | (2) | 5 | 20 | | | |
| Zimbabwe | 155 | | | | | (0) | (0%) | 4 | 3% | | | | | | | | | | | | | | | | | | (0) | (0) | (0) | 4 | | |
| * Total Africa | 13.753 | (181) | (1%) | 690 | 5% | (6) | (0%) | 36 | 0% | (0) | (0%) | 5 | 0% | | | | | | | | | | | | | | | (187) | 167 | 731 | | |
| Antigua & Barbuda | 13 | | | (0) | (2%) | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | (0) |
| Bahamas | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | (0) |
| Barbados | 16 | 0 | 0% | 0 | 0% | | | | | | | | | | | | | | | | | | | | | | | | 0 | (0) | 0 | |
| Belize | 16 | (1) | (4%) | 0 | 2% | 0 | 0% | 0 | 2% | | | | | | | | | | | | | | | | | | (1) | (0) | (0) | 1 | | |
| Dominica | 22 | | | 0 | 0% | 0 | 0% | 0 | 0% | | | | | | | | | | | | | | | | | | | | 0 | 1 | 0 | |
| Dominican Republic | 208 | (2) | (1%) | 3 | 2% | | | 1 | 0% | | | | | | | | | | | | | | | | | | (2) | 1 | 4 | 4 | | |
| Grenada | 10 | (0) | (0%) | | | | | 0 | 0% | | | | | | | | | | | | | | | | | | (0) | (0) | (0) | 0 | | |
| Guyana | 51 | 0 | 0% | 4 | 8% | | | | | | | | | | | | | | | | | | | | | | | 0 | 0 | 4 | | |
| Haiti | 565 | 0 | 0% | 15 | 3% | 0 | 0% | 3 | 1% | 0 | 0% | 11 | 2% | | | | | | | | | | | | | | | 0 | 53 | 29 | | |
| Jamaica | 180 | (2) | (1%) | 3 | 1% | 0 | 0% | (5) | (3%) | | | | | | | | | | | | | | | | | | (2) | 6 | (2) | 0 | | |
| Saint Kitts & Nevis | 6 | | | | | 0 | 0% | 0 | 1% | | | | | | | | | | | | | | | | | | | 0 | (0) | 0 | | |
| Saint Lucia | 20 | 0 | 0% | 3 | 17% | (0) | (0%) | 0 | 1% | | | | | | | | | | | | | | | | | | (0) | (0) | (0) | 4 | | |
| Saint Vincent & the Grenadines | 14 | 0 | 0% | 1 | 4% | 0 | 0% | 0 | 1% | | | | | | | | | | | | | | | | | | | 0 | 1 | 1 | | |
| Suriname | 16 | (2) | (13%) | 0 | 2% | | | | | | | | | | | | | | | | | | | | | | (2) | (0) | (0) | 0 | | |
| Trinidad & Tobago | 25 | (1) | (4%) | 0 | 1% | | | | | | | | | | | | | | | | | | | | | | (1) | 0 | 0 | 0 | | |
| * Total Caribbean | 1.170 | (8) | (1%) | 30 | 3% | (0) | (0%) | 0 | 0% | 0 | 0% | 11 | 1% | | | | | | | | | | | | | | (8) | 61 | 40 | | | |
| Cook Islands | 4 | (0) | (2%) | 0 | 6% | (0) | (1%) | | | | | | | | | | | | | | | | | | | | | (0) | 0 | 0 | | |
| East Timor | 82 | (3) | (4%) | 7 | 8% | | | | | | | | | | | | | | | | | | | | | | (3) | (3) | (3) | 7 | | |
| Fiji | 4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Kiribati | 21 | 0 | 0% | 2 | 9% | | | 0 | 0% | | | | | | | | | | | | | | | | | | | 0 | (0) | (0) | 2 | |
| Marshall Islands | 6 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Micronesia | 8 | 0 | 0% | 0 | 1% | | | | | | | | | | | | | | | | | | | | | | | 0 | (0) | (0) | 0 | |
| Nauru | 3 | 0 | 0% | 0 | 4% | | | | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 | 0 | |
| Niue | 4 | | | 0 | 3% | | | | | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 | |
| Palau | 3 | | | 0 | 4% | | | | | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 | |
| Papua New Guinea | 97 | (5) | (5%) | 7 | 7% | | | | | | | | | | | | | | | | | | | | | | (5) | 5 | 7 | 7 | | |
| Solomon Islands | 47 | (0) | (0%) | 2 | 4% | | | | | | | | | | | | | | | | | | | | | | (0) | 0 | (0) | 2 | | |
| Tonga | 15 | 0 | 0% | 0 | 1% | 0 | 0% | 1 | 4% | | | | | | | | | | | | | | | | | | | 0 | 0 | 1 | | |
| Tuvalu | 7 | (0) | (1%) | 0 | 1% | | | | | | | | | | | | | | | | | | | | | | (0) | (0) | (0) | 0 | | |
| Vanuatu | 18 | (2) | (8%) | (0) | (0%) | | | | | | | | | | | | | | | | | | | | | | (2) | (0) | (0) | (0) | | |
| Western Samoa | 49 | (1) | (3%) | 1 | 2% | | | 2 | 4% | | | | | | | | | | | | | | | | | | (1) | 0 | 3 | 3 | | |
| * Total Pacific | 368 | (11) | (3%) | 19 | 5% | (0) | (0%) | 3 | 1% | | | | | | | | | | | | | | | | | | (11) | 2 | 22 | | | |

Table 3.3.2. EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. – 10th EDF - continued

Overall situation by country (EUR million)

| 10 th EDF | Appropriations | Cotonou | | | | Cotonou | | | | Cotonou | | | | Cotonou | | | | Cotonou | | | | Cotonou | | | | TOTAL | | | | |
|---|----------------|------------|------------|------------|------------|--------------|------------|----------------------|------------|-----------------------|------------|----------------------|------------|------------|------------|-----------|------------|------------|------------|-----------|------------|------------|------------|----------------|------------|------------|----------------|----------|-------|-----|
| | | A Envelope | | B Envelope | | Co-financing | | Implementation costs | | Intra-ACP allocations | | Regional allocations | | Reserves | | | | | | | | | | Assigned funds | Payments | | | | | |
| | | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | Assigned funds | Payments | | |
| Annual 2017 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Caribbean Region | 163 | | | | | | | | | | | | | | | | | | | 0 | 0% | 9 | 6% | | | | | 0 | 8 | 9 |
| Central Africa Region | 196 | | | | | | | | | | | | | | | | | | | (3) | (1%) | 15 | 8% | | | | (3) | 1 | 15 | |
| Eastern, Southern Africa and the Indian Ocean | 713 | | | | | | | | | | | | | | | | | | | (5) | (1%) | 28 | 4% | | | | (5) | (3) | 28 | |
| Intra ACP Allocations | 3.144 | | | | | | | | 0% | 0 | 0% | | | | | | | | 213 | 7% | 317 | 10% | | | | | 213 | 235 | 317 | |
| Multiregional PALOP | 33 | | | | | | | | | | | | | | | | | | | 0 | 0% | 3 | 10% | | | | 0 | 0 | 3 | |
| Pacific Region | 114 | | | | | | | | | | | | | | | | | | | 0 | 0% | 9 | 8% | | | | 0 | 1 | 9 | |
| Regional cooperation ACP | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Southern Africa Region | 147 | | | | | | | | | | | | | | | | | | | 0 | 0% | 14 | 9% | | | | 0 | (1) | 14 | |
| West Africa Region | 591 | | | | | | | | | | | | | | | | | | | (2) | (0%) | 66 | 11% | | | | (2) | 42 | 66 | |
| Total regional cooperation ACP | 5.100 | | | | | | | | 0 | 0% | 0 | 0% | | | | | | | 213 | 4% | 317 | 6% | (10) | (0%) | 145 | 3% | | 203 | 284 | 461 |
| ACP | 21.213 | (200) | | 739 | | (6) | | 38 | | (0) | | 16 | | 1 | | 2 | | 213 | | 317 | | (10) | | 145 | | | (3) | 517 | 1.257 | |
| All OCT countries | 28 | | | | | | | | | | | | | (0) | (1%) | 0 | 1% | | | | | | | | | | (0) | (0) | 0 | |
| All OCT countries | 28 | | | | | | | | | | | | | (0) | (1%) | 0 | 1% | | | | | | | | | | (0) | (0) | 0 | |
| Anguilla | 11 | (1) | (9%) | | | | | | | | | | | | | | | | | | | | | | | | (1) | | | |
| Falkland Islands | 4 | (0) | (3%) | 1 | 24% | | | | | | | | | | | | | | | | | | | | | (0) | (0) | | 1 | |
| Montserrat | 14 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Pitcairn Islands | 2 | | | 1 | 32% | | | | | | | | | | | | | | | | | | | | | | | 0 | 1 | |
| Saint Helena | 17 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Turks & Caicos Islands | 16 | | | 3 | 19% | (0) | (1%) | 0 | 0% | | | | | | | | | | | | | | | | | (0) | 0 | | 3 | |
| * Total British OCT | 64 | (1) | (2%) | 5 | 8% | (0) | (0%) | 0 | 0% | | | | | | | | | | | | | | | | | (1) | (0) | | 5 | |
| Aruba | 9 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Netherlands Antilles | 24 | | 0% | 2 | 8% | | | | | | | | | | | | | | | | | | | | | | 0 | 15 | 2 | |
| * Total Dutch OCT | 33 | 0 | 0% | 2 | 6% | | | | | | | | | | | | | | | | | | | | | | 0 | 15 | 2 | |
| French Polynesia | 22 | | 0% | 0 | 0% | | | 0 | 0% | | | | | | | | | | | | | | | | | | 0 | 14 | 0 | |
| Magotte | 30 | (1) | (2%) | 0 | 0% | | | | | | | | | | | | | | | | | | | | | (1) | 0 | | 0 | |
| New Caledonia | 19 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Saint Pierre & Miquelon | 21 | (1) | (3%) | | | | | | | | | | | | | | | | | | | | | | | (1) | (1) | | | |
| Wallis & Futuna | 19 | | 0% | 0 | 3% | | 0% | 0 | 1% | | | | | | | | | | | | | | | | | | 0 | 2 | 1 | |
| * Total French OCT | 110 | (1) | (1%) | 1 | 1% | 0 | 0% | 0 | 0% | | | | | | | | | | | | | | | | | (1) | 15 | | 1 | |
| Regional cooperation OCT | 40 | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | 3 | 12 | |
| Total regional cooperation OCT | 40 | | | | | | | | | | | | | | | | | | | 0 | 0% | 12 | 31% | | | | 0 | 3 | 12 | |
| OCT | 275 | (2) | | 7 | | (0) | | 0 | | (0) | | 0 | | 0 | | | | | | | | | | | | | (3) | 33 | 20 | |
| TOTAL: ACP+OCT | 21.488 | (202) | (1%) | 747 | 3% | (6) | (0%) | 38 | 0% | (0) | (0%) | 16 | 0% | 1 | 0% | 2 | 0% | 213 | 1% | 317 | 1% | (10) | (0%) | 157 | 1% | | (5) | 550 | 1.277 | |

Table 3.3.3. EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. – 10th EDF

Overall situation by country (EUR million)

| | | Cotonou | | | | | | | | | | | | | | | | | | | | | TOTAL | | |
|--|----------------|------------|----------------|----------|------------|----------------|----------|--------------|----------------|----------|----------------------|----------------|----------|-----------------------|----------------|----------|----------------------|----------------|----------|------------|----------------|----------|------------|----------------|----------|
| 10 th EDF | Appropriations | A Envelope | | | B Envelope | | | Co-financing | | | Implementation costs | | | Intra-ACP allocations | | | Regional allocations | | | Reserves | | | Decision s | Assigned funds | Payments |
| Cumulative 2017 | | Decision s | Assigned funds | Payments | Decision s | Assigned funds | Payments | Decision s | Assigned funds | Payments | Decision s | Assigned funds | Payments | Decision s | Assigned funds | Payments | Decision s | Assigned funds | Payments | Decision s | Assigned funds | Payments | Decision s | Assigned funds | Payments |
| Administrative and financial expenditure | 536 | | | | | | | 4 | 2 | 1 | 501 | 498 | 496 | | | | | | | | | | 505 | 500 | 497 |
| All ACP countries | 286 | | | | | | | | | | | | | | | | | | | | | | | | |
| All ACP countries | 822 | | | | | | | 4 | 2 | 1 | 501 | 498 | 496 | | | | | | | | | | 505 | 500 | 497 |
| Angola | 205 | 201 | 192 | 146 | 4 | 4 | 4 | 0 | 0 | 0 | | | | | | | | | | | | | 205 | 197 | 150 |
| Benin | 374 | 316 | 313 | 293 | 46 | 46 | 46 | 8 | 8 | 8 | | | | | | | | | | | | | 370 | 367 | 347 |
| Botswana | 119 | 80 | 79 | 74 | 39 | 39 | 37 | | | | | | | | | | | | | | | | 119 | 118 | 111 |
| Burkina Faso | 687 | 630 | 622 | 582 | 56 | 56 | 56 | | | | | | | | | | | | | | | | 685 | 678 | 637 |
| Burundi | 267 | 198 | 196 | 194 | 51 | 50 | 50 | 6 | 6 | 6 | | | | | | | | | | | | | 254 | 251 | 249 |
| Cameroon | 235 | 221 | 218 | 212 | 13 | 12 | 11 | | | | | | | | | | | | | | | | 234 | 231 | 223 |
| Cape Verde | 66 | 57 | 57 | 56 | 9 | 9 | 9 | | | | | | | | | | | | | | | | 66 | 66 | 65 |
| Central African Republic | 190 | 149 | 136 | 96 | 40 | 40 | 40 | | | | | | | | | | | | | | | | 190 | 176 | 137 |
| Chad | 362 | 322 | 317 | 278 | 36 | 35 | 35 | | | | | | | | | | | | | | | | 358 | 353 | 313 |
| Comoros | 60 | 49 | 47 | 34 | 10 | 10 | 10 | | | | | | | | | | | | | | | | 60 | 57 | 44 |
| Congo (Brazzaville) | 89 | 79 | 73 | 61 | 6 | 6 | 6 | | | | | | | | | | | | | | | | 85 | 80 | 67 |
| Democratic Republic of Congo | 735 | 568 | 546 | 481 | 140 | 134 | 131 | 27 | 24 | 14 | | | | | | | | | | | | | 735 | 703 | 625 |
| Djibouti | 76 | 66 | 60 | 23 | 10 | 9 | 3 | | | | | | | | | | | | | | | | 76 | 70 | 26 |
| East Africa Region | 0 | | | | | | | | | | | | | | | | | | | | | | | | |
| Eritrea | 58 | 54 | 52 | 33 | 5 | 5 | 5 | | | | | | | | | | | | | | | | 58 | 57 | 37 |
| Ethiopia | 761 | 654 | 625 | 599 | 95 | 95 | 85 | | | | | | | | | | | | | | | | 749 | 720 | 684 |
| Gabon | 36 | 33 | 30 | 23 | | | | | | | | | | | | | | | | | | | 33 | 30 | 23 |
| Gambia | 59 | 52 | 50 | 48 | 4 | 4 | 4 | | | | | | | | | | | | | | | | 56 | 55 | 52 |
| Ghana | 506 | 416 | 409 | 384 | 41 | 41 | 41 | 48 | 48 | 48 | | | | | | | | | | | | | 505 | 498 | 473 |
| Guinea Bissau | 57 | 36 | 35 | 32 | 20 | 20 | 20 | | | | | | | | | | | | | | | | 57 | 56 | 53 |
| Guinea (Conakry) | 245 | 174 | 160 | 116 | 60 | 59 | 57 | 10 | 10 | 7 | | | | | | | | | | | | | 244 | 228 | 180 |
| Ivory Coast | 413 | 257 | 253 | 231 | 156 | 156 | 154 | | | | | | | | | | | | | | | | 413 | 408 | 386 |
| Kenya | 471 | 386 | 346 | 284 | 84 | 84 | 74 | | | | | | | | | | | | | | | | 471 | 430 | 358 |
| Lesotho | 142 | 112 | 107 | 102 | 26 | 26 | 26 | 3 | 3 | 3 | | | | | | | | | | | | | 142 | 136 | 131 |
| Liberia | 221 | 176 | 173 | 166 | 41 | 41 | 41 | 4 | 4 | 2 | | | | | | | | | | | | | 221 | 218 | 209 |
| Madagascar | 303 | 255 | 242 | 179 | 48 | 48 | 45 | | | | | | | | | | | | | | | | 303 | 289 | 224 |
| Malawi | 541 | 482 | 433 | 383 | 58 | 58 | 58 | | | | | | | | | | | | | | | | 541 | 491 | 441 |
| Mali | 767 | 702 | 687 | 595 | 56 | 56 | 56 | 8 | 7 | 7 | | | | | | | | | | | | | 766 | 750 | 658 |
| Mauritania | 197 | 165 | 147 | 84 | 18 | 17 | 15 | | | | | | | | | | | | | | | | 182 | 164 | 99 |
| Mauritius | 76 | 61 | 61 | 60 | 13 | 13 | 13 | | | | | | | | | | | | | | | | 74 | 74 | 72 |
| Mozambique | 712 | 637 | 627 | 573 | 58 | 58 | 58 | 16 | 15 | 14 | | | | | | | | | | | | | 711 | 701 | 646 |
| Namibia | 125 | 123 | 122 | 110 | 2 | 2 | 2 | | | | | | | | | | | | | | | | 125 | 123 | 111 |
| Niger | 583 | 495 | 487 | 454 | 88 | 88 | 88 | | | | | | | | | | | | | | | | 583 | 575 | 542 |
| Nigeria | 687 | 675 | 569 | 391 | 12 | 12 | 11 | | | | | | | | | | | | | | | | 687 | 581 | 402 |
| Rwanda | 391 | 378 | 369 | 368 | 9 | 9 | 9 | 3 | 3 | 3 | | | | | | | | | | | | | 391 | 381 | 380 |
| Sao Tome & Principe | 22 | 21 | 19 | 16 | 1 | 1 | 1 | | | | | | | | | | | | | | | | 22 | 20 | 17 |
| Senegal | 333 | 308 | 302 | 263 | 22 | 22 | 22 | | | | | | | | | | | | | | | | 331 | 324 | 285 |
| Sechelles | 21 | 11 | 11 | 11 | 9 | 9 | 9 | | | | | | | | | | | | | | | | 21 | 21 | 21 |

Table 3.3.3. EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. – 10th EDF - continued

Overall situation by country (EUR million)

| | | Cotonou | | | | | | | | | | | | | | | | | | | | | TOTAL | | |
|--------------------------------|----------------|---------------|----------------|---------------|--------------|----------------|--------------|--------------|----------------|------------|----------------------|----------------|----------|-----------------------|----------------|----------|----------------------|----------------|----------|------------|----------------|---------------|---------------|----------------|----------|
| 10 th EDF | Appropriations | A Envelope | | | B Envelope | | | Co-financing | | | Implementation costs | | | Intra-ACP allocations | | | Regional allocations | | | Reserves | | | Decision s | Assigned funds | Payments |
| Cumulative 2017 | | Decision s | Assigned funds | Payments | Decision s | Assigned funds | Payments | Decision s | Assigned funds | Payments | Decision s | Assigned funds | Payments | Decision s | Assigned funds | Payments | Decision s | Assigned funds | Payments | Decision s | Assigned funds | Payments | Decision s | Assigned funds | Payments |
| Sierra Leone | 298 | 260 | 228 | 206 | 35 | 35 | 35 | | | | | | | | | | | | | | | | 295 | 263 | 241 |
| Somalia | 419 | 401 | 395 | 357 | 18 | 18 | 18 | | | | | | | | | | | | | | | | 419 | 412 | 375 |
| South Soudan | 2 | | | | | | | 2 | 2 | 2 | | | | | | | | | | | | | 2 | 2 | 2 |
| Sudan | 0 | | | | | | | | | | | | | | | | | | | | | | | | |
| Swaziland | 77 | 67 | 64 | 55 | 10 | 9 | 8 | | | | | | | | | | | | | | | | 77 | 73 | 63 |
| Tanzania | 625 | 592 | 583 | 521 | 22 | 21 | 21 | 11 | 11 | | | | | | | | | | | | | | 625 | 616 | 542 |
| Togo | 164 | 141 | 141 | 130 | 23 | 23 | 22 | | | | | | | | | | | | | | | | 164 | 163 | 152 |
| Uganda | 442 | 437 | 434 | 405 | 5 | 5 | 5 | | | | | | | | | | | | | | | | 442 | 440 | 410 |
| Zambia | 381 | 344 | 339 | 319 | 37 | 37 | 37 | | | | | | | | | | | | | | | | 381 | 376 | 356 |
| Zimbabwe | 155 | | | | 154 | 154 | 150 | | | | | | | | | | | | | | | | 154 | 154 | 150 |
| * Total Africa | 13.753 | 11.841 | 11.357 | 10.027 | 1.693 | 1.677 | 1.629 | 146 | 141 | 114 | | | | | | | | | | | | 13.679 | 13.175 | 11.769 | |
| Antigua & Barbuda | 13 | 4 | 4 | 4 | 9 | 9 | 9 | | | | | | | | | | | | | | | | 13 | 13 | 13 |
| Bahamas | 0 | | | | | | | | | | | | | | | | | | | | | | | | |
| Barbados | 16 | 10 | 10 | 9 | 6 | 6 | 5 | | | | | | | | | | | | | | | | 16 | 15 | 14 |
| Belize | 16 | 11 | 11 | 11 | 5 | 4 | 4 | | | | | | | | | | | | | | | | 16 | 16 | 16 |
| Dominica | 22 | 7 | 7 | 5 | 14 | 14 | 9 | | | | | | | | | | | | | | | | 22 | 21 | 14 |
| Dominican Republic | 208 | 175 | 174 | 173 | 32 | 32 | 32 | | | | | | | | | | | | | | | | 208 | 206 | 205 |
| Grenada | 18 | 7 | 7 | 5 | 11 | 11 | 11 | | | | | | | | | | | | | | | | 18 | 18 | 16 |
| Guyana | 51 | 51 | 48 | 31 | | | | | | | | | | | | | | | | | | | 51 | 48 | 31 |
| Haiti | 565 | 399 | 377 | 318 | 127 | 125 | 114 | 39 | 38 | 17 | | | | | | | | | | | | | 565 | 540 | 449 |
| Jamaica | 180 | 126 | 123 | 103 | 53 | 50 | 42 | | | | | | | | | | | | | | | | 179 | 173 | 145 |
| Saint Kitts & Nevis | 6 | 5 | 4 | 3 | 2 | 2 | 1 | | | | | | | | | | | | | | | | 6 | 6 | 5 |
| Saint Lucia | 20 | 18 | 18 | 17 | 2 | 2 | 2 | | | | | | | | | | | | | | | | 20 | 20 | 19 |
| Saint Vincent & the Grenadines | 14 | 12 | 11 | 9 | 3 | 2 | 1 | | | | | | | | | | | | | | | | 14 | 13 | 11 |
| Suriname | 16 | 14 | 14 | 14 | | | | | | | | | | | | | | | | | | | 14 | 14 | 14 |
| Trinidad & Tobago | 25 | 24 | 24 | 19 | | | | | | | | | | | | | | | | | | | 24 | 24 | 19 |
| * Total Caribbean | 1.170 | 862 | 832 | 720 | 264 | 257 | 231 | 39 | 38 | 17 | | | | | | | | | | | | 1.165 | 1.127 | 969 | |
| Cook Islands | 4 | 3 | 3 | 3 | 0 | 0 | 0 | | | | | | | | | | | | | | | | 4 | 3 | 3 |
| East Timor | 82 | 80 | 78 | 74 | | | | | | | | | | | | | | | | | | | 80 | 78 | 74 |
| Fiji | 4 | | | | 4 | 4 | 4 | | | | | | | | | | | | | | | | 4 | 4 | 4 |
| Kiribati | 21 | 20 | 19 | 16 | 1 | 1 | 1 | | | | | | | | | | | | | | | | 21 | 20 | 17 |
| Marshall Islands | 6 | 6 | 6 | 6 | 1 | 0 | 0 | | | | | | | | | | | | | | | | 6 | 6 | 6 |
| Micronesia | 8 | 8 | 8 | 7 | | | | | | | | | | | | | | | | | | | 8 | 8 | 7 |
| Nauru | 3 | 3 | 2 | 2 | | | | | | | | | | | | | | | | | | | 3 | 2 | 2 |
| Niue | 4 | 4 | 3 | 3 | | | | | | | | | | | | | | | | | | | 4 | 3 | 3 |
| Palau | 3 | 3 | 3 | 3 | | | | | | | | | | | | | | | | | | | 3 | 3 | 3 |
| Papua New Guinea | 97 | 96 | 74 | 44 | 1 | 1 | 1 | | | | | | | | | | | | | | | | 97 | 75 | 45 |
| Solomon Islands | 47 | 30 | 28 | 15 | 18 | 18 | 18 | | | | | | | | | | | | | | | | 47 | 46 | 33 |
| Tonga | 15 | 7 | 7 | 7 | 8 | 8 | 7 | | | | | | | | | | | | | | | | 15 | 14 | 14 |
| Tuvalu | 7 | 5 | 5 | 5 | 2 | 2 | 2 | | | | | | | | | | | | | | | | 7 | 7 | 7 |
| Vanuatu | 18 | 16 | 16 | 16 | 1 | 1 | 1 | | | | | | | | | | | | | | | | 17 | 16 | 16 |
| Western Samoa | 49 | 36 | 36 | 36 | 12 | 12 | 12 | | | | | | | | | | | | | | | | 48 | 47 | 47 |
| * Total Pacific | 368 | 318 | 288 | 236 | 45 | 45 | 45 | | | | | | | | | | | | | | | 363 | 333 | 280 | |

Table 3.3.3. EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. – 10th EDF - continued

Overall situation by country (EUR million)

| | | Cotonou | | | | | | | | | | | | | | | | | | | | | TOTAL | | |
|--|----------------|------------|-----------------|-----------|------------|-----------------|-----------|--------------|-----------------|-----------|----------------------|-----------------|-----------|-----------------------|-----------------|-----------|----------------------|-----------------|-----------|------------|-----------------|-----------|------------|----------------|-----------|
| 10 th EDF | Appropriations | A Envelope | | | B Envelope | | | Co-financing | | | Implementation costs | | | Intra-ACP allocations | | | Regional allocations | | | Reserves | | | | | |
| Cumulative 2017 | | Decision s | Assigne d funds | Payment s | Decision s | Assigne d funds | Payment s | Decision s | Assigne d funds | Payment s | Decision s | Assigne d funds | Payment s | Decision s | Assigne d funds | Payment s | Decision s | Assigne d funds | Payment s | Decision s | Assigne d funds | Payment s | Decision s | Assigned funds | Payment s |
| Caribbean Region | 163 | | | | | | | | | | | | | | | | 163 | 156 | 122 | | | | 163 | 156 | 122 |
| Central Africa Region | 196 | | | | | | | | | | | | | | | | 193 | 163 | 144 | | | | 193 | 163 | 144 |
| Eastern, Southern Africa and the Indian Ocean | 713 | | | | | | | | | | | | | | | | 711 | 677 | 562 | | | | 711 | 677 | 562 |
| Intra ACP Allocations | 3.144 | | | | | | | 12 | 11 | 11 | | | | 3.128 | 2.930 | 2.636 | | | | | | | 3.140 | 2.941 | 2.646 |
| Multiregional PALOP | 33 | | | | | | | | | | | | | | | | 33 | 31 | 24 | | | | 33 | 31 | 24 |
| Pacific Region | 114 | | | | | | | | | | | | | | | | 114 | 112 | 90 | | | | 114 | 112 | 90 |
| Regional cooperation ACP | 0 | | | | | | | | | | | | | | | | | | | | | | | | |
| Southern Africa Region | 147 | | | | | | | | | | | | | | | | 147 | 144 | 106 | | | | 147 | 144 | 106 |
| West Africa Region | 591 | | | | | | | | | | | | | | | | 589 | 542 | 362 | | | | 589 | 542 | 362 |
| Total regional cooperation ACP | 5.100 | | | | | | | 12 | 11 | 11 | | | | 3.128 | 2.930 | 2.636 | 1.950 | 1.826 | 1.410 | | | | 5.089 | 4.767 | 4.057 |
| ACP | 21.213 | 13.021 | 12.477 | 10.983 | 2.002 | 1.980 | 1.904 | 201 | 192 | 144 | 501 | 498 | 496 | 3.128 | 2.930 | 2.636 | 1.950 | 1.826 | 1.410 | | | | 20.801 | 19.903 | 17.572 |
| All OCT countries | 28 | | | | | | | | | | 5 | 5 | 5 | | | | | | | | | | 5 | 5 | 5 |
| All OCT countries | 28 | | | | | | | | | | 5 | 5 | 5 | | | | | | | | | | 5 | 5 | 5 |
| Anguilla | 11 | 11 | 11 | 11 | | | | | | | | | | | | | | | | | | | 11 | 11 | 11 |
| Falkland Islands | 4 | 4 | 4 | 4 | | | | | | | | | | | | | | | | | | | 4 | 4 | 4 |
| Montserrat | 14 | 14 | 14 | 14 | | | | | | | | | | | | | | | | | | | 14 | 14 | 14 |
| Pitcairn Islands | 2 | 2 | 2 | 2 | | | | | | | | | | | | | | | | | | | 2 | 2 | 2 |
| Saint Helena | 17 | 17 | 16 | 16 | | | | | | | | | | | | | | | | | | | 17 | 16 | 16 |
| Turks & Caicos Islands | 16 | 12 | 12 | 11 | 4 | 4 | 4 | | | | | | | | | | | | | | | | 16 | 16 | 15 |
| * Total British OCT | 64 | 60 | 59 | 57 | 4 | 4 | 4 | | | | | | | | | | | | | | | | 64 | 64 | 61 |
| Aruba | 9 | 9 | 9 | 8 | | | | | | | | | | | | | | | | | | | 9 | 9 | 8 |
| Netherlands Antilles | 24 | 24 | 16 | 2 | | | | | | | | | | | | | | | | | | | 24 | 16 | 2 |
| * Total Dutch OCT | 33 | 33 | 25 | 10 | | | | | | | | | | | | | | | | | | | 33 | 25 | 10 |
| French Polynesia | 22 | 20 | 17 | 1 | 2 | 2 | 2 | | | | | | | | | | | | | | | | 22 | 18 | 3 |
| Mayotte | 30 | 23 | 23 | 23 | 6 | 6 | 6 | | | | | | | | | | | | | | | | 29 | 29 | 29 |
| New Caledonia | 19 | 19 | 19 | 19 | | | | | | | | | | | | | | | | | | | 19 | 19 | 19 |
| Saint Pierre & Miquelon | 21 | 20 | 20 | 20 | | | | | | | | | | | | | | | | | | | 20 | 20 | 20 |
| Wallis & Futuna | 19 | 16 | 2 | 1 | 3 | 2 | 1 | | | | | | | | | | | | | | | | 19 | 4 | 2 |
| * Total French OCT | 110 | 98 | 80 | 63 | 11 | 10 | 9 | | | | | | | | | | | | | | | | 109 | 91 | 72 |
| Regional cooperation OCT | 40 | | | | | | | | | | | | | | | | 40 | 38 | 32 | | | | 40 | 38 | 32 |
| Total regional cooperation OCT | 40 | | | | | | | | | | | | | | | | 40 | 38 | 32 | | | | 40 | 38 | 32 |
| OCT | 275 | 191 | 164 | 131 | 15 | 14 | 13 | | | | 5 | 5 | 5 | | | | 40 | 38 | 32 | | | | 251 | 222 | 181 |
| TOTAL: ACP+OCT | 21.488 | 13.212 | 12.641 | 11.113 | 2.017 | 1.994 | 1.918 | 201 | 192 | 144 | 506 | 503 | 501 | 3.128 | 2.930 | 2.636 | 1.989 | 1.864 | 1.442 | | | | 21.052 | 20.125 | 17.753 |

Table 3.3.4. EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. – 10th EDF

Overall situation by country (EUR million)

| 10 th EDF | Appropriations | Cotonou | | | | | | | | | | | | | | | | | | | | TOTAL | | | | | | |
|---|----------------|------------|----------------|-----------|------------|----------------|-----------|--------------|----------------|-----------|----------------------|----------------|-----------|-----------------------|----------------|-----------|----------------------|----------------|-----------|------------|----------------|-----------|------------|----------------|-----------|------|------|-----|
| | | A Envelope | | | B Envelope | | | Co-financing | | | Implementation costs | | | Intra-ACP allocations | | | Regional allocations | | | Reserves | | | | | | | | |
| | | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | | | |
| Annual 2017 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Administrative and financial expenditure | 536 | | | | | | | | 0 | 0 | | 1 | 2 | 2 | | | | | | | | | | | | 1 | 2 | 2 |
| All ACP countries | 286 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| All ACP countries | 822 | | | | | | | | 0 | 0 | | 1 | 2 | 2 | | | | | | | | | | | | 1 | 2 | 2 |
| Angola | 205 | (0) | 6 | 25 | (0) | | | 0 | (0) | | | | | | | | | | | | | | | | | (0) | 6 | 25 |
| Benin | 374 | (3) | 15 | 11 | (0) | | | 0 | (0) | | | | | | | | | | | | | | | | | (3) | 15 | 11 |
| Botswana | 119 | 0 | (0) | 16 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | 0 | 0 | 16 |
| Burkina Faso | 687 | (5) | (1) | 17 | (0) | (0) | | | | | | | | | | | | | | | | | | | | (5) | (1) | 17 |
| Burundi | 267 | (12) | (11) | 1 | (0) | (0) | 2 | (0) | (0) | | | | | | | | | | | | | | | | | (13) | (11) | 3 |
| Cameroon | 235 | (5) | (2) | 2 | (0) | 0 | 0 | | | | | | | | | | | | | | | | | | | (5) | (2) | 2 |
| Cape Verde | 66 | 0 | (0) | 1 | | | | | | | | | | | | | | | | | | | | | | 0 | (0) | 1 |
| Central African Republic | 190 | 0 | 18 | 19 | (1) | (0) | | | | | | | | | | | | | | | | | | | | (1) | 18 | 19 |
| Chad | 362 | (5) | (1) | 26 | (1) | (0) | 0 | | | | | | | | | | | | | | | | | | | (6) | (1) | 26 |
| Comoros | 60 | (0) | 1 | 3 | (0) | | | | | | | | | | | | | | | | | | | | | (0) | 1 | 3 |
| Congo (Brazzaville) | 89 | (6) | (2) | 5 | (0) | (0) | | | | | | | | | | | | | | | | | | | | (6) | (2) | 5 |
| Democratic Republic of Congo | 735 | 0 | 24 | 59 | (0) | 0 | 1 | 0 | 3 | 3 | | | | | | | | | | | | | | | | (0) | 28 | 63 |
| Djibouti | 76 | 0 | 34 | 4 | 0 | 7 | 1 | | | | | | | | | | | | | | | | | | | 0 | 41 | 5 |
| East Africa Region | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Eritrea | 58 | 0 | (1) | (1) | | | | | | | | | | | | | | | | | | | | | | 0 | (1) | (1) |
| Ethiopia | 761 | (12) | (0) | 7 | (0) | 0 | 6 | | | | | | | | | | | | | | | | | | | (12) | 0 | 12 |
| Gabon | 36 | (4) | (2) | 7 | | | | | | | | | | | | | | | | | | | | | | (4) | (2) | 7 |
| Gambia | 59 | (2) | 0 | 1 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | (2) | 0 | 1 |
| Ghana | 506 | (3) | (1) | 16 | | | | | | | | | | | | | | | | | | | | | | (3) | (1) | 16 |
| Guinea Bissau | 57 | (0) | (0) | 3 | | 0 | 0 | | | | | | | | | | | | | | | | | | | (0) | (0) | 4 |
| Guinea (Conakry) | 245 | 0 | 27 | 45 | (1) | (1) | 1 | 0 | 1 | | | | | | | | | | | | | | | | | (1) | 26 | 47 |
| Ivory Coast | 413 | (0) | 1 | 20 | (0) | (0) | 1 | | | | | | | | | | | | | | | | | | | (1) | 1 | 20 |
| Kenya | 471 | (2) | 5 | 35 | (0) | (0) | 10 | | | | | | | | | | | | | | | | | | | (2) | 5 | 44 |
| Lesotho | 142 | (27) | (12) | 3 | (0) | | | 0 | (0) | 0 | | | | | | | | | | | | | | | | (27) | (12) | 3 |
| Liberia | 221 | (2) | 1 | 7 | (1) | (0) | | 0 | 0 | 1 | | | | | | | | | | | | | | | | (3) | 1 | 8 |
| Madagascar | 303 | (0) | 7 | 31 | (0) | 0 | 2 | | | | | | | | | | | | | | | | | | | (0) | 8 | 33 |
| Malawi | 541 | (45) | (66) | 18 | (0) | | | | | | | | | | | | | | | | | | | | | (45) | (66) | 18 |
| Mali | 767 | (1) | 10 | 44 | (0) | (0) | 1 | 0 | (1) | | | | | | | | | | | | | | | | | (1) | 9 | 45 |
| Mauritania | 197 | (16) | 7 | (1) | | 0 | (1) | | | | | | | | | | | | | | | | | | | (16) | 7 | (2) |
| Mauritius | 76 | (3) | (2) | 0 | | | | | | | | | | | | | | | | | | | | | | (3) | (2) | 0 |
| Mozambique | 712 | (5) | (3) | 36 | (0) | | | 0 | (1) | 0 | | | | | | | | | | | | | | | | (5) | (4) | 36 |
| Namibia | 125 | (2) | 0 | 3 | 0 | (0) | (0) | | | | | | | | | | | | | | | | | | | (2) | 0 | 3 |
| Niger | 583 | (4) | 3 | 27 | 0 | (0) | | | | | | | | | | | | | | | | | | | | (4) | 3 | 27 |
| Nigeria | 687 | 0 | 67 | 65 | 0 | 0 | 3 | | | | | | | | | | | | | | | | | | | 0 | 67 | 68 |
| Rwanda | 391 | 0 | (6) | 1 | | | | | | | | | | | | | | | | | | | | | | 0 | (6) | 1 |
| Sao Tome & Principe | 22 | (1) | 2 | 1 | (0) | (0) | | | | | | | | | | | | | | | | | | | | (1) | 2 | 1 |
| Senegal | 333 | (3) | 1 | 13 | 0 | (0) | | | | | | | | | | | | | | | | | | | | (3) | 1 | 13 |
| Seychelles | 21 | (0) | 0 | | (0) | (0) | (0) | | | | | | | | | | | | | | | | | | | (0) | (0) | (0) |

Table 3.3.4. EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. – 10th EDF - continued

Overall situation by country (EUR million)

| 10 th EDF | Appropriations | Cotonou | | | | | | | | | | | | | | | | | | | | TOTAL | | | |
|--------------------------------|----------------|--------------|----------------|------------|------------|----------------|-----------|--------------|----------------|-----------|----------------------|----------------|-----------|-----------------------|----------------|-----------|----------------------|----------------|-----------|------------|----------------|-----------|--------------|----------------|------------|
| | | A Envelope | | | B Envelope | | | Co-financing | | | Implementation costs | | | Intra-ACP allocations | | | Regional allocations | | | Reserves | | | | | |
| | | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s |
| Sierra Leone | 298 | (3) | (17) | (9) | (0) | | | | | | | | | | | | | | | | | | (3) | (17) | (9) |
| Somalia | 419 | (7) | 1 | 32 | | | | | | | | | | | | | | | | | | | (7) | 1 | 32 |
| South Soudan | 2 | | | | | | | | | | | | | | | | | | | | | | | | |
| Sudan | 0 | | | | | | | | | | | | | | | | | | | | | | | | |
| Swaziland | 77 | 0 | 6 | 10 | 0 | 3 | 3 | | | | | | | | | | | | | | | | 0 | 9 | 12 |
| Tanzania | 625 | (1) | 28 | 33 | 0 | (0) | 1 | 0 | 11 | | | | | | | | | | | | | | (1) | 39 | 34 |
| Togo | 164 | (0) | (0) | 25 | 0 | 1 | 2 | | | | | | | | | | | | | | | | (0) | 1 | 27 |
| Uganda | 442 | (0) | (0) | 12 | (0) | (0) | | | | | | | | | | | | | | | | | (0) | (0) | 12 |
| Zambia | 381 | (2) | 5 | 20 | | | | | | | | | | | | | | | | | | | (2) | 5 | 20 |
| Zimbabwe | 155 | | | | (0) | (0) | 4 | | | | | | | | | | | | | | | | (0) | (0) | 4 |
| * Total Africa | 13.753 | (181) | 144 | 690 | (6) | 10 | 36 | (0) | 14 | 5 | | | | | | | | | | | | | (187) | 167 | 731 |
| Antigua & Barbuda | 13 | | 0 | (0) | | | | | | | | | | | | | | | | | | | | 0 | (0) |
| Bahamas | 0 | | | | | | | | | | | | | | | | | | | | | | | | |
| Barbados | 16 | 0 | (0) | 0 | | | | | | | | | | | | | | | | | | | 0 | (0) | 0 |
| Belize | 16 | (1) | (0) | 0 | 0 | (0) | 0 | | | | | | | | | | | | | | | | (1) | (0) | 1 |
| Dominica | 22 | 0 | 0 | 0 | 0 | 1 | 0 | | | | | | | | | | | | | | | | 0 | 1 | 0 |
| Dominican Republic | 208 | (2) | 1 | 3 | | 0 | 1 | | | | | | | | | | | | | | | | (2) | 1 | 4 |
| Grenada | 18 | (0) | (0) | | | 0 | 0 | | | | | | | | | | | | | | | | (0) | (0) | 0 |
| Gugana | 51 | 0 | 0 | 4 | | | | | | | | | | | | | | | | | | | 0 | 0 | 4 |
| Haiti | 565 | 0 | 22 | 15 | 0 | 2 | 3 | 0 | 29 | 11 | | | | | | | | | | | | | 0 | 53 | 29 |
| Jamaica | 180 | (2) | 7 | 3 | 0 | (2) | (5) | | | | | | | | | | | | | | | | (2) | 6 | (2) |
| Saint Kitts & Nevis | 6 | | | | 0 | (0) | 0 | | | | | | | | | | | | | | | | 0 | (0) | 0 |
| Saint Lucia | 20 | 0 | (0) | 3 | (0) | 0 | 0 | | | | | | | | | | | | | | | | (0) | (0) | 4 |
| Saint Vincent & the Grenadines | 14 | 0 | 1 | 1 | 0 | 0 | 0 | | | | | | | | | | | | | | | | 0 | 1 | 1 |
| Suriname | 16 | (2) | (0) | 0 | | | | | | | | | | | | | | | | | | | (2) | (0) | 0 |
| Trinidad & Tobago | 25 | (1) | 0 | 0 | | | | | | | | | | | | | | | | | | | (1) | 0 | 0 |
| * Total Caribbean | 1.170 | (8) | 31 | 30 | (0) | 2 | 0 | 0 | 29 | 11 | | | | | | | | | | | | | (8) | 61 | 40 |
| Cook Islands | 4 | (0) | 0 | 0 | (0) | | | | | | | | | | | | | | | | | | (0) | 0 | 0 |
| East Timor | 82 | (3) | (3) | 7 | | | | | | | | | | | | | | | | | | | (3) | (3) | 7 |
| Fiji | 4 | | | | | | | | | | | | | | | | | | | | | | | | |
| Kiribati | 21 | 0 | (0) | 2 | | 0 | 0 | | | | | | | | | | | | | | | | 0 | (0) | 2 |
| Marshall Islands | 6 | | | | | | | | | | | | | | | | | | | | | | | | |
| Micronesia | 8 | 0 | (0) | 0 | | | | | | | | | | | | | | | | | | | 0 | (0) | 0 |
| Nauru | 3 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| Niue | 4 | | 0 | 0 | | | | | | | | | | | | | | | | | | | | 0 | 0 |
| Palau | 3 | | 0 | 0 | | | | | | | | | | | | | | | | | | | | 0 | 0 |
| Papua New Guinea | 97 | (5) | 5 | 7 | | | | | | | | | | | | | | | | | | | (5) | 5 | 7 |
| Solomon Islands | 47 | (0) | 0 | 2 | | | | | | | | | | | | | | | | | | | (0) | 0 | 2 |
| Tonga | 15 | 0 | (0) | 0 | 0 | 0 | 1 | | | | | | | | | | | | | | | | 0 | 0 | 1 |
| Tuvalu | 7 | (0) | 0 | 0 | | | | | | | | | | | | | | | | | | | (0) | 0 | 0 |
| Vanuatu | 18 | (2) | (0) | (0) | | | | | | | | | | | | | | | | | | | (2) | (0) | (0) |
| Western Samoa | 49 | (1) | 0 | 1 | | 0 | 2 | | | | | | | | | | | | | | | | (1) | 0 | 3 |
| * Total Pacific | 368 | (11) | 2 | 19 | (0) | 0 | 3 | | | | | | | | | | | | | | | | (11) | 2 | 22 |

Table 3.3.4. EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. – 10th EDF - continued

Overall situation by country (EUR million)

| | | Cotonou | | | | | | | | | | | | | | | | | | | | | TOTAL | | |
|---|----------------|------------|----------------|-----------|------------|----------------|-----------|--------------|----------------|-----------|----------------------|----------------|-----------|-----------------------|----------------|-----------|----------------------|----------------|-----------|------------|----------------|-----------|------------|----------------|-----------|
| 10 th EDF | Appropriations | A Envelope | | | B Envelope | | | Co-financing | | | Implementation costs | | | Intra-ACP allocations | | | Regional allocations | | | Reserves | | | Decision s | Assigned funds | Payment s |
| Annual 2017 | | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s |
| Caribbean Region | 163 | | | | | | | | | | | | | | | | 0 | 8 | 9 | | | | 0 | 8 | 9 |
| Central Africa Region | 196 | | | | | | | | | | | | | | | | (3) | 1 | 15 | | | | (3) | 1 | 15 |
| Eastern, Southern Africa and the Indian Ocean | 713 | | | | | | | | | | | | | | | | (5) | (3) | 28 | | | | (5) | (3) | 28 |
| Intra ACP Allocations | 3.144 | | | | | | | 0 | (0) | 0 | | | | 213 | 235 | 317 | | | | | | | 213 | 235 | 317 |
| Multiregional PALOP | 33 | | | | | | | | | | | | | | | | 0 | 0 | 3 | | | | 0 | 0 | 3 |
| Pacific Region | 114 | | | | | | | | | | | | | | | | 0 | 1 | 9 | | | | 0 | 1 | 9 |
| Regional cooperation ACP | 0 | | | | | | | | | | | | | | | | | | | | | | | | |
| Southern Africa Region | 147 | | | | | | | | | | | | | | | | 0 | (1) | 14 | | | | 0 | (1) | 14 |
| West Africa Region | 591 | | | | | | | | | | | | | | | | (2) | 42 | 66 | | | | (2) | 42 | 66 |
| Total regional cooperation ACP | 5.100 | | | | | | | 0 | (0) | 0 | | | | 213 | 235 | 317 | (10) | 49 | 145 | | | | 203 | 284 | 461 |
| ACP | 21.213 | (200) | 176 | 739 | (6) | 12 | 38 | (0) | 43 | 16 | 1 | 2 | 2 | 213 | 235 | 317 | (10) | 49 | 145 | | | | (3) | 517 | 1.257 |
| All OCT countries | 28 | | | | | | | | | | | | | (0) | (0) | 0 | | | | | | | (0) | (0) | 0 |
| All OCT countries | 28 | | | | | | | | | | | | | (0) | (0) | 0 | | | | | | | (0) | (0) | 0 |
| Anguilla | 11 | (0) | | | | | | | | | | | | | | | | | | | | | (0) | | |
| Falkland Islands | 4 | (0) | (0) | 1 | | | | | | | | | | | | | | | | | | | (0) | (0) | 1 |
| Montserrat | 14 | | | | | | | | | | | | | | | | | | | | | | | | |
| Pitcairn Islands | 2 | | 0 | 1 | | | | | | | | | | | | | | | | | | | | 0 | 1 |
| Saint Helena | 17 | | | | | | | | | | | | | | | | | | | | | | | | |
| Turks & Caicos Islands | 16 | | 0 | 3 | (0) | 0 | 0 | | | | | | | | | | | | | | | | (0) | 0 | 3 |
| * Total British OCT | 64 | (1) | (0) | 5 | (0) | 0 | 0 | | | | | | | | | | | | | | | | (1) | (0) | 5 |
| Aruba | 9 | | | | | | | | | | | | | | | | | | | | | | | | |
| Netherlands Antilles | 24 | | 15 | 2 | | | | | | | | | | | | | | | | | | | 0 | 15 | 2 |
| * Total Dutch OCT | 33 | 0 | 15 | 2 | | | | | | | | | | | | | | | | | | | 0 | 15 | 2 |
| French Polynesia | 22 | | 14 | 0 | | 0 | 0 | | | | | | | | | | | | | | | | 0 | 14 | 0 |
| Magotte | 30 | (1) | 0 | 0 | | | | | | | | | | | | | | | | | | | (1) | 0 | 0 |
| New Caledonia | 19 | | | | | | | | | | | | | | | | | | | | | | | | |
| Saint Pierre & Miquelon | 21 | (1) | (1) | | | | | | | | | | | | | | | | | | | | (1) | (1) | |
| Wallis & Futuna | 19 | | 0 | 0 | | 2 | 0 | | | | | | | | | | | | | | | | 0 | 2 | 1 |
| * Total French OCT | 110 | (1) | 14 | 1 | 0 | 2 | 0 | | | | | | | | | | | | | | | | (1) | 15 | 1 |
| Regional cooperation OCT | 40 | | | | | | | | | | | | | | | | | 3 | 12 | | | | 0 | 3 | 12 |
| Total regional cooperation OCT | 40 | | | | | | | | | | | | | | | | 0 | 3 | 12 | | | | 0 | 3 | 12 |
| OCT | 275 | (2) | 29 | 7 | (0) | 2 | 0 | | | | (0) | (0) | 0 | | | | 0 | 3 | 12 | | | | (3) | 33 | 20 |
| TOTAL: ACP+OCT | 21.488 | (202) | 205 | 747 | (6) | 14 | 38 | (0) | 43 | 16 | 1 | 1 | 2 | 213 | 235 | 317 | (10) | 51 | 157 | | | | (5) | 550 | 1.277 |

Table 3.4.1. EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. – 11th EDF

Overall situation by country (EUR million)

| 11th EDF | Appropriations | Cotonou A Envelope | | | | Cotonou B Envelope | | | | Cotonou Co-financing | | | | Cotonou Implementation costs | | | | Cotonou Intra-ACP allocations | | | | Cotonou Regional allocations | | | | Cotonou Reserves | | | | Cotonou EC Internal SLA | | | | TOTAL | | |
|--|----------------|--------------------|------------|-----------|------------|--------------------|------------|-----------|------------|----------------------|------------|-----------|------------|------------------------------|------------|-----------|------------|-------------------------------|------------|-----------|------------|------------------------------|------------|-----------|------------|------------------|------------|-----------|------------|-------------------------|----------------|-----------|-------|-------|-----|--|
| | | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | Assigned funds | Payment s | | | | |
| Administrative and financial expenditure | 1.070 | | | | | | | | | | | | | 548 | 51% | 461 | 43% | | | | | | | | | | | | | | | | 496 | 461 | 461 | |
| All ACP countries | 4.452 | | | | | | | | | | | | | | | | | 1.900 | 43% | 319 | 7% | | | | | | | | | | | | 1.900 | 319 | 319 | |
| All ACP countries | 5.522 | | | | | | | | | | | | | 548 | 10% | 461 | 8% | | | | | 1.900 | 34% | 319 | 6% | | | | | | | | 2.396 | 780 | 780 | |
| Angola | 210 | 92 | 44% | 6 | 3% | | | | | | | | | | | | | | | | | | | | | | | | | 23 | 6 | 6 | | | | |
| Benin | 372 | 325 | 87% | 69 | 18% | | | | | | | | | | | | | | | | | | | | | | | | | 255 | 69 | 69 | | | | |
| Botswana | 33 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Burkina Faso | 628 | 583 | 93% | 202 | 32% | 5 | 1% | | | | | | | | | | | | | | | | | | | | | | | 480 | 202 | 202 | | | | |
| Burundi | 444 | 211 | 48% | 54 | 12% | 6 | 1% | 4 | 1% | | | | | | | | | | | | | | | | | | | | | 96 | 59 | 59 | | | | |
| Cameroon | 290 | 178 | 61% | 44 | 15% | 8 | 3% | 6 | 2% | | | | | | | | | | | | | | | | | | | | | 135 | 50 | 50 | | | | |
| Cape Verde | 72 | 55 | 76% | 20 | 27% | 17 | 24% | 17 | 24% | | | | | | | | | | | | | | | | | | | | | 66 | 37 | 37 | | | | |
| Central African Republic | 392 | 183 | 47% | 132 | 34% | 65 | 17% | 49 | 12% | | | | | | | | | | | | | | | | | | | | | 242 | 181 | 181 | | | | |
| Chad | 584 | 421 | 72% | 103 | 18% | 42 | 7% | 36 | 6% | | | | | | | | | | | | | | | | | | | | | 239 | 139 | 139 | | | | |
| Comoros | 68 | 9 | 13% | 5 | 8% | | | | | | | | | | | | | | | | | | | | | | | | | 7 | 5 | 5 | | | | |
| Congo (Brazzaville) | 103 | 15 | 15% | 1 | 1% | | | | | | | | | | | | | | | | | | | | | | | | | 3 | 1 | 1 | | | | |
| Democratic Republic of Congo | 638 | 518 | 81% | 78 | 12% | 15 | 2% | 10 | 2% | 3 | 0% | | | | | | | | | | | | | | | | | | | 233 | 88 | 88 | | | | |
| Djibouti | 105 | 79 | 75% | 5 | 5% | | | | | | | | | | | | | | | | | | | | | | | | | 45 | 5 | 5 | | | | |
| Eritrea | 200 | 84 | 42% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Ethiopia | 851 | 494 | 58% | 216 | 25% | 106 | 12% | 88 | 10% | | | | | | | | | | | | | | | | | | | | | 526 | 304 | 304 | | | | |
| Gabon | 13 | 1 | 8% | 0 | 0% | | | | | | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 | | | | |
| Gambia | 162 | 108 | 67% | 34 | 21% | 12 | 7% | 6 | 4% | | | | | | | | | | | | | | | | | | | | | 64 | 40 | 40 | | | | |
| Ghana | 323 | 270 | 83% | 17 | 5% | | | | | | | | | | | | | | | | | | | | | | | | | 65 | 17 | 17 | | | | |
| Guinea Bissau | 151 | 48 | 32% | 28 | 19% | 23 | 15% | 14 | 9% | | | | | | | | | | | | | | | | | | | | | 61 | 42 | 42 | | | | |
| Guinea (Conakry) | 244 | 192 | 79% | 61 | 25% | | | | | | | | | | | | | | | | | | | | | | | | | 119 | 61 | 61 | | | | |
| Ivory Coast | 275 | 271 | 99% | 59 | 21% | | | | | | | | | | | | | | | | | | | | | | | | | 220 | 59 | 59 | | | | |
| Kenya | 435 | 261 | 60% | 41 | 9% | | | | | | | | | | | | | | | | | | | | | | | | | 157 | 41 | 41 | | | | |
| Lesotho | 142 | 28 | 20% | 9 | 6% | | | | | | | | | | | | | | | | | | | | | | | | | 15 | 9 | 9 | | | | |
| Liberia | 279 | 215 | 77% | 73 | 26% | | | | | | | | | | | | | | | | | | | | | | | | | 125 | 73 | 73 | | | | |
| Madagascar | 527 | 406 | 77% | 99 | 19% | 8 | 2% | | | | | | | | | | | | | | | | | | | | | | | 197 | 99 | 99 | | | | |
| Malawi | 560 | 387 | 69% | 84 | 15% | | | | | | | | | | | | | | | | | | | | | | | | | 244 | 84 | 84 | | | | |
| Mali | 625 | 437 | 70% | 209 | 33% | 10 | 2% | 5 | 1% | | | | | | | | | | | | | | | | | | | | | 344 | 214 | 214 | | | | |
| Mauritania | 204 | 110 | 54% | 10 | 5% | 5 | 2% | | | | | | | | | | | | | | | | | | | | | | | 47 | 10 | 10 | | | | |
| Mauritius | 10 | 2 | 20% | 0 | 0% | | | | | | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 | | | | |
| Mozambique | 734 | 303 | 41% | 20 | 3% | | | | | | | | | | | | | | | | | | | | | | | | | 250 | 20 | 20 | | | | |
| Namibia | 68 | 68 | 100% | 3 | 4% | | | | | | | | | | | | | | | | | | | | | | | | | 32 | 3 | 3 | | | | |
| Niger | 626 | 567 | 91% | 234 | 37% | 30 | 5% | 25 | 4% | | | | | | | | | | | | | | | | | | | | | 484 | 259 | 259 | | | | |
| Nigeria | 522 | 504 | 97% | 145 | 28% | 10 | 2% | | | | | | | | | | | | | | | | | | | | | | | 365 | 145 | 145 | | | | |
| Rwanda | 460 | 438 | 95% | 186 | 41% | | | | | | | | | | | | | | | | | | | | | | | | | 393 | 186 | 186 | | | | |
| Sao Tome & Principe | 28 | 28 | 100% | 11 | 38% | | | | | | | | | | | | | | | | | | | | | | | | | 19 | 11 | 11 | | | | |
| Senegal | 347 | 200 | 58% | 78 | 22% | | | | | | | | | | | | | | | | | | | | | | | | | 168 | 78 | 78 | | | | |
| Seychelles | 2 | 2 | 100% | 0 | 0% | | | | | | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 | | | | |

Table 3.4.1. EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. – 11th EDF - continued

Overall situation by country (EUR million)

| 11 th EDF | Appropriations | Cotonou | | | | Cotonou | | | | Cotonou | | | | Cotonou | | | | Cotonou | | | | Cotonou | | | | TOTAL | | | | | | |
|--------------------------------|----------------|---------------|------------|--------------|------------|--------------|------------|----------------------|------------|-----------------------|------------|----------------------|------------|------------|------------|-----------------|------------|------------|----------------|------------|------------|------------|------------|------------|------------|--------------|----------------|--------------|----|-----|-----|-----|
| | | A Envelope | | B Envelope | | Co-financing | | Implementation costs | | Intra-ACP allocations | | Regional allocations | | Reserves | | EC Internal SLA | | Decision s | Assigned funds | Payments | | | | | | | | | | | | |
| Cumulative 2017 | | Decision s | % of Appr. | Payments s | % of Appr. | Decision s | % of Appr. | Payments s | % of Appr. | Decision s | % of Appr. | Payments s | % of Appr. | Decision s | % of Appr. | Payments s | % of Appr. | Decision s | % of Appr. | Payments s | % of Appr. | Decision s | % of Appr. | Payments s | % of Appr. | Decision s | Assigned funds | Payments | | | | |
| Sierra Leone | 376 | 283 | 78% | 85 | 23% | | | | | | | | | | | | | | | | | | | | | 119 | 85 | 85 | | | | |
| Somalia | 495 | 496 | 98% | 126 | 26% | 9 | 2% | 9 | 2% | | | | | | | | | | | | | | | | | 1 | 0% | 1 | 0% | 218 | 135 | 135 |
| South Soudan | 90 | | | | | 90 | 100% | 82 | 91% | | | | | | | | | | | | | | | | | | | | | | | |
| Sudan | 128 | | | | | 128 | 100% | 47 | 37% | | | | | | | | | | | | | | | | | | | | | | | |
| Swaziland | 62 | 42 | 67% | 8 | 12% | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Tanzania | 643 | 327 | 51% | 63 | 10% | | | | | 17 | 3% | | | | | | | | | | | | | | | | | | | | | |
| Togo | 216 | 167 | 77% | 62 | 29% | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Uganda | 584 | 374 | 64% | 45 | 8% | 5 | 1% | 2 | 0% | | | | | | | | | | | | | | | | | | | | | | | |
| Zambia | 484 | 304 | 63% | 32 | 7% | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Zimbabwe | 242 | 216 | 89% | 108 | 45% | 8 | 3% | | | | | | | | | | | | | | | | | | | | | | | | | |
| * Total Africa | 15.046 | 10.299 | 68% | 2.864 | 19% | 539 | 4% | 398 | 3% | 20 | 0% | | | | | | | | | | | 1 | 0% | 1 | 0% | 7.182 | 3.263 | 3.263 | | | | |
| Antigua & Barbuda | 3 | 3 | 100% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Barbados | 4 | 3 | 96% | 1 | 32% | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Belize | 27 | 13 | 48% | 1 | 2% | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Dominica | 13 | 1 | 9% | | | 9 | 69% | 9 | 68% | | | | | | | | | | | | | | | | | | | | | | | |
| Dominican Republic | 72 | 48 | 66% | 14 | 20% | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Grenada | 5 | 5 | 100% | 1 | 21% | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Guyana | 34 | 34 | 100% | 4 | 12% | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Haiti | 468 | 245 | 52% | 3 | 1% | 48 | 10% | 36 | 8% | | | | | | | | | | | | | | | | | | | | | | | |
| Jamaica | 46 | 46 | 100% | 4 | 9% | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Saint Kitts & Nevis | 3 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Saint Lucia | 13 | 2 | 12% | | | 6 | 47% | 5 | 38% | | | | | | | | | | | | | | | | | | | | | | | |
| Saint Vincent & the Grenadines | 14 | 7 | 51% | | | 7 | 48% | 5 | 33% | | | | | | | | | | | | | | | | | | | | | | | |
| Suriname | 14 | 14 | 100% | 3 | 24% | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Trinidad & Tobago | 10 | 2 | 18% | 0 | 3% | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| * Total Caribbean | 724 | 422 | 58% | 32 | 4% | 70 | 10% | 55 | 8% | | | | | | | | | | | | | | | | | 212 | 88 | 88 | | | | |
| Cook Islands | 1 | 1 | 100% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| East Timor | 97 | 62 | 64% | 14 | 15% | 2 | 2% | 1 | 1% | | | | | | | | | | | | | | | | | | | | | | | |
| Fiji | 45 | 9 | 18% | 2 | 5% | 17 | 38% | 12 | 26% | | | | | | | | | | | | | | | | | | | | | | | |
| Kiribati | 23 | 2 | 9% | 0 | 1% | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Marshall Islands | 11 | 9 | 85% | | | 2 | 15% | | | | | | | | | | | | | | | | | | | | | | | | | |
| Micronesia | 16 | | | | | 2 | 11% | 2 | 11% | | | | | | | | | | | | | | | | | | | | | | | |
| Nauru | 2 | 2 | 100% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Niue | 0 | 0 | 100% | 0 | 96% | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Palau | 3 | | | | | 1 | 41% | | | | | | | | | | | | | | | | | | | | | | | | | |
| Papua New Guinea | 187 | 32 | 17% | 3 | 2% | 3 | 2% | 1 | 0% | | | | | | | | | | | | | | | | | | | | | | | |
| Solomon Islands | 40 | 14 | 35% | 6 | 14% | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Tonga | 12 | 11 | 92% | 5 | 41% | 1 | 8% | 1 | 7% | | | | | | | | | | | | | | | | | | | | | | | |
| Tuvalu | 7 | 7 | 100% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Vanuatu | 44 | | | | | 3 | 6% | 3 | 6% | | | | | | | | | | | | | | | | | | | | | | | |
| Western Samoa | 20 | 20 | 100% | 4 | 20% | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| * Total Pacific | 508 | 169 | 33% | 35 | 7% | 30 | 6% | 18 | 4% | | | | | | | | | | | | | | | | | 170 | 53 | 53 | | | | |

Table 3.4.1. EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. – 11th EDF - continued

Overall situation by country (EUR million)

| 11 th EDF | Approp riations | Cotonou | | | | Cotonou | | | | Cotonou | | | | Cotonou | | | | Cotonou | | | | Cotonou | | | | TOTAL | | | | | | | | | | |
|--|--------------------|---------------|--------------------|--------------|---------------|---------------|--------------------|--------------|---------------|---------------|--------------------|--------------|---------------|----------------------|--------------------|--------------|---------------|-----------------------|--------------------|--------------|---------------|----------------------|--------------------|--------------|---------------|---------------|--------------------|--------------|---------------|-----------------|------------------|-----------------|----------------|---------------|-------------------|--------------|
| | | A Envelope | | | | B Envelope | | | | Co-financing | | | | Implementation costs | | | | Intra-ACP allocations | | | | Regional allocations | | | | Reserves | | | | EC Internal SLA | | | | Decision s | Assigned funds | Payment s |
| | | Decision s | % of Appr. - | Payment s | % of Appr. | Decision s | % of Appr. - | Payment s | % of Appr. | Decision s | % of Appr. - | Payment s | % of Appr. | Decision s | % of Appr. - | Payment s | % of Appr. | Decision s | % of Appr. - | Payment s | % of Appr. | Decision s | % of Appr. - | Payment s | % of Appr. | Decision s | % of Appr. - | Payment s | % of Appr. | | | | | | | |
| Cumulative 2017 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Caribbean Region | 360 | | | | | | | | | | | | | | | | | 140 | 39% | 27 | 7% | | | | | | | | | | | | | 86 | 27 | 27 |
| Central Africa Region | 370 | | | | | | | | | | | | | | | | | 294 | 79% | 34 | 9% | | | | | | | | | | | | | 86 | 34 | 34 |
| Eastern, Southern Africa and the Indian Ocean | 1.659 | | | | | | | | | | | | | | | | | 911 | 55% | 373 | 22% | | | | | | | | | | | | | 722 | 373 | 373 |
| Intra ACP Allocations | 3.591 | | | | | | | | | 1 | 0% | 1 | 0% | | | | | 2.344 | 65% | 1.365 | 38% | | | | | | | | | | | | | 1.787 | 1.367 | 1.367 |
| Multiregional PALOP | 30 | | | | | | | | | | | | | | | | | 3 | 10% | | | | | | | | | | | | | | | | | |
| Pacific Region | 166 | | | | | | | | | | | | | | | | | 75 | 45% | | | | | | | | | | | | | | | | | |
| Vest Africa Region | 1.282 | | | | | | | | | | | | | | | | | 1.100 | 86% | 191 | 15% | | | | | | | | | | | | | 721 | 191 | 191 |
| total regional cooperation ACP | 7.457 | | | | | | | | | 1 | 0% | 1 | 0% | | | | | 2.344 | 31% | 1.365 | 18% | 2.522 | 34% | 625 | 8% | | | | | | | | | 3.402 | 1.991 | 1.991 |
| ACP | 29.257 | 10.890 | | 2.931 | | 699 | | 472 | | 21 | | 1 | | 548 | | 461 | | 2.344 | | 1.365 | | 4.422 | | 943 | | | | 1 | | 1 | 13.361,86 | 6.174,93 | 6174,93 | | | |
| All OCT countries | 174 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 5 | 4 | 2 |
| All OCT countries | 174 | | | | | | | | | | | | | | | | | 5 | 3% | 2 | 1% | | | | | | | | | | | | | 5 | 4 | 2 |
| Anguilla | 14 | 14 | 100% | 4 | 26% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 14 | 13 | 4 |
| Falkland Islands | 6 | 6 | 100% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 6 | | |
| Montserrat | 18 | | 0% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | |
| Pitcairn Islands | 2 | | 0% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | |
| Saint Helena | 22 | | 0% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | |
| Turks & Caicos Islands | 15 | 15 | 100% | 4 | 27% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 15 | 13 | 4 |
| * Total British OCT | 77 | 35 | 45% | 8 | 10% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 35 | 26 | 8 |
| Netherlands Antilles | 6 | 6 | 0 | 2 | 0% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 6 | 6 | 2.1197632 |
| * Total Dutch OCT | 6 | 6 | 100% | 2 | 35% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 6 | 6 | 2 |
| French Polynesia | 39 | | 0% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | |
| New Caledonia | 30 | 30 | 100% | 6 | 19% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 30 | 30 | 6 |
| Saint Pierre & Miquelon | 26 | 26 | 100% | 13 | 49% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 26 | 26 | 13 |
| Wallis & Futuna | 20 | | 0% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | |
| * Total French OCT | 106 | 56 | 53% | 19 | 18% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 56 | 56 | 19 |
| Regional cooperation OCT | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | |
| total regional cooperation OCT | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | |
| OCT | 364 | 97 | | 28 | | | | | | | | | | 5 | | 2 | | 0 | | | | | | | | | | | | | | | | 101,41 | 90,99 | 30,81 |
| TOTAL: ACP+OCT | 29.621 | 10.987 | 37% | 2.960 | 10% | 699 | 2% | 472 | 2% | 21 | 0% | 1 | 0% | 552 | 2% | 464 | 2% | 2.344 | 8% | 1.365 | 5% | 4.422 | 15% | 943 | 3% | | | 1 | 0% | 1 | 0% | 19.027 | 13.453 | 6.206 | | |

Table 3.4.2. EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. – 11th EDF

Overall situation by country (EUR million)

| 11th EDF Annual 2017 | Appropriations | Cotonou | | | | Cotonou | | | | Cotonou | | | | Cotonou | | | | Cotonou | | | | Cotonou | | | | TOTAL | | | | | | | | | | | | | | | | | |
|--|----------------|------------|------------|-----------|------------|------------|------------|-----------|------------|--------------|------------|-----------|------------|----------------------|------------|-----------|------------|-----------------------|------------|-----------|------------|----------------------|------------|-----------|------------|------------|------------|-----------|------------|-----------------|--|-----|-----|------------|----------------|-----------|-----|-----|-----|-----|-----|-----|-----|
| | | A Envelope | | | | B Envelope | | | | Co-financing | | | | Implementation costs | | | | Intra-ACP allocations | | | | Regional allocations | | | | Reserves | | | | EC Internal SLA | | | | Decision s | Assigned funds | Payment s | | | | | | | |
| | | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | | | | | | | | | | | | | | |
| Administrative and financial expenditure | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 166 | 161 | 153 | | | | | | | | | |
| All ACP countries | (507) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 400 | 400 | 300 | | | | | | | | | |
| All ACP countries | (506) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 166 | 3% | 153 | 3% | 400 | 7% | 300 | 5% | 566 | 561 | 453 | |
| Angola | | 65 | 31% | 5 | 2% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 65 | 22 | 5 | | | | | | |
| Benin | | 100 | 27% | 54 | 15% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 100 | 138 | 54 | | | | | |
| Botswana | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Burkina Faso | | 53 | 8% | 82 | 13% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 53 | 360 | 82 | | | |
| Burundi | | 101 | 23% | 14 | 3% | (6) | -1% | 0 | 0% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 96 | 11 | 14 | | | |
| Cameroon | | 124 | 43% | 32 | 11% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 124 | 99 | 36 | | | |
| Cape Verde | 7 | | 0% | 11 | 15% | 7 | 10% | 14 | 19% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 7 | 18 | 25 | | | |
| Central African Republic | 208 | | 64 | 16% | 28 | 7% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 64 | 77 | 28 | | | |
| Chad | 100 | | 18 | 3% | 35 | 6% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 18 | 71 | 43 | | | |
| Comoros | | 1 | 1% | 1 | 2% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | 2 | 1 | | | |
| Congo (Brazzaville) | | | 0% | 1 | 1% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | 3 | 1 | | | |
| Democratic Republic of Congo | | | 45 | 7% | 29 | 6% | | | | | | | 0% | | | | | | | | | | | | | | | | | | | | | | | | | 45 | 65 | 44 | | | |
| Djibouti | | | 60 | 57% | 5 | 5% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 60 | 44 | 5 | | |
| Eritrea | | | 84 | 42% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 84 | | | | |
| Ethiopia | 0 | | 54 | 6% | 89 | 10% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 54 | 41 | 98 | | |
| Gabon | | | | 0% | 0 | 0% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 | | |
| Gambia | 117 | | 106 | 66% | 24 | 21% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 106 | 53 | 40 | |
| Ghana | | | 175 | 54% | 10 | 3% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 175 | 43 | 10 | |
| Guinea Bissau | | | | 0% | 8 | 5% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | 27 | 13 | | |
| Guinea (Conakry) | | | 140 | 57% | 22 | 9% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 140 | 70 | 22 | | |
| Ivory Coast | | | | 0% | 36 | 13% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | 116 | 36 | | |
| Kenya | | | 61 | 14% | 32 | 7% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 61 | 108 | 32 | | |
| Lesotho | | | 6 | 4% | 4 | 2% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 6 | 2 | 4 | | |
| Liberia | | | 33 | 12% | 19 | 7% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 33 | 52 | 19 | | |
| Madagascar | 8 | | 154 | 29% | 17 | 3% | 8 | 2% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 162 | 107 | 17 | | |
| Malawi | | | 165 | 23% | 64 | 11% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 165 | 179 | 64 | |
| Mali | | | 32 | 5% | 83 | 13% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 32 | 67 | 84 | | |
| Mauritania | 2 | | 52 | 25% | 6 | 3% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 52 | 19 | 6 | | |
| Mauritius | | | | 0% | 0 | 0% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 | |
| Mozambique | | | 40 | 5% | 20 | 3% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 40 | 50 | 20 | |
| Namibia | | | | 0% | 0 | 0% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 | |
| Niger | | | 35 | 6% | 75 | 12% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 35 | 58 | 100 | |
| Nigeria | | | 271 | 52% | 95 | 18% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 271 | 252 | 95 |
| Rwanda | | | | 0% | 128 | 28% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | 26 | 128 |
| Sao Tome & Principe | | | | 0% | 4 | 14% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | 0 | 4 | |
| Senegal | | | 40 | 12% | 18 | 5% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 40 | 89 | 18 |
| Seychelles | | | | 0 | 1% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |

Table 3.4.2. EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. – 11th EDF - continued

Overall situation by country (EUR million)

| 11 th EDF | Appropriations | Cotonou | | | | Cotonou | | | | Cotonou | | | | Cotonou | | | | Cotonou | | | | Cotonou | | | | TOTAL | | | | | | | | | | |
|--------------------------------|----------------|--------------|------------|--------------|------------|------------|------------|------------|------------|--------------|------------|-----------|------------|----------------------|------------|-----------|------------|-----------------------|------------|-----------|------------|----------------------|------------|-----------|------------|------------|------------|-----------|------------|-----------------|------------|--------------|--------------|--------------|----------------|-----------|
| | | A Envelope | | | | B Envelope | | | | Co-financing | | | | Implementation costs | | | | Intra-ACP allocations | | | | Regional allocations | | | | Reserves | | | | EC Internal SLA | | | | Decision s | Assigned funds | Payment s |
| | | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | | | |
| Sierra Leone | | 95 | 25% | 27 | 7% | | | | | | | | | | | | | | | | | | | | | | | | | | | | 95 | 35 | 27 | |
| Somalia | | 297 | 60% | 65 | 13% | | | 8 | 2% | | | | | | | | | | | | | | | | | | | | | | | 297 | 85 | 73 | | |
| South Soudan | 40 | | | | | 40 | 44% | 52 | 58% | | | | | | | | | | | | | | | | | | | | | | | 40 | 60 | 52 | | |
| Sudan | 5 | | | | | 5 | 4% | 42 | 33% | | | | | | | | | | | | | | | | | | | | | | | | 5 | 103 | 42 | |
| Swaziland | | | 0% | 5 | 8% | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | 9 | 5 | |
| Tanzania | 17 | | 21 | 3% | 60 | 8% | | | | 17 | 3% | | | | | | | | | | | | | | | | | | | | | | 38 | 270 | 60 | |
| Togo | 0 | | 7 | 3% | 38 | 18% | | | | | | | | | | | | | | | | | | | | | | | | | | | 7 | 98 | 38 | |
| Uganda | 5 | | 126 | 22% | 33 | 6% | 5 | 1% | 2 | 0% | | | | | | | | | | | | | | | | | | | | | | | 131 | 159 | 35 | |
| Zambia | | | 82 | 17% | 19 | 4% | | | | | | | | | | | | | | | | | | | | | | | | | | | 82 | 91 | 19 | |
| Zimbabwe | | | 15 | 6% | 41 | 17% | | | | | | | | | | | | | | | | | | | | | | | | | | | 15 | 22 | 41 | |
| * Total Africa | 509 | 2.718 | 18% | 1.359 | 9% | 59 | 0% | 182 | 1% | 17 | 0% | | | | | | | | | | | | | | | | | | | | | 2.795 | 3.212 | 1.541 | | |
| Antigua & Barbuda | | | 3 | 100% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 3 | | | |
| Barbados | | | | 0% | 1 | 32% | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | 3 | 1 | |
| Belize | | | 12 | 44% | 0 | 2% | | | | | | | | | | | | | | | | | | | | | | | | | | | 12 | 1 | 0 | |
| Dominica | | | 1 | 8% | | | | 4 | 27% | | | | | | | | | | | | | | | | | | | | | | | | 1 | 0 | 4 | |
| Dominican Republic | | | | 0% | 9 | 12% | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | 27 | 9 | |
| Grenada | | | | 0% | 1 | 27% | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | 3 | 1 | |
| Guyana | | | | 0% | 4 | 12% | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | 30 | 4 | |
| Haiti | | | 185 | 38% | 3 | 1% | 30 | 6% | 29 | 6% | | | | | | | | | | | | | | | | | | | | | | | 214 | 66 | 33 | |
| Jamaica | | | 20 | 44% | 4 | 8% | | | | | | | | | | | | | | | | | | | | | | | | | | | 20 | 1 | 4 | |
| Saint Kitts & Nevis | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Saint Lucia | | | 2 | 12% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 2 | | | |
| Saint Vincent & the Grenadines | | | 7 | 5% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 7 | | | |
| Suriname | | | | 0% | 3 | 24% | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | 13 | 3 | |
| Trinidad & Tobago | | | | 0% | 0 | 3% | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | 1 | 0 | |
| * Total Caribbean | 229 | 32% | 27 | 4% | 30 | 4% | 33 | 5% | | | | | | | | | | | | | | | | | | | | | | | | 259 | 144 | 60 | | |
| Cook Islands | | | 1 | 100% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | 1 | | |
| East Timor | | | | 0% | 13 | 13% | | 1 | 1% | | | | | | | | | | | | | | | | | | | | | | | | 0 | 54 | 14 | |
| Fiji | 2 | | | | 2 | 4% | 12 | 26% | | | | | | | | | | | | | | | | | | | | | | | | | 2 | 17 | 12 | |
| Kiribati | | | 2 | 10% | 0 | 1% | | | | | | | | | | | | | | | | | | | | | | | | | | | 2 | 1 | 0 | |
| Marshall Islands | | | | 0% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | 9 | | |
| Micronesia | | | | 0% | | | 2 | 1% | | | | | | | | | | | | | | | | | | | | | | | | | 0 | 2 | 2 | |
| Nauru | | | | 0% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | 2 | | |
| Niue | | | | 0% | 0 | 96% | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 | |
| Palau | | | | 0% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | 1 | | |
| Papua New Guinea | | | | 0% | 3 | 2% | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | 23 | 3 | |
| Solomon Islands | | | | 0% | 6 | 14% | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | 2 | 6 | |
| Tonga | | | 1 | 8% | 2 | 2% | | 0% | | | | | | | | | | | | | | | | | | | | | | | | | 1 | 1 | 2 | |
| Tuvalu | | | 7 | 100% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 7 | | | |
| Vanuatu | | | | 0% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | | |
| Western Samoa | | | 1 | 4% | 4 | 20% | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | 2 | 4 | |
| * Total Pacific | 2 | 12 | 2% | 29 | 6% | 2 | 0% | 14 | 3% | | | | | | | | | | | | | | | | | | | | | | | 14 | 116 | 43 | | |

Table 3.4.2. EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. – 11th EDF – continued

Overall situation by country (EUR million)

| 11 th EDF | Appropriations | Cotonou | | | | Cotonou | | | | Cotonou | | | | Cotonou | | | | Cotonou | | | | Cotonou | | | | TOTAL | | | | | | | | | | |
|--|----------------|------------|------------|-----------|------------|------------|------------|-----------|------------|--------------|------------|-----------|------------|----------------------|------------|-----------|------------|-----------------------|------------|-----------|------------|----------------------|------------|-----------|------------|------------|------------|-----------|------------|-----------------|-------|-------|-------|------------|----------------|-----------|
| | | A Envelope | | | | B Envelope | | | | Co-financing | | | | Implementation costs | | | | Intra-ACP allocations | | | | Regional allocations | | | | Reserves | | | | EC Internal SLA | | | | Decision s | Assigned funds | Payment s |
| | | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | Decision s | % of Appr. | Payment s | % of Appr. | | | | | | | |
| Annual 2017 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Caribbean Region | 5 | | | | | | | | | | | | | | | | | 53 | 15% | 20 | 5% | | | | | | | | | | | | | 53 | 47 | 20 |
| Central Africa Region | | | | | | | | | | | | | | | | | | 157 | 42% | 9 | 2% | | | | | | | | | | | | | 157 | 50 | 9 |
| Eastern, Southern Africa and the Indian Ocean | 180 | | | | | | | | | | | | | | | | | 416 | 25% | 200 | 12% | | | | | | | | | | | | | 416 | 520 | 200 |
| Intra ACP Allocations | 0 | | | | | | | | | | 1 | 0% | | | | | | 979 | 27% | 368 | 10% | | | | | | | | | | | | | 979 | 580 | 370 |
| Multiregional PALOP | | | | | | | | | | | | | | | | | | 3 | 10% | | | | | | | | | | | | | | | 3 | | |
| Pacific Region | | | | | | | | | | | | | | | | | | 75 | 45% | | | | | | | | | | | | | | | 75 | | |
| Vest Africa Region | | | | | | | | | | | | | | | | | | 432 | 34% | 53 | 4% | | | | | | | | | | | | | 432 | 390 | 53 |
| total regional cooperation ACP | 185 | | | | | | | | | | 1 | 0% | | | | | | 979 | 13% | 368 | 5% | 1.136 | 15% | 282 | 4% | | | | | | | | | 2.116 | 1.588 | 651 |
| ACP | 190 | 2.960 | | 1.414 | | 91 | | 229 | | 17 | | 1 | | 166 | | 153 | | 979 | | 368 | | 1.536 | | 582 | | | | | | | 5.749 | 5.622 | 2.748 | | | |
| All OCT countries | (148) | | | | | | | | | | | | | 2 | 1% | | 1 | 1% | | | | | | | | | | | | | 2 | | 1 | 1 | | |
| All OCT countries | (148) | | | | | | | | | | | | | 2 | 1% | | 1 | 1% | | | | | | | | | | | | | 2 | | 1 | 1 | | |
| Anguilla | 14 | 14 | 100% | 4 | 26% | | | | | | | | | | | | | | | | | | | | | | | | | 14 | 13 | 4 | | | | |
| Falkland Islands | 6 | 6 | 100% | | | | | | | | | | | | | | | | | | | | | | | | | | | 6 | | | | | | |
| Montserrat | 18 | | 0% | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | | | | | |
| Pitcairn Islands | 2 | | 0% | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | | | | | |
| Saint Helena | 22 | | 0% | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | | | | | |
| Turks & Caicos Islands | | | 0% | 4 | 27% | | | | | | | | | | | | | | | | | | | | | | | | | 0 | 13 | 4 | | | | |
| * Total British OCT | 62 | 20 | 26% | 8 | 10% | | | | | | | | | | | | | | | | | | | | | | | | | 20 | 26 | 8 | | | | |
| Netherlands Antilles | 6 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| * Total Dutch OCT | 6 | 6 | 100% | 2 | 35% | | | | | | | | | | | | | | | | | | | | | | | | | 6 | 6 | 2 | | | | |
| French Polynesia | 30 | | 0% | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | | | | | |
| New Caledonia | 30 | 30 | 100% | 6 | 18% | | | | | | | | | | | | | | | | | | | | | | | | | 30 | 30 | 6 | | | | |
| Saint Pierre & Miquelon | | | | 6 | 23% | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | | | | | |
| Wallis & Futuna | 20 | | 0% | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | | | | | |
| * Total French OCT | 79 | 30 | 28% | 12 | 11% | | | | | | | | | | | | | | | | | | | | | | | | | 30 | 30 | 12 | | | | |
| Regional cooperation OCT | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | | | | | |
| total regional cooperation OCT | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | | | | | |
| OCT | 1 | 56 | | 21 | | | | | | 2 | | 1 | | | | | | | | | | 0 | | | | | | | | 57 | 62 | 22 | | | | |
| TOTAL: ACP+OCT | 29.621 | 3.016 | 10% | 1.436 | 5% | 91 | 0% | 229 | 1% | 17 | 0% | 1 | 0% | 167 | 1% | 154 | 1% | 979 | 3% | 368 | 1% | 1.536 | 5% | 582 | 2% | | | | | 5.807 | 5.684 | 2.770 | | | | |

Table 3.4.3. EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. – 11th EDF

Overall situation by country (EUR million)

| 11 th EDF | Appropriations | Cotonou | | | | | | | | | | | | | | | | | | | | | | | | TOTAL | | | |
|---|----------------|------------|----------------|----------|------------|----------------|----------|--------------|----------------|----------|----------------------|----------------|----------|-----------------------|----------------|----------|----------------------|----------------|----------|------------|----------------|----------|-----------------|----------------|----------|------------|----------------|----------|-----|
| | | A Envelope | | | B Envelope | | | Co-financing | | | Implementation costs | | | Intra-ACP allocations | | | Regional allocations | | | Reserves | | | EC Internal SLA | | | | | | |
| | | Decision s | Assigned funds | Payments | Decision s | Assigned funds | Payments | Decision s | Assigned funds | Payments | Decision s | Assigned funds | Payments | Decision s | Assigned funds | Payments | Decision s | Assigned funds | Payments | Decision s | Assigned funds | Payments | Decision s | Assigned funds | Payments | Decision s | Assigned funds | Payments | |
| Cumulative 2017 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Administrative and financial expenditure | 1,070 | | | | | | | | | | | | 548 | 496 | 461 | | | | | | | | | | | | 548 | 496 | 461 |
| All ACP countries | 4,452 | | | | | | | | | | | | | | | | | 1,900 | 1,900 | 319 | | | | | | | 1,900 | 1,900 | 319 |
| All ACP countries | 5,522 | | | | | | | | | | | | 548 | 496 | 461 | | | | | | | | | | | | 2,448 | 2,396 | 780 |
| Angola | 210 | 92 | 23 | 6 | | | | | | | | | | | | | | | | | | | | | | | 92 | 23 | 6 |
| Benin | 372 | 325 | 255 | 69 | | | | | | | | | | | | | | | | | | | | | | | 325 | 255 | 69 |
| Botswana | 33 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Burkina Faso | 628 | 583 | 475 | 202 | 5 | 5 | | | | | | | | | | | | | | | | | | | | | 588 | 480 | 202 |
| Burundi | 444 | 211 | 90 | 54 | 6 | 6 | 4 | | | | | | | | | | | | | | | | | | | | 217 | 96 | 59 |
| Cameroon | 290 | 178 | 127 | 44 | 8 | 8 | 6 | | | | | | | | | | | | | | | | | | | | 186 | 135 | 50 |
| Cape Verde | 72 | 55 | 49 | 20 | 17 | 17 | 17 | | | | | | | | | | | | | | | | | | | | 72 | 66 | 37 |
| Central African Republic | 392 | 183 | 178 | 132 | 85 | 64 | 49 | | | | | | | | | | | | | | | | | | | | 248 | 242 | 181 |
| Chad | 584 | 421 | 188 | 103 | 42 | 41 | 36 | | | | | | | | | | | | | | | | | | | | 462 | 239 | 139 |
| Comoros | 68 | 9 | 7 | 5 | | | | | | | | | | | | | | | | | | | | | | | 9 | 7 | 5 |
| Congo (Brazzaville) | 103 | 15 | 3 | 1 | | | | | | | | | | | | | | | | | | | | | | | 15 | 3 | 1 |
| Democratic Republic of Congo | 638 | 518 | 215 | 78 | 15 | 15 | 10 | 3 | 3 | | | | | | | | | | | | | | | | | | 536 | 233 | 88 |
| Djibouti | 105 | 79 | 45 | 5 | | | | | | | | | | | | | | | | | | | | | | | 79 | 45 | 5 |
| Eritrea | 200 | 84 | | | | | | | | | | | | | | | | | | | | | | | | | 84 | | |
| Ethiopia | 851 | 494 | 420 | 216 | 106 | 106 | 88 | | | | | | | | | | | | | | | | | | | | 600 | 526 | 304 |
| Gabon | 13 | 1 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | 1 | 0 | 0 |
| Gambia | 162 | 108 | 53 | 34 | 12 | 11 | 6 | | | | | | | | | | | | | | | | | | | | 119 | 64 | 40 |
| Ghana | 323 | 270 | 65 | 17 | | | | | | | | | | | | | | | | | | | | | | | 270 | 65 | 17 |
| Guinea Bissau | 151 | 48 | 41 | 28 | 23 | 21 | 14 | | | | | | | | | | | | | | | | | | | | 71 | 61 | 42 |
| Guinea (Conakry) | 244 | 192 | 119 | 61 | | | | | | | | | | | | | | | | | | | | | | | 192 | 119 | 61 |
| Ivory Coast | 275 | 271 | 220 | 59 | | | | | | | | | | | | | | | | | | | | | | | 271 | 220 | 59 |
| Kenya | 435 | 261 | 157 | 41 | | | | | | | | | | | | | | | | | | | | | | | 261 | 157 | 41 |
| Lesotho | 142 | 28 | 15 | 9 | | | | | | | | | | | | | | | | | | | | | | | 28 | 15 | 9 |
| Liberia | 279 | 215 | 125 | 73 | | | | | | | | | | | | | | | | | | | | | | | 215 | 125 | 73 |
| Madagascar | 527 | 406 | 197 | 99 | 8 | | | | | | | | | | | | | | | | | | | | | | 413 | 197 | 99 |
| Malawi | 560 | 387 | 244 | 84 | | | | | | | | | | | | | | | | | | | | | | | 387 | 244 | 84 |
| Mali | 625 | 437 | 334 | 209 | 10 | 10 | 5 | | | | | | | | | | | | | | | | | | | | 447 | 344 | 214 |
| Mauritania | 204 | 110 | 42 | 10 | 5 | 5 | | | | | | | | | | | | | | | | | | | | | 115 | 47 | 10 |
| Mauritius | 10 | 2 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | 2 | 0 | 0 |
| Mozambique | 734 | 303 | 250 | 20 | | | | | | | | | | | | | | | | | | | | | | | 303 | 250 | 20 |
| Namibia | 68 | 68 | 32 | 3 | | | | | | | | | | | | | | | | | | | | | | | 68 | 32 | 3 |
| Niger | 626 | 567 | 454 | 234 | 30 | 30 | 25 | | | | | | | | | | | | | | | | | | | | 597 | 484 | 259 |
| Nigeria | 522 | 504 | 355 | 145 | 10 | 10 | | | | | | | | | | | | | | | | | | | | | 514 | 365 | 145 |
| Rwanda | 460 | 438 | 393 | 186 | | | | | | | | | | | | | | | | | | | | | | | 438 | 393 | 186 |
| Sao Tome & Principe | 28 | 28 | 19 | 11 | | | | | | | | | | | | | | | | | | | | | | | 28 | 19 | 11 |
| Senegal | 347 | 200 | 168 | 78 | | | | | | | | | | | | | | | | | | | | | | | 200 | 168 | 78 |
| Seychelles | 2 | 2 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | 2 | 0 | 0 |

Table 3.4.3. EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. – 11th EDF - continued

Overall situation by country (EUR million)

| | | Cotonou | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--------------------------------|----------------|---------------|-----------------|--------------|------------|-----------------|------------|--------------|-----------------|-----------|----------------------|-----------------|-----------|-----------------------|-----------------|-----------|----------------------|-----------------|-----------|------------|-----------------|-----------|-----------------|-----------------|-----------|------------|----------------|-----------|----------|---------------|--------------|--------------|------------|------------|-----------|
| 11 th EDF | Appropriations | A Envelope | | | B Envelope | | | Co-financing | | | Implementation costs | | | Intra-ACP allocations | | | Regional allocations | | | Reserves | | | EC Internal SLA | | | TOTAL | | | | | | | | | |
| Cumulative 2017 | | Decision s | Assigne d funds | Payment s | Decision s | Assigne d funds | Payment s | Decision s | Assigne d funds | Payment s | Decision s | Assigne d funds | Payment s | Decision s | Assigne d funds | Payment s | Decision s | Assigne d funds | Payment s | Decision s | Assigne d funds | Payment s | Decision s | Assigne d funds | Payment s | Decision s | Assigned funds | Payment s | | | | | | | |
| Sierra Leone | 376 | 233 | 119 | 85 | | | | | | | | | | | | | | | | | | | | | | | 293 | 119 | 85 | | | | | | |
| Somalia | 495 | 486 | 210 | 126 | 8 | 8 | 8 | | | | | | | | | | | | | | | | | | | | 1 | 1 | 1 | 495 | 218 | 135 | | | |
| South Soudan | 90 | | | | 90 | 90 | 82 | | | | | | | | | | | | | | | | | | | | | | | | 90 | 90 | 82 | | |
| Sudan | 128 | | | | 128 | 128 | 47 | | | | | | | | | | | | | | | | | | | | | | | | | 128 | 128 | 47 | |
| Swaziland | 62 | 42 | 19 | 8 | | | | | | | | | | | | | | | | | | | | | | | | | | | | 42 | 19 | 8 | |
| Tanzania | 643 | 327 | 282 | 63 | | | | 17 | 17 | | | | | | | | | | | | | | | | | | | | | | | 344 | 299 | 63 | |
| Togo | 216 | 167 | 134 | 62 | | | | | | | | | | | | | | | | | | | | | | | | | | | | 167 | 134 | 62 | |
| Uganda | 584 | 374 | 184 | 45 | 5 | 5 | 2 | | | | | | | | | | | | | | | | | | | | | | | | | 379 | 189 | 47 | |
| Zambia | 484 | 304 | 126 | 32 | | | | | | | | | | | | | | | | | | | | | | | | | | | | 304 | 126 | 32 | |
| Zimbabwe | 242 | 216 | 132 | 108 | 8 | 8 | | | | | | | | | | | | | | | | | | | | | | | | | | 223 | 139 | 108 | |
| * Total Africa | 15.046 | 10.299 | 6.573 | 2.864 | 599 | 588 | 398 | 20 | 20 | | | | | | | | | | | | | | | | | | 1 | 1 | 1 | 10.919 | 7.182 | 3.263 | | | |
| Antigua & Barbuda | 3 | 3 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 3 | | |
| Barbados | 4 | 3 | 3 | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | 3 | 3 | 1 | |
| Belize | 27 | 13 | 1 | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 13 | 1 | 1 |
| Dominica | 13 | 1 | | | 9 | 9 | 9 | | | | | | | | | | | | | | | | | | | | | | | | | | 10 | 9 | 9 |
| Dominican Republic | 72 | 48 | 43 | 14 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 48 | 43 | 14 |
| Grenada | 5 | 5 | 3 | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 5 | 3 | 1 |
| Gugana | 34 | 34 | 30 | 4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 34 | 30 | 4 |
| Haiti | 468 | 245 | 27 | 3 | 48 | 48 | 36 | | | | | | | | | | | | | | | | | | | | | | | | | | 293 | 74 | 40 |
| Jamaica | 46 | 46 | 23 | 4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 46 | 23 | 4 |
| Saint Kitts & Nevis | 3 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Saint Lucia | 13 | 2 | | | 6 | 6 | 5 | | | | | | | | | | | | | | | | | | | | | | | | | | 8 | 6 | 5 |
| Saint Vincent & the Grenadines | 14 | 7 | | | 7 | 7 | 5 | | | | | | | | | | | | | | | | | | | | | | | | | | 13 | 7 | 5 |
| Suriname | 14 | 14 | 13 | 3 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 14 | 13 | 3 |
| Trinidad & Tobago | 10 | 2 | 1 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 2 | 1 | 0 |
| * Total Caribbean | 724 | 422 | 142 | 32 | 70 | 69 | 55 | | | | | | | | | | | | | | | | | | | | | | | | | | 491 | 212 | 88 |
| Cook Islands | 1 | 1 | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | 1 | |
| East Timor | 97 | 62 | 56 | 14 | 2 | 2 | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | 64 | 58 | 15 |
| Fiji | 45 | 8 | 7 | 2 | 17 | 17 | 12 | | | | | | | | | | | | | | | | | | | | | | | | | | 25 | 24 | 14 |
| Kiribati | 23 | 2 | 1 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 2 | 1 | 0 |
| Marshall Islands | 11 | 9 | 8 | | 2 | 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | 11 | 9 | |
| Micronesia | 16 | | | | 2 | 2 | 2 | | | | | | | | | | | | | | | | | | | | | | | | | | 2 | 2 | 2 |
| Nauru | 2 | 2 | 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 2 | 2 | |
| Niue | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 | |
| Palau | 3 | | | | 1 | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | 1 | |
| Papua New Guinea | 187 | 32 | 23 | 3 | 3 | 3 | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | 35 | 26 | 4 |
| Solomon Islands | 40 | 14 | 12 | 6 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 14 | 12 | 6 |
| Tonga | 12 | 11 | 11 | 5 | 1 | 1 | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | 12 | 12 | 6 |
| Tuvalu | 7 | 7 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 7 | | |
| Vanuatu | 44 | | | | 3 | 3 | 3 | | | | | | | | | | | | | | | | | | | | | | | | | | 3 | 3 | 3 |
| Western Samoa | 20 | 20 | 19 | 4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 20 | 19 | 4 |
| * Total Pacific | 508 | 169 | 140 | 35 | 30 | 30 | 18 | | | | | | | | | | | | | | | | | | | | | | | | | 199 | 170 | 53 | |

Table 3.4.3. EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. – 11th EDF - continued

Overall situation by country (EUR million)

| | | Cotonou | | | | | | | | | | | | | | | | | | | | | | | | | | | TOTAL | | |
|----------------------|---|------------|----------------|-----------|------------|----------------|-----------|--------------|----------------|-----------|----------------------|----------------|-----------|-----------------------|----------------|-----------|----------------------|----------------|-----------|------------|----------------|-----------|-----------------|----------------|-----------|------------|----------------|-----------|--------|--------|-------|
| 11 th EDF | Appropriations | A Envelope | | | B Envelope | | | Co-financing | | | Implementation costs | | | Intra-ACP allocations | | | Regional allocations | | | Reserves | | | EC Internal SLA | | | Decision s | Assigned funds | Payment s | | | |
| Cumulative 2017 | | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | | | |
| ACP | Caribbean Region | 360 | | | | | | | | | | | | | | | 140 | 86 | 27 | | | | | | | 140 | 86 | 27 | | | |
| | Central Africa Region | 370 | | | | | | | | | | | | | | | 294 | 86 | 34 | | | | | | | 294 | 86 | 34 | | | |
| | Eastern, Southern Africa and the Indian Ocean | 1 659 | | | | | | | | | | | | | | | 911 | 722 | 373 | | | | | | | 911 | 722 | 373 | | | |
| | Intra ACP Allocations | 3 591 | | | | | | 1 | 1 | 1 | | | | 2 344 | 1 786 | 1 365 | | | | | | | | | | 2 344 | 1 787 | 1 367 | | | |
| | Multiregional PALOP | 30 | | | | | | | | | | | | | | | 3 | | | | | | | | | 3 | | | | | |
| | Pacific Region | 166 | | | | | | | | | | | | | | | 75 | | | | | | | | | 75 | | | | | |
| | West Africa Region | 1 282 | | | | | | | | | | | | | | | 1 100 | 721 | 191 | | | | | | | 1 100 | 721 | 191 | | | |
| | Total regional cooperation ACP | 7 457 | | | | | | 1 | 1 | 1 | | | | 2 344 | 1 786 | 1 365 | 2 522 | 1 614 | 625 | | | | | | | 4 868 | 3 402 | 1 991 | | | |
| | ACP | 29 257 | 10 890 | 6 856 | 2 931 | 699 | 687 | 472 | 21 | 21 | 1 | 548 | 496 | 461 | 2 344 | 1 786 | 1 365 | 4 422 | 3 514 | 943 | | | | | | 1 | 1 | 1 | 18 926 | 13 362 | 6 175 |
| OCT | All OCT countries | 174 | | | | | | | | | | 5 | 4 | 2 | | | | | | | | | | | | | 5 | 4 | 2 | | |
| | All OCT countries | 174 | | | | | | | | | | 5 | 4 | 2 | | | | | | | | | | | | | 5 | 4 | 2 | | |
| | Anguilla | 14 | 14 | 13 | 4 | | | | | | | | | | | | | | | | | | | | | | 14 | 13 | 4 | | |
| | Falkland Islands | 6 | 6 | | | | | | | | | | | | | | | | | | | | | | | | 6 | | | | |
| | Montserrat | 18 | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | | | |
| | Pitcairn Islands | 2 | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | | | |
| | Saint Helena | 22 | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | | | |
| | Turks & Caicos Islands | 15 | 15 | 13 | 4 | | | | | | | | | | | | | | | | | | | | | | 15 | 13 | 4 | | |
| | * Total British OCT | 77 | 35 | 26 | 8 | | | | | | | | | | | | | | | | | | | | | | 35 | 26 | 8 | | |
| | Netherlands Antilles | 6 | 6 | 6 | 2 | | | | | | | | | | | | | | | | | | | | | | 6 | 6 | 2 | | |
| | * Total Dutch OCT | 6 | 6 | 6 | 2 | | | | | | | | | | | | | | | | | | | | | | 6 | 6 | 2 | | |
| | French Polynesia | 30 | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | | | |
| | New Caledonia | 30 | 30 | 30 | 6 | | | | | | | | | | | | | | | | | | | | | | 30 | 30 | 6 | | |
| | Saint Pierre & Miquelon | 26 | 26 | 26 | 13 | | | | | | | | | | | | | | | | | | | | | | 26 | 26 | 13 | | |
| | Wallis & Futuna | 20 | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | | | |
| | * Total French OCT | 106 | 56 | 56 | 19 | | | | | | | | | | | | | | | | | | | | | | 56 | 56 | 19 | | |
| | Regional cooperation OCT | 1 | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | | | |
| | Total regional cooperation OCT | 1 | | | | | | | | | | | | | | | 0 | | | | | | | | | | 0 | | | | |
| | OCT | 364 | 97 | 87 | 28 | | | | | | | 5 | 4 | 2 | | | | | | | | | | | | | 101 | 91 | 31 | | |
| TOTAL: ACP+OCT | | 29 621 | 10 987 | 6 944 | 2 960 | 699 | 687 | 472 | 21 | 21 | 1 | 552 | 499 | 464 | 2 344 | 1 786 | 1 365 | 4 422 | 3 514 | 943 | | | | | | 1 | 1 | 1 | 19 027 | 13 453 | 6 206 |

Table 3.4.4. EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. – 11th EDF

Overall situation by country (EUR million)

| 11 th EDF | Appropriations | Cotonou | | | | | | | | | | | | | | | | | | | | | | | | TOTAL | | | |
|--|----------------|------------|----------------|----------|------------|----------------|----------|--------------|----------------|----------|----------------------|----------------|----------|-----------------------|----------------|----------|----------------------|----------------|----------|------------|----------------|----------|-----------------|----------------|----------|------------|----------------|----------|-----|
| | | A Envelope | | | B Envelope | | | Co-financing | | | Implementation costs | | | Intra-ACP allocations | | | Regional allocations | | | Reserves | | | EC Internal SLA | | | | | | |
| Cumulative 2017 | | Decision s | Assigned funds | Payments | Decision s | Assigned funds | Payments | Decision s | Assigned funds | Payments | Decision s | Assigned funds | Payments | Decision s | Assigned funds | Payments | Decision s | Assigned funds | Payments | Decision s | Assigned funds | Payments | Decision s | Assigned funds | Payments | Decision s | Assigned funds | Payments | |
| Administrative and financial expenditure | 1 | | | | | | | | | | 166 | 161 | 153 | | | | | | | | | | | | | | 166 | 161 | 153 |
| All ACP countries | (507) | | | | | | | | | | | | | | | | | 400 | 400 | 300 | | | | | | | 400 | 400 | 300 |
| All ACP countries | (506) | | | | | | | | | | 166 | 161 | 153 | | | | | 400 | 400 | 300 | | | | | | | 566 | 561 | 453 |
| Angola | | 65 | 22 | 5 | | | | | | | | | | | | | | | | | | | | | | | 65 | 22 | 5 |
| Benin | | 100 | 138 | 54 | | | | | | | | | | | | | | | | | | | | | | | 100 | 138 | 54 |
| Botswana | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Burkina Faso | | 53 | 355 | 82 | | | 5 | | | | | | | | | | | | | | | | | | | | 53 | 360 | 82 |
| Burundi | | 101 | 14 | | (6) | (3) | 0 | | | | | | | | | | | | | | | | | | | | 96 | 11 | 14 |
| Cameroon | | 124 | 34 | 32 | | | 5 | 4 | | | | | | | | | | | | | | | | | | | 124 | 99 | 36 |
| Cape Verde | 7 | | 4 | 11 | | 7 | 14 | 14 | | | | | | | | | | | | | | | | | | | 7 | 18 | 25 |
| Central African Republic | 208 | 64 | 63 | 28 | | | 15 | | | | | | | | | | | | | | | | | | | | 64 | 77 | 28 |
| Chad | 100 | 18 | 61 | 35 | | | 10 | 8 | | | | | | | | | | | | | | | | | | | 18 | 71 | 43 |
| Comoros | | 1 | 2 | 1 | | | | | | | | | | | | | | | | | | | | | | | 1 | 2 | 1 |
| Congo (Brazzaville) | | | 3 | 1 | | | | | | | | | | | | | | | | | | | | | | | 0 | 3 | 1 |
| Democratic Republic of Congo | | 45 | 52 | 39 | | | 10 | 5 | | | 3 | | | | | | | | | | | | | | | | 45 | 65 | 44 |
| Djibouti | | 60 | 44 | 5 | | | | | | | | | | | | | | | | | | | | | | | 60 | 44 | 5 |
| Eritrea | | 84 | | | | | | | | | | | | | | | | | | | | | | | | | 84 | | |
| Ethiopia | 0 | 54 | 33 | 89 | | | 7 | 9 | | | | | | | | | | | | | | | | | | | 54 | 41 | 98 |
| Gabon | | | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| Gambia | 117 | 106 | 53 | 34 | | | 0 | 6 | | | | | | | | | | | | | | | | | | | 106 | 53 | 40 |
| Ghana | | 175 | 43 | 10 | | | | | | | | | | | | | | | | | | | | | | | 175 | 43 | 10 |
| Guinea Bissau | | | 20 | 8 | | | 7 | 5 | | | | | | | | | | | | | | | | | | | 0 | 27 | 13 |
| Guinea (Conakry) | | 140 | 70 | 22 | | | | | | | | | | | | | | | | | | | | | | | 140 | 70 | 22 |
| Ivory Coast | | | 116 | 36 | | | | | | | | | | | | | | | | | | | | | | | 0 | 116 | 36 |
| Kenya | | 61 | 108 | 32 | | | | | | | | | | | | | | | | | | | | | | | 61 | 108 | 32 |
| Lesotho | | 6 | 2 | 4 | | | | | | | | | | | | | | | | | | | | | | | 6 | 2 | 4 |
| Liberia | | 33 | 52 | 19 | | | | | | | | | | | | | | | | | | | | | | | 33 | 52 | 19 |
| Madagascar | 8 | 154 | 107 | 17 | | 8 | | | | | | | | | | | | | | | | | | | | | 162 | 107 | 17 |
| Malawi | | 165 | 179 | 64 | | | | | | | | | | | | | | | | | | | | | | | 165 | 179 | 64 |
| Mali | | 32 | 62 | 83 | | | 5 | 1 | | | | | | | | | | | | | | | | | | | 32 | 67 | 84 |
| Mauritania | 2 | 52 | 14 | 6 | | | 5 | | | | | | | | | | | | | | | | | | | | 52 | 19 | 6 |
| Mauritius | | | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| Mozambique | | 40 | 50 | 20 | | | | | | | | | | | | | | | | | | | | | | | 40 | 50 | 20 |
| Namibia | | | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| Niger | | 35 | 58 | 75 | | | 0 | 25 | | | | | | | | | | | | | | | | | | | 35 | 58 | 100 |
| Nigeria | | 271 | 242 | 95 | | | 10 | | | | | | | | | | | | | | | | | | | | 271 | 252 | 95 |
| Rwanda | | | 26 | 128 | | | | | | | | | | | | | | | | | | | | | | | 0 | 26 | 128 |
| Sao Tome & Principe | | | 0 | 4 | | | | | | | | | | | | | | | | | | | | | | | 0 | 0 | 4 |
| Senegal | | 40 | 89 | 18 | | | | | | | | | | | | | | | | | | | | | | | 40 | 89 | 18 |
| Seychelles | | | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |

Table 3.4.4. EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. – 11th EDF - continued

Overall situation by country (EUR million)

| 11 th EDF | Appropriations | Cotonou | | | | | | | | | | | | | | | | | | | | | | | | TOTAL | | |
|--------------------------------|----------------|------------|----------------|----------|------------|----------------|----------|--------------|----------------|----------|----------------------|----------------|----------|-----------------------|----------------|----------|----------------------|----------------|----------|------------|----------------|----------|-----------------|----------------|----------|------------|----------------|----------|
| | | A Envelope | | | B Envelope | | | Co-financing | | | Implementation costs | | | Intra-ACP allocations | | | Regional allocations | | | Reserves | | | EC Internal SLA | | | | | |
| | | Decision s | Assigned funds | Payments | Decision s | Assigned funds | Payments | Decision s | Assigned funds | Payments | Decision s | Assigned funds | Payments | Decision s | Assigned funds | Payments | Decision s | Assigned funds | Payments | Decision s | Assigned funds | Payments | Decision s | Assigned funds | Payments | Decision s | Assigned funds | Payments |
| Cumulative 2017 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sierra Leone | | 95 | 35 | 27 | | | | | | | | | | | | | | | | | | | | | | 95 | 35 | 27 |
| Somalia | | 297 | 77 | 65 | | 8 | 8 | | | | | | | | | | | | | | | | | | | 297 | 85 | 73 |
| South Soudan | 40 | | | | 40 | 60 | 52 | | | | | | | | | | | | | | | | | | | 40 | 60 | 52 |
| Sudan | 5 | | | | 5 | 113 | 42 | | | | | | | | | | | | | | | | | | | 5 | 113 | 42 |
| Swaziland | | | 9 | 5 | | | | | | | | | | | | | | | | | | | | | | 0 | 9 | 5 |
| Tanzania | 17 | 21 | 253 | 60 | | | | 17 | 17 | | | | | | | | | | | | | | | | | 38 | 270 | 60 |
| Togo | 0 | 7 | 98 | 38 | | | | | | | | | | | | | | | | | | | | | | 7 | 98 | 38 |
| Uganda | 5 | 126 | 154 | 33 | 5 | 5 | 2 | | | | | | | | | | | | | | | | | | | 131 | 159 | 35 |
| Zambia | | 82 | 91 | 19 | | | | | | | | | | | | | | | | | | | | | | 82 | 91 | 19 |
| Zimbabwe | | 15 | 14 | 41 | | 8 | | | | | | | | | | | | | | | | | | | | 15 | 22 | 41 |
| * Total Africa | 509 | 2.718 | 2.909 | 1.359 | 59 | 283 | 182 | 17 | 20 | | | | | | | | | | | | | | | | | 2.795 | 3.212 | 1.541 |
| Antigua & Barbuda | | 3 | | | | | | | | | | | | | | | | | | | | | | | | 3 | | |
| Barbados | | | 3 | 1 | | | | | | | | | | | | | | | | | | | | | | 0 | 3 | 1 |
| Belize | | 12 | 1 | 0 | | | | | | | | | | | | | | | | | | | | | | 12 | 1 | 0 |
| Dominica | | 1 | | | 0 | 4 | | | | | | | | | | | | | | | | | | | | 1 | 0 | 4 |
| Dominican Republic | | | 27 | 9 | | | | | | | | | | | | | | | | | | | | | | 0 | 27 | 9 |
| Grenada | | | 3 | 1 | | | | | | | | | | | | | | | | | | | | | | 0 | 3 | 1 |
| Gugana | | | 30 | 4 | | | | | | | | | | | | | | | | | | | | | | 0 | 30 | 4 |
| Haiti | | 185 | 27 | 3 | 30 | 40 | 29 | | | | | | | | | | | | | | | | | | | 214 | 66 | 33 |
| Jamaica | | 20 | 1 | 4 | | | | | | | | | | | | | | | | | | | | | | 20 | 1 | 4 |
| Saint Kitts & Nevis | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Saint Lucia | | 2 | | | | | | | | | | | | | | | | | | | | | | | | 2 | | |
| Saint Vincent & the Grenadines | | 7 | | | | | | | | | | | | | | | | | | | | | | | | 7 | | |
| Suriname | | | 13 | 3 | | | | | | | | | | | | | | | | | | | | | | 0 | 13 | 3 |
| Trinidad & Tobago | | | 1 | 0 | | | | | | | | | | | | | | | | | | | | | | 0 | 1 | 0 |
| * Total Caribbean | | 229 | 104 | 27 | 30 | 40 | 33 | | | | | | | | | | | | | | | | | | | 259 | 144 | 60 |
| Cook Islands | | 1 | 1 | | | | | | | | | | | | | | | | | | | | | | | 1 | 1 | |
| East Timor | | | 52 | 13 | | 2 | 1 | | | | | | | | | | | | | | | | | | | 0 | 54 | 14 |
| Fiji | 2 | | | | 2 | 17 | 12 | | | | | | | | | | | | | | | | | | | 2 | 17 | 12 |
| Kiribati | | 2 | 1 | 0 | | | | | | | | | | | | | | | | | | | | | | 2 | 1 | 0 |
| Marshall Islands | | | 8 | | | 2 | | | | | | | | | | | | | | | | | | | | 0 | 9 | |
| Micronesia | | | | | | 2 | 2 | | | | | | | | | | | | | | | | | | | 0 | 2 | 2 |
| Nauru | | | 2 | | | | | | | | | | | | | | | | | | | | | | | 0 | 2 | |
| Niue | | | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| Palau | | | | | | 1 | | | | | | | | | | | | | | | | | | | | 0 | 1 | |
| Papua New Guinea | | | 23 | 3 | | | | | | | | | | | | | | | | | | | | | | 0 | 23 | 3 |
| Solomon Islands | | | 2 | 6 | | | | | | | | | | | | | | | | | | | | | | 0 | 2 | 6 |
| Tonga | | 1 | 1 | 2 | | 0 | | | | | | | | | | | | | | | | | | | | 1 | 1 | 2 |
| Tuvalu | | 7 | | | | | | | | | | | | | | | | | | | | | | | | 7 | | |
| Vanuatu | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | |
| Western Samoa | | 1 | 2 | 4 | | | | | | | | | | | | | | | | | | | | | | 1 | 2 | 4 |
| * Total Pacific | 2 | 12 | 93 | 29 | 2 | 23 | 14 | | | | | | | | | | | | | | | | | | | 14 | 116 | 43 |

Table 3.4.4. EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. – 11th EDF - continued

Overall situation by country (EUR million)

| | | Cotonou | | | | | | | | | | | | | | | | | | | | | | | | | | | TOTAL | | |
|--|----------------|---------------|----------------|--------------|--------------|----------------|------------|--------------|----------------|-----------|----------------------|----------------|------------|-----------------------|----------------|------------|----------------------|----------------|--------------|--------------|----------------|-----------|-----------------|----------------|-----------|--------------|----------------|--------------|-----------|---|--|
| 11 th EDF | Appropriations | A Envelope | | | B Envelope | | | Co-financing | | | Implementation costs | | | Intra-ACP allocations | | | Regional allocations | | | Reserves | | | EC Internal SLA | | | Decision s | Assigned funds | Payment s | | | |
| Cumulative 2017 | | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | | | |
| Caribbean Region | 5 | | | | | | | | | | | | | | | | | 53 | 47 | 20 | | | | | | | 53 | 47 | 20 | | |
| Central Africa Region | | | | | | | | | | | | | | | | | | 157 | 50 | 9 | | | | | | | 157 | 50 | 9 | | |
| Eastern, Southern Africa and the Indian Ocean | 180 | | | | | | | | | | | | | | | | | 416 | 520 | 200 | | | | | | | 416 | 520 | 200 | | |
| Intra ACP Allocations | 0 | | | | | | | | 0 | 1 | | | | 979 | 580 | 368 | | | | | | | | | | | 979 | 580 | 370 | | |
| Multiregional PALOP | | | | | | | | | | | | | | | | | | 3 | | | | | | | | | 3 | | | | |
| Pacific Region | | | | | | | | | | | | | | | | | | 75 | | | | | | | | | 75 | | | | |
| West Africa Region | | | | | | | | | | | | | | | | | | 432 | 390 | 53 | | | | | | | 432 | 390 | 53 | | |
| Total regional cooperation ACP | 185 | | | | | | | | 0 | 1 | | | | 979 | 580 | 368 | | 1.136 | 1.008 | 282 | | | | | | | 2.116 | 1.588 | 651 | | |
| ACP | 190 | 2.360 | 3.106 | 1.414 | 91 | 347 | 229 | 17 | 20 | 1 | 166 | 161 | 153 | 979 | 580 | 368 | | 1.536 | 1.408 | 582 | | | | | | 5.749 | 5.622 | 2.748 | | | |
| All OCT countries | (148) | | | | | | | | | | | | | 2 | 1 | 1 | | | | | | | | | | | | 2 | 1 | 1 | |
| All OCT countries | (148) | | | | | | | | | | | | | 2 | 1 | 1 | | | | | | | | | | | | 2 | 1 | 1 | |
| Anguilla | 14 | 14 | 13 | 4 | | | | | | | | | | | | | | | | | | | | | | | 14 | 13 | 4 | | |
| Falkland Islands | 6 | 6 | | | | | | | | | | | | | | | | | | | | | | | | | 6 | | | | |
| Montserrat | 18 | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | | | |
| Pitcairn Islands | 2 | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | | | |
| Saint Helena | 22 | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | | | |
| Turks & Caicos Islands | | | 13 | 4 | | | | | | | | | | | | | | | | | | | | | | | 0 | 13 | 4 | | |
| * Total British OCT | 62 | 20 | 26 | 8 | | | | | | | | | | | | | | | | | | | | | | | 20 | 26 | 8 | | |
| Netherlands Antilles | 6 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| * Total Dutch OCT | 6 | 6 | 6 | 2 | | | | | | | | | | | | | | | | | | | | | | | 6 | 6 | 2 | | |
| French Polynesia | 30 | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | | | |
| New Caledonia | 30 | 30 | 30 | 6 | | | | | | | | | | | | | | | | | | | | | | | 30 | 30 | 6 | | |
| Saint Pierre & Miquelon | | | 0 | 6 | | | | | | | | | | | | | | | | | | | | | | | 0 | 6 | | | |
| Wallis & Futuna | 20 | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | | | |
| * Total French OCT | 79 | 30 | 30 | 12 | | | | | | | | | | | | | | | | | | | | | | | 30 | 30 | 12 | | |
| Regional cooperation OCT | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | | | |
| Total regional cooperation OCT | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | | | |
| OCT | 1 | 56 | 61 | 21 | | | | | | | 2 | 1 | 1 | | | | | 0 | | | | | | | | | 57 | 62 | 22 | | |
| TOTAL: ACP+OCT | | 29.621 | 3.016 | 3.167 | 1.436 | 91 | 347 | 229 | 17 | 20 | 1 | 167 | 162 | 154 | 979 | 580 | 368 | | 1.536 | 1.408 | 582 | | | | | 5.807 | 5.684 | 2.770 | | | |

Table 3.5.3 EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR.

Overall situation by country (EUR million)

| All EDF | Appropriations | Lomé | | | | | | Cotonou | | | | | | TOTAL | | | | | |
|---|----------------|--------------|------------|----------------|------------|--------------|------------|--------------|------------|----------------|------------|--------------|------------|--------------|------------|----------------|------------|--------------|------------|
| | | Decisions | % of Appr | Assigned funds | % of Appr | Payments | % of Appr | Decisions | % of Appr | Assigned funds | % of Appr | Payments | % of Appr | Decisions | % of Appr | Assigned funds | % of Appr | Payments | % of Appr |
| Cumulative 2017 | | | | | | | | | | | | | | | | | | | |
| Administrative and financial expenditure | 2.074 | 35 | 2% | 35 | 2% | 35 | 2% | 1.487 | 72% | 1.430 | 69% | 1.392 | 67% | 1.521 | 73% | 1.465 | 71% | 1.427 | 69% |
| All ACP countries | 8.126 | 3.233 | 40% | 3.230 | 40% | 3.230 | 40% | 2.054 | 25% | 2.054 | 25% | 472 | 6% | 5.287 | 65% | 5.283 | 65% | 3.702 | 46% |
| All ACP countries | 10.200 | 3.268 | 32% | 3.264 | 32% | 3.264 | 32% | 3.540 | 35% | 3.484 | 34% | 1.864 | 18% | 6.809 | 67% | 6.748 | 66% | 5.129 | 50% |
| Angola | 611 | 83 | 14% | 83 | 14% | 83 | 14% | 409 | 67% | 332 | 54% | 269 | 44% | 492 | 81% | 416 | 68% | 352 | 58% |
| Benin | 1.213 | 165 | 14% | 165 | 14% | 165 | 14% | 997 | 82% | 923 | 76% | 718 | 59% | 1.162 | 96% | 1.088 | 90% | 883 | 73% |
| Botswana | 273 | 31 | 11% | 31 | 11% | 31 | 11% | 208 | 76% | 207 | 76% | 200 | 74% | 240 | 88% | 238 | 87% | 232 | 85% |
| Burkina Faso | 2.032 | 266 | 13% | 266 | 13% | 266 | 13% | 1.724 | 85% | 1.608 | 79% | 1.290 | 64% | 1.990 | 98% | 1.875 | 92% | 1.556 | 77% |
| Burundi | 1.054 | 87 | 8% | 87 | 8% | 87 | 8% | 727 | 69% | 603 | 57% | 563 | 53% | 814 | 77% | 690 | 65% | 650 | 62% |
| Cameroon | 834 | 146 | 18% | 146 | 18% | 146 | 18% | 580 | 69% | 525 | 63% | 432 | 52% | 726 | 87% | 672 | 81% | 579 | 69% |
| Cape Verde | 235 | 47 | 20% | 47 | 20% | 47 | 20% | 188 | 80% | 181 | 77% | 151 | 64% | 235 | 100% | 229 | 97% | 198 | 84% |
| Central African Republic | 775 | 78 | 10% | 78 | 10% | 78 | 10% | 553 | 71% | 532 | 69% | 429 | 55% | 631 | 81% | 610 | 79% | 507 | 65% |
| Chad | 1.343 | 194 | 14% | 194 | 14% | 194 | 14% | 1.022 | 76% | 794 | 59% | 654 | 49% | 1.217 | 91% | 988 | 74% | 848 | 63% |
| Comoros | 170 | 10 | 6% | 10 | 6% | 10 | 6% | 100 | 59% | 96 | 56% | 81 | 48% | 110 | 65% | 106 | 62% | 91 | 54% |
| Congo (Brazzaville) | 333 | 24 | 7% | 24 | 7% | 24 | 7% | 218 | 65% | 199 | 60% | 185 | 56% | 242 | 73% | 223 | 67% | 209 | 63% |
| Democratic Republic of Congo | 1.958 | 78 | 4% | 78 | 4% | 78 | 4% | 1.778 | 91% | 1.442 | 74% | 1.219 | 62% | 1.856 | 95% | 1.521 | 78% | 1.297 | 66% |
| Djibouti | 242 | 25 | 10% | 25 | 10% | 25 | 10% | 192 | 79% | 152 | 63% | 68 | 28% | 216 | 89% | 176 | 73% | 93 | 38% |
| Equatorial Guinea | 9 | 3 | 34% | 3 | 34% | 3 | 34% | 6 | 66% | 6 | 66% | 6 | 66% | 9 | 100% | 9 | 100% | 9 | 100% |
| Eritrea | 324 | 0 | 0% | 0 | 0% | 0 | 0% | 208 | 64% | 123 | 38% | 103 | 32% | 208 | 64% | 123 | 38% | 103 | 32% |
| Ethiopia | 2.460 | 279 | 11% | 279 | 11% | 279 | 11% | 1.918 | 78% | 1.816 | 74% | 1.544 | 63% | 2.197 | 89% | 2.094 | 85% | 1.823 | 74% |
| Gabon | 156 | 44 | 28% | 44 | 28% | 44 | 28% | 97 | 62% | 91 | 58% | 82 | 52% | 141 | 90% | 135 | 86% | 126 | 80% |
| Gambia | 299 | 27 | 9% | 27 | 9% | 27 | 9% | 227 | 76% | 170 | 57% | 143 | 48% | 254 | 85% | 197 | 66% | 170 | 57% |
| Ghana | 1.358 | 202 | 15% | 202 | 15% | 202 | 15% | 1.102 | 81% | 891 | 66% | 816 | 60% | 1.304 | 96% | 1.093 | 80% | 1.018 | 75% |
| Guinea Bissau | 338 | 43 | 13% | 43 | 13% | 43 | 13% | 215 | 64% | 204 | 60% | 181 | 54% | 258 | 76% | 247 | 73% | 224 | 66% |
| Guinea (Conakry) | 752 | 149 | 20% | 149 | 20% | 149 | 20% | 549 | 73% | 460 | 61% | 354 | 47% | 698 | 93% | 610 | 81% | 504 | 67% |
| Ivory Coast | 962 | 75 | 8% | 75 | 8% | 75 | 8% | 883 | 92% | 827 | 86% | 644 | 67% | 958 | 100% | 902 | 94% | 719 | 75% |
| Kenya | 1.267 | 88 | 7% | 88 | 7% | 88 | 7% | 1.003 | 79% | 859 | 68% | 670 | 53% | 1.091 | 86% | 947 | 75% | 758 | 60% |
| Lesotho | 443 | 64 | 14% | 64 | 14% | 64 | 14% | 265 | 60% | 246 | 56% | 235 | 53% | 329 | 74% | 310 | 70% | 299 | 67% |
| Liberia | 610 | (0) | 0% | 0 | 0% | 0 | 0% | 546 | 90% | 454 | 74% | 393 | 64% | 546 | 90% | 454 | 74% | 393 | 64% |
| Madagascar | 1.471 | 206 | 14% | 206 | 14% | 206 | 14% | 1.152 | 78% | 922 | 63% | 758 | 52% | 1.358 | 92% | 1.128 | 77% | 964 | 66% |
| Malawi | 1.602 | 240 | 15% | 240 | 15% | 240 | 15% | 1.189 | 74% | 997 | 62% | 786 | 49% | 1.429 | 89% | 1.237 | 77% | 1.026 | 64% |
| Mali | 2.119 | 280 | 13% | 280 | 13% | 280 | 13% | 1.660 | 78% | 1.541 | 73% | 1.319 | 62% | 1.940 | 92% | 1.821 | 86% | 1.599 | 75% |

Table 3.5.3 EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. - continued

Overall situation by country (EUR million)

| All EDF | Appropriations | Lomé | | | | | | Cotonou | | | | | | TOTAL | | | | | |
|--------------------------------|----------------|--------------|------------|----------------|------------|--------------|------------|---------------|------------|----------------|------------|---------------|------------|---------------|------------|----------------|------------|---------------|------------|
| | | Decisions | % of Appr | Assigned funds | % of Appr | Payments | % of Appr | Decisions | % of Appr | Assigned funds | % of Appr | Payments | % of Appr | Decisions | % of Appr | Assigned funds | % of Appr | Payments | % of Appr |
| Cumulative 2017 | | | | | | | | | | | | | | | | | | | |
| Mauritania | 659 | 85 | 13% | 85 | 13% | 85 | 13% | 471 | 71% | 385 | 58% | 281 | 43% | 555 | 84% | 469 | 71% | 365 | 55% |
| Mauritius | 180 | 30 | 17% | 30 | 17% | 30 | 17% | 139 | 77% | 137 | 76% | 135 | 75% | 169 | 94% | 167 | 93% | 166 | 92% |
| Mozambique | 2.296 | 307 | 13% | 307 | 13% | 307 | 13% | 1.557 | 68% | 1.494 | 65% | 1.209 | 53% | 1.864 | 81% | 1.801 | 78% | 1.516 | 66% |
| Namibia | 336 | 49 | 15% | 49 | 15% | 49 | 15% | 287 | 85% | 249 | 74% | 208 | 62% | 336 | 100% | 298 | 89% | 256 | 76% |
| Niger | 1.765 | 151 | 9% | 151 | 9% | 151 | 9% | 1.585 | 90% | 1.464 | 83% | 1.206 | 68% | 1.736 | 98% | 1.615 | 91% | 1.357 | 77% |
| Nigeria | 1.717 | 101 | 6% | 101 | 6% | 101 | 6% | 1.609 | 94% | 1.350 | 79% | 943 | 55% | 1.710 | 100% | 1.451 | 84% | 1.044 | 61% |
| Rwanda | 1.217 | 152 | 12% | 152 | 12% | 152 | 12% | 1.044 | 86% | 990 | 81% | 782 | 64% | 1.195 | 98% | 1.141 | 94% | 934 | 77% |
| Sao Tome & Principe | 76 | 12 | 16% | 12 | 16% | 12 | 16% | 64 | 84% | 53 | 69% | 42 | 55% | 76 | 100% | 65 | 85% | 54 | 71% |
| Senegal | 1.103 | 148 | 13% | 148 | 13% | 148 | 13% | 805 | 73% | 767 | 70% | 637 | 58% | 954 | 86% | 915 | 83% | 785 | 71% |
| Seychelles | 33 | 5 | 16% | 5 | 16% | 5 | 16% | 28 | 83% | 26 | 77% | 26 | 77% | 33 | 100% | 31 | 93% | 31 | 93% |
| Sierra Leone | 999 | 113 | 11% | 113 | 11% | 113 | 11% | 800 | 80% | 593 | 59% | 537 | 54% | 913 | 91% | 706 | 71% | 650 | 65% |
| Somalia | 1.143 | 48 | 4% | 48 | 4% | 48 | 4% | 1.094 | 96% | 811 | 71% | 690 | 60% | 1.142 | 100% | 859 | 75% | 738 | 65% |
| South Soudan | 358 | 0 | 0% | 0 | 0% | 0 | 0% | 358 | 100% | 309 | 86% | 267 | 75% | 358 | 100% | 309 | 86% | 267 | 75% |
| Sudan | 537 | 107 | 20% | 107 | 20% | 107 | 20% | 428 | 80% | 422 | 79% | 325 | 61% | 535 | 100% | 529 | 99% | 432 | 80% |
| Swaziland | 194 | 22 | 11% | 22 | 11% | 22 | 11% | 152 | 78% | 125 | 65% | 104 | 53% | 174 | 90% | 148 | 76% | 126 | 65% |
| Tanzania | 1.991 | 335 | 17% | 335 | 17% | 335 | 17% | 1.356 | 68% | 1.302 | 65% | 992 | 50% | 1.691 | 85% | 1.638 | 82% | 1.328 | 67% |
| Togo | 453 | 16 | 4% | 16 | 4% | 16 | 4% | 388 | 86% | 354 | 78% | 271 | 60% | 404 | 89% | 370 | 82% | 287 | 63% |
| Uganda | 1.608 | 294 | 18% | 294 | 18% | 294 | 18% | 1.108 | 69% | 916 | 57% | 744 | 46% | 1.402 | 87% | 1.210 | 75% | 1.038 | 65% |
| Zambia | 1.440 | 227 | 16% | 227 | 16% | 227 | 16% | 1.032 | 72% | 849 | 59% | 735 | 51% | 1.259 | 87% | 1.076 | 75% | 962 | 67% |
| Zimbabwe | 534 | 87 | 16% | 87 | 16% | 87 | 16% | 429 | 80% | 345 | 64% | 310 | 58% | 516 | 97% | 431 | 81% | 397 | 74% |
| * Total Africa | 43.884 | 5.226 | 12% | 5.226 | 12% | 5.226 | 12% | 34.448 | 78% | 30.143 | 69% | 24.737 | 56% | 39.674 | 90% | 35.369 | 81% | 29.963 | 68% |
| Antigua & Barbuda | 22 | 1 | 3% | 0 | 2% | 0 | 2% | 21 | 97% | 18 | 83% | 18 | 81% | 22 | 100% | 19 | 85% | 18 | 83% |
| Bahamas | 7 | 2 | 29% | 2 | 29% | 2 | 29% | 5 | 70% | 5 | 70% | 5 | 70% | 7 | 99% | 7 | 99% | 7 | 99% |
| Barbados | 33 | 4 | 11% | 4 | 11% | 4 | 11% | 30 | 89% | 29 | 86% | 26 | 78% | 33 | 100% | 32 | 97% | 30 | 89% |
| Belize | 62 | 10 | 17% | 10 | 17% | 10 | 17% | 37 | 60% | 24 | 39% | 24 | 39% | 47 | 76% | 34 | 56% | 34 | 56% |
| Dominica | 56 | 6 | 11% | 6 | 11% | 6 | 11% | 47 | 84% | 45 | 81% | 37 | 67% | 53 | 95% | 51 | 92% | 44 | 78% |
| Dominican Republic | 518 | 94 | 18% | 94 | 18% | 94 | 18% | 400 | 77% | 394 | 76% | 364 | 70% | 494 | 95% | 488 | 94% | 458 | 88% |
| Grenada | 48 | 0 | 1% | 0 | 1% | 0 | 1% | 47 | 98% | 46 | 95% | 42 | 87% | 48 | 99% | 46 | 96% | 42 | 88% |
| Guyana | 177 | 40 | 22% | 39 | 22% | 39 | 22% | 135 | 76% | 128 | 72% | 86 | 48% | 175 | 99% | 167 | 94% | 125 | 71% |
| Haiti | 1.375 | 74 | 5% | 74 | 5% | 74 | 5% | 1.126 | 82% | 877 | 64% | 745 | 54% | 1.200 | 87% | 951 | 69% | 820 | 60% |
| Jamaica | 481 | 165 | 34% | 165 | 34% | 165 | 34% | 315 | 66% | 286 | 60% | 239 | 50% | 480 | 100% | 451 | 94% | 404 | 84% |
| Saint Kitts & Nevis | 16 | 3 | 17% | 3 | 17% | 3 | 17% | 11 | 66% | 11 | 65% | 9 | 54% | 13 | 83% | 13 | 81% | 12 | 71% |

Table 3.5.3 EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. - continued

Overall situation by country (EUR million)

| All EDF | Appropriations | Lomé | | | | | | Cotonou | | | | | | TOTAL | | | | | |
|--|----------------|------------|------------|----------------|------------|------------|------------|--------------|------------|----------------|------------|--------------|------------|--------------|------------|----------------|------------|--------------|------------|
| | | Decisions | % of Appr | Assigned funds | % of Appr | Payments | % of Appr | Decisions | % of Appr | Assigned funds | % of Appr | Payments | % of Appr | Decisions | % of Appr | Assigned funds | % of Appr | Payments | % of Appr |
| Cumulative 2017 | | | | | | | | | | | | | | | | | | | |
| Saint Lucia | 57 | 1 | 2% | 1 | 2% | 1 | 2% | 51 | 89% | 48 | 85% | 46 | 81% | 52 | 91% | 50 | 87% | 47 | 83% |
| Saint Vincent & the Grenadines | 47 | 2 | 4% | 2 | 3% | 2 | 3% | 45 | 96% | 37 | 79% | 33 | 70% | 46 | 100% | 38 | 82% | 34 | 74% |
| Suriname | 93 | 19 | 21% | 19 | 21% | 19 | 21% | 72 | 77% | 70 | 75% | 61 | 65% | 91 | 98% | 89 | 96% | 80 | 86% |
| Trinidad & Tobago | 79 | 13 | 16% | 13 | 16% | 13 | 16% | 57 | 73% | 56 | 71% | 50 | 64% | 70 | 89% | 69 | 87% | 63 | 80% |
| * Total Caribbean | 3.072 | 434 | 14% | 433 | 14% | 433 | 14% | 2.398 | 78% | 2.074 | 68% | 1.785 | 58% | 2.832 | 92% | 2.507 | 82% | 2.218 | 72% |
| Cook Islands | 8 | 0 | 0% | 0 | 0% | 0 | 0% | 8 | 100% | 8 | 97% | 7 | 80% | 8 | 100% | 8 | 97% | 7 | 80% |
| East Timor | 196 | 0 | 0% | 0 | 0% | 0 | 0% | 161 | 82% | 153 | 78% | 106 | 54% | 161 | 82% | 153 | 78% | 106 | 54% |
| Fiji | 90 | 17 | 19% | 17 | 19% | 17 | 19% | 52 | 58% | 51 | 57% | 41 | 46% | 70 | 78% | 69 | 77% | 59 | 65% |
| Kiribati | 64 | 9 | 15% | 9 | 15% | 9 | 15% | 34 | 53% | 31 | 48% | 25 | 39% | 44 | 68% | 41 | 63% | 34 | 53% |
| Marshall Islands | 21 | 0 | 0% | 0 | 0% | 0 | 0% | 21 | 100% | 20 | 94% | 11 | 50% | 21 | 100% | 20 | 94% | 11 | 50% |
| Micronesia | 30 | 0 | 0% | 0 | 0% | 0 | 0% | 16 | 53% | 16 | 52% | 15 | 49% | 16 | 53% | 16 | 52% | 15 | 49% |
| Nauru | 7 | 0 | 0% | 0 | 0% | 0 | 0% | 7 | 100% | 6 | 91% | 4 | 56% | 7 | 100% | 6 | 91% | 4 | 56% |
| Niue | 6 | 0 | 0% | 0 | 0% | 0 | 0% | 6 | 100% | 5 | 84% | 5 | 84% | 6 | 100% | 5 | 84% | 5 | 84% |
| Palau | 8 | 0 | 0% | 0 | 0% | 0 | 0% | 6 | 79% | 6 | 78% | 5 | 63% | 6 | 79% | 6 | 78% | 5 | 63% |
| Papua New Guinea | 450 | 52 | 12% | 52 | 12% | 52 | 12% | 245 | 54% | 212 | 47% | 160 | 36% | 297 | 66% | 264 | 59% | 212 | 47% |
| Solomon Islands | 118 | 16 | 14% | 16 | 14% | 16 | 14% | 76 | 64% | 72 | 61% | 52 | 44% | 92 | 78% | 88 | 74% | 68 | 57% |
| Tonga | 39 | 5 | 13% | 5 | 13% | 5 | 13% | 34 | 87% | 33 | 85% | 27 | 69% | 39 | 100% | 38 | 98% | 32 | 82% |
| Tuvalu | 21 | 2 | 10% | 2 | 10% | 2 | 10% | 19 | 90% | 11 | 56% | 11 | 55% | 21 | 100% | 14 | 66% | 13 | 65% |
| Vanuatu | 95 | 12 | 12% | 12 | 12% | 12 | 12% | 40 | 43% | 40 | 42% | 40 | 42% | 52 | 55% | 52 | 55% | 52 | 55% |
| Western Samoa | 110 | 14 | 13% | 14 | 13% | 14 | 13% | 94 | 86% | 93 | 85% | 77 | 71% | 108 | 99% | 107 | 97% | 91 | 84% |
| * Total Pacific | 1.263 | 128 | 10% | 128 | 10% | 128 | 10% | 821 | 65% | 759 | 60% | 586 | 46% | 948 | 75% | 886 | 70% | 714 | 56% |
| Caribbean Region | 699 | 40 | 6% | 40 | 6% | 40 | 6% | 436 | 62% | 374 | 53% | 280 | 40% | 477 | 68% | 414 | 59% | 320 | 46% |
| Central Africa Region | 713 | 77 | 11% | 77 | 11% | 77 | 11% | 557 | 78% | 314 | 44% | 242 | 34% | 634 | 89% | 391 | 55% | 318 | 45% |
| East Africa Region | 161 | 161 | 100% | 161 | 100% | 161 | 100% | 0 | 0% | 0 | 0% | 0 | 0% | 161 | 100% | 161 | 100% | 161 | 100% |
| Eastern, Southern Africa and the Indian Ocean | 2.678 | 0 | 0% | 0 | 0% | 0 | 0% | 1.928 | 72% | 1.704 | 64% | 1.237 | 46% | 1.928 | 72% | 1.704 | 64% | 1.237 | 46% |
| Indian Ocean Region | 11 | 11 | 100% | 11 | 100% | 11 | 100% | 0 | 0% | 0 | 0% | 0 | 0% | 11 | 100% | 11 | 100% | 11 | 100% |
| Intra ACP Allocations | 10.017 | 661 | 7% | 661 | 7% | 661 | 7% | 8.100 | 81% | 7.334 | 73% | 6.602 | 66% | 8.761 | 87% | 7.995 | 80% | 7.263 | 73% |
| Multiregional PALOP | 91 | 10 | 11% | 10 | 11% | 10 | 11% | 53 | 58% | 48 | 53% | 39 | 43% | 63 | 69% | 58 | 64% | 49 | 54% |

Table 3.5.3 EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. - continued

Overall situation by country (EUR million)

| | All EDF | Appropriations | Lomé | | | | | Cotonou | | | | | TOTAL | | | | | | | |
|------------|---|----------------|---------------|------------|----------------|------------|---------------|------------|---------------|------------|----------------|------------|---------------|------------|---------------|-------------|----------------|------------|---------------|------------|
| | | | Decisions | % of Appr | Assigned funds | % of Appr | Payments | % of Appr | Decisions | % of Appr | Assigned funds | % of Appr | Payments | % of Appr | Decisions | % of Appr | Assigned funds | % of Appr | Payments | % of Appr |
| ACP | Cumulative 2017 | | | | | | | | | | | | | | | | | | | |
| | Pacific Region | 352 | 33 | 9% | 33 | 9% | 33 | 9% | 228 | 65% | 151 | 43% | 129 | 37% | 261 | 74% | 184 | 52% | 162 | 46% |
| | Regional cooperation ACP | 198 | 52 | 26% | 52 | 26% | 51 | 26% | 130 | 66% | 130 | 66% | 130 | 65% | 182 | 92% | 182 | 92% | 181 | 91% |
| | Southern Africa Region | 311 | 57 | 18% | 57 | 18% | 57 | 18% | 254 | 82% | 250 | 80% | 212 | 68% | 311 | 100% | 307 | 99% | 269 | 87% |
| | West Africa Region | 2.296 | 194 | 8% | 194 | 8% | 194 | 8% | 1.917 | 84% | 1.483 | 65% | 762 | 33% | 2.112 | 92% | 1.677 | 73% | 957 | 42% |
| | Total regional cooperation ACP | 17.528 | 1.298 | 7% | 1.297 | 7% | 1.296 | 7% | 13.603 | 78% | 11.788 | 67% | 9.633 | 55% | 14.901 | 85% | 13.085 | 75% | 10.929 | 62% |
| | ACP | 75.947 | 10.354 | 14% | 10.348 | 14% | 10.347 | 14% | 54.810 | 72% | 48.247 | 64% | 38.605 | 51% | 65.164 | 86% | 58.595 | 77% | 48.952 | 64% |
| OCT | Administrative and financial expenditure | 1 | 0 | 0% | 0 | 0% | 0 | 0% | 1 | 100% | 1 | 100% | 1 | 100% | 1 | 100% | 1 | 100% | 1 | 100% |
| | All OCT countries | 213 | 10 | 5% | 10 | 5% | 10 | 5% | 10 | 5% | 9 | 4% | 7 | 3% | 20 | 10% | 19 | 9% | 18 | 8% |
| | All OCT countries | 214 | 10 | 5% | 10 | 5% | 10 | 5% | 11 | 5% | 9 | 4% | 8 | 4% | 21 | 10% | 20 | 9% | 19 | 9% |
| | Anguilla | 38 | 1 | 2% | 1 | 2% | 1 | 2% | 37 | 98% | 36 | 94% | 27 | 70% | 38 | 100% | 36 | 96% | 27 | 72% |
| | British Virgin Islands | 1 | 0 | 0% | 0 | 0% | 0 | 0% | 1 | 100% | 1 | 92% | 1 | 74% | 1 | 100% | 1 | 92% | 1 | 74% |
| | Cayman Islands | 4 | 0 | 0% | 0 | 0% | 0 | 0% | 4 | 100% | 4 | 100% | 4 | 100% | 4 | 100% | 4 | 100% | 4 | 100% |
| | Falkland Islands | 15 | 0 | 0% | 0 | 0% | 0 | 0% | 14 | 99% | 9 | 59% | 8 | 58% | 14 | 99% | 9 | 59% | 8 | 58% |
| | Montserrat | 54 | 2 | 3% | 2 | 3% | 2 | 3% | 34 | 63% | 34 | 63% | 34 | 63% | 36 | 66% | 36 | 66% | 36 | 66% |
| | Pitcairn Islands | 7 | 0 | 0% | 0 | 0% | 0 | 0% | 5 | 66% | 5 | 66% | 4 | 55% | 5 | 66% | 5 | 66% | 4 | 55% |
| | Saint Helena | 56 | 0 | 0% | 0 | 0% | 0 | 0% | 34 | 62% | 34 | 61% | 33 | 60% | 35 | 62% | 34 | 61% | 33 | 60% |
| | Turks & Caicos Islands | 45 | 0 | 0% | 0 | 0% | 0 | 0% | 45 | 100% | 43 | 97% | 33 | 74% | 45 | 100% | 43 | 97% | 33 | 74% |
| | * Total British OCT | 220 | 2 | 1% | 2 | 1% | 2 | 1% | 175 | 80% | 166 | 75% | 145 | 66% | 177 | 81% | 168 | 77% | 147 | 67% |
| | Aruba | 20 | 0 | 2% | 0 | 2% | 0 | 2% | 19 | 98% | 19 | 96% | 19 | 95% | 20 | 100% | 19 | 99% | 19 | 97% |
| | Netherlands Antilles | 80 | 6 | 7% | 6 | 7% | 6 | 7% | 74 | 92% | 64 | 81% | 50 | 63% | 80 | 100% | 70 | 88% | 56 | 70% |
| | * Total Dutch OCT | 100 | 6 | 6% | 6 | 6% | 6 | 6% | 93 | 93% | 83 | 84% | 69 | 69% | 99 | 100% | 90 | 90% | 75 | 76% |

Table 3.5.3 EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. - continued

Overall situation by country (EUR million)

| All EDF | Appropriations | Lomé | | | | | | Cotonou | | | | | | TOTAL | | | | | | |
|---------------------------------------|----------------|---------------|------------|----------------|------------|---------------|------------|---------------|------------|----------------|------------|---------------|------------|---------------|------------|----------------|------------|---------------|------------|--|
| | | Decisions | % of Appr | Assigned funds | % of Appr | Payments | % of Appr | Decisions | % of Appr | Assigned funds | % of Appr | Payments | % of Appr | Decisions | % of Appr | Assigned funds | % of Appr | Payments | % of Appr | |
| Cumulative 2017 | | | | | | | | | | | | | | | | | | | | |
| French Polynesia | 82 | 10 | 12% | 10 | 12% | 10 | 12% | 42 | 51% | 38 | 47% | 23 | 28% | 52 | 63% | 48 | 59% | 33 | 40% | |
| Mayotte | 52 | 1 | 2% | 1 | 2% | 1 | 2% | 50 | 97% | 50 | 97% | 50 | 97% | 51 | 99% | 51 | 99% | 51 | 98% | |
| New Caledonia | 86 | 8 | 10% | 8 | 10% | 8 | 10% | 78 | 90% | 77 | 90% | 54 | 62% | 86 | 100% | 86 | 100% | 62 | 72% | |
| Saint Pierre & Miquelon | 69 | 3 | 5% | 3 | 5% | 3 | 5% | 65 | 94% | 65 | 93% | 52 | 75% | 69 | 99% | 68 | 98% | 55 | 80% | |
| Vallis & Futuna | 56 | 1 | 3% | 1 | 3% | 1 | 3% | 35 | 62% | 20 | 36% | 17 | 31% | 36 | 65% | 21 | 38% | 19 | 34% | |
| * Total French OCT | 345 | 24 | 7% | 24 | 7% | 24 | 7% | 270 | 78% | 251 | 73% | 195 | 57% | 294 | 85% | 275 | 80% | 220 | 64% | |
| EDF PTF REGIONAL Projects | 5 | 5 | 100% | 5 | 100% | 5 | 100% | 0 | 0% | 0 | 0% | 0 | 0% | 5 | 100% | 5 | 100% | 5 | 100% | |
| EDF PTN REGIONAL Projects | 0 | 0 | 100% | 0 | 100% | 0 | 100% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 100% | 0 | 100% | 0 | 100% | |
| EDF PTU REGIONAL Projects | 0 | 0 | 100% | 0 | 100% | 0 | 100% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 100% | 0 | 100% | 0 | 100% | |
| Regional cooperation OCT | 88 | 0 | 0% | 0 | 0% | 0 | 0% | 85 | 96% | 83 | 95% | 77 | 87% | 85 | 96% | 83 | 95% | 77 | 87% | |
| Total regional cooperation OCT | 93 | 6 | 6% | 6 | 6% | 6 | 6% | 85 | 91% | 83 | 89% | 77 | 82% | 90 | 97% | 89 | 95% | 82 | 88% | |
| OCT | 971 | 49 | 5% | 49 | 5% | 49 | 5% | 633 | 65% | 593 | 61% | 494 | 51% | 682 | 70% | 641 | 66% | 543 | 56% | |
| TOTAL: ACP+OCT | 76.918 | 10.403 | 14% | 10.397 | 14% | 10.396 | 14% | 55.443 | 72% | 48.839 | 63% | 39.099 | 51% | 65.846 | 86% | 59.237 | 77% | 49.495 | 64% | |

Table 3.5.4 EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR.

Overall situation by country (EUR million)

| All EDF | Appropriations | Lomé | | | | | | Cotonou | | | | | | TOTAL | | | | | |
|---|----------------|-------------|-----------|------------|----------------|-----------|-----------|------------|-----------|------------|----------------|------------|-----------|------------|-----------|------------|----------------|------------|-----------|
| | | Annual 2017 | Decisions | % of Appr | Assigned funds | % of Appr | Payments | % of Appr | Decisions | % of Appr | Assigned funds | % of Appr | Payments | % of Appr | Decisions | % of Appr | Assigned funds | % of Appr | Payments |
| Administrative and financial expenditure | 2.074 | 0 | 0% | 0 | 0% | 0 | 0% | 166 | 8% | 163 | 8% | 156 | 8% | 166 | 8% | 163 | 8% | 156 | 8% |
| All ACP countries | 8.126 | (4) | 0% | (1) | 0% | (0) | 0% | 400 | 5% | 400 | 5% | 300 | 4% | 396 | 5% | 399 | 5% | 300 | 4% |
| All ACP countries | 10.200 | (4) | 0% | (1) | 0% | 0 | 0% | 566 | 6% | 563 | 6% | 456 | 4% | 562 | 6% | 562 | 6% | 456 | 4% |
| Angola | 611 | (0) | 0% | (0) | 0% | 0 | 0% | 64 | 10% | 28 | 5% | 30 | 5% | 64 | 10% | 28 | 5% | 30 | 5% |
| Benin | 1.213 | 0 | 0% | 0 | 0% | 0 | 0% | 97 | 8% | 153 | 13% | 65 | 5% | 97 | 8% | 153 | 13% | 65 | 5% |
| Botswana | 273 | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 16 | 6% | 0 | 0% | 0 | 0% | 16 | 6% |
| Burkina Faso | 2.032 | (0) | 0% | (0) | 0% | (0) | 0% | 47 | 2% | 359 | 18% | 99 | 5% | 47 | 2% | 359 | 18% | 99 | 5% |
| Burundi | 1.054 | 0 | 0% | 0 | 0% | 0 | 0% | 83 | 8% | 0 | 0% | 17 | 2% | 83 | 8% | 0 | 0% | 17 | 2% |
| Cameroon | 834 | 0 | 0% | 0 | 0% | 0 | 0% | 114 | 14% | 96 | 11% | 36 | 4% | 114 | 14% | 96 | 11% | 36 | 4% |
| Cape Verde | 235 | 0 | 0% | 0 | 0% | 0 | 0% | 7 | 3% | 18 | 8% | 25 | 11% | 7 | 3% | 18 | 8% | 25 | 11% |
| Central African Republic | 775 | (0) | 0% | (0) | 0% | 0 | 0% | 63 | 8% | 95 | 12% | 46 | 6% | 63 | 8% | 95 | 12% | 46 | 6% |
| Chad | 1.343 | 0 | 0% | 0 | 0% | 0 | 0% | 10 | 1% | 70 | 5% | 69 | 5% | 10 | 1% | 70 | 5% | 69 | 5% |
| Comoros | 170 | 0 | 0% | 0 | 0% | 0 | 0% | 1 | 0% | 3 | 2% | 5 | 3% | 1 | 0% | 3 | 2% | 5 | 3% |
| Congo (Brazzaville) | 333 | 0 | 0% | 0 | 0% | 0 | 0% | (6) | -2% | 1 | 0% | 6 | 2% | (6) | -2% | 1 | 0% | 6 | 2% |
| Democratic Republic of Congo | 1.958 | 0 | 0% | 0 | 0% | 0 | 0% | 45 | 2% | 93 | 5% | 107 | 5% | 45 | 2% | 93 | 5% | 107 | 5% |
| Djibouti | 242 | 0 | 0% | 0 | 0% | 0 | 0% | 59 | 24% | 85 | 35% | 10 | 4% | 59 | 24% | 85 | 35% | 10 | 4% |
| Equatorial Guinea | 9 | 0 | 0% | (0) | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | (0) | 0% | 0 | 0% |
| Eritrea | 324 | 0 | 0% | 0 | 0% | 0 | 0% | 84 | 26% | (1) | 0% | (1) | 0% | 84 | 26% | (1) | 0% | (1) | 0% |
| Ethiopia | 2.460 | 0 | 0% | (0) | 0% | 0 | 0% | 42 | 2% | 41 | 2% | 110 | 4% | 42 | 2% | 41 | 2% | 110 | 4% |
| Gabon | 156 | 0 | 0% | 0 | 0% | 0 | 0% | (5) | -3% | (3) | -2% | 6 | 4% | (5) | -3% | (3) | -2% | 6 | 4% |
| Gambia | 299 | 0 | 0% | 0 | 0% | 0 | 0% | 104 | 35% | 53 | 18% | 41 | 14% | 104 | 35% | 53 | 18% | 41 | 14% |
| Ghana | 1.358 | 0 | 0% | 0 | 0% | 0 | 0% | 172 | 13% | 41 | 3% | 26 | 2% | 172 | 13% | 41 | 3% | 26 | 2% |
| Guinea Bissau | 338 | 0 | 0% | 0 | 0% | 0 | 0% | (1) | 0% | 26 | 8% | 18 | 5% | (1) | 0% | 26 | 8% | 18 | 5% |
| Guinea (Conakry) | 752 | 0 | 0% | 0 | 0% | 0 | 0% | 138 | 18% | 96 | 13% | 68 | 9% | 138 | 18% | 96 | 13% | 68 | 9% |
| Ivory Coast | 962 | 0 | 0% | (0) | 0% | 0 | 0% | (1) | 0% | 117 | 12% | 56 | 6% | (1) | 0% | 117 | 12% | 56 | 6% |
| Kenya | 1.267 | (1) | 0% | (1) | 0% | 0 | 0% | 59 | 5% | 113 | 9% | 77 | 6% | 58 | 5% | 112 | 9% | 77 | 6% |
| Lesotho | 443 | 0 | 0% | 0 | 0% | 0 | 0% | (22) | -5% | (10) | -2% | 7 | 2% | (22) | -5% | (10) | -2% | 7 | 2% |
| Liberia | 610 | 0 | 0% | 0 | 0% | 0 | 0% | 30 | 5% | 53 | 9% | 27 | 4% | 30 | 5% | 53 | 9% | 27 | 4% |
| Madagascar | 1.471 | (0) | 0% | (0) | 0% | 0 | 0% | 162 | 11% | 115 | 8% | 50 | 3% | 162 | 11% | 115 | 8% | 50 | 3% |
| Malawi | 1.602 | 0 | 0% | 0 | 0% | 0 | 0% | 120 | 7% | 113 | 7% | 82 | 5% | 120 | 7% | 113 | 7% | 82 | 5% |
| Mali | 2.119 | (0) | 0% | 0 | 0% | 0 | 0% | 30 | 1% | 76 | 4% | 129 | 6% | 30 | 1% | 76 | 4% | 129 | 6% |

Table 3.5.4 EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. - continued

Overall situation by country (EUR million)

| All EDF | Appropriations | Lomé | | | | | | Cotonou | | | | | | TOTAL | | | | | |
|--------------------------------|----------------|-------------|-----------|------------|----------------|------------|-----------|--------------|-----------|--------------|----------------|--------------|-----------|--------------|-----------|--------------|----------------|--------------|-----------|
| | | Annual 2017 | Decisions | % of Appr | Assigned funds | % of Appr | Payments | % of Appr | Decisions | % of Appr | Assigned funds | % of Appr | Payments | % of Appr | Decisions | % of Appr | Assigned funds | % of Appr | Payments |
| Mauritania | 659 | 0 | 0% | 0 | 0% | 0 | 0% | 36 | 5% | 27 | 4% | 4 | 1% | 36 | 5% | 27 | 4% | 4 | 1% |
| Mauritius | 180 | 0 | 0% | 0 | 0% | 0 | 0% | (3) | -1% | (2) | -1% | 0 | 0% | (3) | -1% | (2) | -1% | 0 | 0% |
| Mozambique | 2.296 | 0 | 0% | 0 | 0% | 0 | 0% | 35 | 2% | 46 | 2% | 56 | 2% | 35 | 2% | 46 | 2% | 56 | 2% |
| Namibia | 336 | 0 | 0% | 0 | 0% | 0 | 0% | (2) | -1% | 1 | 0% | 3 | 1% | (2) | -1% | 1 | 0% | 3 | 1% |
| Niger | 1.765 | (0) | 0% | 0 | 0% | 0 | 0% | 31 | 2% | 61 | 3% | 126 | 7% | 31 | 2% | 61 | 3% | 126 | 7% |
| Nigeria | 1.717 | (1) | 0% | (0) | 0% | 0 | 0% | 271 | 16% | 319 | 19% | 165 | 10% | 270 | 16% | 319 | 19% | 165 | 10% |
| Rwanda | 1.217 | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 19 | 2% | 128 | 11% | 0 | 0% | 19 | 2% | 128 | 11% |
| Sao Tome & Principe | 76 | 0 | 0% | 0 | 0% | 0 | 0% | (1) | -1% | 3 | 4% | 5 | 7% | (1) | -1% | 3 | 4% | 5 | 7% |
| Senegal | 1.103 | 0 | 0% | 0 | 0% | 0 | 0% | 37 | 3% | 90 | 8% | 31 | 3% | 37 | 3% | 90 | 8% | 31 | 3% |
| Seychelles | 33 | 0 | 0% | 0 | 0% | 0 | 0% | (0) | 0% | (0) | 0% | 0 | 0% | (0) | 0% | (0) | 0% | 0 | 0% |
| Sierra Leone | 999 | 0 | 0% | 0 | 0% | 0 | 0% | 91 | 9% | 18 | 2% | 18 | 2% | 91 | 9% | 18 | 2% | 18 | 2% |
| Somalia | 1.143 | 0 | 0% | 0 | 0% | 0 | 0% | 291 | 25% | 86 | 8% | 105 | 9% | 291 | 25% | 86 | 8% | 105 | 9% |
| South Soudan | 358 | 0 | 0% | 0 | 0% | 0 | 0% | 40 | 11% | 61 | 17% | 159 | 44% | 40 | 11% | 61 | 17% | 159 | 44% |
| Sudan | 537 | 0 | 0% | 0 | 0% | 0 | 0% | 5 | 1% | 113 | 21% | 52 | 10% | 5 | 1% | 113 | 21% | 52 | 10% |
| Swaziland | 194 | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 17 | 9% | 17 | 9% | 0 | 0% | 17 | 9% | 17 | 9% |
| Tanzania | 1.991 | 0 | 0% | 0 | 0% | 0 | 0% | 37 | 2% | 310 | 16% | 94 | 5% | 37 | 2% | 310 | 16% | 94 | 5% |
| Togo | 453 | 0 | 0% | 0 | 0% | 0 | 0% | 7 | 1% | 99 | 22% | 65 | 14% | 7 | 1% | 99 | 22% | 65 | 14% |
| Uganda | 1.608 | 0 | 0% | 0 | 0% | 0 | 0% | 130 | 8% | 159 | 10% | 47 | 3% | 130 | 8% | 159 | 10% | 47 | 3% |
| Zambia | 1.440 | 0 | 0% | 0 | 0% | 0 | 0% | 80 | 6% | 96 | 7% | 39 | 3% | 80 | 6% | 96 | 7% | 39 | 3% |
| Zimbabwe | 534 | 0 | 0% | 0 | 0% | 0 | 0% | 14 | 3% | 22 | 4% | 45 | 8% | 14 | 3% | 22 | 4% | 45 | 8% |
| * Total Africa | 43.884 | (2) | 0% | (1) | 0% | (0) | 0% | 2.594 | 6% | 3.375 | 8% | 2.387 | 5% | 2.592 | 6% | 3.374 | 8% | 2.387 | 5% |
| Antigua & Barbuda | 22 | 0 | 0% | 0 | 0% | 0 | 0% | 3 | 14% | 0 | 0% | (0) | -1% | 3 | 14% | 0 | 0% | (0) | -1% |
| Bahamas | 7 | 0 | 0% | 0 | 0% | 0 | 0% | (0) | -1% | 0 | 0% | 0 | 0% | (0) | -1% | 0 | 0% | 0 | 0% |
| Barbados | 33 | (0) | -1% | 0 | 0% | 0 | 0% | 0 | 0% | 3 | 8% | 1 | 3% | (0) | -1% | 3 | 8% | 1 | 3% |
| Belize | 62 | 0 | 0% | 0 | 0% | 0 | 0% | 11 | 18% | 0 | 0% | 1 | 2% | 11 | 18% | 0 | 0% | 1 | 2% |
| Dominica | 56 | (0) | 0% | 0 | 0% | 0 | 0% | 1 | 2% | 1 | 2% | 4 | 6% | 1 | 2% | 1 | 2% | 4 | 6% |
| Dominican Republic | 518 | 0 | 0% | 0 | 0% | 0 | 0% | (2) | 0% | 27 | 5% | 13 | 2% | (2) | 0% | 27 | 5% | 13 | 2% |
| Grenada | 48 | 0 | 0% | 0 | 0% | 0 | 0% | (0) | 0% | 3 | 7% | 1 | 3% | (0) | 0% | 3 | 7% | 1 | 3% |
| Guyana | 177 | 0 | 0% | (0) | 0% | 0 | 0% | (2) | -1% | 30 | 17% | 8 | 5% | (2) | -1% | 29 | 17% | 8 | 5% |
| Haiti | 1.375 | (0) | 0% | (0) | 0% | (0) | 0% | 214 | 16% | 121 | 9% | 62 | 4% | 214 | 16% | 121 | 9% | 62 | 4% |
| Jamaica | 481 | 0 | 0% | 0 | 0% | 0 | 0% | 18 | 4% | 7 | 1% | 2 | 0% | 18 | 4% | 7 | 1% | 2 | 0% |
| Saint Kitts & Nevis | 16 | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | (0) | 0% | 0 | 0% | 0 | 0% | (0) | 0% | 0 | 0% |

Table 3.5.4 EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. - continued

Overall situation by country (EUR million)

| All EDF | Appropriations | Lomé | | | | | | Cotonou | | | | | | TOTAL | | | | | |
|--|----------------|------------|-----------|----------------|-----------|------------|-----------|------------|-----------|----------------|-----------|------------|-----------|------------|-----------|----------------|-----------|------------|-----------|
| | | Decisions | % of Appr | Assigned funds | % of Appr | Payments | % of Appr | Decisions | % of Appr | Assigned funds | % of Appr | Payments | % of Appr | Decisions | % of Appr | Assigned funds | % of Appr | Payments | % of Appr |
| Saint Lucia | 57 | 0 | 0% | 0 | 0% | 0 | 0% | 2 | 3% | (0) | 0% | 4 | 6% | 2 | 3% | (0) | 0% | 4 | 6% |
| Saint Vincent & the Grenadines | 47 | 0 | 0% | 0 | 0% | 0 | 0% | 7 | 15% | 1 | 3% | 1 | 2% | 7 | 15% | 1 | 3% | 1 | 2% |
| Suriname | 93 | 0 | 0% | 0 | 0% | 0 | 0% | (2) | -2% | 13 | 13% | 4 | 4% | (2) | -2% | 13 | 13% | 4 | 4% |
| Trinidad & Tobago | 79 | 0 | 0% | 0 | 0% | 0 | 0% | (1) | -1% | 1 | 1% | 1 | 1% | (1) | -1% | 1 | 1% | 1 | 1% |
| * Total Caribbean | 3.072 | (0) | 0% | (0) | 0% | (0) | 0% | 249 | 8% | 207 | 7% | 100 | 3% | 248 | 8% | 207 | 7% | 100 | 3% |
| Cook Islands | 8 | 0 | 0% | 0 | 0% | 0 | 0% | 1 | 16% | 2 | 20% | 0 | 3% | 1 | 16% | 2 | 20% | 0 | 3% |
| East Timor | 196 | 0 | 0% | 0 | 0% | 0 | 0% | (3) | -2% | 51 | 26% | 21 | 11% | (3) | -2% | 51 | 26% | 21 | 11% |
| Fiji | 90 | 0 | 0% | 0 | 0% | 0 | 0% | 2 | 2% | 17 | 19% | 12 | 13% | 2 | 2% | 17 | 19% | 12 | 13% |
| Kiribati | 64 | 0 | 0% | 0 | 0% | 0 | 0% | 2 | 3% | 1 | 1% | (0) | -1% | 2 | 3% | 1 | 1% | (0) | -1% |
| Marshall Islands | 21 | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 9 | 44% | 0 | 0% | 0 | 0% | 9 | 44% | 0 | 0% |
| Micronesia | 30 | 0 | 0% | 0 | 0% | 0 | 0% | (0) | 0% | 2 | 5% | 2 | 6% | (0) | 0% | 2 | 5% | 2 | 6% |
| Nauru | 7 | 0 | 0% | 0 | 0% | 0 | 0% | (0) | 0% | 2 | 30% | 0 | 2% | (0) | 0% | 2 | 30% | 0 | 2% |
| Niue | 6 | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 5% | 0 | 6% | 0 | 0% | 0 | 5% | 0 | 6% |
| Palau | 8 | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 1 | 15% | 0 | 2% | 0 | 0% | 1 | 15% | 0 | 2% |
| Papua New Guinea | 450 | 0 | 0% | 0 | 0% | 0 | 0% | (6) | -1% | 27 | 6% | 9 | 2% | (6) | -1% | 27 | 6% | 9 | 2% |
| Solomon Islands | 118 | (0) | 0% | (0) | 0% | 0 | 0% | (0) | 0% | 2 | 2% | 8 | 6% | (0) | 0% | 2 | 2% | 8 | 6% |
| Tonga | 39 | 0 | 0% | 0 | 0% | 0 | 0% | 1 | 3% | 1 | 3% | 3 | 8% | 1 | 3% | 1 | 3% | 3 | 8% |
| Tuvalu | 21 | 0 | 0% | 0 | 0% | 0 | 0% | 7 | 33% | 0 | 0% | 0 | 0% | 7 | 33% | 0 | 0% | 0 | 0% |
| Vanuatu | 95 | 0 | 0% | 0 | 0% | 0 | 0% | (2) | -2% | (0) | 0% | (0) | 0% | (2) | -2% | (0) | 0% | (0) | 0% |
| Western Samoa | 110 | 0 | 0% | 0 | 0% | 0 | 0% | (0) | 0% | 2 | 2% | 7 | 7% | (0) | 0% | 2 | 2% | 7 | 7% |
| * Total Pacific | 1.263 | (0) | 0% | (0) | 0% | 0 | 0% | 2 | 0% | 117 | 9% | 62 | 5% | 2 | 0% | 117 | 9% | 62 | 5% |
| Caribbean Region | 699 | (1) | 0% | (0) | 0% | 0 | 0% | 52 | 8% | 54 | 8% | 29 | 4% | 51 | 7% | 54 | 8% | 29 | 4% |
| Central Africa Region | 713 | 0 | 0% | 0 | 0% | 0 | 0% | 154 | 22% | 50 | 7% | 24 | 3% | 154 | 22% | 50 | 7% | 24 | 3% |
| East Africa Region | 161 | (0) | 0% | (0) | 0% | (0) | 0% | 0 | 0% | 0 | 0% | 0 | 0% | (0) | 0% | (0) | 0% | (0) | 0% |
| Eastern, Southern Africa and the Indian Ocean | 2.678 | 0 | 0% | 0 | 0% | 0 | 0% | 410 | 15% | 517 | 19% | 233 | 9% | 410 | 15% | 517 | 19% | 233 | 9% |
| Indian Ocean Region | 11 | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% |
| Intra ACP Allocations | 10.017 | (1) | 0% | (1) | 0% | (0) | 0% | 1.184 | 12% | 809 | 8% | 683 | 7% | 1.183 | 12% | 809 | 8% | 683 | 7% |
| Multiregional PALOP | 91 | 0 | 0% | 0 | 0% | 0 | 0% | 1 | 1% | (1) | -1% | 4 | 4% | 1 | 1% | (1) | -1% | 4 | 4% |

Table 3.5.4 EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. - continued

Overall situation by country (EUR million)

| All EDF | Appropriations | Lomé | | | | | | Cotonou | | | | | | TOTAL | | | | | | |
|---|---------------------------------------|-------------|-----------|-----------|----------------|-----------|----------|-----------|-----------|-----------|----------------|-----------|----------|-----------|-----------|-----------|----------------|-----------|----------|-----------|
| | | Annual 2017 | Decisions | % of Appr | Assigned funds | % of Appr | Payments | % of Appr | Decisions | % of Appr | Assigned funds | % of Appr | Payments | % of Appr | Decisions | % of Appr | Assigned funds | % of Appr | Payments | % of Appr |
| ACP | Pacific Region | 352 | 0 | 0% | 0 | 0% | 0 | 0% | 75 | 21% | 1 | 0% | 9 | 2% | 75 | 21% | 1 | 0% | 9 | 2% |
| | Regional cooperation ACP | 198 | (2) | -1% | (0) | 0% | (0) | 0% | (0) | 0% | (0) | 0% | 0 | 0% | (3) | -1% | (0) | 0% | (0) | 0% |
| | Southern Africa Region | 311 | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | (1) | 0% | 14 | 4% | 0 | 0% | (1) | 0% | 14 | 4% |
| | West Africa Region | 2.296 | (0) | 0% | 0 | 0% | 0 | 0% | 427 | 19% | 432 | 19% | 117 | 5% | 426 | 19% | 432 | 19% | 117 | 5% |
| | Total regional cooperation ACP | 17.528 | (5) | 0% | (1) | 0% | (1) | 0% | 2.304 | 13% | 1.861 | 11% | 1.112 | 6% | 2.298 | 13% | 1.860 | 11% | 1.112 | 6% |
| ACP | 75.947 | (12) | 0% | (3) | 0% | (1) | 0% | 5.715 | 8% | 6.122 | 8% | 4.117 | 5% | 5.703 | 8% | 6.118 | 8% | 4.116 | 5% | |
| Administrative and financial expenditure | 1 | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | |
| All OCT countries | 213 | 0 | 0% | 0 | 0% | 0 | 0% | 2 | 1% | 1 | 0% | 1 | 1% | 2 | 1% | 1 | 0% | 1 | 1% | |
| All OCT countries | 214 | 0 | 0% | 0 | 0% | 0 | 0% | 2 | 1% | 1 | 0% | 1 | 1% | 2 | 1% | 1 | 0% | 1 | 1% | |
| Anguilla | 38 | 0 | 0% | 0 | 0% | 0 | 0% | 13 | 35% | 13 | 33% | 4 | 10% | 13 | 35% | 13 | 33% | 4 | 10% | |
| British Virgin Islands | 1 | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | (0) | -7% | (0) | -4% | 0 | 0% | (0) | -7% | (0) | -4% | |
| Cayman Islands | 4 | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | |
| Falkland Islands | 15 | 0 | 0% | 0 | 0% | 0 | 0% | 6 | 40% | (0) | 0% | 1 | 7% | 6 | 40% | (0) | 0% | 1 | 7% | |
| Montserrat | 54 | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | |
| Pitcairn Islands | 7 | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 1 | 11% | 0 | 0% | 0 | 0% | 1 | 11% | |
| Saint Helena | 56 | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | |
| Turks & Caicos Islands | 45 | 0 | 0% | 0 | 0% | 0 | 0% | (0) | 0% | 13 | 30% | 7 | 16% | (0) | 0% | 13 | 30% | 7 | 16% | |
| * Total British OCT | 220 | 0 | 0% | 0 | 0% | 0 | 0% | 19 | 9% | 26 | 12% | 12 | 6% | 19 | 9% | 26 | 12% | 12 | 6% | |
| Aruba | 20 | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | |
| Netherlands Antilles | 80 | 0 | 0% | 0 | 0% | 0 | 0% | (0) | 0% | 13 | 16% | 2 | 2% | (0) | 0% | 13 | 16% | 2 | 2% | |
| * Total Dutch OCT | 100 | 0 | 0% | 0 | 0% | 0 | 0% | (0) | 0% | 13 | 13% | 2 | 2% | (0) | 0% | 13 | 13% | 2 | 2% | |

Table 3.5.4 EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. - continued

Overall situation by country (EUR million)

| All EDF | Appropriations | Lomé | | | | | | Cotonou | | | | | | TOTAL | | | | | | |
|---------------------------------------|----------------|-------------|------------|------------|----------------|------------|-----------|--------------|------------|--------------|----------------|--------------|------------|--------------|------------|--------------|----------------|--------------|------------|-----------|
| | | Annual 2017 | Decisions | % of Appr | Assigned funds | % of Appr | Payments | % of Appr | Decisions | % of Appr | Assigned funds | % of Appr | Payments | % of Appr | Decisions | % of Appr | Assigned funds | % of Appr | Payments | % of Appr |
| | | | | | | | | | | | | | | | | | | | | |
| French Polynesia | 82 | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 14 | 18% | 0 | 0% | 0 | 0% | 14 | 18% | 0 | 0% | |
| Mayotte | 52 | 0 | 0% | 0 | 0% | 0 | 0% | (1) | -1% | 0 | 0% | 0 | 0% | (1) | -1% | 0 | 0% | 0 | 0% | |
| New Caledonia | 86 | 0 | 0% | 0 | 0% | 0 | 0% | 30 | 35% | 30 | 34% | 6 | 7% | 30 | 35% | 30 | 34% | 6 | 7% | |
| Saint Pierre & Miquelon | 69 | 0 | 0% | 0 | 0% | 0 | 0% | (1) | -1% | (1) | -1% | 6 | 9% | (1) | -1% | (1) | -1% | 6 | 9% | |
| Vallis & Futuna | 56 | 0 | 0% | 0 | 0% | 0 | 0% | (0) | 0% | 2 | 3% | 1 | 1% | (0) | 0% | 2 | 3% | 1 | 1% | |
| * Total French OCT | 345 | 0 | 0% | 0 | 0% | 0 | 0% | 28 | 8% | 45 | 13% | 13 | 4% | 28 | 8% | 45 | 13% | 13 | 4% | |
| EDF PTF REGIONAL Projects | 5 | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | |
| EDF PTN REGIONAL Projects | 0 | (1) | -120% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | (1) | -120% | 0 | 0% | 0 | 0% | |
| EDF PTU REGIONAL Projects | 0 | (0) | -1% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | (0) | -1% | 0 | 0% | 0 | 0% | |
| Regional cooperation OCT | 88 | 0 | 0% | 0 | 0% | 0 | 0% | (3) | -3% | 2 | 2% | 12 | 13% | (3) | -3% | 2 | 2% | 12 | 13% | |
| Total regional cooperation OCT | 93 | (1) | -1% | 0 | 0% | 0 | 0% | (3) | -3% | 2 | 2% | 12 | 13% | (3) | -3% | 2 | 2% | 12 | 13% | |
| OCT | 971 | (1) | 0% | 0 | 0% | 0 | 0% | 46 | 5% | 86 | 9% | 40 | 4% | 45 | 5% | 86 | 9% | 40 | 4% | |
| TOTAL: ACP+OCT | 76.918 | (12) | 0% | (3) | 0% | (1) | 0% | 5.761 | 7% | 6.208 | 8% | 4.157 | 5% | 5.748 | 7% | 6.205 | 8% | 4.156 | 5% | |

Table 4.1.1. EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR.

Overall situation by country (EUR million)

| 8 th EDF | Appropriations | B Envelope - National Allocations | | | Compensation export earnings | | | TOTAL | | |
|-------------------------|----------------|-----------------------------------|----------------|----------|------------------------------|----------------|----------|-----------|----------------|----------|
| | | Decisions | Assigned funds | Payments | Decisions | Assigned funds | Payments | Decisions | Assigned funds | Payments |
| Cumulative 2017 | | | | | | | | | | |
| Botswana | 28 | | | | 28 | 28 | 28 | 28 | 28 | 28 |
| Gabon | 35 | | | | 35 | 34 | 33 | 35 | 34 | 33 |
| Ghana | 39 | | | | 39 | 39 | 39 | 39 | 39 | 39 |
| Mauritania | 36 | | | | 36 | 36 | 36 | 36 | 36 | 36 |
| Niger | 52 | | | | 52 | 52 | 52 | 52 | 52 | 52 |
| * Total Africa | 191 | | | | 191 | 190 | 189 | 191 | 190 | 189 |
| Papua New Guinea | 42 | | | | 42 | 42 | 42 | 42 | 42 | 42 |
| * Total Pacific | 42 | | | | 42 | 42 | 42 | 42 | 42 | 42 |
| ACP | 233 | | | | 233 | 232 | 231 | 233 | 232 | 231 |
| TOTAL: ACP+OCT | 233 | | | | 233 | 232 | 231 | 233 | 232 | 231 |

Table 4.1.2 EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR.

Overall situation by country (EUR million)

| 8 th EDF | Appropriations | B Envelope - National Allocations | | | Compensation export earnings | | | TOTAL | | |
|-------------------------|----------------|-----------------------------------|----------------|----------|------------------------------|----------------|----------|-----------|----------------|----------|
| | | Decisions | Assigned funds | Payments | Decisions | Assigned funds | Payments | Decisions | Assigned funds | Payments |
| Annual 2017 | | | | | | | | | | |
| Botswana | 28 | | | | | | | | | |
| Gabon | 35 | | | | | | | | | |
| Ghana | 39 | | | | | | | | | |
| Mauritania | 36 | | | | (0) | (0) | | (0) | (0) | |
| Niger | 52 | | | | | | | | | |
| * Total Africa | 191 | | | | (0) | (0) | | (0) | (0) | |
| Papua New Guinea | 42 | | | | | | | | | |
| * Total Pacific | 42 | | | | | | | | | |
| ACP | 233 | | | | (0) | (0) | | (0) | (0) | |
| TOTAL: ACP+OCT | 233 | | | | (0) | (0) | | (0) | (0) | |

Table 4.2.1 EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. – 9th EDF

| <i>Overall situation by country (EUR million)</i> | | | | | | | | | | | | | | | | |
|---|----------------|-----------------------------------|-------------------|---------------|------------------------------|-------------------|---------------|----------------|-------------------|---------------|---------------------------------|-------------------|---------------|----------------|-------------------|---------------|
| 9 th EDF | Appropriations | B Envelope - National Allocations | | | Compensation export earnings | | | Emergency aid | | | Heavily indebted poor countries | | | TOTAL | | |
| | | Decision \$ | Assigned funds | Payment \$ | Decision \$ | Assigned funds | Payment \$ | Decision \$ | Assigned funds | Payment \$ | Decision \$ | Assigned funds | Payment \$ | Decision \$ | Assigned funds | Payment \$ |
| Cumulative 2017 | | | | | | | | | | | | | | | | |
| Angola | 25 | | | | | | | 25 | 25 | 25 | | | | 25 | 25 | 25 |
| Benin | 1 | | | | | | | 1 | 1 | 1 | | | | 1 | 1 | 1 |
| Botswana | 8 | | | | 8 | 8 | 8 | | | | | | | 8 | 8 | 8 |
| Burundi | 50 | | | | 6 | 6 | 6 | 37 | 37 | 37 | 8 | 8 | 8 | 50 | 50 | 50 |
| Cameroon | 5 | | | | | | | 5 | 5 | 5 | | | | 5 | 5 | 5 |
| Cape Verde | 6 | | | | | | | 6 | 6 | 6 | | | | 6 | 6 | 6 |
| Central African Republic | 9 | | | | 4 | 4 | 4 | 3 | 3 | 3 | 2 | 2 | 2 | 9 | 9 | 9 |
| Chad | 16 | | | | | | | 16 | 16 | 16 | | | | 16 | 16 | 16 |
| Comoros | 6 | | | | | | | 6 | 6 | 6 | | | | 6 | 6 | 6 |
| Congo (Brazzaville) | 6 | | | | | | | 4 | 4 | 4 | 2 | 2 | 2 | 6 | 6 | 6 |
| Democratic Republic of Congo | 98 | | | | | | | 98 | 98 | 98 | | | | 98 | 98 | 98 |
| Eritrea | 0 | | | | | | | 0 | 0 | 0 | | | | 0 | 0 | 0 |
| Ethiopia | 44 | | | | | | | 44 | 44 | 44 | | | | 44 | 44 | 44 |
| Gabon | 1 | | | | | | | 1 | 1 | 1 | | | | 1 | 1 | 1 |
| Gambia | 1 | | | | 1 | 1 | 1 | | | | | | | 1 | 1 | 1 |
| Ghana | 2 | | | | | | | 2 | 2 | 2 | | | | 2 | 2 | 2 |
| Guinea Bissau | 3 | | | | 3 | 3 | 3 | | | | | | | 3 | 3 | 3 |
| Guinea (Conakry) | 26 | | | | | | | 26 | 26 | 26 | | | | 26 | 26 | 26 |
| Ivory Coast | 195 | | | | | | | 195 | 195 | 195 | | | | 195 | 195 | 195 |
| Kenya | 20 | | | | | | | 20 | 20 | 20 | | | | 20 | 20 | 20 |
| Liberia | 24 | | | | | | | 24 | 24 | 24 | | | | 24 | 24 | 24 |
| Madagascar | 6 | | | | | | | 6 | 6 | 6 | | | | 6 | 6 | 6 |
| Malawi | 20 | | | | 10 | 10 | 10 | 10 | 10 | 10 | | | | 20 | 20 | 20 |
| Mali | 41 | | | | 1 | 1 | 1 | 40 | 40 | 40 | | | | 41 | 41 | 41 |
| Mauritania | 27 | | | | 22 | 22 | 22 | 6 | 6 | 6 | | | | 27 | 27 | 27 |
| Mauritius | 1 | | | | 0 | 0 | 0 | 0 | 0 | 0 | | | | 1 | 1 | 1 |
| Mozambique | 3 | | | | | | | 3 | 3 | 3 | | | | 3 | 3 | 3 |
| Namibia | 1 | | | | | | | 1 | 1 | 1 | | | | 1 | 1 | 1 |
| Niger | 13 | | | | | | | 13 | 13 | 13 | | | | 13 | 13 | 13 |
| Sao Tome & Principe | 2 | | | | | | | 2 | 2 | 2 | | | | 2 | 2 | 2 |
| Senegal | 11 | | | | | | | 11 | 11 | 11 | | | | 11 | 11 | 11 |
| Seychelles | 1 | | | | | | | 1 | 1 | 1 | | | | 1 | 1 | 1 |
| Sierra Leone | 52 | | | | 25 | 25 | 25 | 27 | 27 | 27 | | | | 52 | 52 | 52 |
| Sudan | 78 | | | | | | | 78 | 78 | 78 | | | | 78 | 78 | 78 |
| Tanzania | 5 | | | | | | | 5 | 5 | 5 | | | | 5 | 5 | 5 |
| Togo | 39 | | | | | | | 39 | 39 | 39 | | | | 39 | 39 | 39 |
| Uganda | 37 | | | | | | | 37 | 37 | 37 | | | | 37 | 37 | 37 |
| Zambia | 19 | | | | 11 | 11 | 11 | 7 | 7 | 7 | | | | 19 | 19 | 19 |
| Zimbabwe | 22 | | | | | | | 22 | 22 | 22 | | | | 22 | 22 | 22 |
| * Total Africa | 923 | | | | 92 | 92 | 92 | 820 | 820 | 820 | 11 | 11 | 11 | 923 | 923 | 923 |
| Bahamas | 0 | | | | | | | | | | | | | 0 | 0 | 0 |
| Belize | 1 | | | | | | | 1 | 1 | 1 | | | | 1 | 1 | 1 |
| Dominica | 4 | | | | 4 | 4 | 4 | | | | | | | 4 | 4 | 4 |
| Dominican Republic | 35 | | | | 19 | 19 | 19 | 16 | 16 | 16 | | | | 35 | 35 | 35 |
| Grenada | 6 | | | | | | | 6 | 6 | 6 | | | | 6 | 6 | 6 |
| Guyana | 9 | | | | 8 | 8 | 8 | 1 | 1 | 1 | | | | 9 | 9 | 9 |
| Haiti | 163 | | | | | | | 163 | 163 | 163 | | | | 163 | 163 | 163 |
| Jamaica | 28 | | | | 2 | 2 | 2 | 26 | 26 | 26 | | | | 28 | 28 | 28 |
| Saint Lucia | 5 | | | | 5 | 5 | 5 | | | | | | | 5 | 5 | 5 |
| Saint Vincent & the Grenadines | 4 | | | | 4 | 4 | 4 | | | | | | | 4 | 4 | 4 |
| Suriname | 1 | | | | | | | 1 | 1 | 1 | | | | 1 | 1 | 1 |
| * Total Caribbean | 255 | | | | 43 | 43 | 43 | 212 | 209 | 203 | | | | 255 | 251 | 246 |
| Cook Islands | 1 | | | | | | | 1 | 1 | 1 | | | | 1 | 1 | 1 |
| Fiji | 2 | | | | | | | 2 | 2 | 2 | | | | 2 | 2 | 2 |
| Kiribati | 2 | | | | | | | 2 | 2 | 2 | | | | 2 | 2 | 2 |
| Marshall Islands | 1 | | | | | | | 1 | 1 | 1 | | | | 1 | 1 | 1 |
| Micronesia | 1 | | | | | | | 1 | 1 | 1 | | | | 1 | 1 | 1 |
| Nauru | 1 | | | | | | | 0 | 0 | 0 | | | | 0 | 0 | 0 |
| Niue | 1 | | | | | | | 1 | 1 | 1 | | | | 1 | 1 | 1 |
| Palau | 1 | | | | | | | 1 | 1 | 1 | | | | 1 | 1 | 1 |
| Papua New Guinea | 12 | | | | 7 | 7 | 7 | 3 | 3 | 3 | | | | 10 | 10 | 10 |
| Solomon Islands | 3 | | | | 3 | 3 | 3 | 1 | 1 | 1 | | | | 3 | 3 | 3 |
| Tonga | 2 | | | | | | | 2 | 2 | 2 | | | | 2 | 2 | 2 |
| Tuvalu | 1 | | | | | | | 1 | 1 | 1 | | | | 1 | 1 | 1 |
| Vanuatu | 3 | | | | 2 | 2 | 2 | 2 | 2 | 2 | | | | 3 | 3 | 3 |
| Western Samoa | 2 | | | | 2 | 2 | 2 | 0 | 0 | 0 | | | | 2 | 2 | 2 |
| * Total Pacific | 32 | | | | 13 | 13 | 13 | 17 | 17 | 17 | | | | 30 | 30 | 30 |
| ACP | 1.210 | | | | 148 | 148 | 148 | 1.050 | 1.045 | 1.040 | 11 | 11 | 11 | 1.208 | 1.204 | 1.198 |
| Cagman Islands | 4 | | | | | | | 4 | 4 | 4 | | | | 4 | 4 | 4 |
| * Total British OCT | 4 | | | | | | | 4 | 4 | 4 | | | | 4 | 4 | 4 |
| OCT | 4 | | | | | | | 4 | 4 | 4 | | | | 4 | 4 | 4 |
| TOTAL: ACP+OCT | 1.215 | | | | 148 | 148 | 148 | 1.054 | 1.050 | 1.044 | 11 | 11 | 11 | 1.213 | 1.209 | 1.203 |

Table 4.2.2. EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. – 9th EDF

Overall situation by country (EUR million)

| 9 th EDF | Appropriations | B Envelope - National Allocations | | | Compensation export earnings | | | Emergency aid | | | Heavily indebted poor countries | | | TOTAL | | |
|--------------------------------|----------------|-----------------------------------|----------------|-----------|------------------------------|----------------|------------|---------------|----------------|------------|---------------------------------|----------------|-----------|------------|----------------|------------|
| | | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s |
| Annual 2017 | | | | | | | | | | | | | | | | |
| Angola | 25 | | | | | | | | | | | | | | | |
| Benin | 1 | | | | | | | | | | | | | | | |
| Botswana | 8 | | | | | | | | | | | | | | | |
| Burundi | 50 | | | | | | | | | | | | | | | |
| Cameroon | 5 | | | | | | | | | | | | | | | |
| Cape Verde | 6 | | | | | | | | | | | | | | | |
| Central African Republic | 9 | | | | | | | | | | | | | | | |
| Chad | 16 | | | | | | | | | | | | | | | |
| Comoros | 6 | | | | | | | | | | | | | | | |
| Congo (Brazzaville) | 6 | | | | | | | | | | | | | | | |
| Democratic Republic of Congo | 98 | | | | | | | 0 | (0) | (0) | | | | 0 | (0) | (0) |
| Eritrea | 0 | | | | | | | | | | | | | | | |
| Ethiopia | 44 | | | | | | | | | | | | | | | |
| Gabon | 1 | | | | | | | | | | | | | | | |
| Gambia | 1 | | | | | | | | | | | | | | | |
| Ghana | 2 | | | | | | | | | | | | | | | |
| Guinea Bissau | 3 | | | | | | | | | | | | | | | |
| Guinea (Conakry) | 26 | | | | | | | (0) | (0) | (0) | | | | (0) | (0) | (0) |
| Ivory Coast | 195 | | | | | | | (0) | | | | | | (0) | | |
| Kenya | 20 | | | | | | | | | | | | | | | |
| Liberia | 24 | | | | | | | (0) | | | | | | (0) | | |
| Madagascar | 6 | | | | | | | | | | | | | | | |
| Malawi | 20 | | | | | | | | | | | | | | | |
| Mali | 41 | | | | | | | | | | | | | | | |
| Mauritania | 27 | | | | | | | | | | | | | | | |
| Mauritius | 1 | | | | | | | | | | | | | | | |
| Mozambique | 3 | | | | | | | | | | | | | | | |
| Namibia | 1 | | | | | | | | | | | | | | | |
| Niger | 13 | | | | | | | | | | | | | | | |
| Sao Tome & Principe | 2 | | | | | | | | | | | | | | | |
| Senegal | 11 | | | | | | | 0 | (0) | 0 | | | | 0 | (0) | 0 |
| Seychelles | 1 | | | | | | | | | | | | | | | |
| Sierra Leone | 52 | | | | | | | | | | | | | | | |
| Sudan | 78 | | | | | | | | | | | | | | | |
| Tanzania | 5 | | | | | | | | | | | | | | | |
| Togo | 39 | | | | | | | | | | | | | | | |
| Uganda | 37 | | | | | | | (0) | | | | | | (0) | | |
| Zambia | 19 | | | | | | | | | | | | | | | |
| Zimbabwe | 22 | | | | | | | | | | | | | | | |
| * Total Africa | 923 | | | | | | | (0) | (0) | (0) | | | | (0) | (0) | (0) |
| Bahamas | 0 | | | | | | | | | | | | | | | |
| Belize | 1 | | | | | | | | | | | | | | | |
| Dominica | 4 | | | | | | | | | | | | | | | |
| Dominican Republic | 35 | | | | | | | | | | | | | | | |
| Grenada | 6 | | | | | | | | | | | | | | | |
| Guyana | 9 | | | | | | | | | | | | | | | |
| Haiti | 163 | | | | | | | (0) | 2 | (0) | | | | (0) | 2 | (0) |
| Jamaica | 28 | | | | | | | | | | | | | | | |
| Saint Lucia | 5 | | | | | | | | | | | | | | | |
| Saint Vincent & the Grenadines | 4 | | | | | | (0) | | | | | | | (0) | | |
| Suriname | 1 | | | | | | | | | | | | | | | |
| * Total Caribbean | 255 | | | | | | (0) | (0) | 2 | (0) | | | | (0) | 2 | (0) |
| Cook Islands | 1 | | | | | | | | | | | | | | | |
| Fiji | 2 | | | | | | | | | | | | | | | |
| Kiribati | 2 | | | | | | | | 0 | 0 | | | | 0 | 0 | |
| Marshall Islands | 1 | | | | | | | | | | | | | | | |
| Micronesia | 1 | | | | | | | (0) | | | | | | (0) | | |
| Nauru | 1 | | | | | | | (0) | | | | | | (0) | | |
| Niue | 1 | | | | | | | | | | | | | | | |
| Palau | 1 | | | | | | | | | | | | | | | |
| Papua New Guinea | 12 | | | | | | (1) | (1) | (1) | (0) | | | | (1) | (1) | (1) |
| Solomon Islands | 3 | | | | | | | | | | | | | | | |
| Tonga | 2 | | | | | | | | | | | | | | | |
| Tuvalu | 1 | | | | | | | | | | | | | | | |
| Vanuatu | 3 | | | | | | | | | | | | | | | |
| Western Samoa | 2 | | | | | | | | | | | | | | | |
| * Total Pacific | 32 | | | | | | (1) | (1) | (1) | (0) | 0 | 0 | | (1) | (1) | (1) |
| ACP | 1,210 | | | | | | (1) | (1) | (1) | (1) | 1 | (0) | | (2) | 0 | (1) |
| OCT | | | | | | | | | | | | | | | | |
| Cayman Islands | 4 | | | | | | | | | | | | | | | |
| * Total British OCT | 4 | | | | | | | | | | | | | | | |
| OCT | 4 | | | | | | | | | | | | | | | |
| TOTAL: ACP+OCT | 1,215 | | | | | | (1) | (1) | (1) | (1) | 1 | (0) | | (2) | 0 | (1) |

Table 4.3.1. EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. – 10th EDF*Overall situation by country (EUR million)*

| 10 th EDF | Appropriations | B Envelope - National Allocations | | | Compensation export earnings | | | Emergency aid | | | Heavily indebted poor countries | | | Other choes with budgetary impact | | | TOTAL | | |
|------------------------------|----------------|-----------------------------------|-----------------|-----------|------------------------------|-----------------|-----------|---------------|-----------------|-----------|---------------------------------|-----------------|-----------|-----------------------------------|-----------------|-----------|------------|----------------|-----------|
| | | Decision s | Assigne d funds | Payment s | Decision s | Assigne d funds | Payment s | Decision s | Assigne d funds | Payment s | Decision s | Assigne d funds | Payment s | Decision s | Assigne d funds | Payment s | Decision s | Assigned funds | Payment s |
| Cumulative 2017 | | | | | | | | | | | | | | | | | | | |
| Angola | 4 | | | | | | | 4 | 4 | 4 | | | | | | | 4 | 4 | 4 |
| Benin | 46 | | | | | | | 1 | 1 | 1 | | | | 45 | 45 | 45 | 46 | 46 | 46 |
| Botswana | 39 | | | | 2 | 2 | 1 | | | | | | | 37 | 37 | 37 | 39 | 39 | 37 |
| Burkina Faso | 56 | | | | 19 | 19 | 19 | 22 | 22 | 22 | | | | 14 | 14 | 14 | 56 | 56 | 56 |
| Burundi | 51 | | | | 1 | 1 | 1 | 15 | 14 | 14 | | | | 35 | 35 | 35 | 51 | 50 | 50 |
| Cameroon | 13 | | | | | | | 13 | 12 | 11 | | | | | | | 13 | 12 | 11 |
| Cape Verde | 9 | | | | | | | | | | | | | 9 | 9 | 9 | 9 | 9 | 9 |
| Central African Republic | 40 | | | | | | | 15 | 15 | 15 | | | | 25 | 25 | 25 | 40 | 40 | 40 |
| Chad | 36 | | | | | | | 36 | 35 | 35 | | | | | | | 36 | 35 | 35 |
| Comoros | 10 | | | | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 2 | 2 | 7 | 7 | 7 | 10 | 10 | 10 |
| Congo (Brazzaville) | 6 | | | | | | | 6 | 6 | 6 | | | | | | | 6 | 6 | 6 |
| Democratic Republic of Coogo | 140 | | | | | | | 35 | 35 | 35 | | | | 106 | 99 | 96 | 140 | 134 | 131 |
| Djibouti | 10 | | | | | | | 10 | 9 | 3 | | | | | | | 10 | 9 | 3 |
| Eritrea | 5 | | | | | | | 5 | 5 | 5 | | | | | | | 5 | 5 | 5 |
| Ethiopia | 95 | | | | | | | 95 | 95 | 85 | | | | | | | 95 | 95 | 85 |
| Gabon | 0 | | | | | | | | | | | | | | | | | | |
| Gambia | 4 | | | | | | | 4 | 4 | 4 | | | | | | | 4 | 4 | 4 |
| Ghana | 41 | | | | | | | | | | | | | 41 | 41 | 41 | 41 | 41 | 41 |
| Guinea Bissau | 20 | | | | | | | 4 | 4 | 4 | | | | 17 | 17 | 17 | 20 | 20 | 20 |
| Guinea (Conakrg) | 61 | | | | | | | 60 | 59 | 57 | | | | | | | 60 | 59 | 57 |
| Ivory Coast | 156 | | | | 20 | 20 | 18 | 9 | 9 | 9 | 12 | 12 | 12 | 115 | 115 | 115 | 156 | 156 | 154 |
| Kenya | 84 | | | | | | | 84 | 84 | 74 | | | | | | | 84 | 84 | 74 |
| Lesotho | 26 | | | | | | | 5 | 5 | 5 | | | | 21 | 21 | 21 | 26 | 26 | 26 |
| Liberia | 41 | | | | | | | 8 | 8 | 8 | 7 | 7 | 7 | 26 | 26 | 26 | 41 | 41 | 41 |
| Madagascar | 48 | | | | | | | 48 | 48 | 45 | | | | | | | 48 | 48 | 45 |
| Malawi | 58 | | | | | | | 14 | 14 | 14 | | | | 44 | 44 | 44 | 58 | 58 | 58 |
| Mali | 56 | | | | 3 | 3 | 3 | 45 | 45 | 45 | | | | 8 | 8 | 8 | 56 | 56 | 56 |
| Mauritania | 18 | | | | | | | 18 | 17 | 15 | | | | | | | 18 | 17 | 15 |
| Mauritius | 13 | | | | 2 | 2 | 2 | | | | | | | 11 | 11 | 11 | 13 | 13 | 13 |
| Mozambique | 58 | | | | 45 | 45 | 45 | 1 | 1 | 1 | 12 | 12 | 12 | | | | 58 | 58 | 58 |
| Namibia | 2 | | | | | | | 2 | 2 | 2 | | | | | | | 2 | 2 | 2 |
| Niger | 88 | | | | | | | 88 | 88 | 88 | | | | | | | 88 | 88 | 88 |
| Nigeria | 12 | | | | | | | 2 | 2 | 2 | | | | 10 | 10 | 9 | 12 | 12 | 11 |
| Rwanda | 9 | | | | | | | 9 | 9 | 9 | | | | | | | 9 | 9 | 9 |
| Sao Tome & Principe | 1 | | | | | | | 1 | 1 | 1 | | | | | | | 1 | 1 | 1 |
| Senegal | 22 | | | | | | | 10 | 10 | 10 | | | | 12 | 12 | 12 | 22 | 22 | 22 |

Table 4.3.1. EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. – 10th EDF - continued*Overall situation by country (EUR million)*

| 10 th EDF | Appropriations | B Envelope - National Allocations | | | Compensation export earnings | | | Emergency aid | | | Heavily indebted poor countries | | | Other choos with budgetary impact | | | TOTAL | | |
|---|----------------|-----------------------------------|-----------------|-----------|------------------------------|-----------------|------------|---------------|-----------------|------------|---------------------------------|-----------------|-----------|-----------------------------------|-----------------|------------|--------------|----------------|--------------|
| | | Decision s | Assigne d funds | Payment s | Decision s | Assigne d funds | Payment s | Decision s | Assigne d funds | Payment s | Decision s | Assigne d funds | Payment s | Decision s | Assigne d funds | Payment s | Decision s | Assigned funds | Payment s |
| Cumulative 2017 | | | | | | | | | | | | | | | | | | | |
| Sechelles | 9 | | | | | | | 1 | 1 | 1 | | | | 9 | 9 | 9 | 9 | 9 | 9 |
| Sierra Leone | 35 | | | | | | | 13 | 13 | 13 | | | | 22 | 22 | 22 | 35 | 35 | 35 |
| Somalia | 18 | | | | 10 | 10 | 10 | 8 | 8 | 8 | | | | | | | 18 | 18 | 18 |
| Swaziland | 10 | | | | 10 | 9 | 8 | | | | | | | | | | 10 | 9 | 8 |
| Tanzania | 22 | | | | | | | 7 | 7 | 6 | 15 | 15 | 15 | | | | 22 | 21 | 21 |
| Togo | 23 | | | | 6 | 6 | 6 | 2 | 2 | 2 | | | | 15 | 15 | 15 | 23 | 23 | 22 |
| Uganda | 5 | | | | | | | 5 | 5 | 5 | | | | | | | 5 | 5 | 5 |
| Zambia | 37 | | | | | | | 7 | 7 | 7 | | | | 30 | 30 | 30 | 37 | 37 | 37 |
| Zimbabwe | 155 | | | | | | | 10 | 10 | 10 | | | | 145 | 145 | 141 | 154 | 154 | 150 |
| * Total Africa | 1.695 | | | | 119 | 117 | 113 | 723 | 717 | 680 | 48 | 48 | 48 | 802 | 795 | 788 | 1.693 | 1.677 | 1.629 |
| Antigua & Barbuda | 9 | | | | 9 | 9 | 9 | | | | | | | | | | 9 | 9 | 9 |
| Bahamas | 0 | | | | | | | | | | | | | | | | | | |
| Barbados | 6 | | | | | | | | | | | | | 6 | 6 | 5 | 6 | 6 | 5 |
| Belize | 5 | | | | 4 | 4 | 4 | 1 | 1 | 1 | | | | | | | 5 | 4 | 4 |
| Dominica | 14 | | | | 8 | 7 | 7 | | | | | | | 7 | 7 | 1 | 14 | 14 | 9 |
| Dominican Republic | 32 | | | | 29 | 29 | 29 | 4 | 4 | 3 | | | | | | | 32 | 32 | 32 |
| Grenada | 11 | | | | | | | 2 | 2 | 2 | 0 | 0 | 0 | 9 | 9 | 9 | 11 | 11 | 11 |
| Guyana | 0 | | | | | | | | | | | | | | | | | | |
| Haiti | 127 | | | | 5 | 5 | 2 | 68 | 66 | 58 | | | | 54 | 54 | 54 | 127 | 125 | 114 |
| Jamaica | 53 | | | | 26 | 23 | 16 | 26 | 26 | 26 | | | | | | | 53 | 50 | 42 |
| Saint Kitts & Nevis | 2 | | | | 2 | 2 | 1 | | | | | | | | | | 2 | 2 | 1 |
| Saint Lucia | 2 | | | | | | | 1 | 1 | 1 | | | | 1 | 1 | 1 | 2 | 2 | 2 |
| Saint Vincent & the Grenadines | 3 | | | | 0 | 0 | 0 | | | | | | | 2 | 2 | 1 | 3 | 2 | 1 |
| Suriname | 0 | | | | | | | | | | | | | | | | | | |
| Trinidad & Tobago | 0 | | | | | | | | | | | | | | | | | | |
| * Total Caribbean | 264 | | | | 83 | 80 | 68 | 102 | 100 | 92 | 0 | 0 | 0 | 79 | 78 | 71 | 264 | 257 | 231 |

Table 4.3.1. EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. – 10th EDF - continued

Overall situation by country (EUR million)

| 10 th EDF | Appropriations | B Envelope - National Allocations | | | Compensation export earnings | | | Emergency aid | | | Heavily indebted poor countries | | | Other choes with budgetary impact | | | TOTAL | | |
|-----------------------------------|----------------|-----------------------------------|-----------------|-----------|------------------------------|-----------------|-----------|---------------|-----------------|-----------|---------------------------------|-----------------|-----------|-----------------------------------|-----------------|-----------|------------|----------------|-----------|
| | | Decision s | Assigne d funds | Payment s | Decision s | Assigne d funds | Payment s | Decision s | Assigne d funds | Payment s | Decision s | Assigne d funds | Payment s | Decision s | Assigne d funds | Payment s | Decision s | Assigned funds | Payment s |
| Cumulative 2017 | | | | | | | | | | | | | | | | | | | |
| Cook Islands | 0 | | | | | | | | | | | | | 0 | 0 | 0 | 0 | 0 | 0 |
| East Timor | 0 | | | | | | | | | | | | | | | | | | |
| Fiji | 4 | | | | | | | 4 | 4 | 4 | | | | | | | 4 | 4 | 4 |
| Kiribati | 1 | | | | | | | 1 | 1 | 1 | | | | | | | 1 | 1 | 1 |
| Marshall Islands | 1 | | | | | | | | | | | | | 1 | 0 | 0 | 1 | 0 | 0 |
| Micronesia | 0 | | | | | | | | | | | | | | | | | | |
| Nauru | 0 | | | | | | | | | | | | | | | | | | |
| Niue | 0 | | | | | | | | | | | | | | | | | | |
| Palau | 0 | | | | | | | | | | | | | | | | | | |
| Papua New Guinea | 1 | | | | | | | 1 | 1 | 1 | | | | | | | 1 | 1 | 1 |
| Solomon Islands | 18 | | | | | | | | | | | | | 18 | 18 | 18 | 18 | 18 | 18 |
| Tonga | 8 | | | | | | | 8 | 8 | 7 | | | | | | | 8 | 8 | 7 |
| Tuvalu | 2 | | | | | | | 2 | 2 | 2 | | | | | | | 2 | 2 | 2 |
| Vanuatu | 1 | | | | | | | 1 | 1 | 1 | | | | | | | 1 | 1 | 1 |
| Western Samoa | 12 | | | | 2 | 2 | 2 | 4 | 4 | 4 | | | | 6 | 6 | 6 | 12 | 12 | 12 |
| * Total Pacific | 45 | | | | 2 | 2 | 2 | 19 | 19 | 19 | | | | 24 | 24 | 24 | 45 | 45 | 45 |
| ACP | 2.004 | | | | 204 | 199 | 183 | 844 | 836 | 791 | 49 | 49 | 49 | 905 | 897 | 882 | 2.002 | 1.980 | 1.904 |
| Turks & Caicos Islands | 4 | | | | | | | 4 | 4 | 4 | | | | | | | 4 | 4 | 4 |
| * Total British OCT | 4 | | | | | | | 4 | 4 | 4 | | | | | | | 4 | 4 | 4 |
| French Polynesia | 2 | | | | | | | 2 | 2 | 2 | | | | | | | 2 | 2 | 2 |
| Mayotte | 6 | | | | | | | | | | | | | 6 | 6 | 6 | 6 | 6 | 6 |
| Wallis & Futuna | 3 | | | | | | | 3 | 2 | 1 | | | | | | | 3 | 2 | 1 |
| * Total French OCT | 11 | | | | | | | 5 | 4 | 3 | | | | 6 | 6 | 6 | 11 | 10 | 9 |
| OCT | 15 | | | | | | | 9 | 8 | 7 | | | | 6 | 6 | 6 | 15 | 14 | 13 |
| TOTAL: ACP+OCT | 2.019 | | | | 204 | 199 | 183 | 853 | 844 | 798 | 49 | 49 | 49 | 911 | 903 | 888 | 2.017 | 1.994 | 1.918 |

Table 4.3.2. EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. – 10th EDF*Overall situation by country (EUR million)*

| 10 th EDF | Appropriations | B Envelope - National Allocations | | | Compensation export earnings | | | Emergency aid | | | Heavily indebted poor countries | | | Other choics with budgetary impact | | | TOTAL | | |
|------------------------------|----------------|-----------------------------------|----------------|-----------|------------------------------|----------------|-----------|---------------|----------------|-----------|---------------------------------|----------------|-----------|------------------------------------|----------------|-----------|------------|----------------|-----------|
| | | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s |
| Angola | 4 | | | | | | | (0) | | | | | | | | | (0) | | |
| Benin | 46 | | | | | | | (0) | | | | | | | | | (0) | | |
| Botswana | 39 | | | | 0 | 0 | 0 | | | | | | | 0 | (0) | 0 | 0 | 0 | 0 |
| Burkina Faso | 56 | | | | | | | (0) | (0) | | | | | | | | (0) | (0) | |
| Burundi | 51 | | | | | | | (0) | (0) | 2 | | | | | | | (0) | (0) | 2 |
| Cameroon | 13 | | | | | | | (0) | 0 | 0 | | | | | | | (0) | 0 | 0 |
| Cape Verde | 9 | | | | | | | | | | | | | | | | | | |
| Central African Republic | 40 | | | | | | | (1) | (0) | | | | | | | | (1) | (0) | |
| Chad | 36 | | | | | | | (1) | (0) | 0 | | | | | | | (1) | (0) | 0 |
| Comoros | 10 | | | | (0) | | | (0) | | | | | | | | | (0) | | |
| Congo (Brazzaville) | 6 | | | | | | | (0) | (0) | | | | | | | | (0) | (0) | |
| Democratic Republic of Coogo | 140 | | | | | | | (0) | (0) | | | | | 0 | 0 | 1 | (0) | 0 | 1 |
| Djibouti | 10 | | | | | | | 0 | 7 | 1 | | | | | | | 0 | 7 | 1 |
| Eritrea | 5 | | | | | | | | | | | | | | | | | | |
| Ethiopia | 95 | | | | | | | (0) | 0 | 6 | | | | | | | (0) | 0 | 6 |
| Gabon | 0 | | | | | | | | | | | | | | | | | | |
| Gambia | 4 | | | | | | | 0 | 0 | 0 | | | | | | | 0 | 0 | 0 |
| Ghana | 41 | | | | | | | | | | | | | | | | | | |
| Guinea Bissau | 20 | | | | | | | | | | | | | 0 | 0 | | | 0 | 0 |
| Guinea (Conakry) | 61 | | | | | | | (1) | (1) | 1 | | | | | | | (1) | (1) | 1 |
| Ivory Coast | 156 | | | | 0 | (0) | 1 | (0) | 0 | (0) | | | | | | | (0) | (0) | 1 |
| Kenya | 84 | | | | | | | (0) | (0) | 10 | | | | | | | (0) | (0) | 10 |
| Lesotho | 26 | | | | | | | (0) | | | | | | | | | (0) | | |
| Liberia | 41 | | | | | | | (1) | (0) | | | | | | | | (1) | (0) | |
| Madagascar | 48 | | | | | | | (0) | 0 | 2 | | | | | | | (0) | 0 | 2 |
| Malawi | 58 | | | | | | | (0) | | | | | | | | | (0) | | |
| Mali | 56 | | | | | | | (0) | (0) | 1 | | | | | | | (0) | (0) | 1 |
| Mauritania | 18 | | | | | | | | 0 | (1) | | | | | | | | 0 | (1) |
| Mauritius | 13 | | | | | | | | | | | | | | | | | | |
| Mozambique | 58 | | | | | | | (0) | | | | | | | | | (0) | | |
| Namibia | 2 | | | | | | | 0 | (0) | (0) | | | | | | | 0 | (0) | (0) |
| Niger | 88 | | | | | | | 0 | (0) | | | | | | | | 0 | (0) | |
| Nigeria | 12 | | | | | | | | | | | | | 0 | 0 | 3 | 0 | 0 | 3 |
| Rwanda | 9 | | | | | | | | | | | | | | | | | | |
| Sao Tome & Principe | 1 | | | | | | | (0) | (0) | | | | | | | | (0) | (0) | |
| Senegal | 22 | | | | | | | 0 | (0) | | | | | | | | 0 | (0) | |

Table 4.3.2. EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. – 10th EDF -continued

Overall situation by country (EUR million)

| 10 th EDF | Appropriations | B Envelope - National Allocations | | | Compensation export earnings | | | Emergency aid | | | Heavily indebted poor countries | | | Other choos with budgetary impact | | | TOTAL | | |
|---|----------------|-----------------------------------|----------------|-----------|------------------------------|----------------|------------|---------------|----------------|-----------|---------------------------------|----------------|-----------|-----------------------------------|----------------|-----------|------------|----------------|-----------|
| | | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s |
| Sechelles | 9 | | | | | | | | | | | | | (0) | (0) | (0) | (0) | (0) | (0) |
| Sierra Leone | 35 | | | | | | | (0) | | | | | | | | | (0) | | |
| Somalia | 18 | | | | | | | | | | | | | | | | | | |
| Swaziland | 10 | | | | 0 | 3 | 3 | | | | | | | | | | 0 | 3 | 3 |
| Tanzania | 22 | | | | | | | 0 | (0) | 1 | | | | | | | 0 | (0) | 1 |
| Togo | 23 | | | | 0 | 1 | 2 | | | | | | | | | | 0 | 1 | 2 |
| Uganda | 5 | | | | | | | (0) | (0) | | | | | | | | (0) | (0) | |
| Zambia | 37 | | | | | | | | | | | | | | | | | | |
| Zimbabwe | 155 | | | | | | | (0) | | | | | | (0) | (0) | 4 | (0) | (0) | 4 |
| * Total Africa | 1.695 | | | | (0) | 5 | 5 | (6) | 5 | 22 | | | | (0) | (0) | 9 | (6) | 10 | 36 |
| Antigua & Barbuda | 9 | | | | | | | | | | | | | | | | | | |
| Bahamas | 0 | | | | | | | | | | | | | | | | | | |
| Barbados | 6 | | | | | | | | | | | | | | | | | | |
| Belize | 5 | | | | | (0) | 0 | 0 | 0 | 0 | | | | | | | 0 | (0) | 0 |
| Dominica | 14 | | | | | 0 | 0 | | | | | | | 0 | 1 | 0 | 0 | 1 | 0 |
| Dominican Republic | 32 | | | | | 0 | 1 | | | | | | | | | | | 0 | 1 |
| Grenada | 11 | | | | | | | | | | | 0 | 0 | | | | | 0 | 0 |
| Gugana | 0 | | | | | | | | | | | | | | | | | | |
| Haiti | 127 | | | | | 2 | 0 | 0 | (0) | 2 | | | | 0 | (0) | 1 | 0 | 2 | 3 |
| Jamaica | 53 | | | | | (2) | (5) | | | | | | | | | | 0 | (2) | (5) |
| Saint Kitts & Nevis | 2 | | | | | (0) | 0 | | | | | | | | | | 0 | (0) | 0 |
| Saint Lucia | 2 | | | | | | | (0) | | | | | | | 0 | 0 | (0) | 0 | 0 |
| Saint Vincent & the Grenadines | 3 | | | | | | | | | | | | | 0 | 0 | 0 | 0 | 0 | 0 |
| Suriname | 0 | | | | | | | | | | | | | | | | | | |
| Trinidad & Tobago | 0 | | | | | | | | | | | | | | | | | | |
| * Total Caribbean | 264 | | | | 0 | 1 | (3) | (0) | (0) | 2 | | 0 | 0 | 0 | 1 | 1 | (0) | 2 | 0 |

Table 4.3.2. EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. – 10th EDF - continued*Overall situation by country (EUR million)*

| 10 th EDF | Appropriations | B Envelope - National Allocations | | | Compensation export earnings | | | Emergency aid | | | Heavily indebted poor countries | | | Other choos with budgetary impact | | | TOTAL | | | |
|-----------------------------------|----------------|-----------------------------------|----------------|-----------|------------------------------|----------------|------------|---------------|----------------|------------|---------------------------------|----------------|-----------|-----------------------------------|----------------|-----------|------------|----------------|-----------|-----------|
| | | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | |
| Cook Islands | 0 | | | | | | (0) | | | | | | | | | | (0) | | | |
| East Timor | 0 | | | | | | | | | | | | | | | | | | | |
| Fiji | 4 | | | | | | | | | | | | | | | | | | | |
| Kiribati | 1 | | | | | | | | 0 | 0 | | | | | | | | 0 | 0 | |
| Marshall Islands | 1 | | | | | | | | | | | | | | | | | | | |
| Micronesia | 0 | | | | | | | | | | | | | | | | | | | |
| Nauru | 0 | | | | | | | | | | | | | | | | | | | |
| Niue | 0 | | | | | | | | | | | | | | | | | | | |
| Palau | 0 | | | | | | | | | | | | | | | | | | | |
| Papua New Guinea | 1 | | | | | | | | | | | | | | | | | | | |
| Solomon Islands | 18 | | | | | | | | | | | | | | | | | | | |
| Tonga | 8 | | | | | | | | 0 | 1 | | | | | | | 0 | 0 | 1 | |
| Tuvalu | 2 | | | | | | | | | | | | | | | | | | | |
| Vanuatu | 1 | | | | | | | | | | | | | | | | | | | |
| Western Samoa | 12 | | | | | | 0 | 2 | | | | | | | | | | 0 | 2 | |
| * Total Pacific | 45 | | | | | | 0 | 2 | (0) | 0 | 1 | | | | | | (0) | 0 | 3 | |
| ACP | 2.004 | | | | | | (0) | 6 | 4 | (6) | 5 | 24 | 0 | 0 | (0) | 1 | 10 | (6) | 12 | 38 |
| Turks & Caicos Islands | 4 | | | | | | | | (0) | 0 | 0 | | | | | | (0) | 0 | 0 | |
| * Total British OCT | 4 | | | | | | | | (0) | 0 | 0 | | | | | | (0) | 0 | 0 | |
| French Polynesia | 2 | | | | | | | | | 0 | 0 | | | | | | | 0 | 0 | |
| Mayotte | 6 | | | | | | | | | | | | | | | | | | | |
| Wallis & Futuna | 3 | | | | | | | | | 2 | 0 | | | | | | 0 | 2 | 0 | |
| * Total French OCT | 11 | | | | | | | | 0 | 2 | 0 | | | | | | 0 | 2 | 0 | |
| OCT | 15 | | | | | | | | (0) | 2 | 0 | | | | | | (0) | 2 | 0 | |
| TOTAL: ACP+OCT | 2.019 | | | | | | (0) | 6 | 4 | (6) | 7 | 25 | 0 | 0 | (0) | 1 | 10 | (6) | 14 | 38 |

Table 4.4.1. EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. – 11th EDF*Overall situation by country (EUR million)*

| 11 th EDF | Appropriations | B Envelope - National Allocations | | | Emergency aid | | | Other choices with budgetary impact | | | TOTAL | | |
|--------------------------------|----------------|-----------------------------------|----------------|----------|---------------|----------------|------------|-------------------------------------|----------------|-----------|------------|----------------|------------|
| | | Decision s | Assigned funds | Payments | Decision s | Assigned funds | Payments | Decision s | Assigned funds | Payments | Decision s | Assigned funds | Payments |
| Cumulative 2017 | | | | | | | | | | | | | |
| Burkina Faso | 5 | | | | 5 | 5 | | | | | 5 | 5 | |
| Burundi | 12 | | | | 6 | 6 | 4 | | | | 6 | 6 | 4 |
| Cameroon | 8 | | | | 8 | 8 | 6 | | | | 8 | 8 | 6 |
| Cape Verde | 17 | | | | 17 | 17 | 17 | | | | 17 | 17 | 17 |
| Central African Republic | 65 | | | | 65 | 64 | 49 | | | | 65 | 64 | 49 |
| Chad | 42 | | | | 42 | 41 | 36 | | | | 42 | 41 | 36 |
| Democratic Republic of Congo | 15 | | | | 15 | 15 | 10 | | | | 15 | 15 | 10 |
| Ethiopia | 106 | | | | 106 | 106 | 88 | | | | 106 | 106 | 88 |
| Gambia | 12 | | | | 12 | 11 | 6 | | | | 12 | 11 | 6 |
| Guinea Bissau | 23 | | | | 23 | 21 | 14 | | | | 23 | 21 | 14 |
| Madagascar | 8 | | | | 8 | | | | | | 8 | | |
| Malawi | 0 | | | | | | | | | | | | |
| Mali | 10 | | | | 10 | 10 | 5 | | | | 10 | 10 | 5 |
| Mauritania | 5 | | | | 5 | 5 | | | | | 5 | 5 | |
| Niger | 30 | | | | 30 | 30 | 25 | | | | 30 | 30 | 25 |
| Nigeria | 10 | | | | 10 | 10 | | | | | 10 | 10 | |
| Sierra Leone | 0 | | | | | | | | | | | | |
| Somalia | 8 | | | | 8 | 8 | 8 | | | | 8 | 8 | 8 |
| South Sudan | 90 | | | | 90 | 90 | 82 | | | | 90 | 90 | 82 |
| Sudan | 128 | | | | 28 | 28 | 27 | 100 | 100 | 20 | 128 | 128 | 47 |
| Uganda | 5 | | | | 5 | 5 | 2 | | | | 5 | 5 | 2 |
| Zimbabwe | 8 | | | | 8 | 8 | | | | | 8 | 8 | |
| * Total Africa | 605 | | | | 499 | 488 | 378 | 100 | 100 | 20 | 599 | 588 | 398 |
| Dominica | 9 | | | | | | | 9 | 9 | 9 | 9 | 9 | 9 |
| Haiti | 48 | | | | 48 | 48 | 36 | | | | 48 | 48 | 36 |
| Saint Lucia | 6 | | | | 6 | 6 | 5 | | | | 6 | 6 | 5 |
| Saint Vincent & the Grenadines | 7 | | | | 7 | 7 | 5 | | | | 7 | 7 | 5 |
| * Total Caribbean | 70 | | | | 61 | 60 | 46 | 9 | 9 | 9 | 70 | 69 | 55 |
| East Timor | 2 | | | | 2 | 2 | 1 | | | | 2 | 2 | 1 |
| Fiji | 17 | | | | 17 | 17 | 12 | | | | 17 | 17 | 12 |
| Marshall Islands | 2 | | | | 2 | 2 | | | | | 2 | 2 | |
| Micronesia | 2 | | | | 2 | 2 | 2 | | | | 2 | 2 | 2 |
| Palau | 1 | | | | 1 | 1 | | | | | 1 | 1 | |
| Papua New Guinea | 3 | | | | 3 | 3 | 1 | | | | 3 | 3 | 1 |
| Tonga | 1 | | | | 1 | 1 | 1 | | | | 1 | 1 | 1 |
| Vanuatu | 13 | | | | 3 | 3 | 3 | | | | 3 | 3 | 3 |
| * Total Pacific | 40 | | | | 30 | 30 | 18 | | | | 30 | 30 | 18 |
| ACP | 715 | | | | 590 | 578 | 443 | 109 | 109 | 29 | 699 | 687 | 472 |
| TOTAL: ACP+OCT | 715 | | | | 590 | 578 | 443 | 109 | 109 | 29 | 699 | 687 | 472 |

Table 4.4.2. EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. – 11th EDF*Overall situation by country (EUR million)*

| 11 th EDF Annual 2017 | Appropriations | B Envelope - National Allocations | | | Emergency aid | | | Other choices with budgetary impact | | | TOTAL | | |
|---|----------------|-----------------------------------|----------------|-----------|---------------|----------------|------------|-------------------------------------|----------------|-----------|------------|----------------|------------|
| | | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s | Decision s | Assigned funds | Payment s |
| Burkina Faso | 5 | | | | | 5 | | | | | 0 | 5 | |
| Burundi | 12 | | | | (6) | (3) | 0 | | | | (6) | (3) | 0 |
| Cameroon | 8 | | | | 0 | 5 | 4 | | | | 0 | 5 | 4 |
| Cape Verde | 17 | | | | 7 | 14 | 14 | | | | 7 | 14 | 14 |
| Central African Republic | 65 | | | | | 15 | | | | | 0 | 15 | |
| Chad | 42 | | | | | 10 | 8 | | | | 0 | 10 | 8 |
| Democratic Republic of Congo | 15 | | | | | 10 | 5 | | | | 0 | 10 | 5 |
| Ethiopia | 106 | | | | | 7 | 9 | | | | 0 | 7 | 9 |
| Gambia | 12 | | | | | 0 | 6 | | | | 0 | 0 | 6 |
| Guinea Bissau | 23 | | | | | 7 | 5 | | | | 0 | 7 | 5 |
| Madagascar | 8 | | | | 8 | | | | | | 8 | | |
| Malawi | 0 | | | | | | | | | | | | |
| Mali | 10 | | | | | 5 | 1 | | | | 0 | 5 | 1 |
| Mauritania | 5 | | | | | 5 | | | | | 0 | 5 | |
| Niger | 30 | | | | | 0 | 25 | | | | 0 | 0 | 25 |
| Nigeria | 10 | | | | | 10 | | | | | 0 | 10 | |
| Sierra Leone | 0 | | | | | | | | | | | | |
| Somalia | 8 | | | | | 8 | 8 | | | | 0 | 8 | 8 |
| South Soudan | 90 | | | | 40 | 60 | 52 | | | | 40 | 60 | 52 |
| Sudan | 128 | | | | 5 | 13 | 22 | | 100 | 20 | 5 | 113 | 42 |
| Uganda | 5 | | | | 5 | 5 | 2 | | | | 5 | 5 | 2 |
| Zimbabwe | 8 | | | | | 8 | | | | | 0 | 8 | |
| * Total Africa | 605 | | | | 59 | 183 | 162 | 0 | 100 | 20 | 59 | 283 | 182 |
| Dominica | 9 | | | | | | | | 0 | 4 | | 0 | 4 |
| Haiti | 48 | | | | 30 | 40 | 29 | | | | 30 | 40 | 29 |
| Saint Lucia | 6 | | | | | | | | | | | | |
| Saint Vincent & the Grenadines | 7 | | | | | | | | | | | | |
| * Total Caribbean | 70 | | | | 30 | 40 | 29 | 0 | 0 | 4 | 30 | 40 | 33 |
| East Timor | 2 | | | | | 2 | 1 | | | | 0 | 2 | 1 |
| Fiji | 17 | | | | 2 | 17 | 12 | | | | 2 | 17 | 12 |
| Marshall Islands | 2 | | | | | 2 | | | | | 0 | 2 | |
| Micronesia | 2 | | | | | 2 | 2 | | | | 0 | 2 | 2 |
| Palau | 1 | | | | | 1 | | | | | 0 | 1 | |
| Papua New Guinea | 3 | | | | | | | | | | | | |
| Tonga | 1 | | | | | 0 | | | | | 0 | 0 | |
| Vanuatu | 13 | | | | | | | | | | | | |
| * Total Pacific | 40 | | | | 2 | 23 | 14 | 0 | 0 | 0 | 2 | 23 | 14 |
| ACP | 715 | | | | 91 | 247 | 205 | 0 | 100 | 24 | 91 | 347 | 229 |
| TOTAL: ACP+OCT | 715 | | | | 91 | 247 | 205 | 0 | 100 | 24 | 91 | 347 | 229 |

Table 4.5.1. EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR.

Overall situation by country (EUR million)

| All EDF | Appropriations | B Envelope - National Allocations | | | Compensation export earnings | | | Emergency aid | | | Heavily indebted poor countries | | | Other choos with budgetary impact | | | TOTAL | | |
|-------------------------------------|----------------|-----------------------------------|-----------------|-----------|------------------------------|-----------------|-----------|---------------|-----------------|-----------|---------------------------------|-----------------|-----------|-----------------------------------|-----------------|-----------|------------|----------------|-----------|
| | | Decision s | Assigne d funds | Payment s | Decision s | Assigne d funds | Payment s | Decision s | Assigne d funds | Payment s | Decision s | Assigne d funds | Payment s | Decision s | Assigne d funds | Payment s | Decision s | Assigned funds | Payment s |
| Angola | 29 | | | | | | | 29 | 29 | 29 | | | | | | | 29 | 29 | 29 |
| Benin | 47 | | | | | | | 2 | 2 | 2 | | | | 45 | 45 | 45 | 47 | 47 | 47 |
| Botswana | 75 | | | | 38 | 38 | 36 | | | | | | | 37 | 37 | 37 | 75 | 74 | 73 |
| Burkina Faso | 61 | | | | 19 | 19 | 19 | 27 | 27 | 22 | | | | 14 | 14 | 14 | 61 | 61 | 56 |
| Burundi | 113 | | | | 7 | 7 | 7 | 58 | 57 | 55 | 8 | 8 | 8 | 35 | 35 | 35 | 107 | 106 | 104 |
| Cameroon | 26 | | | | | | | 26 | 26 | 23 | | | | | | | 26 | 26 | 23 |
| Cape Verde | 32 | | | | | | | 23 | 23 | 23 | | | | 9 | 9 | 9 | 32 | 32 | 32 |
| Central African Republic | 114 | | | | 4 | 4 | 4 | 83 | 83 | 67 | 2 | 2 | 2 | 25 | 25 | 25 | 114 | 114 | 98 |
| Chad | 94 | | | | | | | 94 | 93 | 88 | | | | | | | 94 | 93 | 88 |
| Comoros | 16 | | | | 0 | 0 | 0 | 6 | 6 | 6 | 2 | 2 | 2 | 7 | 7 | 7 | 16 | 16 | 16 |
| Congo (Brazzaville) | 12 | | | | | | | 10 | 10 | 10 | 2 | 2 | 2 | | | | 12 | 12 | 12 |
| Democratic Republic of Congo | 253 | | | | | | | 148 | 147 | 143 | | | | 106 | 99 | 96 | 253 | 247 | 239 |
| Djibouti | 10 | | | | | | | 10 | 9 | 3 | | | | | | | 10 | 9 | 3 |
| Eritrea | 5 | | | | | | | 5 | 5 | 5 | | | | | | | 5 | 5 | 5 |
| Ethiopia | 245 | | | | | | | 245 | 245 | 216 | | | | | | | 245 | 245 | 216 |
| Gabon | 36 | | | | 35 | 34 | 33 | 1 | 1 | 1 | | | | | | | 36 | 35 | 34 |
| Gambia | 17 | | | | 1 | 1 | 1 | 16 | 16 | 10 | | | | | | | 17 | 17 | 11 |
| Ghana | 82 | | | | 39 | 39 | 39 | 2 | 2 | 2 | | | | 41 | 41 | 41 | 82 | 82 | 82 |
| Guinea Bissau | 47 | | | | 3 | 3 | 3 | 27 | 25 | 17 | | | | 17 | 17 | 17 | 47 | 44 | 37 |
| Guinea (Conakry) | 86 | | | | | | | 85 | 84 | 82 | | | | | | | 85 | 84 | 82 |
| Ivory Coast | 351 | | | | 20 | 20 | 18 | 204 | 204 | 204 | 12 | 12 | 12 | 115 | 115 | 115 | 351 | 350 | 349 |
| Kenya | 105 | | | | | | | 105 | 104 | 94 | | | | | | | 105 | 104 | 94 |
| Lesotho | 26 | | | | | | | 5 | 5 | 5 | | | | 21 | 21 | 21 | 26 | 26 | 26 |
| Liberia | 65 | | | | | | | 31 | 31 | 31 | 7 | 7 | 7 | 26 | 26 | 26 | 65 | 65 | 65 |
| Madagascar | 62 | | | | | | | 62 | 54 | 51 | | | | | | | 62 | 54 | 51 |
| Malawi | 79 | | | | 10 | 10 | 10 | 25 | 25 | 25 | | | | 44 | 44 | 44 | 79 | 79 | 79 |
| Mali | 107 | | | | 4 | 4 | 4 | 95 | 94 | 89 | | | | 8 | 8 | 8 | 107 | 107 | 102 |
| Mauritania | 86 | | | | 58 | 58 | 58 | 28 | 28 | 20 | | | | | | | 86 | 86 | 78 |
| Mauritius | 13 | | | | 2 | 2 | 2 | 0 | 0 | 0 | | | | 11 | 11 | 11 | 13 | 13 | 13 |
| Mozambique | 62 | | | | 45 | 45 | 45 | 5 | 5 | 5 | 12 | 12 | 12 | | | | 62 | 62 | 62 |
| Namibia | 3 | | | | | | | 3 | 2 | 2 | | | | | | | 3 | 2 | 2 |
| Niger | 184 | | | | 52 | 52 | 52 | 131 | 131 | 126 | | | | | | | 184 | 183 | 178 |
| Nigeria | 22 | | | | | | | 12 | 12 | 2 | | | | 10 | 10 | 9 | 22 | 22 | 11 |
| Rwanda | 9 | | | | | | | 9 | 9 | 9 | | | | | | | 9 | 9 | 9 |
| Sao Tome & Principe | 3 | | | | | | | 3 | 3 | 3 | | | | | | | 3 | 3 | 3 |
| Senegal | 33 | | | | | | | 21 | 21 | 21 | | | | 12 | 12 | 12 | 33 | 33 | 33 |

Table 4.5.1. EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR.- continued

Overall situation by country (EUR million)

| All EDF | Appropriations | B Envelope - National Allocations | | | Compensation export earnings | | | Emergency aid | | | Heavily indebted poor countries | | | Other choos with budgetary impact | | | TOTAL | | |
|---|----------------|-----------------------------------|-----------------|-----------|------------------------------|-----------------|------------|---------------|-----------------|--------------|---------------------------------|-----------------|-----------|-----------------------------------|-----------------|------------|--------------|----------------|--------------|
| | | Decision s | Assigne d funds | Payment s | Decision s | Assigne d funds | Payment s | Decision s | Assigne d funds | Payment s | Decision s | Assigne d funds | Payment s | Decision s | Assigne d funds | Payment s | Decision s | Assigned funds | Payment s |
| Cumulative 2017 | | | | | | | | | | | | | | | | | | | |
| Sechelles | 10 | | | | | | | 1 | 1 | 1 | | | | 9 | 9 | 9 | 10 | 10 | 10 |
| Sierra Leone | 87 | | | | 25 | 25 | 25 | 40 | 40 | 40 | | | | 22 | 22 | 22 | 87 | 87 | 87 |
| Somalia | 26 | | | | 10 | 10 | 10 | 16 | 16 | 16 | | | | | | | 26 | 26 | 26 |
| South Soudan | 90 | | | | | | | 90 | 90 | 82 | | | | | | | 90 | 90 | 82 |
| Sudan | 206 | | | | | | | 106 | 106 | 105 | | | | 100 | 100 | 20 | 206 | 206 | 125 |
| Swaziland | 10 | | | | 10 | 9 | 8 | | | | | | | | | | 10 | 9 | 8 |
| Tanzania | 26 | | | | | | | 11 | 11 | 11 | 15 | 15 | 15 | | | | 26 | 26 | 26 |
| Togo | 62 | | | | 6 | 6 | 6 | 40 | 40 | 40 | | | | 15 | 15 | 15 | 62 | 62 | 61 |
| Uganda | 47 | | | | | | | 47 | 47 | 44 | | | | | | | 47 | 47 | 44 |
| Zambia | 56 | | | | 11 | 11 | 11 | 14 | 14 | 14 | | | | 30 | 30 | 30 | 56 | 56 | 56 |
| Zimbabwe | 185 | | | | | | | 40 | 40 | 32 | | | | 145 | 145 | 141 | 184 | 184 | 173 |
| * Total Africa | 3.414 | | | | 401 | 398 | 393 | 2.042 | 2.025 | 1.877 | 60 | 60 | 60 | 902 | 895 | 808 | 3.406 | 3.378 | 3.138 |
| Antigua & Barbuda | 9 | | | | 9 | 9 | 9 | | | | | | | | | | 9 | 9 | 9 |
| Bahamas | 0 | | | | | | | | | | | | | | | | 0 | | |
| Barbados | 6 | | | | | | | | | | | | | 6 | 6 | 5 | 6 | 6 | 5 |
| Belize | 5 | | | | 4 | 4 | 4 | 1 | 1 | 1 | | | | | | | 5 | 5 | 5 |
| Dominica | 28 | | | | 12 | 12 | 12 | | | | | | | 16 | 16 | 10 | 28 | 28 | 22 |
| Dominican Republic | 67 | | | | 48 | 48 | 48 | 20 | 20 | 20 | | | | | | | 67 | 67 | 67 |
| Grenada | 17 | | | | | | | 8 | 8 | 8 | 0 | 0 | 0 | 9 | 9 | 9 | 17 | 17 | 17 |
| Gugana | 9 | | | | 8 | 8 | 8 | 1 | 1 | 1 | | | | | | | 9 | 9 | 9 |
| Haiti | 338 | | | | 5 | 5 | 2 | 278 | 272 | 248 | | | | 54 | 54 | 54 | 337 | 331 | 303 |
| Jamaica | 81 | | | | 28 | 25 | 18 | 52 | 52 | 52 | | | | | | | 81 | 78 | 70 |
| Saint Kitts & Nevis | 2 | | | | 2 | 2 | 1 | | | | | | | | | | 2 | 2 | 1 |
| Saint Lucia | 13 | | | | 5 | 5 | 5 | 7 | 7 | 6 | | | | 1 | 1 | 1 | 13 | 13 | 12 |
| Ssaint Vincent & the Greadines | 13 | | | | 5 | 5 | 5 | 7 | 7 | 5 | | | | 2 | 2 | 1 | 13 | 13 | 11 |
| Suriname | 1 | | | | | | | 1 | 1 | 1 | | | | | | | 1 | 1 | 1 |
| Trinidad & Tobago | 0 | | | | | | | | | | | | | | | | | | |
| * Total Caribbean | 589 | | | | 126 | 122 | 111 | 375 | 369 | 341 | 0 | 0 | 0 | 88 | 87 | 80 | 589 | 578 | 532 |

Table 4.5.1. EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR.- continued

Overall situation by country (EUR million)

| All EDF | Appropriations | B Envelope - National Allocations | | | Compensation export earnings | | | Emergency aid | | | Heavily indebted poor countries | | | Other choes with budgetary impact | | | TOTAL | | | |
|-----------------------------------|----------------|-----------------------------------|-----------------|-----------|------------------------------|-----------------|-----------|---------------|-----------------|-----------|---------------------------------|-----------------|-----------|-----------------------------------|-----------------|-----------|------------|----------------|-----------|--|
| | | Decision s | Assigne d funds | Payment s | Decision s | Assigne d funds | Payment s | Decision s | Assigne d funds | Payment s | Decision s | Assigne d funds | Payment s | Decision s | Assigne d funds | Payment s | Decision s | Assigned funds | Payment s | |
| Cumulative 2017 | | | | | | | | | | | | | | | | | | | | |
| Cook Islands | 1 | | | | | | | 1 | 1 | 1 | | | | 0 | 0 | 0 | 1 | 1 | 1 | |
| East Timor | 2 | | | | | | | 2 | 2 | 1 | | | | | | | 2 | 2 | 1 | |
| Fiji | 23 | | | | | | | 23 | 23 | 18 | | | | | | | 23 | 23 | 18 | |
| Kiribati | 3 | | | | | | | 3 | 3 | 3 | | | | | | | 3 | 3 | 3 | |
| Marshall Islands | 3 | | | | | | | 3 | 3 | 1 | | | | 1 | 0 | 0 | 3 | 3 | 2 | |
| Micronesia | 3 | | | | | | | 3 | 3 | 3 | | | | | | | 3 | 3 | 3 | |
| Nauru | 1 | | | | | | | 0 | 0 | 0 | | | | | | | 0 | 0 | 0 | |
| Niue | 1 | | | | | | | 1 | 1 | 1 | | | | | | | 1 | 1 | 1 | |
| Palau | 2 | | | | | | | 2 | 2 | 1 | | | | | | | 2 | 2 | 1 | |
| Papua New Guinea | 57 | | | | 49 | 49 | 49 | 7 | 7 | 5 | | | | | | | 56 | 56 | 54 | |
| Solomon Islands | 21 | | | | 3 | 3 | 3 | 1 | 1 | 1 | | | | 18 | 18 | 18 | 21 | 21 | 21 | |
| Tonga | 11 | | | | | | | 11 | 10 | 10 | | | | | | | 11 | 10 | 10 | |
| Tuvalu | 2 | | | | | | | 2 | 2 | 2 | | | | | | | 2 | 2 | 2 | |
| Vanuatu | 16 | | | | 2 | 2 | 2 | 5 | 5 | 5 | | | | | | | 6 | 6 | 6 | |
| Western Samoa | 14 | | | | 4 | 4 | 4 | 4 | 4 | 4 | | | | 6 | 6 | 6 | 14 | 14 | 14 | |
| * Total Pacific | 159 | | | | 57 | 57 | 57 | 67 | 66 | 54 | | | | 24 | 24 | 24 | 148 | 147 | 135 | |
| ACP | 4.162 | | | | 585 | 578 | 562 | 2.484 | 2.459 | 2.273 | 60 | 60 | 60 | 1.014 | 1.006 | 911 | 4.142 | 4.103 | 3.806 | |
| Cayman Islands | 4 | | | | | | | 4 | 4 | 4 | | | | | | | 4 | 4 | 4 | |
| Turks & Caicos Islands | 4 | | | | | | | 4 | 4 | 4 | | | | | | | 4 | 4 | 4 | |
| * Total British OCT | 9 | | | | | | | 9 | 9 | 9 | | | | | | | 9 | 9 | 9 | |
| French Polynesia | 2 | | | | | | | 2 | 2 | 2 | | | | | | | 2 | 2 | 2 | |
| Mayotte | 6 | | | | | | | | | | | | | 6 | 6 | 6 | 6 | 6 | 6 | |
| Wallis & Futuna | 3 | | | | | | | 3 | 2 | 1 | | | | | | | 3 | 2 | 1 | |
| * Total French OCT | 11 | | | | | | | 5 | 4 | 3 | | | | 6 | 6 | 6 | 11 | 10 | 9 | |
| OCT | 19 | | | | | | | 13 | 13 | 12 | | | | 6 | 6 | 6 | 19 | 19 | 18 | |
| TOTAL: ACP+OCT | 4.181 | | | | 585 | 578 | 562 | 2.497 | 2.472 | 2.285 | 60 | 60 | 60 | 1.020 | 1.012 | 917 | 4.161 | 4.122 | 3.823 | |

Table 4.5.2. EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR.

Overall situation by country (EUR million)

| All EDF | Appropriations | B Envelope - National Allocations | | | Compensation export earnings | | | Emergency aid | | | Heavily indebted poor countries | | | Other choices with budgetary impact | | | TOTAL | | |
|--------------------------|----------------|-----------------------------------|----------------|----------|------------------------------|----------------|----------|---------------|----------------|----------|---------------------------------|----------------|----------|-------------------------------------|----------------|----------|-----------|----------------|----------|
| | | Decisions | Assigned funds | Payments | Decisions | Assigned funds | Payments | Decisions | Assigned funds | Payments | Decisions | Assigned funds | Payments | Decisions | Assigned funds | Payments | Decisions | Assigned funds | Payments |
| Annual 2017 | | | | | | | | | | | | | | | | | | | |
| Angola | 29 | | | | | | | (0) | | | | | | | | | (0) | | |
| Benin | 47 | | | | | | | (0) | | | | | | | | | (0) | | |
| Botswana | 75 | | | | 0 | 0 | 0 | | | | | | | 0 | (0) | 0 | 0 | 0 | 0 |
| Burkina Faso | 61 | | | | | | | (0) | 5 | | | | | | | | (0) | 5 | |
| Burundi | 113 | | | | | | | (6) | (3) | 3 | | | | | | | (6) | (3) | 3 |
| Cameroon | 26 | | | | | | | (0) | 5 | 4 | | | | | | | (0) | 5 | 4 |
| Cape Verde | 32 | | | | | | | 7 | 14 | 14 | | | | | | | 7 | 14 | 14 |
| Central African Republic | 114 | | | | | | | (1) | 14 | | | | | | | | (1) | 14 | |
| Chad | 94 | | | | | | | (1) | 10 | 8 | | | | | | | (1) | 10 | 8 |
| Comoros | 16 | | | | (0) | | | (0) | | | | | | | | | (0) | | |
| Congo (Brazzaville) | 12 | | | | | | | (0) | (0) | | | | | | | | (0) | (0) | |
| Congo | 253 | | | | | | | (0) | 10 | 5 | | | | 0 | 0 | 1 | (0) | 10 | 6 |
| Djibouti | 10 | | | | | | | 0 | 7 | 1 | | | | | | | 0 | 7 | 1 |
| Eritrea | 5 | | | | | | | | | | | | | | | | | | |
| Ethiopia | 245 | | | | | | | (0) | 8 | 15 | | | | | | | (0) | 8 | 15 |
| Gabon | 36 | | | | | | | | | | | | | | | | | | |
| Gambia | 17 | | | | | | | 0 | 0 | 6 | | | | | | | 0 | 0 | 6 |
| Ghana | 82 | | | | | | | | | | | | | | | | | | |
| Guinea Bissau | 47 | | | | | | | 0 | 7 | 5 | | | | | 0 | 0 | 0 | 7 | 6 |
| Guinea (Conakry) | 86 | | | | | | | (1) | (1) | 0 | | | | | | | (1) | (1) | 0 |
| Ivory Coast | 351 | | | | 0 | (0) | 1 | (0) | 0 | (0) | | | | | | | (0) | (0) | 1 |
| Kenya | 105 | | | | | | | (0) | (0) | 10 | | | | | | | (0) | (0) | 10 |
| Lesotho | 26 | | | | | | | (0) | | | | | | | | | (0) | | |
| Liberia | 65 | | | | | | | (1) | (0) | | | | | | | | (1) | (0) | |
| Madagascar | 62 | | | | | | | 8 | 0 | 2 | | | | | | | 8 | 0 | 2 |
| Malawi | 79 | | | | | | | (0) | | | | | | | | | (0) | | |
| Mali | 107 | | | | | | | (0) | 5 | 2 | | | | | | | (0) | 5 | 2 |
| Mauritania | 86 | | | | (0) | (0) | | 0 | 5 | (1) | | | | | | | (0) | 5 | (1) |
| Mauritius | 13 | | | | | | | | | | | | | | | | | | |
| Mozambique | 62 | | | | | | | (0) | | | | | | | | | (0) | | |
| Namibia | 3 | | | | | | | 0 | (0) | (0) | | | | | | | 0 | (0) | (0) |
| Niger | 184 | | | | | | | 0 | (0) | 25 | | | | | | | 0 | (0) | 25 |
| Nigeria | 22 | | | | | | | 0 | 10 | | | | | 0 | 0 | 3 | 0 | 10 | 3 |
| Rwanda | 9 | | | | | | | | | | | | | | | | | | |
| Sao Tome & Principe | 3 | | | | | | | (0) | (0) | | | | | | | | (0) | (0) | |
| Senegal | 33 | | | | | | | 0 | (0) | 0 | | | | | | | 0 | (0) | 0 |

Table 4.5.2. EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. - continued

Overall situation by country (EUR million)

| All EDF | Appropriations | B Envelope - National Allocations | | | Compensation export earnings | | | Emergency aid | | | Heavily indebted poor countries | | | Other choes with budgetary impact | | | TOTAL | | | |
|--------------------------|----------------|-----------------------------------|----------------|----------|------------------------------|----------------|------------|---------------|----------------|------------|---------------------------------|----------------|----------|-----------------------------------|----------------|-----------|-----------|----------------|------------|-----------|
| | | Decisions | Assigned funds | Payments | Decisions | Assigned funds | Payments | Decisions | Assigned funds | Payments | Decisions | Assigned funds | Payments | Decisions | Assigned funds | Payments | Decisions | Assigned funds | Payments | |
| Annual 2017 | | | | | | | | | | | | | | | | | | | | |
| ACP | | | | | | | | | | | | | | | | | | | | |
| Sejchelles | 10 | | | | | | | | | | | | | (0) | (0) | (0) | (0) | (0) | (0) | |
| Sierra Leone | 87 | | | | | | | (0) | | | | | | | | | (0) | | | |
| Somalia | 26 | | | | | | | 0 | 8 | 8 | | | | | | | 0 | 8 | 8 | |
| South Soudan | 90 | | | | | | | 40 | 60 | 52 | | | | | | | 40 | 60 | 52 | |
| Sudan | 206 | | | | | | | 5 | 13 | 22 | | | | 0 | 100 | 20 | 5 | 113 | 42 | |
| Swaziland | 10 | | | | 0 | 3 | 3 | | | | | | | | | | 0 | 3 | 3 | |
| Tanzania | 26 | | | | | | | 0 | (0) | 1 | | | | | | | 0 | (0) | 1 | |
| Togo | 62 | | | | 0 | 1 | 2 | | | | | | | | | | 0 | 1 | 2 | |
| Uganda | 47 | | | | | | | 5 | 5 | 2 | | | | | | | 5 | 5 | 2 | |
| Zambia | 56 | | | | | | | | | | | | | | | | | | | |
| Zimbabwe | 185 | | | | | | | (0) | 8 | | | | | (0) | (0) | 4 | (0) | 7 | 4 | |
| * Total Africa | 3.414 | | | | (0) | 5 | 5 | 53 | 189 | 183 | | | | (0) | 100 | 29 | 53 | 293 | 217 | |
| Antigua & Barbuda | 9 | | | | | | | | | | | | | | | | | | | |
| Bahamas | 0 | | | | | | | | | | | | | | | | | | | |
| Barbados | 6 | | | | | | | | | | | | | | | | | | | |
| Belize | 5 | | | | 0 | (0) | 0 | 0 | 0 | 0 | | | | | | | 0 | (0) | 0 | |
| Dominica | 28 | | | | | 0 | 0 | | | | | | | 0 | 1 | 4 | 0 | 1 | 4 | |
| Dominican Republic | 67 | | | | | 0 | 1 | | | | | | | | | | | 0 | 1 | |
| Grenada | 17 | | | | | | | | | | 0 | 0 | | | | | | 0 | 0 | |
| Gugana | 9 | | | | | | | | | | | | | | | | | | | |
| Haiti | 338 | | | | 0 | 2 | 0 | 30 | 41 | 31 | | | | 0 | (0) | 1 | 30 | 44 | 33 | |
| Jamaica | 81 | | | | 0 | (2) | (5) | | | | | | | | | | 0 | (2) | (5) | |
| Saint Kitts & Nevis | 2 | | | | 0 | (0) | 0 | | | | | | | | | | 0 | (0) | 0 | |
| Saint Lucia | 13 | | | | | | | (0) | | | | | | | | | 0 | 0 | 0 | |
| Grenadines | 13 | | | | (0) | | | | | | | | | 0 | 0 | 0 | (0) | 0 | 0 | |
| Suriname | 1 | | | | | | | | | | | | | | | | | | | |
| Trinidad & Tobago | 0 | | | | | | | | | | | | | | | | | | | |
| * Total Caribbean | 589 | | | | (0) | 1 | (3) | 30 | 41 | 31 | | | 0 | 0 | 0 | 1 | 5 | 30 | 43 | 33 |

Table 4.5.2. EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2017 BY COUNTRY % APPR. - continued

Overall situation by country (EUR million)

| All EDF | Appropriations | B Envelope - National Allocations | | | Compensation export earnings | | | Emergency aid | | | Heavily indebted poor countries | | | Other choices with budgetary impact | | | TOTAL | | | |
|-----------------------------------|----------------|-----------------------------------|----------------|----------|------------------------------|----------------|----------|---------------|----------------|----------|---------------------------------|----------------|----------|-------------------------------------|----------------|----------|-----------|----------------|----------|-----|
| | | Decisions | Assigned funds | Payments | Decisions | Assigned funds | Payments | Decisions | Assigned funds | Payments | Decisions | Assigned funds | Payments | Decisions | Assigned funds | Payments | Decisions | Assigned funds | Payments | |
| Cook Islands | 1 | | | | | | | (0) | | | | | | | | | (0) | | | |
| East Timor | 2 | | | | | | | 0 | 2 | 1 | | | | | | | 0 | 2 | 1 | |
| Fiji | 23 | | | | | | | 2 | 17 | 12 | | | | | | | 2 | 17 | 12 | |
| Kiribati | 3 | | | | | | | | 0 | 0 | | | | | | | | 0 | 0 | |
| Marshall Islands | 3 | | | | | | | 0 | 2 | | | | | | | | 0 | 2 | | |
| Micronesia | 3 | | | | | | | (0) | 2 | 2 | | | | | | | (0) | 2 | 2 | |
| Nauru | 1 | | | | | | | (0) | | | | | | | | | (0) | | | |
| Niue | 1 | | | | | | | | | | | | | | | | | | | |
| Palau | 2 | | | | | | | 0 | 1 | | | | | | | | 0 | 1 | | |
| Papua New Guinea | 57 | | | | (1) | (1) | (1) | (0) | | | | | | | | | (1) | (1) | (1) | |
| Solomon Islands | 21 | | | | | | | | | | | | | | | | | | | |
| Tonga | 11 | | | | | | | 0 | 0 | 1 | | | | | | | 0 | 0 | 1 | |
| Tuvalu | 2 | | | | | | | | | | | | | | | | | | | |
| Vanuatu | 16 | | | | | | | | | | | | | | | | | | | |
| Western Samoa | 14 | | | | | | | | 0 | 2 | | | | | | | | 0 | 2 | |
| * Total Pacific | 159 | | | | (1) | (1) | 1 | 2 | 24 | 15 | | | | | | | 1 | 23 | 16 | |
| ACP | 4.162 | | | | (1) | 5 | 3 | 85 | 254 | 230 | | | 0 | 0 | (0) | 101 | 33 | 83 | 359 | 266 |
| Cayman Islands | 4 | | | | | | | | | | | | | | | | | | | |
| Turks & Caicos Islands | 4 | | | | | | | (0) | 0 | 0 | | | | | | | (0) | 0 | 0 | |
| * Total British OCT | 9 | | | | | | | (0) | 0 | 0 | | | | | | | (0) | 0 | 0 | |
| French Polynesia | 2 | | | | | | | | 0 | 0 | | | | | | | | 0 | 0 | |
| Mayotte | 6 | | | | | | | | | | | | | | | | | | | |
| Wallis & Futuna | 3 | | | | | | | 0 | 2 | 0 | | | | | | | 0 | 2 | 0 | |
| * Total French OCT | 11 | | | | | | | 0 | 2 | 0 | | | | | | | 0 | 2 | 0 | |
| OCT | 19 | | | | | | | (0) | 2 | 0 | | | | | | | (0) | 2 | 0 | |
| TOTAL: ACP+OCT | 4.181 | | | | (1) | 5 | 3 | 85 | 255 | 230 | | | 0 | 0 | (0) | 101 | 33 | 83 | 361 | 266 |

Part 3 - FINANCIAL STATEMENTS AND EXPLANATORY NOTES – FUNDS MANAGED BY THE EUROPEAN INVESTMENT BANK: INVESTMENT FACILITY

STATEMENT OF FINANCIAL POSITION as at 31 December 2017

EUR '000

| | Notes | 31.12.2017 | 31.12.2016 |
|--|-------|------------------|------------------|
| ASSETS | | | |
| Cash and cash equivalents | | 549,101 | 360,817 |
| Amounts receivable from contributors | | 150,000 | 86,395 |
| Held-to-maturity financial assets | 5 | 144,382 | 169,398 |
| Derivative financial instruments | 9/16 | 12,521 | 6,920 |
| Loans and receivables | 10 | 1,666,725 | 1,729,380 |
| Available-for-sale financial assets | 6 | 497,539 | 516,884 |
| Other assets | 7 | 4,385 | 345 |
| Total assets | | 3,024,653 | 2,870,139 |
| LIABILITIES AND CONTRIBUTORS' RESOURCES | | | |
| LIABILITIES | | | |
| Derivative financial instruments | 6 | 1,153 | 25,189 |
| Deferred income | 12 | 25,802 | 26,283 |
| Provisions for guarantees issued | 13 | 484 | 625 |
| Amounts owed to third parties | 14 | 157,285 | 116,114 |
| Other liabilities | 15 | 2,462 | 2,546 |
| Total liabilities | | 187,186 | 170,757 |
| CONTRIBUTORS' RESOURCES | | | |
| Member States Contribution called | 16 | 2,517,000 | 2,377,000 |
| Fair value reserve | | 125,816 | 142,884 |
| Retained earnings | | 194,651 | 179,498 |
| Total contributors' resources | | 2,837,467 | 2,699,382 |
| Total liabilities and contributors' resources | | 3,024,653 | 2,870,139 |

STATEMENT OF profit or loss and other COMPREHENSIVE INCOME for the year ENDED 31 DECEMBER 2017

EUR '000

| | Notes | From 01.01.2017 to 31.12.2017 | From 01.01.2016 to 31.12.2016 |
|--|-------|----------------------------------|----------------------------------|
| Interest and similar income | 18 | 101,406 | 106,698 |
| Interest and similar expenses | 18 | -2,671 | -2,307 |
| Net interest and similar income | | 98,735 | 104,391 |
| Fee and commission income | 19 | 210 | 699 |
| Fee and commission expenses | 19 | -60 | -48 |
| Net fee and commission income | | 150 | 651 |
| Fair value change of derivative financial instruments | | 29,637 | -10,361 |
| Net realised gains on available-for-sale financial assets | 20 | 2,711 | 6,504 |
| Net foreign exchange loss | | -38,165 | -14,995 |
| Net result on financial operations | | -5,817 | -18,852 |
| Change in impairment on loans and receivables, net of reversal | 7 | -10,721 | 44,365 |
| Change in provisions for guarantees | 13 | -65 | -242 |
| Impairment on available-for-sale financial assets | 8 | -22,024 | -2,493 |
| General administrative expenses | 21 | -45,105 | -43,483 |
| Profit/loss for the year | | 15,153 | 84,337 |
| Other comprehensive income: | | | |
| <i>Items that are or may be reclassified to profit or loss:</i> | | | |
| Available-for-sale financial assets – Fair value reserve | 8 | | |
| 1. Net change in fair value of available-for-sale financial assets | | -31,034 | -14,624 |
| 2. Net amount transferred to profit or loss | | 13,966 | -6,485 |
| Total available-for-sale financial assets | | -17,068 | -21,109 |
| | | | |
| Total other comprehensive income | | -17,068 | -21,109 |
| | | | |
| Total comprehensive income for the year | | -1,915 | 63,228 |

STATEMENT OF CHANGES IN CONTRIBUTORS' RESOURCES FOR THE YEAR ENDED 31 December 2017

EUR '000

| | Notes | Contribution called | Fair value reserve | Retained earnings | Total |
|---|-------|----------------------------|---------------------------|--------------------------|------------------|
| At 1 January 2017 | | 2,377,000 | 142,884 | 179,498 | 2,699,382 |
| Member States contribution called during the year | 16 | 140,000 | - | - | 140,000 |
| Profit for the year 2017 | | - | - | 15,153 | 15,153 |
| Total other comprehensive income for the year | | - | -17,068 | - | -17,068 |
| Changes in contributors' resources | | 140,000 | -17,068 | 15,153 | 138,085 |
| At 31 December 2017 | | 2,517,000 | 125,816 | 194,651 | 2,837,467 |
| | | | | | |
| | | Contribution called | Fair value reserve | Retained earnings | Total |
| At 1 January 2016 | | 2,157,000 | 163,993 | 95,161 | 2,416,154 |
| Member States contribution called during the year | 16 | 220,000 | - | - | 220,000 |
| Loss for the year 2016 | | - | - | 84,337 | 84,337 |
| Total other comprehensive income for the year | | - | -21,109 | - | -21,109 |
| Changes in contributors' resources | | 220,000 | -21,109 | 84,337 | 283,228 |
| At 31 December 2016 | | 2,377,000 | 142,884 | 179,498 | 2,699,382 |

STATEMENT OF Cash Flows FOR THE YEAR ENDED 31 December 2017

EUR '000

| | Notes | From 01.01.2017 to 31.12.2017 | From 01.01.2016 to 31.12.2016 |
|--|-------|----------------------------------|----------------------------------|
| OPERATING ACTIVITIES | | | |
| Profit/(loss) for the financial year | | 15,153 | 84,337 |
| Adjustments made for: | | | |
| Impairment on available-for-sale financial assets | 8 | 22,024 | 2,493 |
| Net change in impairment on loans and receivables | 7 | 10,721 | -44,365 |
| Interest capitalised on loans and receivables | 7 | - | -7,183 |
| Change in accrued interest and amortised cost on loans and receivables | 7 | -1,198 | -5,843 |
| Net change in provisions for guarantees issued | 13 | -141 | 625 |
| Change in accrued interest and amortised cost on held-to-maturity financial assets | 10 | -398 | -1,126 |
| Change in deferred income | | -481 | -3,042 |
| Effect of exchange rate changes on loans | 7 | 168,304 | -35,025 |
| Effect of exchange rate changes on available-for-sale financial assets | | -1,655 | -5,125 |
| Effect of exchange rate changes on cash held | | -6,473 | -1,106 |
| Loss on operating activities before changes in operating assets and liabilities | | 205,856 | -15,360 |
| Loan disbursements | 7 | -368,662 | -528,376 |
| Repayments of loans | 7 | 253,486 | 351,468 |
| Change in accrued interest on cash and cash equivalent | 5 | 63 | 2 |
| Fair value changes on derivatives | | -29,637 | 10,361 |
| Increase in held-to-maturity financial assets | 10 | -1,084,149 | -1,159,704 |
| Maturities of held-to-maturity financial assets | 10 | 1,109,563 | 1,219,953 |
| Increase in available-for-sale financial assets | 8 | -62,660 | -153,986 |
| Repayments/sales of available-for-sale financial assets | 8 | 44,568 | 37,978 |
| (Increase)/decrease in other assets | | -4,040 | -318 |
| Increase/(decrease) in other liabilities | | -84 | 182 |
| Increase in amounts payable to the European Investment Bank | | 2,202 | 423 |
| Net cash flows used from/in operating activities | | 66,506 | -237,377 |
| FINANCING ACTIVITIES | | | |
| Contribution received from Member States | 16 | 76,395 | 133,605 |
| Amounts received from Member States with regard to interest subsidies and technical assistance | | 60,000 | 30,000 |
| Amounts paid on behalf of Member States with regard to interest subsidies and technical assistance | | -21,026 | -15,510 |
| Net cash flows from financing activities | | 115,369 | 148,095 |
| Net decrease in cash and cash equivalents | | 181,875 | -89,282 |
| Summary statement of cash flows: | | | |
| Cash and cash equivalents at the beginning of financial year | | 360,821 | 448,998 |
| Net cash from: | | | |
| Operating activities | | 66,506 | -237,377 |
| Financing activities | | 115,369 | 148,095 |
| Effects of exchange rate changes on cash and cash equivalents | | 6,473 | 1,106 |
| Cash and cash equivalents at the end of financial year | | 549,169 | 360,822 |
| Cash and cash equivalents are composed of: | | | |
| Cash in hand | 5 | 166,445 | 51,462 |
| Term deposits (excluding accrued interest) | | 367,721 | 259,342 |
| Commercial papers | 5 | 15,003 | 50,018 |
| | | 549,169 | 360,822 |

NOTES TO THE FINANCIAL STATEMENTS AS AT 31 DECEMBER 2017

1 General information

The Investment Facility ("the Facility" or "IF") has been established within the framework of the Cotonou Agreement (the "Agreement") on co-operation and development assistance negotiated between the African, Caribbean and Pacific Group of States (the "ACP States") and the European Union and its Member States on 23 June 2000, revised on 25 June 2005 and 22 June 2010.

The Facility is not a separate legal entity and the European Investment Bank ("EIB" or "the Bank") manages the contributions on behalf of the Member States ("Donors") in accordance with the terms of the Agreement and acts as an administrator of the Facility.

Financing under the Agreement is provided from EU Member States' budgets.

EU Member States contribute with the amounts allocated to finance the IF and grants for the financing of the interest subsidies as provided for under the multi-annual financial frameworks (First Financial Protocol covering the period 2000 - 2007 and referred to as the 9th European Development Fund (EDF), Second Financial Protocol covering the period 2008 - 2013 and referred to as the 10th EDF and the Third Financial Protocol covering the period 2014 - 2020 referred to as the 11th EDF). The EIB is entrusted with the management of:

- the Facility, a EUR 3,685.5 million risk-bearing revolving fund geared to fostering private sector investment in ACP countries of which EUR 48.5 million are allocated to Overseas Countries and territories ("OCT countries");
- grants for the financing of interest subsidies worth max. EUR 1,220.85 million for ACP countries and max. EUR 8.5 million for OCT countries. Up to 15% of these subsidies can be used to fund project-related technical assistance ("TA").

The present financial statements cover the period from 1 January 2017 to 31 December 2017.

On a proposal from the Management Committee of EIB, the Board of Directors of EIB adopted the Financial Statements on 15 March 2018, and authorised their submission to the Board of Governors for approval by 27 April 2018.

2 Significant accounting policies

2.1 Basis of preparation – Statement of compliance

The Facility's financial statements have been prepared in accordance with International Financial Reporting Standards (IFRS) as adopted by the European Union.

2.2 Significant accounting judgments and estimates

The preparation of financial statements requires the use of accounting estimates. It also requires the European Investment Bank's Management to exercise its judgment in the process of applying the Investment Facility's accounting policies. The areas involving a higher degree of judgment or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed hereafter.

The most significant use of judgments and estimates are as follows:

Measurement of fair values of financial instruments

Fair values of financial assets and financial liabilities that are traded in active markets are based on quoted market prices or broker price quotations. Where the fair values cannot be derived from active markets, they are determined using a variety of valuation techniques that include the use of mathematical models.

The input to these models is taken from observable markets where possible, but where this is not feasible, a degree of judgement is required in establishing fair values. The valuations are

categorised into different levels in the fair value hierarchy based on the inputs used in the valuation techniques as described and disclosed in Notes 2.4.3 and 4.

These valuation techniques may include net present value and discounted cash flow models, comparison to similar instruments for which market observable prices exist, Black-Scholes and polynomial option pricing models and other valuation models.

Assumptions and inputs used in valuation techniques include risk-free and benchmark interest rates, credit spreads used in estimating discount rates, bond and equity prices, foreign currency exchange rates, equity and equity index prices and expected price volatilities and correlations.

The objective of valuation techniques is to arrive at a fair value measurement that reflects the price that would be received to sell the asset or paid to transfer the liability in an orderly transaction between market participants at the measurement date.

The Facility uses widely recognised valuation models for determining the fair value of common and more simple financial instruments, like interest rate and currency swaps that use only observable market data and require limited management judgement and estimation.

Observable prices and model inputs are usually available in the market for listed debt and equity securities, exchange traded derivatives and simple over the counter derivatives like interest rate swaps.

Availability of observable market prices and model inputs reduces the need for management judgement and estimation and also reduces the uncertainty associated with determination of fair values.

Availability of observable market prices and inputs varies depending on the products and markets and is prone to changes based on specific events and general conditions in the financial markets.

For more complex instruments, the Facility uses own valuation models, which are developed from recognised valuation models.

Some or all of the significant inputs into these models may not be observable in the market, and are derived from market prices or rates or are estimated based on assumptions. Example of instruments involving significant unobservable inputs includes certain loans and guarantees for which there is no active market.

Valuation models that employ significant unobservable inputs require a higher degree of management judgement and estimation in the determination of fair value. Management judgement and estimation are usually required for selection of the appropriate valuation model to be used, determination of expected future cash flows on the financial instrument being valued, determination of probability or counterparty default and prepayments and selection of appropriate discount rates.

The Facility has an established control framework with respect to the measurement of fair values. This framework includes the EIB's Investment Bank's Risk Management and Market Data Management functions. These functions are independent of front office management and are responsible for verifying significant fair value measurements.

Specific controls include:

- Verification of observable pricing;
- A review and approval process for new valuation models and changes to existing models;
- Calibration and back testing of models against observed market transactions;
- Analysis and investigation of significant valuation movements;
- Review of significant unobservable inputs and valuation adjustments.

Where third-party information such as broker quotes or pricing services are used to measure fair value, the Facility verifies that such valuations meet the requirements of IFRS. This includes the following:

- Determining where broker quote or pricing service pricing is appropriate;
- Assessing whether a particular broker quote or pricing service is reliable;
- Understanding how the fair value has been arrived at and the extent to which it represents actual market transactions;
- When prices for similar instruments are used to measure fair value, how these prices have been adjusted to reflect the characteristics of the instrument subject to measurement.

Impairment losses on loans and receivables

The Facility reviews its loans and receivables at each reporting date to assess whether an allowance for impairment should be recorded in the statement of profit or loss and other comprehensive income.

In particular, judgment by the European Investment Bank's Management is required in the estimation of the amount and timing of future cash flows when determining the level of allowance required. Such estimates are based on assumptions about a number of factors and actual results may differ, resulting in future changes to the allowance.

In addition to specific allowances against individually significant loans and receivables, the Facility may also book a collective impairment allowance against exposures which have not been individually identified as impaired and have a greater risk of default than when originally granted.

In principle, a loan is considered as impaired when payment of interest and principal are past due by 90 days or more and, at the same time, the European Investment Bank's Management considers that there is an objective indication of impairment.

Provisions on financial guarantees

The Facility reviews its guarantee contracts at each reporting date to assess whether a provision should be recorded in the statement of profit or loss and other comprehensive income. For determining the provision particular judgement is required in making estimates and assumptions about a number of factors, such as:

- amount and timing of future cash flows;
- utilisation level of the guarantees;
- discount factors applied on the estimated cash flows.

Valuation of unquoted available-for-sale equity investments

Valuation of unquoted available-for-sale equity investments is normally based on one of the following:

- recent arm's length market transactions;
- current fair value of another instrument that is substantially the same;
- the expected cash flows discounted at current rates applicable for items with similar terms and risk characteristics;
- adjusted net assets method; or
- other valuation models.

The determination of the cash flows and discount factors for unquoted available-for-sale equity investments requires significant estimation. The Facility calibrates the valuation techniques periodically and tests them for validity using either price from observable current market transactions in the same instrument or from other available observable market data.

Impairment of available-for-sale financial assets

The Facility treats available-for-sale equity investments as impaired when there has been a significant or prolonged decline in the fair value below its cost or where other objective evidence of impairment exists. The determination of what is "significant" or "prolonged"

requires judgment. The Facility treats "significant" generally as 30% or more and "prolonged" greater than 12 months. In addition, the Facility evaluates other factors, including normal volatility in share price for quoted equities and the future cash flows and the discount factors for unquoted equities.

Consolidation of entities in which the Facility holds interest

The Facility made significant judgements that none of the entities in which it holds interest, are controlled by the Facility. This is due to the fact that in all such entities, either the General Partner or the Fund Manager or the Management Board have the sole responsibility for the management and control of the activities and affairs of the partnership and have the power and authority to do all things necessary to carry out the purpose and objectives of the partnership complying with the investment and policy guidelines.

2.3 Changes in accounting policies

Except for the changes below, the Facility has consistently applied the accounting policies set out in Note 2.4 to all periods presented in these financial statements. The Facility has adopted the following new standards and amendments to standards.

Standards adopted

Amendments to IAS 7 'Statement of cash flows' – Disclosure initiative;

The amendments require disclosures that enable users of financial statements to evaluate changes in liabilities arising from financing activities, including both changes arising from cash flow and non-cash changes. Amendments are effective for annual reporting periods beginning on or after 1 January 2017, with early adoption permitted.

Additional disclosures of relevance for the Facility include changes arising from:

- cash flows, such as drawdowns and repayments of borrowings; and
- non-cash changes, such as acquisitions, disposals and unrealised exchange differences.

Amendment to IAS 7 has been endorsed by the EU on 9 November 2017 and is effective for the annual reporting periods beginning on or after 1 January 2017.

Standards issued but not yet effective

The following standards, amendments to standards and interpretations are effective for annual periods beginning after 1 January 2017. The Facility has not applied the following new or amended standards in preparing these financial statements.

Annual improvements 2014-2016 Cycle - various standards (Amendments to IFRS 12)

This amendment clarifies that the disclosure requirement of IFRS 12 is applicable to interest in entities classified as held for sale except for summarised financial information. Previously, it was unclear whether all other IFRS 12 requirements were applicable for these interests.

The adoption of these amendments had no impact on the Facility`s financial statements.

It is worth noted that the aforementioned amendments have not been yet endorsed by EU according to the latest status of endorsement by EFRAG.

IFRS 9 Financial instruments

Estimated impact of the adoption of IFRS 9 - Financial instruments

The last part of the standard was issued on 24 July 2014 and replaces the existing guidance in *IAS 39 Financial Instruments*: Recognition and Measurement. IFRS 9 addresses the classification, measurement and derecognition of financial assets and financial liabilities, introduces a new expected credit loss model for impairment on financial assets and introduces

new rules for hedge accounting.

IFRS 9 has been endorsed by the EU on 22 November 2016 and is effective for annual reporting periods beginning on or after 1 January 2018, with early adoption permitted. The Facility did not adopt the standard earlier than its effective date. The Facility has assessed the estimated impact that the initial application of IFRS 9 will have on its contributors resources' in the financial statements.

EUR '000

| | As reported at 31 December 2017 | Estimated adjustment to Contributors' resources at 1 January 2018 | Estimated adjusted opening balance at 1 January 2018 |
|------------------------------------|---------------------------------|---|--|
| Net impact Contributors' resources | 2,837,467 | 53,891 | 2,783,576 |

This impact is based on the assessments undertaken to date and is summarised below. The actual impacts of adopting IFRS 9 at 1 January 2018 may change because:

- the Bank has not finalised the testing and assessment of controls over its new IT systems; and
- The new accounting policies are subject to change until the Facility presents its first financial statements that include the date of initial application.

Classification and measurement

IFRS 9 contains a new classification and measurement approach for financial assets that reflects the business model in which assets are managed and their cash flow characteristics.

IFRS 9 contains three principal classification categories for financial assets: measured at amortised cost ("AC"), fair value through other comprehensive income ("FVOCI") and fair value through profit or loss ("FVTPL"). The standard eliminates the existing IAS 39 categories of held to maturity, loans and receivables and available for sale.

In addition, under IFRS 9, derivatives embedded in contracts where the host is a financial asset in the scope of the standard are never bifurcated. Instead, the hybrid financial instrument as a whole is assessed for classification.

Based on its assessment, the Facility does not expect the new guidance to have a significant impact on the classification and measurement of its financial assets and financial liabilities except for:

- equity investments: There are two types of equity investments at the Facility: (i) direct equity investments and (ii) venture capital funds. At 31 December 2017, the Facility had classified equity investments, as available-for-sale with a fair value of EUR 497 million. Under IFRS 9, the Facility will designate these investments as measured at FVTPL. The related fair value reserve will be released against the retained earnings.
- quasi-equity loans, which are a category of "debt" bearing equity-type risks. The cash flows of those types of products have equity-type features that are unrelated to a basic lending arrangement. According to the requirements of IFRS 9, quasi-equity loans will be mandatorily reclassified from loans and receivables under IAS 39 to FVTPL under IFRS 9. The fair value of quasi-equity loans are EUR 1.4 million as at 31 December 2017. These net fair value adjustments amount to EUR 0.4 million.

IFRS 9 largely retains the existing requirements in IAS 39 for the classification of financial liabilities and the IF's financial liabilities are measured at amortised under IAS39 and IFRS9 as well.

Impairment

IFRS 9 replaces the 'incurred loss' model in IAS 39 with a forward-looking 'expected credit loss' ("ECL") model. This will require judgement as to how changes in economic factors affect ECLs, which will be determined on a probability-weighted basis.

To comply with IFRS the EIB has developed an Expected Credit Loss (hereinafter "ECL") model for the EIB`s IFRS group financial statements which is also applied to the IF.

The new impairment model will apply to financial assets measured at AC as well as to off-balance commitments

Under IFRS 9, loss allowances will be measured on either of the following bases:

- 12-month ECL's: these are the ECLs that result from possible default events within the 12 months after the reporting date; and
- Lifetime ECLs: these are the ECLs that result from all possible default events over the expected life of a financial instrument.

The IFRS 9 Standard sets out a "three-stage" model for impairment based on changes in credit quality since initial recognition. Financial instruments are classified in Stage 1 except for those instruments for which significant increase in credit risk (SICR) since initial recognition is identified. For determining whether there is a significant increase in credit risk since initial recognition, the Bank considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis, based on the Facility's historical experience and expert credit and including forward-looking information. If significant increase in credit risk has occurred, the financial instrument is moved to Stage 2 but is not yet deemed to be credit-impaired. If the financial instrument is credit-impaired, the financial instrument is then moved to Stage 3. The Bank's assessment of the impairment Stage is based on a sequential approach using counterparty or instrument specific information (Internal Default Event, Special High Risk, Watch List, Rating deterioration, Days in arrears – more than 30 days past due).

Lifetime ECL measurement applies to Stage 2 and Stage 3 assets, while 12-month ECL measurement applies to Stage 1 assets.

It is expected that impairment losses are likely to increase and become more volatile for assets in the scope of the IFRS 9 impairment model. Based on the impairment methodology described below, the Facility has estimated that application of IFRS 9's impairment requirements at 1 January 2018 results in additional impairment losses as follows:

In EUR '000

| Estimated additional impairment recognised at 1 January 2018 | |
|--|---------------|
| Loans and receivables | 49,709 |
| Treasury assets | 30 |
| Undisbursed loans | 4,152 |
| Gross additional impairment losses | 53,891 |

Treasury assets are composed of high credit quality securities, therefore, the Facility decided to make use of the IFRS 9 practical expedient for low credit risk financial instruments.

The expected credit losses were calculated based on the following variables:

- Probability of default (PD),
- Loss Given default (LGD),
- Exposure at default (EAD).

The PD represents the likelihood of a counterpart defaulting on its financial obligation, either over the next 12 months, or over the remaining lifetime of the obligation. PD is estimated at a certain date, which are calculated based on statistical rating models, and assessed using rating tools tailored to the various categories of counterparties and exposures.

Ratings are primary input into the determination of the term structure of PD for exposures. Performance and default information about its credit risk exposures are collected. The collected data are segmented by type of industry and by type of region. Different industries and regions

reacting in a homogenous manner to credit cycles are analysed together.

The EIB employs statistical models to analyse the data collected and generate estimates of the remaining lifetime PD of exposures and how these are expected to change as a result of the passage of time. This analysis includes the identification and calibration of relationships between changes in default rates and changes in key macro-economic factors. The gross domestic product (GDP) growth is identified as the relevant macro-economic factor. Based on projections of that variable, three macro-economic scenario's are generated, which are then translated into credit cycles and finally into PD's.

The LGD represents the expectation of the extent of loss on a defaulted exposure. The LGD definition is derived from the following definition of Recovery rate (i.e. "1-LGD"): the recovery rate for each defaulted contract is the ratio between the discounted cash flows received after the default date and the capital outstanding at the default date. LGD varies by type of counterparty, type and seniority of claim and availability of collateral or other credit support. Recovery rates are defined across three main classes of borrowers: non-EU Sovereigns and Public Institutions, Financial Institutions and Corporates.

The EAD represents the expected exposure in the event of a default EAD and is based on the current exposure to the counterparty and potential changes to the current amount allowed under the contract including amortisation. The EAD of a financial asset is its gross carrying amount, the outstanding signed on-balance exposures. For lending commitments and financial guarantees, the EAD includes the amount drawn, as well as potential future amounts that may be drawn under the contract.

The Facility estimated that the application of IFRS 9 impairment requirements at 1 January 2018 results in an increase of EUR 53.9 million over the impairment recognised under IAS 39.

The following table provides information about the estimated exposure to credit and ECLs for loans and advances to credit institutions and customers and undisbursed loans: For an overview of credit risk on cash and cash equivalent and held-to-maturity financial assets, see note 3.2.

In EUR '000

| | Disbursed amount | Undisbursed amount | Estimated impairment loss allowance | Credit impaired |
|--------------|------------------|--------------------|-------------------------------------|-----------------|
| Stage 1 | 1,265,945 | 823,023 | 21,727 | No |
| Stage 2 | 375,716 | 20,615 | 32,134 | No |
| Stage 3 | 138,319 | - | 113,255 | Yes |
| Total | 1,779,980 | 843,638 | 167,116 | |

Disclosures

IFRS 9 will require extensive new disclosures, in particular about credit risk and expected credit losses. Preliminary assessment included an analysis to identify data gaps against current processes. The Facility has planned to implement the system and controls changes that it believes will be necessary to capture the required data.

Transition

Changes in accounting policies resulting from the adoption of IFRS 9 will generally be applied retrospectively, except as described below:

- The Facility will take advantage of the exemption allowing it not to restate comparative information for prior periods with respect to classification and measurement (including impairment) changes. Differences in the carrying amounts of financial assets and financial liabilities resulting from the adoption of IFRS 9 will generally be recognised in the contributors' resources as at 1 January 2018.
- The following assessments have to be made on the basis of the facts and circumstances that exist at the date of initial application:
 - The determination of the business model within which a financial asset is held,

- The designation and revocation of previous designations of certain financial assets and financial liabilities as measured at FVTPL.

IFRS 15 Revenue from Contracts with Customers

IFRS 15 establishes a comprehensive framework for determining whether, how much and when revenue is recognised. It replaces existing revenue recognition guidance, including IAS 18 Revenue, IAS 11 Construction Contracts and IFRIC 13 Customer Loyalty Programmes.

The core principle of IFRS 15 is that an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. Specifically, the Standard introduces a five-step approach to revenue recognition:

- Identify the contract with the customer;
- Identify the performance obligations in the contract;
- Determine the transaction price;
- Allocate the transaction price to the performance obligations in the contracts;
- Recognize revenue when (or as) the entity satisfies the performance obligation.

Under IFRS 15, an entity recognizes revenue when (or as) a performance obligation is satisfied, i.e. when 'control' of the goods or services underlying the particular performance obligation is transferred to the customer.

Additional disclosures are required when IFRS 15 is to be effective.

The standard gives a range of possible transition methods including (i) a full retrospective approach, (ii) a modified retrospective approach with optional practical expedients and (iii) a cumulative effect method with no restatement of comparative information.

At this stage, the Facility is finalising the assessment of the effects of applying the new standard on the financial statements. The nature of the following three main income types has been further analysed whether the new standard applies to them:

- Interest and similar income
- Fee and commission income
- Net financial result

The Facility's analysis indicated that only fee and commission income is in scope of IFRS 15.

Regarding Fee and commission income, the Facility is currently performing an assessment per type of fee. The preliminary assessment is based on the fact that the fee which is an integral part of the effective interest rate calculation is considered as out of IFRS 15 scope (in scope of IFRS 9). For the types of fees that are in scope of IFRS 15, the Facility is assessing the revenue recognition pattern of each type according to the 5-step approach of IFRS 15 and compares it with the existing one.

IFRS 15 has been endorsed by the EU on 22 September 2016 and is effective for annual reporting periods beginning on or after 1 January 2018.

The Facility intends to adopt the standard using the modified retrospective approach which means that the cumulative impact of the adoption will be recognised in retained earnings as of 1 January 2018 and that comparatives will not be restated.

Based on the detailed assessment of the impact resulting from the application of IFRS 15 by the Facility, it is not expected that this new standard will have a significant impact on the Facility's financial statements.

IFRS 16 Leases

IFRS 16 was issued in January 2016 and replaces the current guidance of IAS 17. It will result in almost all leases being recognised on the balance sheet, as the distinction between operating and finance leases is removed. Under the new standard, an asset (the right to use the leased item) and a financial liability to pay rentals are recognised. The only exemptions are short-term and low-value leases. The accounting for lessors will not significantly change.

IFRS 16 has been endorsed by the EU on 31 October 2017 and is effective for annual reporting

periods beginning on or after 1 January 2019, with early adoption permitted if IFRS 15 is applied.

The Facility expects that this change will have no material impact on the Facility's financial statements.

IFRIC 22 Foreign currency transactions and advance consideration

The Interpretation applies where an entity either pays or receives consideration in advance for foreign currency-denominated contract. It considers how to determine the date of the transaction when applying the standard on foreign currency transactions, IAS 21 and provides guidance whether the date of the transaction is the date when the asset, expense or income is initially recognised, or the earlier date on which the advance consideration is paid or received, resulting in recognition of a prepayment or deferred income.

The Interpretation has not yet been adopted by the EU. According to the latest update of EFRAG, endorsement is not expected by the end of the year.

The Facility does not plan to adopt this interpretation early and does not expect to cause any material impact on the Facility's financial statements.

2.4 Summary of significant accounting policies

The statement of financial position represents assets and liabilities in decreasing order of liquidity and does not distinguish between current and non-current items.

2.4.1 Foreign currency translation

The Facility uses the Euro (EUR) for presenting its financial statements, which is also the functional currency. Except as otherwise indicated, financial information presented in EUR has been rounded to the nearest thousand. Foreign currency transactions are translated, at the exchange rate prevailing on the date of the transaction.

Monetary assets and liabilities denominated in currencies other than Euro are translated into Euro at the exchange rate prevailing at the statement of financial position date. The gain or loss arising from such translation is recorded in the statement of profit or loss and other comprehensive income.

Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined.

Exchange differences arising on the settlement of transactions at rates different from those at the date of the transaction, and unrealised foreign exchange differences on unsettled foreign currency monetary assets and liabilities, are recognised in the statement of profit or loss and other comprehensive income.

The elements of the statement of profit or loss and other comprehensive income are translated into Euro on the basis of the exchange rates prevailing at the date of the transaction.

2.4.2 Cash and cash equivalents

The Facility defines cash and cash equivalents as current accounts, short-term deposits or commercial papers with original maturities of three months or less.

2.4.3 Financial assets other than derivatives

Financial assets are accounted for using the settlement date basis.

Fair value of financial instruments

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date in the principal, or in its absence, the most advantageous market to which the Facility has access at that date.

When applicable, the EIB on behalf of the Facility measures the fair value of an instrument using the quoted price in an active market for that instrument. A market is regarded as active if transactions for the asset or liability take place with sufficient frequency and volume to provide pricing information on an on-going basis.

Where the fair values of financial assets and financial liabilities recorded on the statement of financial position cannot be derived from active markets, they are determined using a variety of valuation techniques that include the use of mathematical models.

The input to these models is taken from observable markets where possible, but where this is not feasible, a degree of judgement is required in establishing fair values. The chosen valuation technique incorporates all the factors that market participants would take into account in pricing a transaction.

The EIB measures fair values using the following fair value hierarchy that reflects the significance of the inputs used in making the measurements:

- Level 1: inputs that are unadjusted quoted market prices in active markets for identical instruments to which the Facility has access.
- Level 2: inputs other than quoted prices included within Level 1 that are observable either directly (i.e. as prices) or indirectly (i.e. derived from prices). This category includes instruments valued using quoted market prices in active markets for similar instruments, quoted prices for identical or similar instruments in markets that are considered less than active or other valuation techniques where all significant inputs are directly or indirectly observable from market data.
- Level 3: inputs that are not observable. This category includes all instruments where the valuation technique includes inputs not based on observable data and the unobservable inputs have a significant effect on the instrument's valuation. This category includes instruments that are valued based on quoted prices for similar instruments where significant unobservable adjustments or assumptions are required to reflect differences between the instruments.

The Facility recognises transfers between levels of the fair value hierarchy as of the end of the reporting period during which the change has occurred.

Held-to-maturity financial assets

Held-to-maturity financial assets comprise quoted bonds with the intention of holding them to maturity, and commercial papers with original maturities of more than three months.

Those bonds and commercial papers are initially recorded at their fair value plus any directly attributable transaction cost. The difference between entry price and redemption value is amortised in accordance with the effective interest method over the remaining life of the instrument.

The Facility assesses at each statement of financial position date whether there is any objective evidence that a financial asset or a group of financial assets is impaired.

A financial asset or a group of financial assets is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events that has occurred after the initial recognition of the asset (an incurred "loss event") and that loss event (or event) has an impact on the estimated future cash flows of the financial asset or the group of financial assets that can be reliably estimated. Impairment loss is recognised in the statement of profit and loss and the amount of the loss is measured as the difference between the carrying value and the present value of estimated future cash flows discounted at the instrument's original effective interest rate.

Loans

Loans originated by the Facility are recognised in the assets of the Facility when cash is advanced to borrowers. They are initially recorded at cost (net disbursed amounts), which is the fair value of the cash given to originate the loan, including any transaction costs, and are subsequently measured at amortised cost, using the effective yield method, less any provision for impairment or uncollectability.

Available-for-sale financial assets

Available-for-sale financial assets are those which are designated as such or do not qualify to be classified as designated at fair value through profit or loss, held-to-maturity or loans and receivables. They include direct equity investments and investments in venture capital funds and are initially recorded at fair value plus transaction costs.

After initial measurement, available-for-sale financial assets are subsequently carried at fair value. Note the following details for the fair value measurement of equity investments, which cannot be derived from active markets:

- **Venture capital funds**

The fair value of each venture capital fund is based on the latest available Net Asset Value (NAV), reported by the fund, if calculated based on international valuation guidelines recognised to be in line with IFRS (for example: the International Private Equity and Venture Capital Valuation guidelines, IPEV Guidelines, as published by the European Venture Capital Association). The Facility may however decide to adjust the NAV reported by the fund if there are issues that may affect the valuation.

- **Direct equity investments**

The fair value of the investment is based on the latest set of financial statements available, re-using, if applicable, the same model as the one used at the acquisition of the participation.

Unrealised gains or losses on venture capital funds and direct equity investments are reported in contributors' resources until such investments are sold, collected or disposed of, or until such investments are determined to be impaired. If an available-for-sale investment is determined to be impaired, the cumulative unrealised gain or loss previously recognised in equity is transferred to the statement of profit or loss and other comprehensive income.

For unquoted investment, the fair value is determined by applying recognised valuation techniques (for example adjusted net assets, discounted cash flows or multiple). These investments are accounted for at cost when the fair value cannot be reliably measured. To be noted that in the first 2 years of the investments, they are recognised at cost.

The participations acquired by the Facility typically represent investments in private equity or venture capital funds. According to industry practice, such investments are generally investments jointly subscribed by a number of investors, none of whom is in a position to individually influence the daily operations and the investment activity of such fund.

As a consequence, any membership by an investor in a governing body of such fund does not in principle entitle such investor to influence the day-to-day operations of the fund. In addition, individual investors in a private equity or a venture capital fund do not determine policies of a fund such as distribution policies on dividends or other distributions.

Such decisions are typically taken by the management of a fund on the basis of the shareholders agreement governing the rights and obligations of the management and all shareholders of the fund. The shareholders' agreement also generally prevents individual investors from bilaterally executing material transactions with the fund, interchanging managerial personnel or obtaining privileged access to essential technical information.

The Facility's investments are executed in line with the above stated industry practice, ensuring that the Facility neither controls nor exercises any form of significant influence within

the meaning of IFRS 10 and IAS 28 over any of these investments, including those investments in which the Facility holds over 20 % of the voting rights.

Guarantees

Financial guarantee contracts are contracts that require the Facility to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payments when due in accordance with the terms of a debt instrument.

Under the existing rules, these guarantees do not meet the definition of an insurance contract (IFRS 4 Insurance Contracts) and are accounted for under IAS 39 Financial Instruments: Recognition and Measurement, either as "Derivatives" or as "Financial Guarantees", depending on their features and characteristics as defined by IAS 39.

The accounting policy for derivatives is disclosed under Note 2.4.5.

At initial recognition, the financial guarantees are recognised at fair value corresponding to the Net Present Value (NPV) of expected premium inflows and initial expected loss. This calculation is performed at the starting date of each transaction and is recognised on the statement of financial position as "Financial guarantees" under "other assets" and "other liabilities". Subsequent to initial recognition, the Facility's liabilities under such guarantees are measured at the higher of:

- the amount initially recognised less, where appropriate, cumulative amortisation recognised in accordance with IAS 18 Revenue and
- the best estimate of expenditure required to settle any present financial obligation arising as a result of the guarantee, in accordance with IAS 37 Provisions, Contingent Liabilities and Contingent Assets.

The best estimate of expenditure is determined in accordance with IAS 37. Financial guarantee provisions correspond to the cost of settling the obligation, which is the expected loss, estimated on the basis of all relevant factors and information existing at the statement of financial position date.

When a financial guarantee operation measured under IAS 39 is derecognised and treated under IAS 37, its value previously recorded under "Other liabilities" is transferred to the caption "Provisions for guarantees issued" on the statement of financial position.

The provision for financial guarantees (as measured per IAS 37) is recognised in the statement of profit or loss and other comprehensive income under "Change in provisions for guarantees, net of reversals". The premium received is recognised in the statement of profit or loss and other comprehensive income in "Fee and commission income" on the basis of an amortisation schedule in accordance with IAS 18 over the life of the financial guarantee.

In addition, when a guarantee agreement is signed, it is presented as a contingent liability for the Facility and when the guarantee is engaged, as a commitment for the Facility.

2.4.4 Impairment of financial assets

The Facility assesses at each statement of financial position date whether there is any objective evidence that a financial asset is impaired. A financial asset or a group of financial assets is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events that has occurred after the initial recognition of the asset (an incurred "loss event") and that loss event has an impact on the estimated future cash flows of the financial asset or the group of financial assets that can be reliably estimated.

Evidence of impairment may include indications that the borrower or a group of borrowers is experiencing significant financial difficulty, default or delinquency in interest or principal payments, the probability that they will enter into bankruptcy or other financial reorganisation and where observable data indicate that there is a measurable decrease in the estimated future cash flows, such as changes in arrears or economic conditions that correlate with defaults.

For the loans outstanding at the end of the financial year and carried at amortised cost, impairments are made when presenting objective evidence of risks of non-recovery of all or part of their amounts according to the original contractual terms or the equivalent value. If there is objective evidence that an impairment loss has been incurred, the amount of the loss is measured as the difference between the assets carrying amount and the present value of estimated future cash flows.

The carrying amount of the asset is reduced through the use of an allowance account and the amount of the loss is recognised in the statement of profit or loss and other comprehensive income. Interest income continues to be accrued on the reduced carrying amount based on the effective interest rate of the asset. Loans together with the associated allowance are written off when there is no realistic prospect of future recovery.

If, in a subsequent year, the amount of the estimated impairment loss increases or decreases because of an event occurring after the impairment was recognised, the previously recognised impairment loss is increased or reduced by adjusting the allowance account.

The Facility conducts the credit risk assessments based on each individual operation and does not consider a collective impairment.

For the available-for-sale financial assets, the Facility assesses at each statement of financial position date whether there is objective evidence that an investment is impaired. Objective evidence would include a significant or prolonged decline in the fair value of the investment below its costs.

Where there is evidence of impairment, the cumulative loss (measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that investment previously recognised in the statement of profit or loss and other comprehensive income) is removed from contributors' resources and recognised in the statement of profit or loss and other comprehensive income. Impairment losses on available-for-sale financial assets are not reversed through the statement of profit or loss and other comprehensive income; increases in their fair value after impairment are recognised directly in contributors' resources.

The European Investment Bank's Risk Management reviews financial assets for impairment at least once a year. Resulting adjustments include the unwinding of the discount in the statement of profit or loss and other comprehensive income over the life of the asset, and any adjustments required in respect of a reassessment of the initial impairment.

2.4.5 Derivative financial instruments

Derivatives include cross currency swaps, cross currency interest rate swaps, short term currency swaps ("FX swaps") and interest rate swaps.

In the normal course of its activity, the Facility may enter into swap contracts with a view to hedge specific lending operations or into currency forward contract with a view to hedge its currency positions, denominated in actively traded currencies other than the Euro, in order to offset any gain or loss caused by foreign exchange rate fluctuations.

The Facility does not use any of the hedge possibilities under IAS 39. All derivatives are measured at fair value through the profit or loss and are reported as derivative financial instruments. Fair values are derived primarily from discounted cash-flow models, option-pricing models and from third party quotes.

Derivatives are recorded at fair value and carried as assets when their fair value is positive and as liabilities when their fair value is negative.

Changes in the fair value of derivative financial instruments are shown in the statement of profit and loss and other comprehensive income under "Fair value change of derivative financial instruments". Derivatives are initially recognised using the trade date basis.

2.4.6 Contributions

Contributions from Member States are recognised as receivables in the statement of financial position on the date of the Council Decision fixing the financial contribution to be paid by the Member States to the Facility.

The Member States contributions meet the following conditions and are consequently classified as equity:

- as defined in the contribution agreement, they entitle the Member States to decide on the utilisation of the Facility's net assets in the events of the Facility's liquidation;
- they are in the class of instruments that is subordinated to all other classes of instruments;
- all financial instruments in the class of instruments that are subordinated to all other classes of instruments have identical features;
- the instrument does not include any features that would require classification as a liability; and
- the total expected cash flows attributable to the instrument over its life are based substantially on the profit or loss, the change in the recognised net assets or the change in the fair value of the recognised and unrecognised net assets of the Facility over the life of the instrument.

2.4.7 Interest income on loans

Interest on loans originated by the Facility is recorded in the statement of profit or loss and other comprehensive income ('Interest and similar income') and on the statement of financial position ('Loans and receivables') on an accrual basis using the effective interest rate, which is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the loan to the net carrying amount of the loan. Once the recorded value of a loan has been reduced due to impairment, interest income continues to be recognised using the original effective interest rate applied to the new carrying amount.

Commitment fees are deferred and recognised in income using the effective interest method over the period from disbursement to repayment of the related loan, and are presented in the statement of profit or loss and other comprehensive income within interest and similar income.

2.4.8 Interest subsidies and technical assistance

As part of its activity, the Facility manages interest subsidies and technical assistance on behalf of the Member States.

The part of the Member States contributions allocated to the payment of interest subsidies and TA is not accounted for in the Facility's contributors' resources but is classified as amounts owed to third parties. The Facility operates the disbursement to the final beneficiaries and then decreases the amounts owed to third parties.

When amounts contributed with regard to interest subsidies and TA are not fully granted, they are reclassified as contribution to the Facility.

2.4.9 Interest income on cash and cash equivalents

Interest income on cash and cash equivalents is recognised in the statement of profit or loss and other comprehensive income of the Facility on an accrual basis.

2.4.10 Fees, commissions and dividends

Fees received in respect of services provided over a period of time are recognised as income as the services are provided, while fees that are earned on the execution of a significant act are recognised as income when the significant act has been completed.

These fees are presented in the statement of profit or loss and other comprehensive income within fee and commission income.

Dividends relating to available-for-sale financial assets are recognised when received and presented in the statement of profit or loss and other comprehensive income within net

realised gains on available-for-sale financial assets.

2.5 Taxation

The Protocol on the Privileges and Immunities of the European Union, appended to the treaty on the European Union and the treaty of the functioning of the European Union, stipulates that the assets, revenues and other property of the Institutions of the Union are exempt from all direct taxes.

3 Risk Management

This note presents information about the Facility's exposure to and its management and control of credit and financial risks, in particular the primary risks associated with its use of financial instruments. These are:

- credit risk – the risk of loss resulting from client or counterparty default and arising on credit exposure in all forms, including settlement risk;
- liquidity risk – the risk that an entity is not able to fund increases in assets and meet obligations as they come due, without incurring unacceptable losses;
- market risk – the risk that changes in market prices and rates, such as interest rates, equity prices and foreign exchange rates will affect an entity's income or the value of its holdings in financial instruments.

3.1 Risk management organisation

The European Investment Bank adapts its risk management on an ongoing basis.

The Risk Management of EIB independently identifies, assesses, monitors and reports the risks to which the Facility is exposed. Within a framework whereby the segregation of duties is preserved, the Risk Management is independent of the Front Offices. At EIB level the Director General of Risk Management reports for risk matters to the designated Vice-President for Risk Management. The designated Vice-President is responsible for overseeing risk reporting to the European Investment Bank's Management Committee and the Board of Directors.

3.2 Credit risk

Credit risk is the potential loss that could result from client or counterparty default and arising on credit exposure in all forms, including settlement.

3.2.1 Credit risk policy

In carrying out the credit analysis on loan counterparts, EIB assesses the credit risk and expected loss with a view to quantify and price the risk. EIB has developed an Internal Rating Methodology (IRM) to determine the Internal Ratings of its credit-relevant borrower/guarantor counterparts. The methodology is based on a system of scoring sheets tailored for each major credit counterpart type (e.g. Corporates, Banks, Public Sector Entities, etc).

Taking into consideration both, Best Banking Practice and the principles set under the Basel International Capital Accord (Basel II), all counterparts that are material to the credit profile of a specific transaction are classified into internal rating categories using the IRM for the specific counterpart type. Each counterpart is assigned an Internal Rating reflecting its probability of default foreign currency rating following an in-depth analysis of the counterpart's business and financial risk profile and its country risk operating context.

The credit assessment of project finance and other structured limited recourse operations is using credit risk tools relevant for the sector, focused mainly on cash flow availability and debt service capacity. These tools include the analysis of projects' contractual framework, counterpart's analysis and cash flow simulations. Similarly to corporates and financial institutions, each project is assigned an internal risk rating.

All Internal Ratings are monitored over loan life, and periodically updated.

All non-sovereign (or non-sovereign guaranteed/assimilated) operations are subject to specific transaction-level and counterpart size limits. Counterpart limits are set at consolidated group exposure level, where applicable. Such limits typically reflect e.g. the size of counterpart's own funds.

In order to mitigate credit risk the EIB uses, where appropriate and on a case by case basis, various credit enhancements which are:

- Counterparty or project related securities (e.g., pledge over the shares; pledge over the assets; assignment of rights; pledge over the accounts); or/and
- guarantees, generally provided by the sponsor of the financed project (e.g., completion guarantees, first demand guarantees) or bank guarantees.

The Facility does not use any credit derivatives to mitigate credit risk.

3.2.2 Maximum exposure to credit risk without taking into account any collateral and other credit enhancements

The following table shows the maximum exposure to credit risk for the components of the statement of financial position, including derivatives.

The maximum exposure is shown gross, before the effect of mitigation through the use of collateral.

| | <i>In EUR '000</i> | |
|--------------------------------------|--------------------|------------------|
| Maximum exposure | 31.12.2017 | 31.12.2016 |
| ASSETS | | |
| Cash and cash equivalents | 549,101 | 360,817 |
| Derivative financial instruments | 150,000 | 86,395 |
| Loans and receivables | 144,382 | 169,398 |
| Amounts receivable from contributors | 12,521 | 6,920 |
| Held-to-maturity financial assets | 1,666,725 | 1,729,380 |
| Other assets | 4,385 | 345 |
| Total assets | 2,527,114 | 2,353,255 |
| OFF BALANCE SHEET | | |
| Contingent liabilities | | |
| - Guarantees undrawn | 74,569 | 35,337 |
| Commitments | | |
| - Un-disbursed loans | 869,983 | 901,899 |
| - Guarantees drawn | 7,682 | 8,627 |
| Total off balance sheet | 952,234 | 945,863 |
| Total credit exposure | 3,479,348 | 3,299,118 |

3.2.3 Credit risk on loans and receivables

3.2.3.1 Credit risk measurement for loans and receivables

Each and every loan or guarantee undertaken by the Facility benefits from a comprehensive risk assessment and quantification of expected loss estimates that are reflected in a Loan Grading ("LG"). Operations under the IFE (as described in Note 23), with the exception of intermediated loans, are not subject to the Credit Risk Policy Guidelines and are subject to a different procedure. LGs are established according to generally accepted criteria, based on the quality of the borrower, the maturity of the loan, the guarantee and, where appropriate, the guarantor.

The loan grading (LG) system comprises the methodologies, processes, databases and IT systems supporting the assessment of credit risk in lending operations and the quantification of expected loss estimates.

It summarises a large amount of information with the purpose of offering a relative ranking of loans' credit risks. LGs reflect the present value of the estimated level of the "expected loss", this being the product of the probability of default of the main obligors, the exposure at risk and the loss severity in the case of default. LGs are used for the following purposes:

- as an aid to a finer and more quantitative assessment of lending risks;
- as help in distributing monitoring efforts;
- as a description of the loan's portfolio quality at any given date;
- as one input in risk-pricing decisions based on the expected loss.

The following factors enter into the determination of an LG:

- i) The borrower's creditworthiness: Risk Management independently reviews borrowers and assesses their creditworthiness based on internal methodologies and external data. In line with the Basel II Advanced Approach chosen, the Bank has developed an internal rating methodology (IRM) to determine the internal ratings of borrowers and guarantors. This is based on a set of scoring sheets specific to defined counterparty types.
- ii) The default correlation: it quantifies the chances of simultaneous financial difficulties arising for both the borrower and the guarantor. The higher the correlation between the borrower and the guarantor's default probabilities, the lower the value of the guarantee and therefore the lower the LG.
- iii) The value of guarantee instruments and of securities: this value is assessed on the basis of the combination of the issuer's creditworthiness and the type of instrument used.
- iv) The contractual framework: a sound contractual framework will add to the loan's quality and enhance its internal grading.
- v) The loan's duration: all else being equal, the longer the loan, the higher the risk of incurring difficulties in the servicing of the loan.

A loan's expected loss is computed by combining the five elements discussed above. Depending on the level of this loss, a loan is assigned to one of the following LG classes listed below:

- A** Prime quality loans: there are three sub-categories. A comprises all EU sovereign risks, i.e. loans granted to or fully, explicitly and unconditionally guaranteed by Member States, where no repayment difficulties are expected and for which an unexpected loss of 0% is allocated. A+ denotes loans granted to (or guaranteed by) entities other than Member States, with no expectation of deterioration over their duration. A- includes those lending operations where there is some doubt about the maintenance of their current status (for instance because of a long maturity, or for the high volatility of the future price of an otherwise excellent collateral), but where any downside is expected to be quite limited.
- B** High quality loans: these represent an asset class with which the bank feels comfortable, although a minor deterioration is not ruled out in the future. B+ and B- are used to denote the relative likelihood of the possibility of such deterioration occurring.
- C** Good quality loans: an example could be unsecured loans to solid banks and corporates with a 7-year bullet, or equivalent amortising, maturity at disbursement.
- D** This rating class represents the borderline between "acceptable quality" loans and those that have experienced some difficulties. This watershed in loan grading is more precisely determined by the sub-classifications D+ and D-. Loans rated D- require heightened monitoring.
- E** This LG category includes loans with a risk profile greater than generally accepted. It also includes loans which in the course of their lives have experienced severe problems and their sliding into a situation of loss cannot be excluded. For this reason, the loans are subject to close and high monitoring. The sub-classes E+ and E- differentiate the intensity of this special monitoring process, with those operations graded E- being in a position

where there is a strong possibility that debt service cannot be maintained on a timely basis and therefore some form of debt restructuring is required, possibly leading to an impairment loss.

F F (fail) denotes loans representing unacceptable risks. F- graded loans can only arise out of outstanding transactions that have experienced, after signature, unforeseen, exceptional and dramatic adverse circumstances. All operations where there is a loss of principal to the Facility are graded F and a specific provision is applied.

Generally, loans internally graded D- or below are placed on the Watch List. However, if a loan was originally approved with a risk profile of D- or weaker, it will only be placed on the Watch List as a result of a material credit event causing a further deterioration of its LG classification.

The table in section 3.2.3.3 shows the credit quality analysis of the Facility's loan portfolio based on the various LG classes as described above.

3.2.3.2 Analysis of lending credit risk exposure

The following table shows the maximum exposure to credit risk on loans signed and disbursed by nature of borrower taking into account guarantees provided by guarantors:

In EUR '000

| At 31.12.2017 | Guaranteed | Other credit enhancements | Not guaranteed | Total | % of Total |
|-----------------------------|----------------|---------------------------|------------------|------------------|-------------|
| Banks | 46,860 | 11,651 | 919,216 | 977,727 | 59% |
| Corporates | 145,914 | 59,462 | 285,492 | 490,868 | 29% |
| Public institutions | 30,882 | - | - | 30,882 | 2% |
| States | - | 3,218 | 164,030 | 167,248 | 10% |
| Total disbursed | 223,656 | 74,331 | 1,368,738 | 1,666,725 | 100% |
| Signed not disbursed | 89,597 | - | 780,385 | 869,983 | |
| At 31.12.2016 | Guaranteed | Other credit enhancements | Not guaranteed | Total | % of Total |
| Banks | 22,691 | 34,597 | 933,609 | 990,897 | 57% |
| Corporates | 110,849 | 97,213 | 320,406 | 528,468 | 31% |
| Public institutions | 38,330 | - | - | 38,330 | 2% |
| States | - | 3,764 | 167,921 | 171,685 | 10% |
| Total disbursed | 171,870 | 135,574 | 1,421,936 | 1,729,380 | 100% |
| Signed not disbursed | 94,976 | - | 806,923 | 901,899 | |

Transaction Management and Restructuring is tasked with the responsibility of performing borrower and guarantor monitoring, as well as project-related financial and contractual monitoring. Thus, the creditworthiness of the Facility's loans, borrowers and guarantors are continually monitored, at least annually but more frequently on an as-needed basis and as a function of credit events taking place.

In particular, Transaction Management and Restructuring reviews if contractual rights are met and, in case of a rating deterioration and/or contractual default, remedy action is taken. Mitigation measures are pursued, whenever necessary in accordance with the credit risk guidelines. Also, in case of renewals of bank guarantees received for its loans, it is ensured that these are replaced or action is taken in a timely manner.

3.2.3.3 Credit quality analysis per type of borrower

The tables below show the credit quality analysis of the Facility's loan portfolio as at 31 December 2016 and 31 December 2015 by the Loan Grading applications, based on the exposure signed (disbursed and un-disbursed):

In EUR'000

| At 31.12.2017 | | High Grade | Standard Grade | Min. Accept. Risk | High Risk | No grading | Total | % of Total |
|---------------|---------------------|----------------|----------------|-------------------|------------------|----------------|------------------|-------------|
| | | A to B- | C | D+ | D- and below | | | |
| Borrower | Banks | 208,601 | 187,225 | 189,727 | 870,912 | - | 1,456,465 | 58% |
| | Corporates | 114,769 | 8,018 | 3,288 | 533,382 | 1,428 | 660,885 | 26% |
| | Public institutions | - | - | 30,882 | - | - | 30,882 | 1% |
| | States | - | - | 13,861 | 374,614 | - | 388,476 | 15% |
| Total | | 323,370 | 195,243 | 237,758 | 1,778,908 | 1,428 | 2,536,708 | 100% |
| At 31.12.2016 | | High Grade | Standard Grade | Min. Accept. Risk | High Risk | No grading | Total | % of Total |
| | | A to B- | C | D+ | D- and below | | | |
| Borrower | Banks | 94,081 | 53,970 | 315,524 | 1,038,705 | 126,951 | 1,629,231 | 62% |
| | Corporates | 125,810 | - | 19,389 | 393,877 | 152,355 | 691,431 | 26% |
| | Public institutions | - | - | 38,330 | - | - | 38,330 | 1% |
| | States | - | - | 18,131 | 254,156 | - | 272,287 | 11% |
| Total | | 219,891 | 53,970 | 391,374 | 1,686,738 | 279,306 | 2,631,279 | 100% |

3.2.3.4 Risk concentrations of loans and receivables

3.2.3.4.1 Geographical analysis

Based on the country of borrower, the Facility's loan portfolio can be analysed by the following geographical regions:

In EUR '000

| Country of borrower | 31.12.2017 | 31.12.2016 |
|-----------------------------|------------|------------|
| Kenya | 331,891 | 341,805 |
| Nigeria | 230,042 | 241,547 |
| Uganda | 169,869 | 175,424 |
| Tanzania | 116,093 | 115,239 |
| Jamaica | 85,728 | 90,237 |
| Burundi | 74,703 | 87,373 |
| Mauritania | 64,007 | 85,008 |
| Congo (Democratic Republic) | 62,439 | 47,122 |
| Dominican Republic | 61,326 | 81,230 |
| Ethiopia | 51,719 | 59,837 |
| Ghana | 49,895 | 45,715 |
| Togo | 45,574 | 64,605 |
| Rwanda | 38,555 | 29,918 |
| Mauritius | 26,598 | 31,518 |
| Barbados | 25,124 | 6,809 |
| Cameroon | 25,012 | 41,255 |
| Malawi | 22,800 | 11,493 |
| New Caledonia | 21,670 | 2,191 |
| Cape Verde | 20,487 | 23,029 |
| Mozambique | 19,212 | 22,389 |
| French Polynesia | 17,235 | 21,387 |
| Cayman Islands | 14,958 | 11,221 |
| Angola | 14,850 | 19 |
| Senegal | 13,881 | 18,544 |
| Zambia | 10,910 | 11,079 |
| Botswana | 7,618 | 7,889 |
| Burkina Faso | 6,041 | 4,480 |

| | | |
|---------------------|------------------|------------------|
| Haiti | 6,006 | 6,879 |
| Niger | 5,631 | 523 |
| Mali | 5,612 | 6,159 |
| Samoa | 5,100 | 6,356 |
| Seychelles | 5,036 | 2,058 |
| Vanuatu | 2,162 | 2,470 |
| Namibia | 1,971 | - |
| Congo | 1,730 | 3,460 |
| Liberia | 1,553 | 1,759 |
| Palau | 1,384 | 1,929 |
| Micronesia | 868 | 1,088 |
| Regional-ACP | 751 | 15,640 |
| South Africa | 653 | 1,336 |
| Tonga | 31 | 46 |
| Trinidad and Tobago | - | 528 |
| Saint Lucia | - | 392 |
| Bahamas | - | 392 |
| Sint Maarten | - | 2 |
| Total | 1,666,725 | 1,729,380 |

3.2.3.4.2 Industry Sector Analysis

The table below analyses the Facility's loan portfolio by industry sector of the borrower. Operations which are first disbursed to a financial intermediary before being disbursed to the final beneficiary are reported under global loans:

In EUR '000

| Industry sector of borrower | 31.12.2017 | 31.12.2016 |
|---|------------------|------------------|
| Tertiary and other | 991,282 | 1,027,202 |
| Electricity, coal and others | 290,364 | 283,489 |
| Urban development, renovation and transport | 194,101 | 205,152 |
| Basic material and mining | 59,462 | 82,242 |
| Roads and motorways | 40,960 | 48,600 |
| Airports and air traffic management systems | 30,882 | 38,330 |
| Telecommunications | 20,310 | 1,981 |
| Food chain | 15,586 | 14,257 |
| Oil, gas and petroleum | 12,466 | 8,384 |
| Waste recuperation | 8,018 | 7,988 |
| Materials processing, construction | 2,194 | 8,691 |
| Social infrastructure, education and health | 1,100 | 2,280 |
| Consumer goods | - | 784 |
| Total | 1,666,725 | 1,729,380 |

3.2.3.5 Arrears on loans and impairments

Amounts in arrears are identified, monitored and reported according to the procedures defined into the bank wide "Finance Monitoring Guidelines and Procedures". These procedures are in line with best banking practices and are adopted for all loans managed by the EIB.

The monitoring process is structured in order to make sure that (i) potential arrears are detected and reported to the services in charge with minimum delay; (ii) critical cases are promptly escalated to the right operational and decision level; (iii) regular reporting to EIB management and to Member States is provided on the overall status of arrears and on the recovery measures already taken or to be taken.

The arrears and impairments on loans can be analysed as follows:

In EUR '000

| | Notes | Loans and receivables 31.12.2017 | Loans and receivables 31.12.2016 |
|--|-------|-------------------------------------|-------------------------------------|
| Carrying amount | | 1,666,725 | 1,729,380 |
| Individually impaired | | | |
| Gross amount | | 136,827 | 119,381 |
| Allowance for impairment | 7 | -106,203 | -117,640 |
| Carrying amount individually impaired | | 30,624 | 1,741 |
| Collectively impaired | | | |
| Gross amount | | - | - |
| Allowance for impairment | | - | - |
| Carrying amount collectively impaired | | - | - |
| Past due but not impaired | | | |
| Past due comprises | | | |
| 0-30 days | | 1,227 | 1,620 |
| 30-60 days | | 77 | 30 |
| 60-90 days | | 31 | - |
| 90-180 days | | 18 | - |
| more 180 days | | 1 | 1 |
| Carrying amount past due but not impaired | | 1,354 | 1,651 |
| Carrying amount neither past due nor impaired | | 1,634,747 | 1,725,988 |
| Total carrying amount loans and receivables | | 1,666,725 | 1,729,380 |

3.2.3.6 Loan renegotiation and forbearance

The Facility considers loans to be forbore if in response to adverse changes in the financial position of a borrower the Facility renegotiates the original terms of the contractual arrangements with this borrower affecting directly the future cash flows of the financial instrument, which may result in a loss to the Facility.

However, the financial impact of restructuring activities is in general limited to impairment losses, if any, as financial neutrality is generally applied by the Facility and reflected in the renegotiated pricing conditions of the operations restructured.

In the normal course of business, the Loan Grading (LG) of the loans in question would have deteriorated and the loan would have been included in the Watch List before renegotiation. Once renegotiated, the Facility will continue to closely monitor these loans.

If the renegotiated payment terms will not recover the original carrying amount of the asset, it will be considered as impaired. The corresponding impairment losses will be calculated based on the forecasted cash flows discounted at the original effective interest rate.

The need for impairment for all loans whose LG deteriorated to E- is assessed regularly; all loans with a LG of F require impairment. Once the Loan Grading of a loan has improved sufficiently, it will be removed from the Watch List in line with the procedures of the Facility.

Forbearance measures and practices undertaken by the Facility's restructuring team during the reporting period includes extension of maturity, deferral of capital only, deferral of capital and interest and capitalisation of arrears. Such forbearance measures do not lead to the derecognition of the underlying operation.

Exposures subject to changes in contractual terms which do not affect future cash flows, such

as collateral or other security arrangements or the waiver of contractual rights under covenants, are not considered as forbore and hence those events are not considered as sufficient to indicate impairment on their own.

Operations subject to forbearance measures are reported as such in the table below:

In EUR '000

| | 31.12.2017 | 31.12.2016 |
|---|------------|------------|
| Number of operations subject to forbearance practices | 27 | 22 |
| Carrying values | 136,973 | 171,135 |
| of which impaired | 112,423 | 124,250 |
| Impairment recognised | 107,256 | 113,052 |
| Interest income in respect of forborn operations | 8,418 | 19,877 |
| Exposures written off (following the termination/sale of the operation) | 9,395 | 31,298 |

| Forbearance measures | | | | | | | |
|----------------------|----------------|-------------------------|--------------------------|----------------------------------|--------------|--|----------------|
| | 31.12.2016 | Extension of maturities | Deferral of capital only | Deferral of capital and interest | Other | Contractual repayment and termination ⁽¹⁾ | 31.12.2017 |
| Banks | 37,276 | - | 2,886 | - | 5,490 | -15,305 | 30,347 |
| Corporates | 133,859 | 10,062 | 2,803 | - | 3,013 | -43,111 | 106,626 |
| Total | 171,135 | 10,062 | 5,689 | - | 8,503 | -58,416 | 136,973 |

(1) Decreases are explained by repayments of capital occurred during the year on operations already considered as forbore as of 31 December 2015 and by termination during the year.

3.2.4 Credit risk on cash and cash equivalents

Available funds are invested in accordance with the Facility's schedule of contractual disbursement obligations. As of 31 December 2017 and 31 December 2016, investments were in the form of bank deposits, certificates of deposit and commercial papers.

The authorized entities have a rating similar to the short-term and long-term ratings required for the EIB's own treasury placements. In case of different ratings being granted by more than one credit rating agency, the lowest rating governs. The maximum authorized limit for each authorised bank is currently EUR 50 million. An exception to this rule has been granted to Societe Generale where the Facility has its operational cash accounts. The short term credit limit for Societe Generale as at 31 December 2017 and 31 December 2016 amounts to EUR 110 million. The increased limit applies to the sum of the cash held at the operational cash accounts and the instruments issued by this counterpart and held by the treasury portfolio.

All investments have been done with authorised entities with a maximum tenor of three months from value date. As at 31 December 2017 and 31 December 2016 all term deposits, commercial papers and cash in hand held by the treasury portfolio of the Facility had a minimum rating of P-1 (Moody's equivalent) at settlement day.

The following table shows the situation of cash and cash equivalents including accrued interest:

In EUR '000

| Minimum short-term rating (Moody's term) | Minimum long-term rating (Moody's term) | 31.12.2017 | | 31.12.2016 | |
|--|---|----------------|-------------|----------------|-------------|
| | | | | | |
| P-1 | Aaa | 49,616 | 9% | 37,949 | 10% |
| P-1 | Aa2 | - | 0% | 46,963 | 13% |
| P-1 | Aa3 | 89,971 | 16% | 40,436 | 11% |
| P-1 | A1 | 143,080 | 26% | 100,012 | 28% |
| P-1 | A2 | 266,434 | 49% | 135,457 | 38% |
| Total | | 549,101 | 100% | 360,817 | 100% |

3.2.5 Credit risk on derivatives

3.2.5.1 Credit risk policy of derivatives

The credit risk with respect to derivatives is represented by the loss which a given party would incur where the other counterparty to the deal would be unable to honour its contractual obligations. The credit risk associated with derivatives varies according to a number of factors (such as interest and exchange rates) and generally corresponds to only a small portion of their notional value.

In the normal course of its activity, the Facility may enter into swap contracts with a view to hedge specific lending operations or into currency forward contracts, with a view to hedge its currency positions denominated in actively traded currencies other than the Euro. All the swaps are executed by the European Investment Bank with an external counterparty. The swaps are arranged by the same Master Swap Agreements and Credit Support Annexes signed between the European Investment Bank and its external counterparts.

3.2.5.2 Credit risk measurement for derivatives

All the swaps executed by the European Investment Bank that are related to the Facility are treated within the same contractual framework and methodologies applied for the derivatives negotiated by the European Investment Bank for its own purposes. In particular, eligibility of swap counterparts is determined by the European Investment Bank based on the same eligibility conditions applied for its general swap purposes.

The European Investment Bank measures the credit risk exposure related to swaps and derivatives transactions using the Net Market Exposure ("NME") and Potential Future Exposure ("PFE") approach for reporting and limit monitoring. The NME and the PFE fully include the derivatives related to the Investment Facility.

The following table shows the maturities of cross currency interest rate swaps, sub-divided according to their notional amount and fair value:

In EUR '000

| Swap contracts at 31.12.2017 | less than 1 year | 1 year to 5 years | 5 years to 10 years | more than to 10 years | Total 2017 |
|--|---------------------|----------------------|------------------------|--------------------------|------------|
| Notional amount | - | 8,098 | - | - | 8,098 |
| Fair Value (i.e. net discounted value) | - | -955 | - | - | -955 |
| Swap contracts at 31.12.2016 | less than 1 year | 1 year to 5 years | 5 years to 10 years | more than to 10 years | Total 2016 |
| Notional amount | - | 7,430 | - | - | 7,430 |
| Fair Value (i.e. net discounted value) | - | -3,051 | - | - | -3,051 |

- The Facility enters into foreign exchange short term currency swaps ("FX swaps") contracts in order to hedge currency risk on loan disbursements in currencies other than EUR. FX swaps have a maturity of maximum three months and are regularly rolled-over. The notional amount of FX swaps stood at EUR 1,500 million at 31 December 2017 against EUR 1,611 million at 31 December 2016. The fair value of FX swaps amounts to EUR 12 million at 31 December 2017 against EUR -15.3 million at 31 December 2016.
- The Facility enters into interest rate swap contracts in order to hedge the interest rate risk on loans disbursed. As at 31 December 2017 there are two interest rate swaps outstanding with a notional amount of EUR 31.7 million (2016: EUR 41.2 million) and a fair value of EUR 0.3 million (2016: EUR 0.1 million).

3.2.6 Credit risk on held-to-maturity financial assets

The following table shows the situation of the held-to-maturity portfolio entirely composed of treasury bills issued by Italy, Portugal and Spain with remaining maturities of up to three months. EU Member States are eligible issuers. The maximum authorized limit for each

authorised issuer is EUR 50 million. Investments in medium and long-term bonds could also be eligible, according to the investment guidelines and depending on liquidity requirements:

| Minimum short-term rating (Moody's term) | Minimum long-term rating (Moody's term) | 31.12.2017 | | 31.12.2016 | |
|--|---|----------------|-------------|----------------|-------------|
| | | | | | |
| P-1 | Aa2 | - | 0% | 18,012 | 10% |
| P-1 | A1 | - | 0% | 30,002 | 18% |
| P-2 | Non-Rated | - | 0% | 20,025 | 12% |
| P-2 | Baa2 | 94,353 | 65% | - | 0% |
| NP | Ba1 | 50,029 | 35% | 50,005 | 30% |
| Non-Rated | Baa2 | - | 0% | 51,354 | 30% |
| Total | | 144,382 | 100% | 169,398 | 100% |

3.3 Liquidity risk

Liquidity risk refers to an entity's ability to fund increases in assets and meet obligations as they come due, without incurring unacceptable losses. It can be split into funding liquidity risk and market liquidity risk. Funding liquidity risk is the risk that an entity will not be able to meet efficiently both expected and unexpected current and future cash flow needs without affecting its daily operations or its financial condition. Market liquidity risk is the risk that an entity cannot easily offset or eliminate a position at the market price because of inadequate market depth or market disruption.

3.3.1 Liquidity risk management

The Facility is primarily funded by annual contributions from Member States as well as by reflows stemming from the Facility's operations. The Facility manages its funding liquidity risk primarily by planning of its net liquidity needs and the required Member States annual contributions.

In order to calculate Member States' annual contributions, disbursement patterns of the existing and pipelined portfolio is analysed and followed up throughout the year. Special events, such as early reimbursements, sales of shares or default cases are taken into account to correct annual liquidity requirements.

To further minimize the liquidity risk, the Facility maintains a liquidity reserve sufficient to cover at any point in time forecasted cash disbursements, as communicated periodically by EIB's Lending Department. Funds are invested on the money market and bond markets in the form of interbank deposits and other short term financial instruments by taking into consideration the Facility's cash disbursement obligations. The Facility's liquid assets are managed by the Bank's Treasury Department with a view to maintain appropriate liquidity to enable the Facility to meet its obligations.

In accordance with the principle of segregation of duties between the Front and Back Office, settlement operations related to the investment of these assets are under the responsibility of the EIB's Planning and Settlement of Operations Department. Furthermore, the authorisation of counterparts and limits for treasury investments, as well as the monitoring of such limits, are the responsibility of the Bank's Risk Management Directorate.

3.3.2 Liquidity risk measurement

The tables in this section analyse the financial liabilities of the Facility by maturity on the basis of the period remaining between the balance sheet date and the contractual maturity date (based on undiscounted cash flows).

In terms of non-derivative financial liabilities, the Facility holds commitments in form of un-disbursed portions of the credit under signed loan agreements, of un-disbursed portions of signed capital subscription/investment agreements, of loan guarantees granted, or of committed interest subsidies and TA.

Loans under the IF have a disbursement deadline. However, disbursements are made at times and in amounts reflecting the progress of underlying investment projects. Moreover, the IF's loans are transactions performed in a relatively volatile operating environment, hence their disbursement schedule is subject to a significant degree of uncertainty.

Capital investments become due when and as soon as equity fund managers issue valid calls for capital, reflecting the progress in their investment activities. The drawdown period is usually of 3 years, with frequent prolongation by one or two years. Some disbursement commitments usually survive the end of the drawdown period until full disposal of the fund's underlying investments, as the fund's liquidity may be insufficient from time to time to meet payment obligations arising in respect of fees or other expenses.

Guarantees are not subject to specific disbursement commitments unless a guarantee is called. The amount of guarantees outstanding is reduced alongside the repayment schedule of guaranteed loans.

Committed interest subsidies' cash outflows occur in the case of subsidized loans financed by the Bank's own resources. Therefore, reported outflows represent only commitments related to these loans rather than the total amount of committed un-disbursed interest subsidies. As in the case of loans, their disbursement schedule is uncertain.

Committed TA "gross nominal outflow" in the "Maturity profile of non-derivative financial liabilities" table refers to the total un-disbursed portion of signed TA contracts. The disbursement time pattern is subject to a significant degree of uncertainty. Cash outflows classified in the "3 months or less" bucket represent the amount of outstanding invoices received by the reporting date.

Commitments for non-derivative financial liabilities for which there is no defined contractual maturity date are classified under "Maturity Undefined". Commitments, for which there is a recorded cash disbursement request at the reporting date, are classified under the relevant time bucket.

In terms of derivative financial liabilities, the maturity profile represents the contractual undiscounted gross cash flows of swap contracts including cross currency swaps (CCS), cross currency interest rate swaps (CCIRS), short term currency swaps and interest rate swaps.

In EUR '000

| Maturity profile of non-derivative financial liabilities as at 31.12.2017 | 3 months or less | More than 3 months to 1 year | More than 1 year to 5 years | More than 5 years | Maturity Undefined | Gross nominal outflow |
|---|------------------|------------------------------|-----------------------------|-------------------|--------------------|-----------------------|
| Outflows for committed but un-disbursed loans | 5,543 | - | - | - | 864,440 | 869,983 |
| Outflows for committed investment funds and share subscription | 5,039 | - | - | - | 316,656 | 321,695 |
| Others (signed non-issued guarantees, issued guarantees) | - | - | - | - | 82,251 | 82,251 |
| Outflows for committed interest subsidies | 1,245 | - | - | - | 286,066 | 287,311 |
| Outflows for committed TA | 1,931 | - | - | - | 24,720 | 26,651 |
| Total | 13,758 | - | - | - | 1,574,133 | 1,587,891 |

In EUR '000

| Maturity profile of non-derivative financial liabilities as at 31.12.2016 | 3 months or less | More than 3 months to 1 year | More than 1 year to 5 years | More than 5 years | Maturity Undefined | Gross nominal outflow |
|---|------------------|------------------------------|-----------------------------|-------------------|--------------------|-----------------------|
| Outflows for committed but un-disbursed loans | 82,405 | - | - | - | 819,494 | 901,899 |
| Outflows for committed investment funds and share subscription | 4,592 | - | - | - | 239,458 | 244,050 |
| Others (signed non-issued guarantees, issued guarantees) | - | - | - | - | 43,964 | 43,964 |
| Outflows for committed interest subsidies | - | - | - | - | 275,917 | 275,917 |
| Outflows for committed TA | 2,671 | - | - | - | 24,807 | 27,478 |
| Total | 89,668 | - | - | - | 1,403,640 | 1,493,308 |

In EUR '000

| Maturity profile of derivative financial liabilities as at 31.12.2017 | 3 months or less | More than 3 months to 1 year | More than 1 year to 5 years | More than 5 years | Gross nominal inflow/outflow |
|---|------------------|------------------------------|-----------------------------|-------------------|------------------------------|
| CCS and CCIRS – Inflows | 7 | 3,144 | 5,122 | - | 8,273 |
| CCS and CCIRS – Outflows | - | -4,051 | -5,959 | - | -10,010 |
| Short term currency swaps – Inflows | 1,500,000 | - | - | - | 1,500,000 |
| Short term currency swaps – Outflows | -1,493,987 | - | - | - | -1,493,987 |
| Interest Rate Swaps – Inflows | 355 | 1,102 | 4,138 | 625 | 6,219 |
| Interest Rate Swaps – Outflows | - | -1,502 | -3,782 | -556 | -5,840 |
| Total | 6,375 | -1,307 | -482 | 69 | 4,655 |

In EUR '000

| Maturity profile of derivative financial liabilities as at 31.12.2016 | 3 months or less | More than 3 months to 1 year | More than 1 year to 5 years | More than 5 years | Gross nominal inflow/outflow |
|---|------------------|------------------------------|-----------------------------|-------------------|------------------------------|
| CCS and CCIRS – Inflows | 3 | 2,409 | 5,222 | - | 7,634 |
| CCS and CCIRS – Outflows | - | -3,688 | -7,377 | - | -11,065 |
| Short term currency swaps – Inflows | 1,611,000 | - | - | - | 1,611,000 |
| Short term currency swaps – Outflows | -1,636,001 | - | - | - | -1,636,001 |
| Interest Rate Swaps – Inflows | 411 | 1,234 | 5,529 | 1,550 | 8,724 |
| Interest Rate Swaps - Outflows | - | -1,962 | -5,316 | -1,329 | -8,607 |
| Total | -24,587 | -2,007 | -1,942 | 221 | -28,315 |

3.3.3 Long term financial assets and liabilities

The following table sets out the carrying amounts of non-derivative financial assets and financial liabilities expected to be recovered or settled more than 12 months after the reporting date.

In EUR'000

| | 31.12.2017 | 31.12.2016 |
|-------------------------------------|------------------|------------------|
| Financial assets: | | |
| Loans and receivables | 1,608,488 | 1,692,867 |
| Available-for-sale financial assets | 497,539 | 516,884 |
| Other assets | 318 | 141 |
| Total | 2,106,345 | 2,209,892 |
| Financial liabilities: | | |
| Provisions for guarantees issued | 549 | 497 |
| Amount owed to third parties | 109,004 | 69,960 |
| Total | 109,553 | 70,457 |

3.4 Market risk

Market risk represents the risk that changes in market prices and rates, such as interest rates, equity prices and foreign exchange rates will affect an entity's income or the value of its holdings in financial instruments.

3.4.1 Interest rate risk

Interest rate risk arises from the volatility in the economic value of, or in the income derived from, interest rate bearing positions due to adverse movements in interest rates.

The Facility is not directly impacted by the fluctuation of its economic value or to pricing mismatches between different assets, liabilities and hedge instruments because (i) it does not have any direct borrowing costs or interest rate bearing liabilities and (ii) it accepts the impact of interest rate fluctuations on the revenues from its investments.

The Facility measures the sensitivity of its loan portfolio and micro hedging swaps to interest

rate fluctuations via a Basis Point Value (BPV) calculation.

The BPV measures the gain or loss in the net present value of the relevant portfolio, due to a 1 basis point (0.01%) increase in interest rates tenors ranging within a specified time bucket "money market – up to one year", "very short – 2 to 3 years", "short – 4 to 6 years", "medium – 7 to 11 years", "long – 12 to 20 years" or "extra-long – more than 21 years".

To determine the net present value (NPV) of the loans' cash flows denominated in EUR, the Facility uses the EIB's EUR base funding curve (EUR swap curve adjusted with EIB's global funding spread). The EIB's USD funding curve is used for the calculation of the NPV of loan's cash flows denominated in USD. The NPV of the loans' cash flows denominated in currencies for which a reliable and sufficiently complete discount curve is not available, is determined by using EIB's EUR base funding curve as a proxy.

To calculate the net present value of the micro hedging swaps, the facility uses the EUR swap curve for cash flows denominated in EUR and the USD swap curve for cash flows denominated in USD.

As shown in the following table the net present value of the loan portfolio including related micro-hedging swaps as at 31 December 2017 would decrease by EUR 488k (as at 31 December 2016: decrease by EUR 516,000) if all relevant interest rates curves are simultaneously shifted upwards in parallel by 1 basis point.

In EUR '000

| Basis point value As at 31.12.2017 | Money Market 1 year | Very Short 2 to 3 years | Short 4 to 6 years | Medium 7 to 11 years | Long 12 to 20 years | Extra Long 21 years | Total |
|---|------------------------|----------------------------|-----------------------|-------------------------|------------------------|------------------------|-------|
| Total sensitivity of loans and micro hedging swaps | -49 | -96 | -159 | -168 | -16 | - | -488 |
| Basis point value As at 31.12.2016 | Money Market 1 year | Very Short 2 to 3 years | Short 4 to 6 years | Medium 7 to 11 years | Long 12 to 20 years | Extra Long 21 years | Total |
| Total sensitivity of loans and micro hedging swaps | -46 | -101 | -164 | -175 | -30 | - | -516 |

3.4.2 Foreign exchange risk

Foreign exchange ("FX") risk for the IF is the risk of loss in earnings or economic value due to adverse movements of FX rates.

Given a reference accounting currency (EUR for the IF), the Facility is exposed to FX risk whenever there is a mismatch between assets and liabilities denominated in a non-reference accounting currency. FX risk also includes the effect of changes in the value of future cash flows denominated in non-reference accounting currency, e.g. interest and dividend payments, due to fluctuations in exchange rates.

3.4.2.1 Foreign exchange risk and treasury assets

The IF's treasury assets are denominated either in EUR or USD.

FX risk is hedged by means of FX cross currency spot or forward transactions, FX swaps or cross-currency swaps. The EIB's Treasury Department can, where deemed necessary and appropriate, use any other instrument, in line with the Bank's policy, that provide protection against market risks incurred in connection with the IF's financial activities.

3.4.2.2 Foreign exchange risk and operations financed or guaranteed by the IF

Member States' IF contributions are received in EUR. The operations financed or guaranteed by the IF as well as interest subsidies can be denominated in EUR, USD or any other authorized currency.

A foreign exchange risk exposure (against the EUR reference currency) arises whenever transactions denominated in currencies other than the EUR are left un-hedged. The IF's foreign

exchange risk hedging guidelines are set out below.

3.4.2.2.1 Hedging of operations denominated in USD

The FX risk generated by IF operations denominated in USD shall be covered on an aggregated basis via the use of USD/EUR FX swaps, rolled over and adjusted in terms of amount on a periodic basis. The use of FX swaps serves a dual purpose. On one side the necessary liquidity for new disbursements (loans and equity) is generated and on the other side an FX macro hedging is maintained.

At the beginning of each period, the cash flows to be received or paid in USD during the next period shall be estimated on the basis of planned or expected reflows/disbursements. Subsequently, the maturing FX swaps shall be rolled over, their amount being adjusted to cover at least the USD liquidity needs projected over the next period.

- On a monthly basis, the USD FX position shall be hedged, if exceeding the relevant limits, by means of a spot or forward operation.
- Within a roll-over period, unexpected USD liquidity deficits shall be covered by means of ad hoc FX swap operations while liquidity surpluses shall either be invested in treasury assets or converted into EUR if occurred from an increase of the FX position.

3.4.2.2.2 Hedging of operations denominated in currencies other than EUR or USD

- IF operations denominated in currencies other than EUR and USD shall be hedged through cross-currency swap contracts with the same financial profile as the underlying Loan, provided that a swap market is operational.
- IF has operations denominated in currencies for which hedging possibilities are either not efficiently available or available at a high cost. These operations are denominated in local currencies (LCs) but settled in EUR or USD. IF's financial risk framework, which was approved by the IF Committee on 22 January 2015, offers the possibility to hedge the FX exposure in LCs that exhibit a significant positive correlation with the USD synthetically via USD-denominated derivatives. The LCs hedged synthetically with USD denominated derivatives are reported in the table in section 3.4.2.2.3 below under item "Local currencies (under synthetic hedge)", while the LCs not hedged synthetically with the USD are reported in the same table under item "Local currencies (not under synthetic hedge)".

3.4.2.2.3 Foreign exchange position

The tables of this note show the Facility's foreign exchange position.

The foreign exchange position is presented in the tables below in accordance with the IF's Risk Policies (as described in the IF's financial risk framework). The FX position as per Risk Policies is based on accounting figures and defined as the balance between selected assets and liabilities. The assets and liabilities defined in the FX position as per Risk Policies are selected so as to ensure that the earnings will only be converted into the reporting currency (EUR) when received.

The unrealised gains/losses and impairment on available-for-sale financial assets are included in the FX position as per Risk Policies, as well as impairments on loans and receivables. Derivatives included in the FX position as per Risk Policies are considered at their nominal value instead of their fair value, in order to be aligned with the retained value of the assets, considered also at their nominal value adjusted by the impairment for loans.

In the tables below the remaining part of the assets and liabilities, which includes mainly interest accruals on loans, derivatives and subsidies, is presented as "FX position excluded from Risk Policies".

| At 31 December 2017 | Assets and liabilities | | | Commitments and contingent liabilities |
|--|----------------------------------|---|---------------------------|--|
| Currencies | FX position as per Risk Policies | FX position excluded from Risk Policies | Balance sheet FX position | |
| USD | -206,535 | 6,087 | -200,448 | 377,994 |
| <i>Local currencies (under synthetic hedge)*</i> | | | | |
| KES | 88,532 | 2,854 | 91,386 | - |
| TZS | 98,722 | 1,820 | 100,542 | - |
| DOP | 37,785 | 1,494 | 39,279 | - |
| UGX | 52,653 | 1,505 | 54,158 | - |
| RWF | 32,714 | 354 | 33,068 | - |
| <i>Local currencies (not under synthetic hedge)*</i> | | | | |
| HTG, MUR, MZN, XOF, ZMW, BWP | 30,802 | 183 | 30,985 | - |
| Total non-EUR currencies | 134,673 | 14,297 | 148,970 | 377,994 |
| EUR | - | 2,688,497 | 2,688,497 | 1,278,511 |
| Total EUR and non-EUR | 134,673 | 2,702,794 | 2,837,467 | 1,656,505 |

* See section 3.4.2.2.2 for explanations on synthetic hedge.

| At 31 December 2016 | Assets and liabilities | | | Commitments and contingent liabilities |
|--|----------------------------------|---|---------------------------|--|
| Currencies | FX position as per Risk Policies | FX position excluded from Risk Policies | Balance sheet FX position | |
| USD | -258,496 | 7,578 | -250,918 | 282,991 |
| <i>Local currencies (under synthetic hedge)*</i> | | | | |
| KES | 117,881 | 3,869 | 121,751 | - |
| TZS | 97,116 | 1,931 | 99,046 | - |
| DOP | 52,553 | 2,013 | 54,566 | - |
| UGX | 36,776 | 1,077 | 37,854 | - |
| RWF | 22,258 | 194 | 22,452 | - |
| <i>Local currencies (not under synthetic hedge)*</i> | | | | |
| HTG, MUR, MZN, XOF, ZMW | 22,534 | 252 | 22,786 | 246 |
| Total non-EUR currencies | 90,622 | 16,914 | 107,537 | 283,237 |
| EUR | - | 2,591,845 | 2,591,845 | 1,241,229 |
| Total EUR and non-EUR | 90,622 | 2,608,759 | 2,699,382 | 1,524,466 |

3.4.1.3 Foreign exchange sensitivity analysis

As at 31 December 2017 a 10 percent depreciation of EUR versus all non EUR currencies would result in an increase of the contributors' resources amounting to EUR 16.6 million (31 December 2016: EUR 12.0 million). A 10 percent appreciation of the EUR versus all non EUR currencies would result in a decrease of the contributors' resources amounting to EUR 13.6 million (31 December 2016: EUR 9.9 million).

3.4.2.4 Conversion rates

The following conversion rates were used for establishing the balance sheet at 31 December 2017 and 31 December 2016:

| | 31 December 2017 | 31 December 2016 |
|--------------------------------|------------------|------------------|
| Non-EU currencies | | |
| Botswana Pula (BWP) | 11.7512 | 11.2657 |
| Dominican Republic Pesos (DOP) | 57.1465 | 48.7476 |
| Fiji Dollars (FJD) | 2.4186 | 2.1969 |
| Haitian Gourde (HTG) | 75.69 | 68.78 |
| Kenya Shillings (KES) | 123.7 | 108.06 |
| Mauritania Ouguiyas (MRO) | 422.36 | 375.79 |
| Mauritius Rupees (MUR) | 40.07 | 37.85 |
| Mozambican Metical (MZN) | 70.09 | 75.25 |
| Rwanda Francs (RWF) | 1,003.37 | 856.80 |
| Tanzania Shillings (TZS) | 2,681.78 | 2,296.99 |
| Uganda Shillings (UGX) | 4,357.00 | 3,805.00 |
| United States Dollars (USD) | 1.1993 | 1.0541 |
| Franc CFA Francs (XAF/XOF) | 655.957 | 655.957 |
| South Africa Rand (ZAR) | 14.8054 | 14.457 |
| Zambia Kwacha (ZMW) | 11.965 | 10.4653 |

3.4.3 *Equity price risk*

Equity price risk refers to the risk that the fair values of equity investments decrease as the result of changes in the levels of equity prices and/or the value of equity investments.

The IF is exposed to equity price risk via its investments in direct equity and venture capital funds.

The value of non-listed equity positions is not readily available for the purpose of monitoring and control on a continuous basis. For such positions, the best indications available include prices derived from any relevant valuation techniques.

The effects on the Facility's contributors' resources (as a result of a change in the fair value of the available-for-sale equity portfolio) due to a +/-10% change in the value of individual direct equity and venture capital investments, with all other variables held constant, is EUR 49.8 million respectively EUR -49.8 million as at 31 December 2017 (EUR 51.7 million respectively EUR -51.7 million as at 31 December 2016).

4 Fair values of financial instruments

4.1 Accounting classifications and fair values

The following table shows the carrying amounts and fair values of financial assets and financial liabilities, including their levels in the fair value hierarchy. These do not include fair value information for financial assets and financial liabilities not carried at fair value if the carrying amount is a reasonable approximation of fair value.

In EUR '000

| At 31 December 2017 | Carrying amount | | | | | | Fair value | | | |
|---|------------------|--------------------|-----------------------------|------------------|-----------------------------|------------------|----------------|------------------|----------------|------------------|
| | Held for trading | Available-for-sale | Cash, loans and receivables | Held to maturity | Other financial liabilities | Total | Level 1 | Level 2 | Level 3 | Total |
| Financial assets carried at fair value: | | | | | | | | | | |
| Derivative financial instruments | 12,521 | - | - | - | - | 12,521 | - | 12,521 | - | 12,521 |
| Venture Capital Funds | - | 420,104 | - | - | - | 420,104 | - | - | 420,104 | 420,104 |
| Direct Equity Investments | - | 77,435 | - | - | - | 77,435 | 24,458 | - | 52,977 | 77,435 |
| Total | 12,521 | 497,539 | - | - | - | 510,060 | 24,458 | 12,521 | 473,081 | 510,060 |
| Financial assets not carried at fair value: | | | | | | | | | | |
| Cash and cash equivalents | - | - | 549,101 | - | - | 549,101 | - | - | - | - |
| Loans and receivables | - | - | 1,666,725 | - | - | 1,666,725 | - | 1,852,507 | - | 1,852,507 |
| Amounts receivable from contributors | - | - | 150,000 | - | - | 150,000 | - | - | - | - |
| Bonds | - | - | - | 144,382 | - | 144,382 | 144,382 | - | - | 144,382 |
| Other assets | - | - | 4,385 | - | - | 4,385 | - | - | - | - |
| Total | - | - | 2,370,211 | 144,382 | - | 2,514,593 | 144,382 | 1,852,507 | - | 1,996,889 |
| Total financial assets | 12,521 | 497,539 | 2,370,211 | 144,382 | - | 3,024,653 | | | | |
| Financial liabilities carried at fair value: | | | | | | | | | | |
| Derivative financial instruments | -1,153 | - | - | - | - | -1,153 | - | -1,153 | - | -1,153 |
| Total | -1,153 | - | - | - | - | -1,153 | - | -1,153 | - | -1,153 |
| Financial liabilities not carried at fair value: | | | | | | | | | | |
| Provisions for guarantees issued | - | - | - | - | -484 | -484 | | | | |
| Amounts owed to third parties | - | - | - | - | -157,285 | -157,285 | | | | |
| Other liabilities | - | - | - | - | -2,462 | -2,462 | | | | |
| Total | - | - | - | - | -160,231 | -160,231 | | | | |
| Total financial liabilities | -1,153 | - | - | - | -160,231 | -161,384 | | | | |

In EUR '000

| At 31 December 2016 | Carrying amount | | | | | | Fair value | | | |
|---|------------------|--------------------|-----------------------------|------------------|-----------------------------|------------------|----------------|------------------|----------------|------------------|
| | Held for trading | Available-for-sale | Cash, loans and receivables | Held to maturity | Other financial liabilities | Total | Level 1 | Level 2 | Level 3 | Total |
| Financial assets carried at fair value: | | | | | | | | | | |
| Derivative financial instruments | 6,920 | - | - | - | - | 6,920 | - | 6,920 | - | 6,920 |
| Venture Capital Funds | - | 437,788 | - | - | - | 437,788 | - | - | 437,788 | 437,788 |
| Direct Equity Investments | - | 79,096 | - | - | - | 79,096 | 22,880 | - | 56,216 | 79,096 |
| Total | 6,920 | 516,884 | - | - | - | 523,804 | 22,880 | 6,920 | 494,004 | 523,804 |
| Financial assets not carried at fair value: | | | | | | | | | | |
| Cash and cash equivalents | - | - | 360,817 | - | - | 360,817 | | | | |
| Loans and receivables | - | - | 1,729,380 | - | - | 1,729,380 | - | 1,951,786 | - | 1,951,786 |
| | | | 86,395 | - | - | 86,395 | - | - | - | - |
| Bonds | - | - | | 169,398 | - | 169,398 | 120,123 | 48,031 | - | 168,154 |
| Other assets | - | - | 345 | - | - | 345 | - | - | - | - |
| Total | - | - | 2,176,937 | 169,398 | - | 2,346,335 | 120,123 | 1,999,817 | - | 2,119,940 |
| Total financial assets | 6,920 | 516,884 | 2,176,937 | 169,398 | - | 2,870,139 | | | | |
| Financial liabilities carried at fair value: | | | | | | | | | | |
| Derivative financial instruments | -25,189 | - | - | - | - | -25,189 | - | -25,189 | - | -25,189 |
| Total | -25,189 | - | - | - | - | -25,189 | - | -25,189 | - | -25,189 |
| Financial liabilities not carried at fair value: | | | | | | | | | | |
| Provisions for guarantees issued | - | - | - | - | -625 | -625 | | | | |
| Amounts owed to third parties | - | - | - | - | -116,114 | -116,114 | | | | |
| Other liabilities | - | - | - | - | -2,546 | -2,546 | | | | |
| Total | - | - | - | - | -119,285 | -119,285 | | | | |
| Total financial liabilities | -25,189 | - | - | - | -119,285 | -144,474 | | | | |

4.2 Measurement of fair values

4.2.1 Valuation techniques and significant unobservable inputs

The table below sets out information about the valuation techniques and significant unobservable inputs used in measuring financial instruments, categorised as level 2 and 3 in the fair value hierarchy:

| | Valuation technique | Significant unobservable inputs | Relationship of unobservable inputs to fair value measurement |
|--|---|---|--|
| Financial instruments carried at fair value | | | |
| Derivative financial instruments | Discounted cash flow: Future cash flows are estimated based on forward exchange/interest rates (from observable forward exchange rates and yield curves at the end of the reporting period) and contract forward/interest rates, discounted at a rate that reflects the credit risk of various counterparties. | Not applicable. | Not applicable. |
| Venture Capital Fund (VCF) | Adjusted net assets method: The fair value is determined by applying either the Facility's percentage ownership in the underlying vehicle to the net asset value reflected in the most recent report adjusted for cash flows or, where available, the precise share value at the same date, submitted by the respective Fund Manager. In order to bridge the interval between the last available Net assets value (NAV) and the year-end reporting, a subsequent event review procedure is performed and if necessary the reported NAV is adjusted. | Adjustment for time elapsed between the last reporting date of the VCF and the measurement date, taking into account: operating expenses and management fees, subsequent changes in the fair value of the VCF's underlying assets, additional liabilities incurred, market changes or other economic condition changes. | The longer the period between the fair value measurement date and the last reporting date of the VCF, the higher the adjustment for time elapsed. |
| Direct Equity Investment | Adjusted net assets. | Adjustment for time elapsed between the last reporting date of the investee and the measurement date, taking into account: operating expenses, subsequent changes in the fair value of the investee's underlying assets, additional liabilities incurred, market changes or other economic condition changes, capital increase, sale/change of control. | The longer the period between the fair value measurement date and the last reporting date of the investee, the higher the adjustment for time elapsed. |
| | | Discount for lack of marketability (liquidity) determined by reference to previous transaction prices for similar equities in the country/region, ranging from 5 to 30%. | The higher the marketability discount, the lower the fair value. |
| Financial instruments not carried at fair value | | | |
| Loans and receivables | Discounted cash flows: The valuation model uses contractual cash flows that are conditional upon the non-occurrence of default by the debtor and do not take into account any collateral values or early repayments' scenarios. To obtain the Net Present Value (NPV) of the loans, the model retained discounts the contractual cash flows of each loan using an adjusted market discount curve. The individual loan NPV is then adjusted to take into consideration the relevant associated Expected Loss. The results are then summed to obtain the fair value of Loans and receivables. | Not applicable. | Not applicable. |
| Held-to-maturity financial assets | Discounted cash flows. | Not applicable. | Not applicable. |

With the application of IFRS 13, valuation adjustments are included in the fair value of derivatives at 31 December 2017 and 2016, namely:

- Credit valuation adjustments (CVA), reflecting counterparty credit risk on derivative transactions, amounting to EUR -38,000 as at 31 December 2017 and to EUR -76,400 as at 31 December 2016.
- Debit valuation adjustments (DVA), reflecting own credit risk on derivative transactions, amounting to EUR +29,500 as at 31 December 2017 and EUR +42,900 as at 31 December 2016.

4.2.2 [Transfers between Level 1 and 2](#)

The Facility's policy is to recognise the transfers between Levels as of the date of the event or change in circumstances that caused the transfer.

In 2017 and 2016 the Facility did not make transfers from Level 1 to 2 or Level 2 to 1 of the fair value hierarchy.

4.2.3 [Level 3 fair values](#)

[Reconciliation of Level 3 fair values](#)

The following tables present the changes in Level 3 instruments for the year ended 31 December 2017 and 31 December 2016:

| <i>EUR '000</i> | |
|---|--|
| | Available-for-sale financial assets |
| Balance at 1 January 2017 | 494,004 |
| Gains or losses included in profit or loss: | |
| - net realised gains on available-for-sale financial assets | 2,711 |
| - impairment on available-for-sale financial assets | -22,024 |
| Total | -19,313 |
| Gains or losses included in other comprehensive income: | |
| - net change in fair value of available-for-sale financial assets | -17,592 |
| Total | -17,592 |
| Disbursements | 62,660 |
| Repayments | -44,568 |
| Write offs | -2,110 |
| Balance at 31 December 2017 | 473,081 |
| In EUR'000 | Available-for-sale financial assets |
| Balance at 1 January 2016 | 419,175 |
| Gains or losses included in profit or loss: | |
| - net realised gains on available-for-sale financial assets | -6,504 |
| - impairment on available-for-sale financial assets | -2,493 |
| Total | -8,997 |
| Gains or losses included in other comprehensive income: | |
| - net change in fair value of available-for-sale financial assets | -24,628 |
| Total | -24,628 |
| Disbursements | 153,986 |
| Repayments | -37,978 |
| Write offs | -7,554 |
| Balance at 31 December 2016 | 494,004 |

In 2017 and 2016 the Facility did not make transfers out or to Level 3 of the fair value hierarchy.

Sensitivity analysis

A +/- 10 percent change at the reporting date to one of the significant unobservable inputs used to measure the fair values of the Venture Capital Funds and Direct Equity Investments, holding other inputs constant, would have the following effects on the other comprehensive income:

| <i>EUR '000</i> | | |
|---------------------------|-----------|------------|
| At 31 December 2017 | Increase | Decrease |
| Direct Equity Investments | - | - |
| | | |
| At 31 December 2016 | Increase | Decrease |
| Direct Equity Investments | 10 | -10 |
| Total | 10 | -10 |

5. Cash and cash equivalents

The cash and cash equivalents are composed of:

| <i>EUR '000</i> | | |
|---|----------------|----------------|
| | 31.12.2017 | 31.12.2016 |
| Cash in hand | 166,445 | 51,462 |
| Term deposits | 367,653 | 259,337 |
| Commercial papers | 15,003 | 50,018 |
| Cash and cash equivalents in the statement of financial position | 549,101 | 360,817 |
| Accrued interest | 68 | 5 |
| Cash and cash equivalents in the cash flow statement | 549,169 | 360,822 |

6 Derivative financial instruments

The main components of derivative financial instruments, classified as held for trading, are as follows:

| <i>EUR '000</i> | | | |
|---|---------------|----------------|------------------|
| At 31 December 2017 | Fair Value | | Notional amount |
| | Assets | Liabilities | |
| Cross currency interest rate swaps | 149 | -1,105 | 8,098 |
| Interest rate swaps | 393 | -48 | 31,711 |
| FX swaps | 11,979 | - | 1,500,000 |
| Total derivative financial instruments | 12,521 | -1,153 | 1,539,809 |
| | | | |
| At 31 December 2016 | Fair Value | | Notional amount |
| | Assets | Liabilities | |
| Cross currency interest rate swaps | - | -3,051 | 7,430 |
| Interest rate swaps | 388 | -335 | 41,233 |
| FX swaps | 6,532 | -21,803 | 1,611,000 |
| Total derivative financial instruments | 6,920 | -25,189 | 1,659,663 |

7. Loans and receivables

The main components of loans and receivables are as follows:

EUR '000

| | Global loans(*) | Senior loans | Subordinated loans | Total |
|---|------------------|----------------|--------------------|------------------|
| Nominal as at 1 January 2017 | 994,527 | 764,339 | 71,563 | 1,830,429 |
| Disbursements | 305,059 | 63,603 | - | 368,662 |
| Write offs | -3,257 | -6,138 | - | -9,395 |
| Repayments | -162,361 | -91,125 | - | -253,486 |
| Interest capitalised | - | - | - | - |
| Foreign exchange rates differences | -128,874 | -43,180 | -9,017 | -181,071 |
| Nominal as at 31 December 2017 | 1,005,094 | 687,499 | 62,546 | 1,755,139 |
| Impairment as at 1 January 2017 | -18,185 | -28,294 | -71,161 | -117,640 |
| Impairment recorded in statement of profit or loss and other comprehensive income | -5,105 | -11,572 | - | -16,677 |
| Write offs | 3,257 | 6,138 | - | 9,395 |
| Reversal of impairment | 2,204 | 3,752 | - | 5,956 |
| Foreign exchange rates differences | 914 | 3,234 | 8,615 | 12,763 |
| Impairment as at 31 December 2017 | -16,915 | -26,742 | -62,546 | -106,203 |
| Amortised Cost | -3,802 | -3,408 | - | -7,210 |
| Interest | 15,122 | 9,877 | - | 24,999 |
| Loans and receivables as at 31 December 2017 | 999,499 | 667,226 | - | 1,666,725 |

(*) including agency agreements

| | Global loans(*) | Senior loans | Subordinated loans | Total |
|---|-----------------|----------------|--------------------|------------------|
| Nominal as at 1 January 2016 | 661,792 | 818,007 | 160,555 | 1,640,354 |
| Disbursements | 476,685 | 51,691 | - | 528,376 |
| Write offs | - | -109 | -31,189 | -31,298 |
| Repayments | -178,282 | -107,259 | -65,927 | -351,468 |
| Interest capitalised | - | - | 7,183 | 7,183 |
| Foreign exchange rates differences | 34,332 | 2,009 | 941 | 37,282 |
| Nominal as at 31 December 2016 | 994,527 | 764,339 | 71,563 | 1,830,429 |
| Impairment as at 1 January 2016 | -9,403 | -22,445 | -159,198 | -191,046 |
| Impairment recorded in statement of profit or loss and other comprehensive income | -8,794 | -11,999 | - | -20,793 |
| Write offs | - | 109 | 31,189 | 31,298 |
| Reversal of impairment | 360 | 6,100 | 58,698 | 65,158 |
| Foreign exchange rates differences | -348 | -59 | -1,850 | -2,257 |
| Impairment as at 31 December 2016 | -18,185 | -28,294 | -71,161 | -117,640 |
| Amortised Cost | -3,906 | -3,682 | - | -7,588 |
| Interest | 14,807 | 9,371 | 1 | 24,179 |
| Loans and receivables as at 31 December 2016 | 987,243 | 741,734 | 403 | 1,729,380 |

(*) including agency agreements

8. Available-for-sale financial assets

The main components of available-for-sale financial assets are as follows:

EUR '000

| | Venture Capital Funds | Direct Equity Investments | Total |
|---|-----------------------|---------------------------|----------------|
| Cost as at 1 January 2017 | 331,253 | 72,636 | 403,889 |
| Disbursements | 62,660 | - | 62,660 |
| Repayments/sales | -41,678 | -2,890 | -44,568 |
| Write offs | -437 | -1,673 | -2,110 |
| Foreign exchange rates differences on repayments/sales | 1,600 | 55 | 1,655 |
| Cost as at 31 December 2017 | 353,398 | 68,128 | 421,526 |
| Unrealised gains and losses as at 1 January 2017 | 129,427 | 13,457 | 142,884 |
| Net change in unrealised gains and losses | -18,242 | 1,174 | -17,068 |
| Unrealised gains and losses as at 31 December 2017 | 111,185 | 14,631 | 125,816 |
| Impairment as at 1 January 2017 | -22,892 | -6,997 | -29,889 |
| Impairment recorded in statement of profit or loss and other comprehensive income during the year | -22,024 | - | -22,024 |
| Write offs | 437 | 1,673 | 2,110 |
| Impairment as at 31 December 2017 | -44,479 | -5,324 | -49,803 |
| Available-for-sale financial assets as at 31 December 2017 | 420,104 | 77,435 | 497,539 |
| | Venture Capital Funds | Direct Equity Investments | Total |
| Cost as at 1 January 2016 | 267,331 | 22,979 | 290,310 |
| Disbursements | 101,323 | 52,663 | 153,986 |
| Repayments / sales | -37,948 | -30 | -37,978 |
| Write offs | -4,594 | -2,960 | -7,554 |
| Foreign exchange rates differences on repayments/sales | 5,141 | -16 | 5,125 |
| Cost as at 31 December 2016 | 331,253 | 72,636 | 403,889 |
| Unrealised gains and losses as at 1 January 2016 | 153,901 | 10,092 | 163,993 |
| Net change in unrealised gains and losses | -24,474 | 3,365 | -21,109 |
| Unrealised gains and losses as at 31 December 2016 | 129,427 | 13,457 | 142,884 |
| Impairment as at 1 January 2016 | -25,029 | -9,921 | -34,950 |
| Impairment recorded in statement of profit or loss and other comprehensive income during the year | -2,457 | -36 | -2,493 |
| Write offs | 4,594 | 2,960 | 7,554 |
| Impairment as at 31 December 2016 | -22,892 | -6,997 | -29,889 |
| Available-for-sale financial assets as at 31 December 2016 | 437,788 | 79,096 | 516,884 |

9. Amounts receivable from contributors (in EUR'000)

The amounts receivable from contributors are entirely composed of Member States contribution called but not paid.

10. Held-to-maturity financial assets

The held-to-maturity portfolio is composed of quoted bonds which have a remaining maturity of less than three months at reporting date. The following table shows the movements of the held-to-maturity portfolio:

| <i>EUR '000</i> | |
|--|----------------|
| Balance as at 1 January 2017 | 169,398 |
| Acquisitions | 1,084,149 |
| Maturities | -1,109,563 |
| Change in amortisation of premium/discount | -59 |
| Change in accrued interest | 457 |
| Balance as at 31 December 2017 | 144,382 |
| | |
| Balance as at 1 January 2016 | 228,521 |
| Acquisitions | 1,159,704 |
| Maturities | -1,219,953 |
| Change in amortisation of premium/discount | -87 |
| Change in accrued interest | 1,213 |
| Balance as at 31 December 2016 | 169,398 |

11. Other assets

The main components of other assets are as follows:

| <i>EUR '000</i> | | |
|----------------------------|-------------------|-------------------|
| | 31.12.2017 | 31.12.2016 |
| Amount receivable from EIB | 4,117 | 1 |
| Financial guarantees | 268 | 344 |
| Total other assets | 4,385 | 345 |

12. Deferred income

The main components of deferred income are as follows:

| <i>EUR '000</i> | | |
|---|-------------------|-------------------|
| | 31.12.2017 | 31.12.2016 |
| Deferred interest subsidies | 24,895 | 25,884 |
| Deferred commissions on loans and receivables | 907 | 399 |
| Total deferred income | 25,802 | 26,283 |

13. Provisions for guarantees issued

The amount of provisions for guarantees issued is recognised using the best estimate of expenditure required to settle any present financial obligation arising as a result of the guarantees and represents the sum of:

- the amounts initially recognised less, where appropriate, cumulative amortisation recognised in accordance with IAS 18 Revenue and
- the excess over the above amounts, as measured in accordance with IAS 37 Provisions, Contingent Liabilities and Contingent Assets.

EUR '000

| | 2017 | 2016 |
|--|------------|------------|
| Balance at 1 January | 625 | - |
| Additions recorded in statement of profit or loss and other comprehensive income | 65 | 242 |
| Utilised | -206 | - |
| Transfer from "Other liabilities", financial guarantees | - | 383 |
| Balance at 31 December | 484 | 625 |

14. Amounts owed to third parties

The main components of amounts owed to third parties are as follows:

EUR '000

| | 31.12.2017 | 31.12.2016 |
|---|----------------|----------------|
| Net general administrative expenses payable to EIB | 45,105 | 43,483 |
| Other amounts payable to EIB | 580 | - |
| Interest subsidies and TA not yet disbursed owed to Member States | 111,600 | 72,631 |
| Total amounts owed to third parties | 157,285 | 116,114 |

15. Other liabilities

The main components of other liabilities are as follows:

EUR '000

| | 31.12.2017 | 31.12.2016 |
|---|--------------|--------------|
| Loan repayments received in advance | 1,986 | 2,081 |
| Deferred income from interest subsidies | 436 | 458 |
| Financial guarantees | 40 | 7 |
| Total other liabilities | 2,462 | 2,546 |

16. Member States Contribution called

EUR '000

| Member States | Contribution to the Facility | Contribution to interest subsidies and technical assistance | Total contributed | Called and not paid |
|----------------|------------------------------|---|-------------------|---------------------|
| Austria | 65,597 | 8,387 | 73,984 | 3,615 |
| Belgium | 96,872 | 12,340 | 109,212 | 5,295 |
| Bulgaria | 644 | 266 | 910 | 210 |
| Cyprus | 414 | 171 | 585 | 135 |
| Czech Republic | 2,346 | 969 | 3,315 | 765 |
| Denmark | 53,220 | 6,875 | 60,095 | 3,000 |
| Estonia | 230 | 95 | 325 | 75 |
| Finland | 37,206 | 4,920 | 42,126 | 2,205 |
| France | 589,781 | 72,062 | 661,843 | 29,325 |
| Germany | 574,815 | 72,516 | 647,331 | 30,750 |
| Greece | 32,475 | 4,589 | 37,064 | 2,205 |
| Hungary | 2,530 | 1,045 | 3,575 | 825 |
| Ireland | 16,939 | 2,620 | 19,559 | 1,365 |
| Italy | 317,104 | 42,453 | 359,557 | 19,290 |
| Latvia | 322 | 133 | 455 | 105 |
| Lithuania | 552 | 228 | 780 | 180 |
| Luxembourg | 7,207 | 930 | 8,137 | 405 |
| Malta | 138 | 57 | 195 | 45 |
| Netherlands | 129,685 | 16,715 | 146,400 | 7,275 |

| | | | | |
|-------------------------------------|------------------|----------------|------------------|----------------|
| Poland | 5,980 | 2,470 | 8,450 | 1,950 |
| Portugal | 25,243 | 3,579 | 28,822 | 1,725 |
| Romania | 1,702 | 703 | 2,405 | 555 |
| Slovakia | 966 | 399 | 1,365 | 315 |
| Slovenia | 828 | 342 | 1,170 | 270 |
| Spain | 156,239 | 23,306 | 179,545 | 11,775 |
| Sweden | 68,760 | 9,129 | 77,889 | 4,110 |
| United Kingdom | 329,205 | 46,392 | 375,597 | 22,230 |
| Total as at 31 December 2017 | 2,517,000 | 333,691 | 2,850,691 | 150,000 |
| Total as at 31 December 2016 | 2,377,000 | 273,691 | 2,650,691 | 86,395 |

(*)On 26 October 2017, the Council fixed the amount of financial contributions to be paid by each Member State by. As at 31 December 2017 EUR 150,000,000 were not paid in.

17. Contingent liabilities and commitments

EUR '000

| | 31.12.2017 | 31.12.2016 |
|---|------------------|------------------|
| Commitments | | |
| Un-disbursed loans | 869,983 | 901,899 |
| Un-disbursed commitment in respect of available-for-sale financial assets | 321,695 | 244,050 |
| Issued guarantees | 7,682 | 8,627 |
| Interest subsidies and technical assistance | 382,576 | 334,553 |
| Contingent liabilities | | |
| Signed non-issued guarantees | 74,569 | 35,337 |
| Total contingent liabilities and commitments | 1,656,505 | 1,524,466 |

18. Interest and similar income and expenses

The main component of interest and similar expenses is as follows:

EUR '000

| | From 01.01.2017 to 31.12.2017 | From 01.01.2016 to 31.12.2016 |
|--|----------------------------------|----------------------------------|
| Loans and receivables | 97,440 | 102,580 |
| Interest subsidies | 3,966 | 4,118 |
| Total interest and similar income | 101,406 | 106,698 |

The main component of interest and similar expenses is as follows:

EUR '000

| | From 01.01.2017 to 31.12.2017 | From 01.01.2016 to 31.12.2016 |
|--|----------------------------------|----------------------------------|
| Derivative financial instruments | -980 | -1,142 |
| Cash and cash equivalents | -1,037 | -752 |
| Held-to-maturity financial assets | -654 | -413 |
| Total interest and similar expenses | -2,671 | -2,307 |

19. Fee and commission income and expenses

The main components of fee and commission income are as follows:

EUR '000

| | From 01.01.2017 to 31.12.2017 | From 01.01.2016 to 31.12.2016 |
|---|----------------------------------|----------------------------------|
| Fee and commission on loans and receivables | - | 515 |
| Fee and commission on financial guarantees | 209 | 183 |
| Other | 1 | 1 |
| Total fee and commission income | 210 | 699 |

The main components of fee and commission income are as follows:

EUR '000

| | From 01.01.2017 to 31.12.2017 | From 01.01.2016 to 31.12.2016 |
|---|----------------------------------|----------------------------------|
| Commission paid to third parties with regard to available-for-sale financial assets | -60 | -48 |
| Total fee and commission expenses | -60 | -48 |

20. Net realised gains on available-for-sale financial assets

The main components of net realised gains on available-for-sale financial assets are as follows:

EUR '000

| | From 01.01.2017 to 31.12.2017 | From 01.01.2016 to 31.12.2016 |
|--|----------------------------------|----------------------------------|
| Net proceeds from available-for-sale financial assets | 1,030 | 2,159 |
| Dividend income | 1,681 | 4,345 |
| Net realised gains on available-for-sale financial assets | 2,711 | 6,504 |

21. General administrative expenses

General administrative expenses represent the actual costs incurred by the EIB for managing the Facility less income generated from standard appraisal fees directly charged by the EIB to clients of the Facility.

EUR '000

| | From 01.01.2017 to 31.12.2017 | From 01.01.2016 to 31.12.2016 |
|--|----------------------------------|----------------------------------|
| Actual cost incurred by the EIB | -48,285 | -45,858 |
| Income from appraisal fees directly charged to clients of the Facility | 3,180 | 2,375 |
| Total general administrative expenses | -45,105 | -43,483 |

22. Involvement with unconsolidated structured entities

Definition of a structured entity

A structured entity is one that has been designed so that voting or similar rights are not the dominant factor in deciding, who controls the entity. IFRS 12 observes that a structured entity often has some or all of the following features:

- Restricted activities;
- A narrow and well-defined objective, such as to effect a tax-efficient lease, carry out research and development activities, provide a source of capital or funding to an entity or provide investment opportunities for investors by passing on risks and rewards associated with the assets of the structured entity to investors;
- Insufficient equity to permit the structured entity to finance its activities without subordinated financial support;
- Financing in the form of multiple contractually linked instruments to investors that create concentrations of credit or other risks (tranches).

Unconsolidated structured entities

The term 'unconsolidated structured entities' refers to all structured entities that are not controlled by the Facility and includes interests in structured entities that are not consolidated.

Definition of Interests in structured entities:

IFRS 12 defines "interests" broadly to include any contractual or non-contractual involvement that exposes the reporting entity to variability in returns from the performance of the entity. Examples of such interests include the holding of equity interests and other forms of involvement such as the provision of funding, liquidity support, credit enhancements, commitments and guarantees to the other entity. IFRS 12 states that a reporting entity does not necessarily have an interest in another entity solely because of a typical customer supplier relationship.

The table below describes the types of structured entities that the Facility does not consolidate but in which it holds an interest.

| Type of structured entity | Nature and purpose | Interest held by the Facility |
|--|---|--|
| Project Finance - lending to Special Purposes Vehicles ("SPV") | Project Finance Transactions (PF Operations) are transactions where the Facility relies for the servicing of its debt on a borrower whose sole or main source of revenue is generated by a single or limited number of assets being financed by such debt or other pre-existing assets contractually linked to the project. PF operations are often financed through SPV. | Net disbursed amounts; Interest income. |
| Venture capital operations | The Facility finances venture capital and investment funds. Venture capital and investment funds pool and manage money from investors seeking private equity stakes in small and medium-size enterprises with strong growth potential as well as financing infrastructure projects. | Investments in units/shares issued by the venture capital entity; Dividends received as dividend income. |

The table below shows the carrying amounts of unconsolidated structured entities in which the Facility has an interest at the reporting date, as well as the Facility's maximum exposure to loss in relation to those entities. The maximum exposure to loss includes the carrying amounts and the related un-disbursed commitments.

| <i>EUR '000</i> | | | | | |
|---------------------------|-------------------------------------|-------------------------------|-------------------------------|--|--|
| Type of structured entity | Caption | Carrying amount at 31.12.2017 | Carrying amount at 31.12.2016 | Maximum exposure to loss at 31.12.2017 | Maximum exposure to loss at 31.12.2016 |
| Venture capital funds | Available-for-sale financial assets | 420,104 | 437,788 | 737,661 | 672,222 |
| Total | | 420,104 | 437,788 | 737,661 | 672,222 |

23. Impact financing envelope (in EUR'000)

In June 2013 the ACP-EU Joint Ministerial Council approved the new financial protocol for the 11th European Development Fund (EDF), covering the period 2014-2020.

A new EUR 500m endowment was agreed for the Investment Facility, the so called 'impact financing envelope' or "IFE", enabling the Facility to support projects that promise a particularly high development impact whilst bearing the greater risks inherent in such investments. This envelope will present new possibilities for enhancing the Facility's private sector lending through investments in the following instruments:

Social impact equity funds - promoted by an emerging population of private equity fund managers who put the alleviation of social or environmental issues at the core of their funds' investment strategy but still target sustainability at the levels of both the fund and its investee companies.

Loans to financial intermediaries - (e.g. microfinance institutions, local banks and credit unions) operating in ACP countries in which the EIB cannot consider financing - in particular in local currency - under the existing credit risk guidelines, e.g. due to either high country risks, currency volatility or lack of pricing benchmarks. The main objective of such loans will be to fund projects with a high developmental impact, especially in the field of support to micro and small enterprises (MSEs) and agriculture, which generally do not qualify for IF financing.

Risk sharing facilitating instruments - which will take the form of first loss guarantees ("first loss pieces") that will facilitate risk sharing operations of the EIB with local financial intermediaries (mainly commercial banks) for the benefit of underserved SMEs and small projects that meet the Impact Financing Criteria in situations where a market gap has been identified in relation to the access of SMEs/small projects to finance. The first loss pieces would be structured as a counter-guarantee in favour of senior guarantee tranches funded by the EIB - under the Investment Facility - and by other International Financial Institutions/Development Financial Institutions, thus generating a substantial leverage effect.

Direct financing - through debt or equity instruments in projects with sound and experienced promoters and high developmental impacts, but that will, however, also entail higher expectations of losses and difficulties to recover the investment (equity type risk with higher than usual expectation of losses). The EIB will apply strict selection and eligibility criteria for this instrument, as these projects, notwithstanding their high developmental impact, would not be able to meet acceptable financing criteria (i.e. low expectation of recovering the investment or offsetting the losses through interest rates /equity returns).

The IFE will also allow diversification into new sectors, such as health and education, agriculture and food security, and the development of new and innovative risk-sharing instruments.

From a financial and accounting perspective the IFE forms part of the IF portfolio and is accounted for in the overall IF annual financial statements.

The following table represents the carrying amounts and the committed, but undisbursed amounts, per type of asset:

EUR '000

| Type of IFE investment | Caption | Carrying amount at 31.12.2017 | Carrying amount at 31.12.2016 | Undisbursed amount at 31.12.2017 | Undisbursed amount at 31.12.2016 |
|--|-------------------------------------|-------------------------------|-------------------------------|----------------------------------|----------------------------------|
| Social impact equity funds | Available-for-sale financial assets | 7,839 | 5,021 | 51,720 | 19,567 |
| Loans to financial intermediaries | Loans and receivables | 30,804 | 23,702 | 44,017 | 46,958 |
| Risk sharing facilitating instruments | Issued guarantees | 296 | -288 | 64,569 | 33,719 |
| Direct financing – equity participations | Available-for-sale financial assets | 42,981 | 39,986 | 4,014 | 14 |
| Total | | 81,920 | 68,421 | 164,320 | 100,258 |

24. Subsequent events

There have been no material post balance sheet events which could require disclosure or adjustment to the 31 December 2017 financial statements.

Outline annex 3C

- **Part 1 - Background Information on the EU Trust Fund Bêkou**
- **Part 2 - Financial Statements And Explanatory Notes**
 - **Balance Sheet**
 - **Statement Of Financial Performance**
 - **Cashflow Statement**
 - **Statement of Changes in Net Assets**
 - **Notes to the Financial Statements**
 - **Significant Accounting Policies**
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 - **Other Significant Disclosures**
 - **Financial Instruments Disclosures**
 - **Annual Budget Execution Disclosures**
- **Part 3 - Annual Financial Report**
 - **Budget Result**
 - **Reconciliation of Economic Result and Budget Result**
 - **Implementation of Budget Revenue**
 - **Implementation of Budget Expenditure**
 - **Glossary**

Part 1 - BACKGROUND INFORMATION ON THE BÊKOU EU TRUST FUND

General background on Union Trust Funds

A trust fund is a legal arrangement with a distinct financial structure that pools the funds of several donors to jointly finance an action on the basis of commonly agreed objectives and reporting formats.

In accordance with Article 187(1) of the Financial Regulation applicable to the general budget of the Union (EU FR) and Article 42 of the Financial Regulation applicable to the 11th European Development Fund (EDF FR), the Commission is authorised to create Union Trust Funds for external actions (EUTF). The EUTFs are created under an agreement concluded with other donors (at least one external donor) to respond to emergency, post-emergency or thematic actions. The establishment of an EUTF needs to be justified namely by EU added value (its objectives can be better met at EU than at national level), and complementarity (the trust fund should not duplicate already existing and similar instruments).

The European Commission submits the draft decision to establish an EUTF to the competent committee defined in the basic act governing the instrument that provides the EU's financial contribution to the new Trust Fund. The consultation of the Committees ensures an adequate involvement of the Council in the establishment of any EUTF. The proposal for the revision of the Financial Regulation addresses the need for greater involvement of the European Parliament in the creation of EUTFs (Article 227(1)) and reporting on their activities (Article 244).

After the adoption of the establishment and financing decisions, the constitutive act of the EUTF is signed by the European Commission and the donors. The constitutive act details the main features of the EUTF, such as its specific objectives, the rules for the composition and the internal rules of its board, as well as the duration. EUTFs are created for a limited duration, which is, together with its objectives, defined by the constitutive act of each trust fund. In accordance with Article 187 of the EU FR, the EUTF has specific governance arrangements and contributions are placed outside the EU budget.

EUTFs offer a number of advantages: they are EU led instruments, offering better coordination with EU Member States; better control of operations by the Union and other donors and enhanced EU visibility. Trust Funds benefit from fast decision-making processes and from their capacity to pool larger sums from different sources making them a flexible, proactive and adaptable tool.

EUTFs are managed by the Commission under the responsibility of the authorising officer by delegation who provides assurance on the use of the funds to the Commission and to third donors. The EUTF manager is the authorising officer by sub-delegation. As is the case for the European Development Fund, the accounting officer of a EUTF is the accounting officer of the Commission, who is responsible for laying down accounting procedures and chart of accounts common to all EUTFs.

The European Parliament and/or the Council may request the Commission to discontinue the appropriations for the Trust Fund or revise the constitutive act with a view to liquidate it.

Current EU Trust Funds

To date, the Commission has set up four EUTFs:

- The **BÊKOU EUTF**, whose objective is to support all aspects of the Central African Republic's exit from crisis and its reconstruction efforts. Established on 15 July 2014;

- The **MADAD EUTF**, a European Union Regional Trust Fund in response to the Syrian crisis. Established on 15 December 2014;
- The **AFRICA EUTF**, a European Union Emergency Trust Fund for stability and addressing root causes of irregular migration and displaced persons in Africa. Established on 12 November 2015;
- The **COLOMBIA EUTF**, to support the implementation of the peace agreement in the early recovery and stabilisation post conflict. Established on 12 December 2016.

Further information is available on the websites of individual EUTFs:

Bêkou - http://ec.europa.eu/europeaid/bekou-trust-fund-introduction_en

Madad- http://ec.europa.eu/enlargement/neighbourhood/countries/syria/madad/index_en.htm

Africa - http://ec.europa.eu/europeaid/regions/africa/eu-emergency-trust-fund-africa_en

Colombia - http://ec.europa.eu/europeaid/eu-trust-fund-colombia_en

The Bêkou Trust Fund

The first multi-donor EU Trust Fund called Bêkou, which means 'hope' in Sango, was established on 15 July 2014, by the Commission (represented by DGs DEVCO and ECHO, and the EEAS) and three of its Member States (Germany, France and the Netherlands), with the aim of promoting the stabilisation and reconstruction of the Central African Republic (CAR). It has been established for a maximum duration of 60 months. The trust fund is managed from Brussels.

The Trust Fund Board and the Operational Committee of the Bêkou EU Trust Fund are composed of representatives of the donors, of the Commission and observers.

The Board adopts and reviews the strategy of the EUTF. The Board shall meet at least once a year.

The Operational Committee examines, approves and supervises the implementation of the actions financed by the Fund. The Committee also approves the annual accounts and the annual reports on the activities financed by the Trust Fund.

Annual accounts of the Bêkou Trust Fund

According to Article 8 of the Agreement establishing the European Union Trust Fund for the Central African Republic, the 'Bêkou EU Trust Fund' and article 11.2.1 of the Constitutive agreement, the annual accounts comprise two parts: (1) The annual financial report prepared by the EUTF manager and (2) The annual financial statements prepared by the Commission's Accounting Officer, who is, based on the same article also the Accounting Officer of the trust fund.

According to Article 8 of the Constitutive agreement the financial statements shall be prepared in accordance with the accounting rules adopted by the Commission's Accounting Officer (EU Accounting Rules, EAR) that are based on the International Public Sector Accounting Standards (IPSAS).

The annual accounts are subject to independent external audit and the final annual accounts are submitted by the EUTF manager and the Accounting Officer to the Operational Committee for approval (Article 8.3.4(c)).

Highlights of the year

The EU launched its first ever Trust Fund, named Bêkou, in July 2014 to help the Central Africa Republic and its population overcome the consequences of the crisis in ensuring access to basic services, in re-launching economic recovery and job creation, and in supporting reconciliation.

In 2017, the Bêkou EUTF adopted its operational strategy for the period 2017-2019,

which focuses on: (i) rural development; (ii) support to the health sector; (iii) redeployment of public services and (iv) reconciliation. Priorities have been aligned with the "Plan national de Relèvement et de Consolidation de la Paix" (RCPCA) and the NIP for the Central African Republic (signed in June 2017) and ownership by national authorities will be enhanced. In 2017, The Bêkou EUTF has adopted actions for a total amount of EUR 52.3 million in the sectors of rural resilience and job creation, health, support to the return of IDPs and refugees, light infrastructure, water and sanitation. The indicated amount covers newly adopted programmes, as well as several revisions of already adopted actions.

The Bêkou EUTF encompasses 15 programmes since its creation. In terms of contracts, the Bêkou EUTF signed 15 new contracts in 2017 for a total amount of nearly EUR 20 million, which contribute to the implementation of its programmes in the sectors of health, food security, gender empowerment and wildlife conservation. Moreover, several projects have been extended to implement the adopted programme revisions; in particular, an increase of over EUR 6 million for health projects.

Pledges by its contributors amounted to more than EUR 236 million in 2017. This is an increase of EUR 63 million compared to year 2016. However, EUR 56 million out of these EUR 236 million remain to be certified.

Furthermore, more than EUR 18 million was paid on top of payments made during previous years; total disbursements have reached over EUR 61 million since the creation of Bêkou EUTF.

In the financial statements, the most important movements can be found in:

- Pre-financing: a decrease of EUR 8.4 million (see notes 2.1 and 2.2) as less contracts have an open pre-financed amount;
- Operating expenses: An increase of EUR 13.8 million illustrating the maturity of the Trust Fund and the increased activities in the fields of urban development and basic and primary health care (see note 3.2).

Part 2 - FINANCIAL STATEMENTS AND EXPLANATORY NOTES²⁴

BALANCE SHEET

EUR '000

| | Note | 31.12.2017 | 31.12.2016 |
|---|------|-----------------|-----------------|
| NON-CURRENT ASSETS | | | |
| <i>Pre-financing</i> | 2.1 | 689 | 3,604 |
| | | 689 | 3,604 |
| CURRENT ASSETS | | | |
| <i>Pre-financing</i> | 2.2 | 6,974 | 12,458 |
| <i>Exchange receivables and non-exchange recoverables</i> | 2.3 | 877 | 1,455 |
| <i>Cash and cash equivalents</i> | 2.4 | 39,943 | 43,036 |
| | | 47,794 | 56,949 |
| TOTAL ASSETS | | 48,484 | 60,554 |
| NON-CURRENT LIABILITIES | | | |
| <i>Financial liabilities</i> | 2.5 | (43,403) | (59,339) |
| | | (43,403) | (59,339) |
| CURRENT LIABILITIES | | | |
| <i>Payables</i> | | (735) | (0) |
| <i>Accrued charges and deferred revenue</i> | 2.6 | (4,345) | (1,215) |
| | | (5,080) | (1,215) |
| TOTAL LIABILITIES | | (48,484) | (60,554) |
| NET ASSETS | | | |
| | | – | – |
| FUNDS & RESERVES | | | |
| <i>Accumulated surplus</i> | | – | – |
| <i>Economic result of the year</i> | | – | – |
| NET ASSETS | | – | – |

STATEMENT OF FINANCIAL PERFORMANCE

EUR '000

| | Note | 2017 | 2016 |
|---|------|-----------------|-----------------|
| REVENUE | | | |
| Revenue from non-exchange transactions | | | |
| <i>Revenue from donations</i> | 3.1 | 30,936 | 17,232 |
| | | 30,936 | 17,232 |
| Revenue from exchange transactions | | | |
| <i>Financial revenue</i> | | 1 | 48 |
| | | 1 | 48 |
| Total Revenue | | 30,937 | 17,280 |
| EXPENSES | | | |
| <i>Operating expenses</i> | 3.2 | (30,234) | (16,432) |
| <i>Other expenses</i> | 3.3 | (703) | (848) |
| Total Expenses | | (30,937) | (17,280) |
| ECONOMIC RESULT OF THE YEAR | | – | – |

²⁴ It should be noted that due to the rounding of figures into thousands of euros, some financial data in the tables below may appear not to add-up.

CASHFLOW STATEMENT

EUR '000

| | 2017 | 2016 |
|--|----------------|----------------|
| <i>Economic result of the year</i> | - | - |
| Operating activities | | |
| <i>(Increase)/decrease in pre-financing</i> | 8,399 | (6,569) |
| <i>(Increase)/decrease in exchange receivables and non-exchange recoverables</i> | 578 | (91) |
| <i>Increase/(decrease) in financial liabilities</i> | (15,936) | (3,786) |
| <i>Increase/(decrease) in payables</i> | 735 | 0 |
| <i>Increase/(decrease) in accrued charges and deferred revenue</i> | 3,131 | 1,021 |
| NET CASHFLOW | (3,092) | (9,425) |
| <i>Net increase/(decrease) in cash and cash equivalents</i> | <i>(3,092)</i> | <i>(9,425)</i> |
| <i>Cash and cash equivalents at the beginning of the year</i> | <i>43,036</i> | <i>52,461</i> |
| <i>Cash and cash equivalents at year-end</i> | <i>39,943</i> | <i>43,036</i> |

STATEMENT OF CHANGES IN NET ASSETS

EUR '000

| | Accumulated surplus/ (deficit) | Economic result of the year | Net assets |
|------------------------------------|-----------------------------------|--------------------------------|------------|
| BALANCE AS AT 31.12.2016 | - | - | - |
| <i>Economic result of the year</i> | - | - | - |
| BALANCE AS AT 31.12.2017 | - | - | - |

NOTES TO THE FINANCIAL STATEMENTS

1. SIGNIFICANT ACCOUNTING POLICIES

1.1. ACCOUNTING PRINCIPLES

The objective of financial statements is to provide information about financial position, performance and cashflows of an entity that is useful to a wide range of users.

The overall considerations (or accounting principles) to be followed when preparing the financial statements are laid down in EU Accounting Rule 1 'Financial Statements' and are the same as those described in IPSAS 1: fair presentation, accrual basis, going concern, consistency of presentation, aggregation, offsetting and comparative information. The qualitative characteristics of financial reporting are relevance, faithful representation (reliability), understandability, timeliness, comparability and verifiability.

1.2. BASIS OF PREPARATION

1.2.1. Reporting period

Financial statements are presented annually. The accounting year begins on 1 January and ends on 31 December.

1.2.2. Currency and basis for conversion

The annual accounts are presented in thousands of euros, the euro being the EU's functional and reporting currency. Foreign currency transactions are translated into euros using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of foreign currency transactions and from the re-translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statement of financial

performance. Different conversion methods apply to property, plant and equipment and intangible assets, which retain their value in euros at the date when they were purchased.

Year-end balances of monetary assets and liabilities denominated in foreign currencies are translated into euros on the basis of the European Central Bank (ECB) exchange rates applying on 31 December.

Euro exchange rates

| Currency | 31.12.2017 | 31.12.2016 | Currency | 31.12.2017 | 31.12.2016 |
|----------|------------|------------|----------|------------|------------|
| BGN | 1.9558 | 1.9558 | PLN | 4.1770 | 4.4103 |
| CZK | 25.5350 | 27.0210 | RON | 4.6585 | 4.5390 |
| DKK | 7.4449 | 7.4344 | SEK | 9.8438 | 9.5525 |
| GBP | 0.8872 | 0.8562 | CHF | 1.1702 | 1.0739 |
| HRK | 7.4400 | 7.5597 | JPY | 135.0100 | 123.4000 |
| HUF | 310.3300 | 309.8300 | USD | 1.1993 | 1.0541 |

1.2.3. Use of estimates

In accordance with IPSAS and generally accepted accounting principles, the financial statements necessarily include amounts based on estimates and assumptions by management based on the most reliable information available. Significant estimates include, but are not limited to; accrued and deferred revenue and charges, provisions, financial risk on accounts receivables, contingent assets and liabilities, and degree of impairment of assets. Actual results could differ from those estimates.

Reasonable estimates are essential part of the preparation of financial statements and do not undermine their reliability. An estimate may need revision if changes occur in the circumstances on which the estimate was based or as a result of new information or more experience. By its nature, the revision of an estimate does not relate to prior periods and is not the correction of an error. The effect of a change in accounting estimate shall be recognised in the surplus or deficit in the periods in which it becomes known.

1.3. BALANCE SHEET

1.3.1. Financial assets

The financial assets are classified in the following categories: financial assets at fair value through profit or loss; loans and receivables; held-to-maturity investments; and available for sale financial assets. The classification of the financial instruments is determined at initial recognition and re-evaluated at each balance sheet date.

(i) Financial assets at fair value through profit or loss

A financial asset is classified in this category if acquired principally for the purpose of selling in the short term or if so designated by the entity. Derivatives are also categorised in this category. Assets in this category are classified as current assets if they are expected to be realised within 12 months of the balance sheet date. During this financial year, the entity did not hold any investments in this category.

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They arise when the entity provides money, goods or services directly to a debtor with no intention of trading the receivable. They are included in non-current assets, except for maturities within 12 months of the balance sheet date. Loans and receivables include term deposits with the original maturity above three months.

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that the entity has the positive intention and ability to hold to maturity. During this financial year, the entity did not hold any investments in this category.

(iv) Available for sale financial assets

Available for sale financial assets are non-derivatives that are either designated in this category or not classified in any of the other categories. They are classified as either current or non-current assets, depending on the period of time the entity expects to hold them, which is usually the maturity date.

Initial recognition and measurement

Purchases and sales of financial assets at fair value through profit and loss, held-to-maturity and available for sale are recognised on trade date - the date on which the entity commits to purchase or sell the asset. Cash equivalents, loans and term deposits are recognised at settlement date. Financial instruments are initially recognised at fair value. For all financial assets not carried at fair value through profit and loss transaction costs are added to the fair value at initial recognition.

Financial instruments are derecognised when the rights to receive cashflows from the investments have expired or the entity has transferred substantially all risks and rewards of ownership to another party.

Subsequent measurement

Financial assets at fair value through profit and loss are subsequently carried at fair value with gains and losses arising changes in the fair value being included in the statement of financial performance in the period in which they arise.

Loans and receivables and held-to maturity investments are carried at amortised cost using the effective interest method.

Available for sale financial assets are subsequently carried at fair value. Gains and losses arising from changes in the fair value are recognised in the fair value reserve. Interest on available for sale financial assets calculated using the effective interest method is recognised in the statement of financial performance.

The entity assesses at each balance sheet date whether there is objective evidence that a financial asset is impaired and whether an impairment loss should be recorded in the statement of financial performance.

1.3.2. Pre-financing amounts

Pre-financing is a payment intended to provide the beneficiary with a cash advance, i.e. a float. It may be split into a number of payments over a period defined in the particular contract, decision, agreement or basic legal act. The float or advance is either used for the purpose for which it was provided during the period defined in the agreement or it is repaid. If the beneficiary does not incur eligible expenditure, he has the obligation to return the pre-financing advance to the entity. The amount of the pre-financing may be reduced (wholly or partially) by the acceptance of eligible costs (which are recognised as expenses).

Pre-financing is, on subsequent balance sheet dates, measured at the amount initially recognised on the balance sheet less eligible expenses (including estimated amounts

where necessary) incurred during the period.

1.3.3. Receivables and recoverables

As the EU accounting rules require a separate presentation of exchange and non-exchange transactions, for the purpose of drawing up the accounts, receivables are defined as stemming from exchange transactions and recoverables are defined as stemming from non-exchange transactions (when the entity receives value from another entity without directly giving approximately equal value in exchange).

Receivables from exchange transactions meet the definition of financial instruments and are thus classified as loans and receivables and measured accordingly (see 1.3.1 above).

Recoverables from non-exchange transactions are carried at original amount (adjusted for interests and penalties) less write-down for impairment. A write-down for impairment is established when there is objective evidence that the entity will not be able to collect all amounts due according to the original terms of the recoverables. The amount of the write-down is the difference between the asset's carrying amount and the recoverable amount. The amount of the write-down is recognised in the statement of financial performance.

1.3.4. Cash and cash equivalents

Cash and cash equivalents are financial instruments and include cash at hand, deposits held at call or at short notice with banks, and other short-term highly liquid investments with original maturities of three months or less.

1.3.5. Provisions

Provisions are recognised when the entity has a present legal or constructive obligation towards third parties as a result of past events, it is more likely than not that an outflow of resources will be required to settle the obligation, and the amount can be reliably estimated. Provisions are not recognised for future operating losses. The amount of the provision is the best estimate of the expenditure expected to be required to settle the present obligation at the reporting date. Where the provision involves a large number of items, the obligation is estimated by weighting all possible outcomes by their associated probabilities ('expected value' method).

1.3.6. Payables

Included under accounts payable are both amounts related to exchange transactions such as the purchase of goods and services and to non-exchange transactions e.g. to cost claims from beneficiaries, grants or other EU funding.

Where grants or other funding is provided to the beneficiaries, the cost claims are recorded as payables for the requested amount when the cost claim is received. Upon verification and acceptance of the eligible costs, the payables are valued at the accepted and eligible amount.

Payables arising from the purchase of goods and services are recognised at invoice reception for the original amount and corresponding expenses are entered in the accounts when the supplies or services are delivered and accepted by the entity.

1.3.7. Accrued and deferred revenue and charges

Transactions and events are recognised in the financial statements in the period to which they relate. At year-end, if an invoice is not yet issued but the service has been rendered, the supplies have been delivered by the entity or a contractual agreement

exists (e.g. by reference to a contract), an accrued revenue will be recognised in the financial statements. In addition, at year-end, if an invoice is issued but the services have not yet been rendered or the goods supplied have not yet been delivered, the revenue will be deferred and recognised in the subsequent accounting period.

Expenses are also accounted for in the period to which they relate. At the end of the accounting period, accrued expenses are recognised based on an estimated amount of the transfer obligation of the period. The calculation of accrued expenses is done in accordance with detailed operational and practical guidelines issued by the Accounting Officer which aim at ensuring that the financial statements provide a faithful representation of the economic and other phenomena they purport to represent. By analogy, if a payment has been made in advance for services or goods that have not yet been received, the expense will be deferred and recognised in the subsequent accounting period.

1.4. STATEMENT OF FINANCIAL PERFORMANCE

1.4.1. Revenue

Revenue comprises gross inflows of economic benefits or service potential received and receivable by the entity, which represents an increase in net assets, other than increases relating to contributions from owners.

Depending on the nature of the underlying transactions in the statement of financial performance it is distinguished between:

(i) Revenue from non-exchange transactions

Revenue from non-exchange transactions are taxes and transfers because the transferor provides resources to the recipient entity without the recipient entity providing approximately equal value directly in exchange.

Transfers are inflows of future economic benefits or service potential from non-exchange transactions, other than taxes. The entity shall recognise an asset in respect of transfers when the entity controls the resources as a result of a past event (the transfer) and expects to receive future economic benefits or service potential from those resources, and when the fair value can be reliably measured. An inflow of resources from a non-exchange transaction recognised as an asset (i.e. cash) is also recognised as revenue, except to the extent that the entity has a present obligation in respect of that transfer (condition), which needs to be satisfied before the revenue can be recognised. Until the condition is met the revenue is deferred and recognised as a liability (pre-financing received).

(ii) Revenue from exchange transactions

Revenue from the sale of goods and services is recognised when the significant risk and rewards of ownership of the goods are transferred to the purchaser. Revenue associated with a transaction involving the provision of services is recognised by reference to the stage of completion of the transaction at the reporting date.

1.4.2. Expenses

Expenses are decreases in economic benefits or service potential during the reporting period in the form of outflows or consumption of assets or incurrence of liabilities that result in decreases in net assets/equity. They include both the expenses from exchange transactions and expenses from non-exchange transactions.

Expenses from exchange transactions arising from the purchase of goods and services are recognised when the supplies are delivered and accepted by the entity. They are valued at original invoice amount. Furthermore, at the balance sheet date expenses

related to the service delivered during the period for which an invoice has not yet been received or accepted are recognised in the statement of financial performance.

Expenses from non-exchange transactions account for the majority of the entity's operating expenses. They relate to transfers to beneficiaries and can be of three types: entitlements, transfers under agreement and discretionary grants, contributions and donations. Transfers are recognised as expenses in the period during which the events giving rise to the transfer occurred, as long as the nature of the transfer is allowed by regulation or an agreement has been signed authorising the transfer; any eligibility criteria have been met by the beneficiary; and a reasonable estimate of the amount can be made.

When a request for payment or cost claim is received and meets the recognition criteria, it is recognised as an expense for the eligible amount. At year-end, incurred eligible expenses due to the beneficiaries but not yet reported are estimated and recorded as accrued expense.

1.5. CONTINGENT ASSETS AND LIABILITIES

1.5.1. Contingent assets

A contingent asset is a possible asset that arises from past events and of which the existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity. A contingent asset is disclosed when an inflow of economic benefits or service potential is probable.

1.5.2. Contingent liabilities

A contingent liability is a possible obligation that arises from past events and of which the existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or a present obligation that arises from past events but is not recognised because: it is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation or, in the rare circumstances where the amount of the obligation cannot be measured with sufficient reliability.

1.6. CONSOLIDATION

The accounts of this entity are fully consolidated in the EDF consolidated annual accounts.

1.7. CONTRIBUTIONS FROM DONORS

The EU trust fund is required to finance specific projects and return remaining funds received from donors at the time of winding-up of the trust fund. Contributions from donors to the EU trust fund fulfil the criteria of revenues from non-exchange transactions under conditions. When the trust fund receives resources a liability, that equals to the received contributions, should be recorded on the balance sheet of the trust fund. The received contributions remain under liabilities until the conditions attached to the donated funds are met, i.e. eligible expenses are incurred by the trust fund.

At the balance sheet date the outstanding contribution liabilities are measured as contributions received less net expenses. Net expenses are the expenses incurred by the trust fund, including estimated amounts and if applicable, net of the revenue generated by the activities of the trust fund (e.g. bank interest). The corresponding amount of contributions is recognised as non-exchange revenue from donation. Consequently the effect on economic result of the year is nil.

For reporting purposes the net expenses of the reporting period will be attributed to the donors in proportion to net contributions paid as at 31 December, i.e. contributions paid to the trust fund as at 31 December, less net expenses allocated in the previous years. When the contribution from one donor is totally consumed, contributions will be allocated from the remaining donors. This allocation of contributions is only indicative. When the the trust fund is wound up the actual split of remaining resources will be decided by the Board.

2. NOTES TO THE BALANCE SHEET

NON-CURRENT ASSETS

2.1. PRE-FINANCING

| | <i>EUR '000</i> | |
|---|-----------------|--------------|
| | 31.12.2017 | 31.12.2016 |
| Direct Management | 689 | 492 |
| Implemented by: | | |
| <i>Commission</i> | 689 | 492 |
| Indirect Management | – | 3,112 |
| Implemented by: | | |
| <i>Private law bodies with a public service mission</i> | – | 32 |
| <i>Public law bodies</i> | – | 3,080 |
| Total | 689 | 3,604 |

CURRENT ASSETS

2.2. PRE-FINANCING

| | <i>EUR '000</i> | |
|---|-----------------|---------------|
| | 31.12.2017 | 31.12.2016 |
| Direct Management | 6,615 | 9,109 |
| Implemented by: | | |
| <i>Commission</i> | 6,615 | 9,109 |
| Indirect Management | 359 | 3,349 |
| Implemented by: | | |
| <i>Private law bodies with a public service mission</i> | – | 1,188 |
| <i>Public law bodies</i> | 359 | 2,161 |
| Total | 6,974 | 12,458 |

Pre-financing represents money paid out, and thus implementation of payment appropriations. As explained in note 1.3.2, these are advances not yet expensed. Thus while pre-financing reduces the outstanding RAL (see note 4.1) it represents expenses still to be recognised in the statement of financial performance.

The tables above show decrease in non-current and current pre-financing of EUR 8.4 million. Less contracts have an open pre-financing amount, especially on the non-current account as the Bêkou EUTF was established for a limited period of 60 months.

Guarantees received covering pre-financing amounted to EUR 2.21 million at year-end.

2.3. EXCHANGE RECEIVABLES AND NON-EXCHANGE RECOVERABLES

This heading comprises almost entirely deferred administrative expenses of EUR 0.88 million (EUR 1.45 million in 2016) relating to the unused management fee for the European Commission.

2.4. CASH AND CASH EQUIVALENTS

At 31 December 2017 cash and cash equivalents comprise EUR 36.74 million placed on current accounts (EUR 36.3 million in 2016) and EUR 3.2 million (EUR 6.7 million in 2016) with a notice period below 32 days.

NON-CURRENT LIABILITIES

2.5. FINANCIAL LIABILITIES

EUR '000

| Donor | Net contributions at 31.12.2016 | Contributions cashed in 2017 | Contributions before 2017 allocation | % contribution | Allocation of 2017 net expenses | Net contributions at 31.12.2017 |
|----------------------------|---------------------------------|------------------------------|--------------------------------------|----------------|---------------------------------|---------------------------------|
| <i>European Commission</i> | 8,844 | – | 8,844 | 11.89% | (3,680) | 5,164 |
| <i>EDF</i> | 26,323 | – | 26,323 | 35.41% | (10,954) | 15,368 |
| Member States: | 23,548 | 15,000 | 38,548 | 51.85% | (16,042) | 22,506 |
| <i>Germany</i> | 10,124 | 15,000 | 25,124 | 33.80% | (10,455) | 14,669 |
| <i>Netherlands</i> | 2,125 | – | 2,125 | 2.86% | (884) | 1,241 |
| <i>Italy</i> | 675 | – | 675 | 0.91% | (281) | 394 |
| <i>France</i> | 10,624 | – | 10,624 | 14.29% | (4,421) | 6,203 |
| Non-Member States: | 625 | – | 625 | 0.84% | (260) | 365 |
| <i>Switzerland</i> | 625 | – | 625 | 0.84% | (260) | 365 |
| Total | 59,339 | 15,000 | 74,339 | 100.00% | (30,936) | 43,403 |

The net contributions of the donors at 31 December equal the contributions paid less the allocated net expenses to that date. The net expenses of the current year are allocated to the donors in proportion to the contributions at 31 December.

The contribution percentage and the allocation of net results based on it is only indicative. If the Bêkou Trust Fund is wound up, the final decision on the return of remaining funds will be made by the Trust Fund Board.

CURRENT LIABILITIES

2.6. ACCRUED CHARGES AND DEFERRED REVENUE

The Bêkou EU Trust Fund does not have any deferred revenue. All the amounts included under this heading related to accrued charges and are as follows:

EUR '000

| | 31.12.2017 | 31.12.2016 |
|------------------------|--------------|--------------|
| <i>Accrued charges</i> | 4,345 | 1,215 |
| Total | 4,345 | 1,215 |

Accrued charges are the amounts estimated by the Authorising Officer of costs incurred for services and goods delivered in the year 2017 but not yet invoiced or processed by the end of the year. The amount comprises the estimated operating expenses for on-going or ended contracts without validated cost claims. The 2017 estimation used the best available information about the existing contracts. Expenses were calculated 'pro-rata' based on the value of the contract and the percentage of completion. The percentage of completion is based on the operational duration of the contract and the number of contract days lapsed at 31 December 2017.

In order to more accurately reflect the amount that is expected to be spent on projects, the value of the contracts is adjusted by the average implementation rate of contracts and the average invoice eligibility rate. Both these rates are determined based on actual data related to already implemented contracts.

For 2017, rates applicable to the EDF were used because the types of contract and the types of beneficiaries of the EDF are representative to the type of contracts and beneficiaries in the Trust Fund. The portion of the estimated accrued charges which relates to pre-financing paid has been recorded as a reduction of the pre-financing amounts (see note 2.2).

Included under this heading are also accrued audit charges of EUR 24,000.

3. NOTES TO THE STATEMENT OF FINANCIAL PERFORMANCE

REVENUE

REVENUE FROM NON-EXCHANGE TRANSACTIONS

3.1. REVENUE FROM DONATIONS

This heading represents contributions from donors recognised as revenue in line with the incurred expenses. Consequently the economic result of the year is nil.

EXPENSES

3.2. OPERATING EXPENSES

| | EUR '000 | |
|--|---------------|---------------|
| | 2017 | 2016 |
| <i>Basic and primary health care</i> | 13,144 | 7,527 |
| <i>Urban development and management</i> | 5,109 | 861 |
| <i>Trade education</i> | 3,173 | 1,045 |
| <i>Food aid/food security programmes</i> | 2,477 | 3,173 |
| <i>Civilian peace-building</i> | 2,397 | 1,057 |
| <i>Reconstruction relief and rehabilitation</i> | 1,772 | 1,189 |
| <i>Environmental education</i> | 1,648 | 796 |
| <i>Women's equality organisations and institutions</i> | 513 | 785 |
| Total | 30,234 | 16,432 |

| | EUR '000 | |
|---|---------------|---------------|
| | 2017 | 2016 |
| Direct Management | 21,992 | 13,654 |
| Implemented by: | | |
| <i>Commission</i> | 21,992 | 13,654 |
| Indirect Management | 8,242 | 2,779 |
| Implemented by: | | |
| <i>Private law bodies with a public service mission</i> | 1,772 | 1,189 |
| <i>Public law bodies</i> | 6,470 | 1,590 |
| Total | 30,234 | 16,432 |

Operating expenses increased in 2017 with EUR 13.8 million. Aligned with the new operational strategy for the period 2017-2019, this is most visible in the fields of urban development and basic and primary health care.

3.3. OTHER EXPENSES

| | EUR '000 | |
|---|------------|------------|
| | 2017 | 2016 |
| <i>Management costs</i> | 577 | 761 |
| <i>Technical assistance and communication</i> | 79 | 39 |
| <i>Audit</i> | 48 | 48 |
| Total | 703 | 848 |

The management costs are charged to the Bêkou trust fund in accordance to Article 7.3 of the Constitutive agreement that authorises the Commission to deduct a sum of up to

5% of the amounts contributed to the Trust Fund to cover its management costs. The amount of management costs included under this heading comprise administrative costs incurred by the Commission during 2017. The difference between amounts paid to the Commission and the expenses incurred by the Commission on behalf of the trust fund (salary expenses, mission costs, etc.) is recorded as deferred expenses (see note **2.3**).

4. OTHER SIGNIFICANT DISCLOSURES

4.1. OUTSTANDING COMMITMENTS NOT YET EXPENSED

| | <i>EUR '000</i> | |
|---|-----------------|------------|
| | 31.12.2017 | 31.12.2016 |
| <i>Outstanding commitments not yet expensed</i> | 24,501 | 26,500 |

The amount comprises the budgetary RAL ('Reste à Liquider') less related amounts that have been included as expenses in the statement of financial performance. The budgetary RAL is an amount representing the open budgetary commitments for which payments and/or de-commitments have not yet been made. This is the normal consequence of the existence of multi-annual programmes.

4.2. RELATED PARTIES

The related parties of the Bêkou EU Trust Fund are the European Commission and the European Development Fund. Transactions between these entities take place as part of the normal operations of the Bêkou EU Trust Fund and as this is the case, no specific disclosure requirements are necessary for these transactions in accordance with the EU accounting rules.

4.3. EVENTS AFTER REPORTING DATE

At the date of transmission of these accounts, no material issues had come to the attention of or were reported to the Accounting Officer of the Bêkou EU Trust Fund that would require separate disclosure under this section. The annual accounts and related notes were prepared using the most recently available information and this is reflected in the information presented.

5. FINANCIAL INSTRUMENTS DISCLOSURES

5.1. CURRENCY RISKS

Exposure of the Bêkou EU Trust Fund to currency risk at year end

At 31 December 2017 the ending balances of financial assets and financial liabilities did not include any amounts quoted in different currencies than euro.

5.2. CREDIT RISK

At 31 December 2017 the financial assets comprise cash and cash equivalent of EUR 39.94 million and receivables and recoverables amounting to EUR 0.88 million.

Financial assets that are neither past due nor impaired

The amounts of receivables and recoverables are related to deferred charges and are thus neither past due nor impaired.

Financial assets by risk category

Cash and cash equivalents comprise EUR 36.74 million placed on current accounts and

EUR 3.2 million of cash equivalents with a notice period below 32 days. The entire amount is placed in a bank with prime and high grade.

5.3. LIQUIDITY RISK

Maturity analysis of financial liabilities by remaining contractual maturity

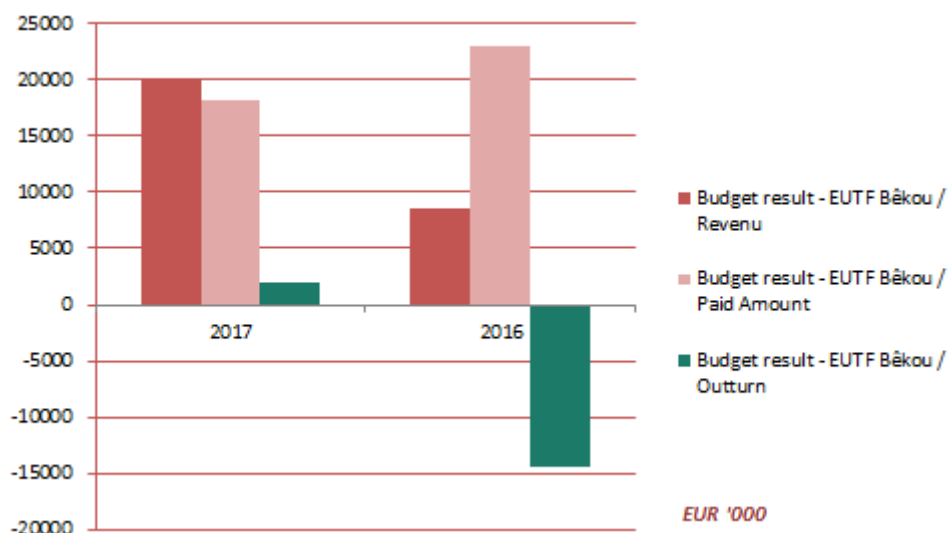
The financial liabilities largely comprise long term liabilities to donors. They will be paid back when the Bêkou EU Trust Fund is wound-up.

Part 3 - ANNUAL FINANCIAL REPORT

1. BUDGET RESULT

EUR '000

| | 2017 | 2016 |
|----------------------------|--------------|-----------------|
| Revenue | 20,007 | 8,532 |
| Payments | 18,095 | 22,963 |
| Exchange rate gain or loss | - | - |
| Budget result | 1,912 | (14,431) |



2. RECONCILIATION OF ECONOMIC RESULT AND BUDGET RESULT

The economic result of the year is calculated on the basis of accrual accounting principles. The budget result is however based on cash accounting rules. As the economic result and the budget result both cover the same underlying operational transactions, it is a useful control to ensure that they are reconcilable. The table below shows this reconciliation, highlighting the key reconciling amounts, split between revenue and expenditure items.

EUR '000

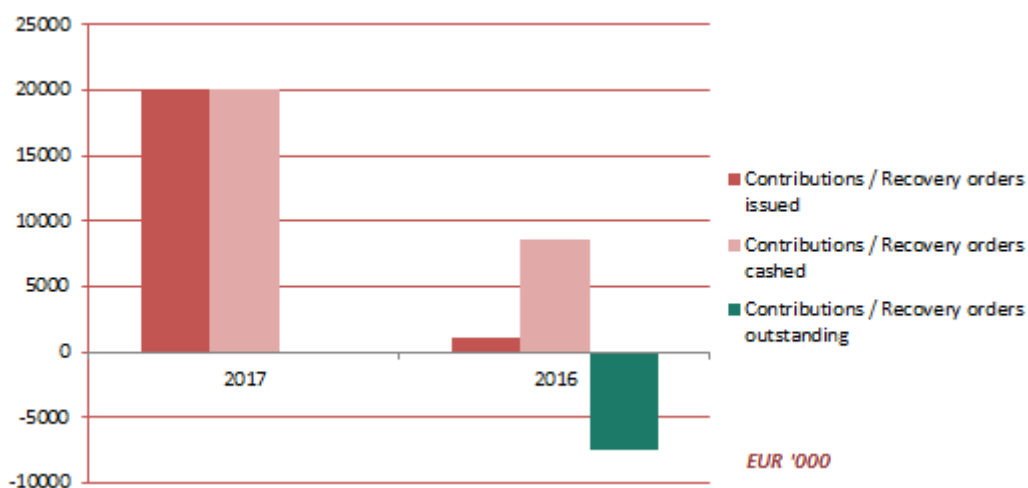
| | 2017 | 2016 |
|--|--------------|-----------------|
| ECONOMIC RESULT OF THE YEAR | - | - |
| Revenue | | |
| Entitlements not affecting the budget result | (30,930) | (17,194) |
| Entitlements established and collected in current year | - | 1,000 |
| Entitlements established in previous years and collected in current year | - | 7,446 |
| Contributions received | 20,000 | - |
| Expenses | | |
| Net effect of pre-financing | 1,086 | (13,997) |
| Accrued expenses (net) | 11,756 | 8,314 |
| BUDGET RESULT OF THE YEAR | 1,912 | (14,431) |

3. IMPLEMENTATION OF BUDGET REVENUE

3.1. Overview of revenue

EUR '000

| Financial Year | Issuing year | Revenue type | Recovery orders issued | Recovery orders cashed | Recovery orders outstanding |
|----------------|--------------|---------------|------------------------|------------------------|-----------------------------|
| 2014 | 2014 | Contributions | 45,000 | 45,000 | - |
| 2014 | | | 45,000 | 45,000 | - |
| 2015 | 2015 | Contributions | 45,595 | 27,480 | 18,116 |
| | 2015 | Interests | 56 | 56 | - |
| 2015 | | | 45,651 | 27,535 | 18,116 |
| 2016 | 2016 | Contributions | 1,000 | 1,000 | - |
| | 2016 | Interests | 86 | 86 | - |
| | 2015 | Contributions | - | 7,446 | (7,446) |
| 2016 | | | 1,086 | 8,532 | (7,446) |
| 2017 | 2017 | Contributions | 20,000 | 20,000 | - |
| | 2017 | Interests | 7 | 7 | - |
| 2017 | | | 20,007 | 20,007 | - |
| Total | | | 111,744 | 101,075 | 10,670 |

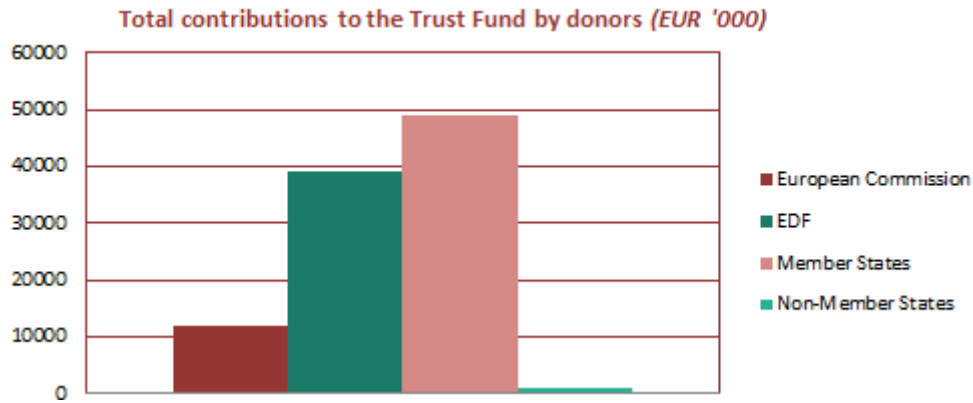


3.2. Overview of contributions by donors

EUR '000

| Donor | Contributions received during 2017 | Contributions Total | % contribution |
|---------------------------|------------------------------------|---------------------|-----------------|
| European Commission | - | 12,000 | 11.89 % |
| European Development Fund | - | 39,000 | 38.64 % |
| Member States | 20,000 | 49,000 | 48.55 % |
| Non-Member States | - | 925 | 0.92 % |
| Total | 20,000 | 100,925 | 100.00 % |

Note: The total contributions in this table do not include interests



3.3. Breakdown of contributions by external donors

EUR '000

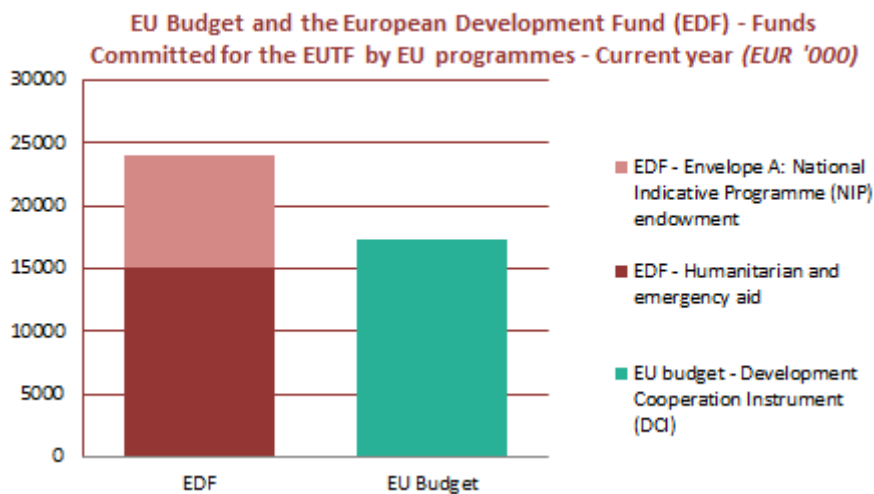
| Donor | Contributions received during 2017* | Contributions Total | % contribution |
|-----------------------------------|-------------------------------------|---------------------|-----------------|
| France | 5,000 | 15,000 | 30.04 % |
| Germany | 15,000 | 30,000 | 60.09 % |
| Italy | - | 1,000 | 2.00 % |
| Netherlands | - | 3,000 | 6.01 % |
| Subtotal Member States | 20,000 | 49,000 | 98.15 % |
| Switzerland | - | 925 | 1.85 % |
| Subtotal Non-member states | - | 925 | 1.85 % |
| Total external donors | 20,000 | 49,925 | 100.00 % |

* The contribution from France was cashed in December 2016, but was only regularized in the budgetary accounts in 2017.

3.4. Breakdown of Trust Fund contributions from the European Union (EU) budget and from the European Development Fund (EDF)

EUR '000

| EU programme | Committed for the EUTF | | Paid to the EUTF | |
|---|------------------------|----------------|------------------|---------------|
| | 2017 | All | 2017 | All |
| EDF - Envelope A: National Indicative Programme (NIP) endowment | 9,000 | 48,000 | - | 39,000 |
| EDF - Humanitarian and emergency aid | 15,000 | 15,000 | - | - |
| EDF - Regional Indicative Programme (RIP) | - | 5,000 | - | - |
| EU budget - Development Cooperation Instrument (DCI) | 17,289 | 54,592 | - | 10,000 |
| EU budget - Humanitarian aid | - | 3,000 | - | 2,000 |
| Total | 41,289 | 125,592 | - | 51,000 |

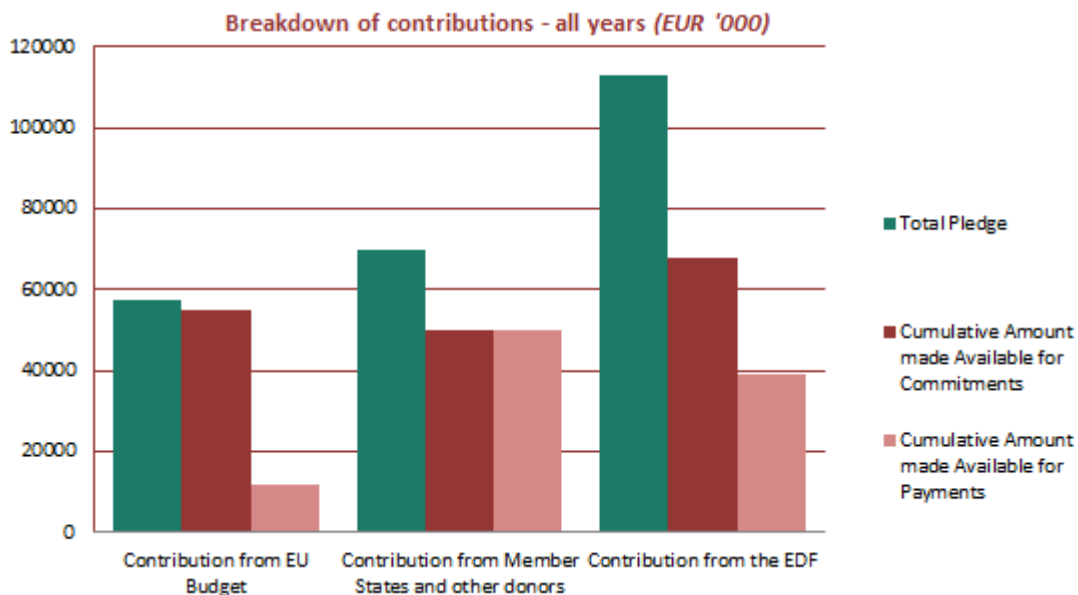
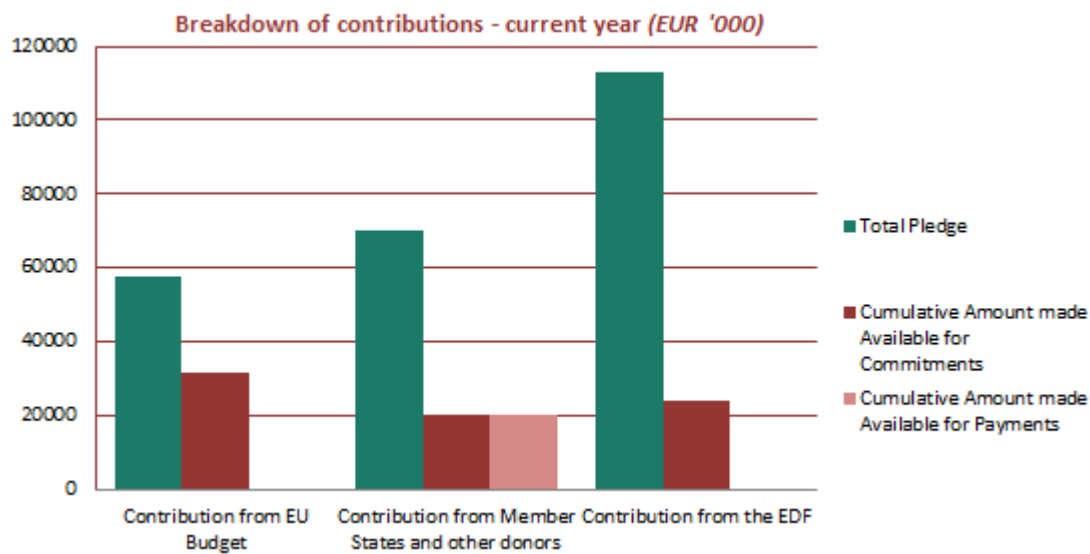


4. IMPLEMENTATION OF BUDGET EXPENDITURE

4.1. Breakdown of appropriations

EUR '000

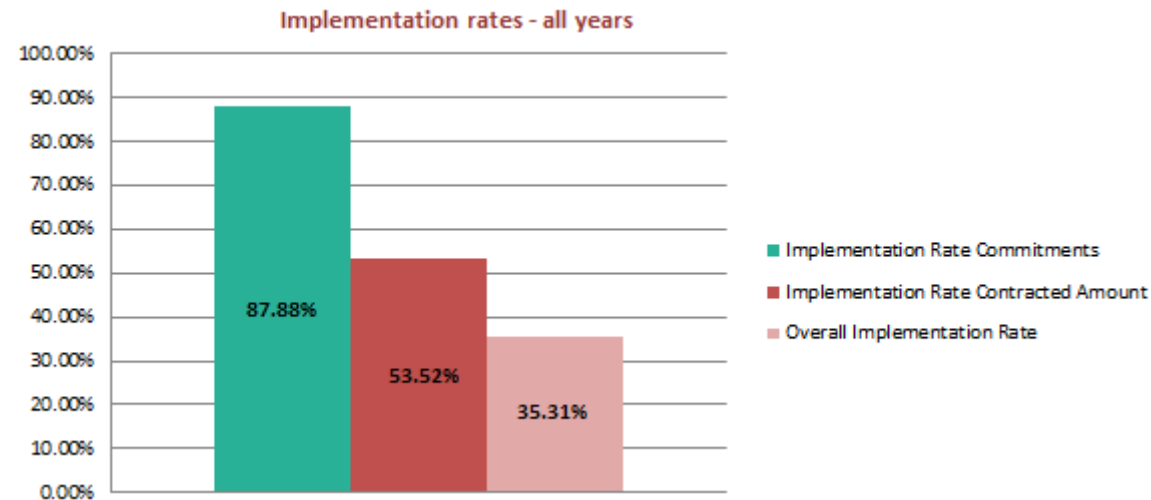
| Origin of funds | Total Pledge | Cumulative Amount made Available for Commitments | | Cumulative Amount made Available for Payments | |
|--|----------------|--|----------------|---|----------------|
| | | 2017 | All | 2017 | All |
| Contribution from EU Budget | 57,622 | 31,363 | 55,033 | – | 12,000 |
| Contribution from Member States and other donors | 65,925 | 20,007 | 50,075 | 20,007 | 50,075 |
| Contribution from the EDF | 113,000 | 24,000 | 68,000 | – | 39,000 |
| Total | 236,547 | 75,370 | 173,107 | 20,007 | 101,075 |



4.2. Multiannual overview of commitment and payment implementation

EUR '000

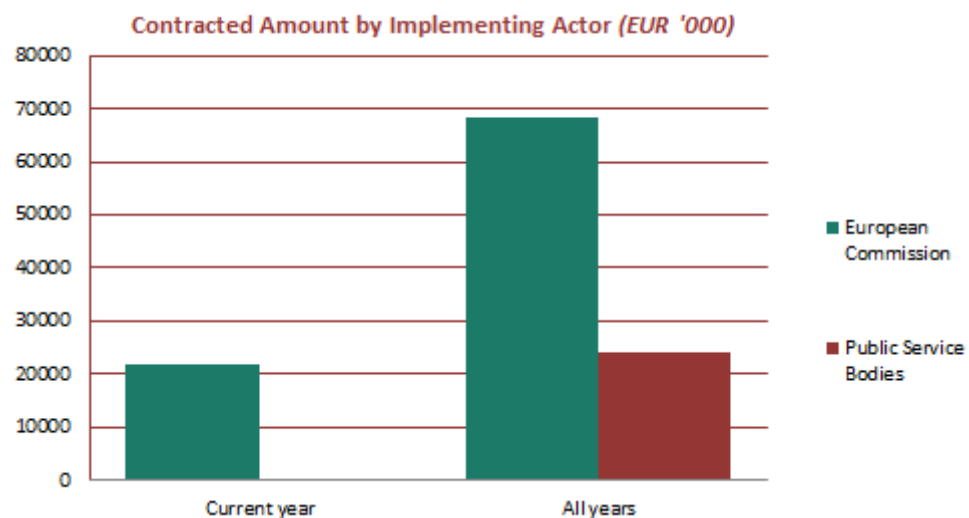
| Expenditure type | Cumulative Amount made Available for Commitments | | Committed Amount | | Implement. Rate Commitm. | Contracted Amount | | Implement. Rate Contracted Amount | Cumulative Amount made Available for Payments | | Paid Amount | | Overall Implement. Rate |
|----------------------------|--|----------------|------------------|----------------|--------------------------|-------------------|---------------|-----------------------------------|---|----------------|---------------|---------------|-------------------------|
| | 2017 | All | 2017 | All | All | 2017 | All | All | 2017 | All | 2017 | All | All |
| | (1) | | (2) | | (3)=(2)/(1) | (4) | | (5)=(4)/(1) | (6) | | (7) | | (8)=(7)/(1) |
| Administrative expenditure | 3,096 | 7,983 | - | 2,630 | 32.95 % | - | 2,630 | 32.95 % | 1,000 | 5,054 | - | 2,630 | 32.95 % |
| Operational expenditure | 72,274 | 165,124 | 58,300 | 149,498 | 90.54 % | 21,905 | 90,011 | 54.51 % | 19,007 | 96,021 | 18,095 | 58,486 | 35.42 % |
| Total | 75,370 | 173,107 | 58,300 | 152,128 | 87.88 % | 21,905 | 92,641 | 53.52 % | 20,007 | 101,075 | 18,095 | 61,116 | 35.31 % |



4.3. Breakdown of contracted and paid amounts by management type and implementing actor

EUR '000

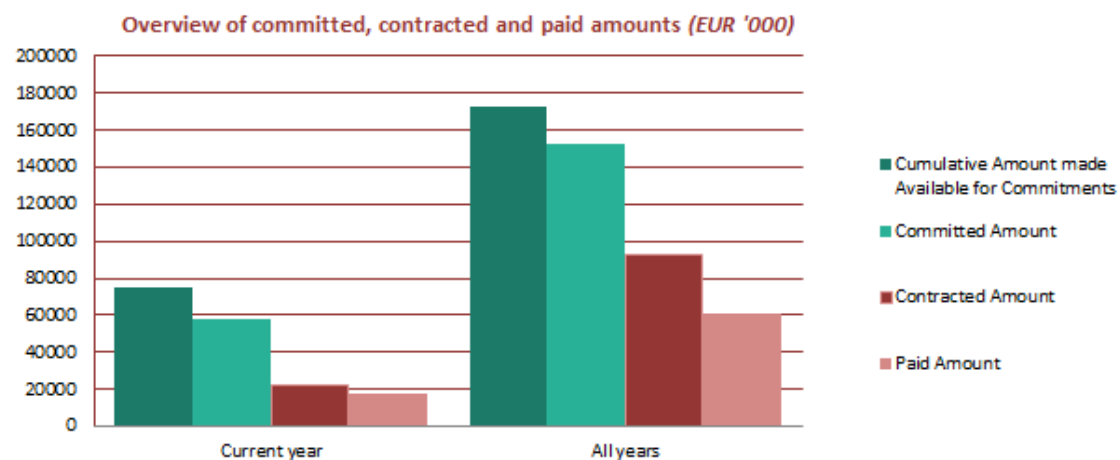
| Management type | Implementing Actor | Budget implementation type | Contracted Amount - 2017 | Contracted Amount - Total | Paid Amount - 2017 | Paid Amount – Total |
|----------------------|-----------------------|----------------------------|--------------------------|---------------------------|--------------------|---------------------|
| Direct Management: | European Commission | Commission's Department | 21,905 | 68,501 | 18,095 | 50,578 |
| Indirect Management: | Public Service Bodies | | - | 24,140 | - | 10,538 |
| Total | | | 21,905 | 92,641 | 18,095 | 61,116 |



4.4. Expenditure by spending area

EUR '000

| Spending Area | Cumulative Amount made Available for Commitments | | Committed Amount | | Contracted Amount | | Cumulative Amount made Available for Payments | | Paid Amount | | Overall Implementation Rate |
|-----------------------------------|--|----------------|------------------|----------------|-------------------|---------------|---|----------------|---------------|---------------|-----------------------------|
| | 2017 | All | 2017 | All | 2017 | All | 2017 | All | 2017 | All | All |
| Basic health care | 12,000 | 44,000 | 12,000 | 44,000 | 14,495 | 37,950 | 6,663 | 31,413 | 13,647 | 31,413 | 71.39 % |
| Civilian peace-building | 10,300 | 18,000 | 10,300 | 18,000 | 496 | 5,715 | - | 7,700 | 466 | 2,591 | 14.39 % |
| Drinking water & sanitation | 11,000 | 11,000 | 11,000 | 11,000 | - | - | - | - | - | - | - |
| Environmental education | - | 5,500 | - | 5,500 | 1,491 | 5,326 | - | 5,500 | - | 2,210 | 40.18 % |
| Food aid & security | 18,000 | 28,000 | 18,000 | 28,000 | 3,969 | 9,849 | - | 10,000 | 2,717 | 6,523 | 23.30 % |
| Reconstruction relief | 7,000 | 11,500 | 7,000 | 11,500 | - | 4,380 | - | 4,500 | - | 3,167 | 27.54 % |
| Trade education/training | - | 11,000 | - | 11,000 | - | 7,467 | - | 11,000 | - | 3,662 | 33.29 % |
| Urban development | - | 16,260 | - | 16,260 | - | 16,060 | - | 8,150 | - | 6,150 | 37.82 % |
| Women's equality org | - | 3,500 | - | 3,500 | 1,342 | 2,722 | - | 3,500 | 1,146 | 2,388 | 68.21 % |
| Audit | - | 300 | - | 238 | - | 238 | - | 300 | 48 | 119 | 39.58 % |
| Commission management | 730 | 3,630 | - | 2,630 | - | 2,630 | 730 | 3,630 | - | 2,630 | 72.45 % |
| Staff costs | - | - | - | - | - | - | - | - | - | - | - |
| Technical assistance | - | 500 | - | 500 | 112 | 303 | - | 500 | 72 | 264 | 52.73 % |
| Unallocated admin. appropriations | 2,366 | 4,353 | - | - | - | - | 270 | 1,424 | - | - | - |
| Unallocated appropriations | 13,974 | 15,564 | - | - | - | - | 12,343 | 13,457 | - | - | - |
| Total | 75,370 | 173,107 | 58,300 | 152,128 | 21,905 | 92,641 | 20,007 | 101,075 | 18,095 | 61,116 | 35.31 % |



5. GLOSSARY

| Term | Definition |
|----------------------------------|---|
| Amount available for commitments | This amount defines the total amount of legal obligations (contracts, grant agreements/decisions) that can be incurred. |
| Amount available for payments | Payment appropriations or contributions received to cover expenditure, arising from legal commitments entered in the current year and/or earlier years. |
| Appropriations | Amount of commitments/payments authorized by Parliament and Council in the annual EU budget. |
| Budget item | As far as the budget structure is concerned, revenue and expenditure are shown in the budget in accordance with a binding nomenclature which reflects the nature and purpose of each item. The budget nomenclature reflects different levels of disaggregation (title, chapter, article or item). |
| Committed amount | Amount reserved through a Commission decision or contract conclusion for future legal obligations (contracts, grant agreements/decisions) |
| Contracted amount | Amounts previously reserved, translated into binding contracts |
| EDF | European Development Fund |
| EUTFs | EU Trust Funds are Trust Funds directly implemented by the European Commission pooling resources from various sources. |
| Origin of funding | Amounts available broken down by type of donor |
| Implementation rate | Share of available amounts committed or paid |
| Paid amount | Disbursement made to honor legal obligations. |
| Spending area | The nomenclature used in the tables by spending area corresponds to OECD DAC Sector codes for Development Aid. Due to specific constraints for the preparation of OECD reports, amounts reported here can differ from official OECD reports. |
| Total Pledge | Total funding for the trust fund as agreed by donors. |
| Trust Fund | Fund established for a specific purpose with financial contributions from the EU budget and one or more donors and administered by an administrative agent, the Trustee. |

Outline Annex 3 D

- **Part 1 - Background information on the EU Trust Fund for Africa**
- **Part 2 - Financial Statements and Explanatory Notes**
 - **Balance Sheet**
 - **Statement of Financial Performance**
 - **Cashflow Statement**
 - **Statement of Changes in Net Assets**
 - **Notes to the Financial Statements:**
 - **Significant Accounting Policies**
 - **Notes to the Balance Sheet**
 - **Notes to the Statement of Financial Performance**
 - **Other Significant Disclosures**
 - **Financial Instruments Disclosures**
- **Part 3 - Annual Financial Report**
 - **Budget Result**
 - **Reconciliation of Economic Result and Budget Result**
 - **Implementation of Budget Revenue**
 - **Implementation of Budget Expenditure**
 - **Glossary**

Part 1 - BACKGROUND INFORMATION ON THE EUTF FOR AFRICA

General background on Union Trust Funds

A trust fund is a legal arrangement with a distinct financial structure that pools the funds of several donors to jointly finance an action on the basis of commonly agreed objectives and reporting formats.

In accordance with Article 187(1) of the Financial Regulation applicable to the general budget of the Union (EU FR) and Article 42 of the Financial Regulation applicable to the 11th European Development Fund (EDF FR), the Commission is authorised to create Union Trust Funds for external actions (EUTF). The EUTFs are created under an agreement concluded with other donors (at least one external donor) to respond to emergency, post-emergency or thematic actions. The establishment of an EUTF needs to be justified namely by EU added value (its objectives can be better met at EU than at national level), and complementarity (the trust fund should not duplicate already existing and similar instruments).

The European Commission submits the draft decision to establish an EUTF to the competent committee defined in the basic act governing the instrument that provides the EU's financial contribution to the new Trust Fund. The consultation of the Committees ensures an adequate involvement of the Council in the establishment of any EUTF. The proposal for the revision of the Financial Regulation addresses the need for greater involvement of the European Parliament in the creation of EUTFs (Article 227(1)) and reporting on their activities (Article 244).

After the adoption of the establishment and financing decisions, the constitutive act of the EUTF is signed by the European Commission and the donors. The constitutive act details the main features of the EUTF, such as its specific objectives, the rules for the composition and the internal rules of its board, as well as the duration. EUTFs are created for a limited duration, which is, together with its objectives, defined by the constitutive act of each trust fund. In accordance with Article 187 of the EU FR, the EUTF has specific governance arrangements and contributions are placed outside the EU budget.

EUTFs offer a number of advantages: they are EU led instruments, offering better coordination with EU Member States; better control of operations by the Union and other donors and enhanced EU visibility. Trust Funds benefit from fast decision-making processes and from their capacity to pool larger sums from different sources making them a flexible, proactive and adaptable tool.

EUTFs are managed by the Commission under the responsibility of the authorising officer by delegation who provides assurance on the use of the funds to the Commission and to third donors. The EUTF manager is the authorising officer by sub-delegation. As is the case for the European Development Fund, the accounting officer of a EUTF is the accounting officer of the Commission, who is responsible for laying down accounting procedures and chart of accounts common to all EUTFs.

The European Parliament and/or the Council may request the Commission to discontinue the appropriations for the Trust Fund or revise the constitutive act with a view to liquidate it.

Current EU Trust Funds

To date, the Commission has set up four EUTFs:

- The **BÈKOU EUTF**, whose objective is to support all aspects of the Central African Republic's exit from crisis and its reconstruction efforts. Established on 15 July 2014;
- The **MADAD EUTF**, a European Union Regional Trust Fund in response to the Syrian crisis. Established on 15 December 2014;
- The **AFRICA EUTF**, a European Union Emergency Trust Fund for stability and addressing root causes of irregular migration and displaced persons in Africa. Established on 12 November 2015;

- The **COLOMBIA EUTF**, to support the implementation of the peace agreement in the early recovery and stabilisation post conflict. Established on 12 December 2016.

Further information is available on the websites of individual EUTFs:

Bêkou - http://ec.europa.eu/europeaid/bekou-trust-fund-introduction_en

Madad- http://ec.europa.eu/enlargement/neighbourhood/countries/syria/madad/index_en.htm

Africa - http://ec.europa.eu/europeaid/regions/africa/eu-emergency-trust-fund-africa_en

Colombia - http://ec.europa.eu/europeaid/eu-trust-fund-colombia_en

The EUTF for Africa

European Union Emergency Trust Fund for stability and addressing root causes of irregular migration and displaced persons in Africa ('EUTF for Africa') was launched on 12 November 2015 during the Valletta Summit on Migration. The main objectives of this trust fund is to support all aspects of stability and contribute to better migration management as well as addressing the root causes of destabilisation, forced displacement and irregular migration, in particular by promoting resilience, economic and equal opportunities, security and development and addressing human rights abuses.

The trust fund operates in three main geographic areas, namely the Sahel region and Lake Chad area, the Horn of Africa and the North of Africa but also the neighbouring countries of the eligible countries may benefit, on a case by case basis, from the Trust fund's project. The Trust Fund is established for a limited period, until 31 December 2020 in order to provide a short and medium-term response to the challenges of the regions. The trust fund is managed from Brussels.

The Trust Fund Board is composed of representatives of the donors, of the Commission acting on behalf of the European Union and, as observers, representatives of EU Member States that are not donors ('observers'). Where relevant, representatives of partner countries and regional organisations are also invited as observers. In the Trust Fund Operational Committee, in addition to the entities listed above, also an EEAS and EU Delegation representative forms part of the Commission`s delegation.

The Board establishes and reviews the strategy of the EUTF. The Board shall meet at least once a year.

The Operational Committee examines, approves and supervises the implementation of the actions financed by the Fund. The Committee also approves the annual accounts and the annual reports on the activities financed by the Trust Fund.

Annual accounts of the EUTF for Africa

According to Article 7 of 'The agreement establishing the European Union emergency trust fund for stability and addressing root causes of irregular migration and displaced persons in Africa and its internal rules' ('Constitutive agreement') the annual accounts comprise two parts: (1) The annual financial report prepared by the EUTF manager and (2) The annual financial statements prepared by the EC Accounting Officer, who is, based on the same article also the Accounting Officer of the trust fund.

According to Article 8 of the Constitutive agreement the financial statements shall be prepared in accordance with the accounting rules adopted by the Commission's Accounting Officer (EU Accounting Rules, EAR) that are based on the International Public Sector Accounting Standards (IPSAS).

The annual accounts are subject to independent external audit and the final annual accounts are submitted by the EUTF manager and the Accounting Officer to the Operational Committee for approval (Article 8.3.4(c)).

Highlights of the year

As of 31 December 2017, resources allocated to the EU Trust Fund for Africa amount to approximately EUR 3,330 million: over EUR 2,900 million from the European Development Fund (EDF) and EU financial instruments including DCI, ENI, HOME and ECHO funding, and EUR 378.8 million from EU Member States and other donors (Switzerland and Norway), of which EUR 340.9 million have been paid as of 31 December 2017.

In the course of 2017, resources from the EDF and the EU budget have increased by approximately EUR 525 million (EUR 245 million from EDF, EUR 230 million from DCI and EUR 50 million from DG HOME funding) which represents an increase of almost 22 %. But, more importantly, as a result of the strong call for additional funding by the Commission and the European Council, resources pledged by EU Member States and other donors have significantly increased in 2017 by EUR 226.4 million (148.5 %), going from EUR 152.4 million at the end of December 2016 to EUR 378.8 million at the end of 2017. This remarkable increase of EU Member States contributions has mainly focussed on the North of Africa region.

As of 31 December 2017, a total of 143 projects worth EUR 2,388 million have been approved for the Sahel & Lake Chad, the Horn of Africa and the North of Africa regions. Of the total amount approved, 210 contracts have been signed with implementing partners for an amount of over EUR 1,502 million (63 % of the approved funding).

In the financial statements, the impact of this increased activity is most visible when looking at:

- Pre-financing: an increase of EUR 154.28 million (+133 %) (see notes 2.1 and 2.2). This is comparable with the amounts contracted, which increased from EUR 600 million in 2016 to 1,502 million in 2017.
- Cash and cash equivalents: an increase of EUR 147.69 million due to the new funds received (see note 2.4).
- Expenses: An increase of EUR 206.73 million illustrating the increased activities of the Trust Fund after the start-up year 2016 (see note 3.2 and 3.3).

Part 2 - FINANCIAL STATEMENTS AND EXPLANATORY NOTES²⁵

BALANCE SHEET

EUR '000

| | Note | 31.12.2017 | 31.12.2016 |
|--|------|------------------|------------------|
| NON-CURRENT ASSETS | | | |
| Pre-financing | 2.1 | 73,887 | 44,854 |
| | | 73,887 | 44,854 |
| CURRENT ASSETS | | | |
| Pre-financing | 2.2 | 195,975 | 70,731 |
| Exchange receivables and non-exchange recoverables | 2.3 | 3,020 | 9,476 |
| Cash and cash equivalents | 2.4 | 162,571 | 14,879 |
| | | 361,566 | 95,086 |
| TOTAL ASSETS | | 435,453 | 139,941 |
| NON-CURRENT LIABILITIES | | | |
| Financial liabilities | 2.5 | (416,940) | (138,502) |
| | | (416,940) | (138,502) |
| CURRENT LIABILITIES | | | |
| Payables | | (526) | (702) |
| Accrued charges and deferred revenue | 2.6 | (17,987) | (736) |
| | | (18,513) | (1,439) |
| TOTAL LIABILITIES | | (435,453) | (139,941) |
| NET ASSETS | | – | – |
| FUNDS & RESERVES | | | |
| Accumulated surplus | | – | – |
| Economic result of the year | | – | – |
| NET ASSETS | | – | – |

STATEMENT OF FINANCIAL PERFORMANCE

EUR '000

| | Note | 2017 | 2016 |
|---|------|------------------|-----------------|
| REVENUE | | | |
| Revenue from non-exchange transactions | | | |
| Revenue from donations | 3.1 | 258,800 | 52,246 |
| | | 258,800 | 52,246 |
| Revenue from exchange transactions | | | |
| Financial revenue | | 2 | 54 |
| Other exchange revenue | | 270 | 43 |
| | | 271 | 97 |
| Total revenue | | 259,071 | 52,343 |
| EXPENSES | | | |
| Operating expenses | 3.2 | (251,441) | (49,042) |
| Other expenses | 3.3 | (7,630) | (3,301) |
| Total expenses | | (259,071) | (52,343) |
| ECONOMIC RESULT OF THE YEAR | | – | – |

²⁵ It should be noted that due to the rounding of figures into thousands of euros, some financial data in the tables below may appear not to add-up.

CASHFLOW STATEMENT

EUR '000

| | 2017 | 2016 |
|--|----------------|-----------------|
| <i>Economic result of the year</i> | – | – |
| Operating activities | | |
| <i>(Increase)/decrease in pre-financing</i> | (154,277) | (115,585) |
| <i>(Increase)/decrease in exchange receivables and non-exchange recoverables</i> | 6,456 | (9,476) |
| <i>Increase/(decrease) in financial liabilities</i> | 278,438 | 105,860 |
| <i>Increase/(decrease) in payables</i> | (177) | 702 |
| <i>Increase/(decrease) in accrued charges and deferred revenue</i> | 17,251 | 736 |
| | | |
| NET CASHFLOW | 147,691 | (17,763) |
| <i>Net increase/(decrease) in cash and cash equivalents</i> | 147,691 | (17,763) |
| <i>Cash and cash equivalents at the beginning of the year</i> | 14,879 | 32,642 |
| <i>Cash and cash equivalents at year-end</i> | 162,571 | 14,879 |

STATEMENT OF CHANGES IN NET ASSETS

EUR '000

| | Accumulated surplus/ (deficit) | Economic result of the year | Net assets |
|------------------------------------|-----------------------------------|-----------------------------|------------|
| BALANCE AS AT 31.12.2016 | – | – | – |
| <i>Economic result of the year</i> | – | – | – |
| BALANCE AS AT 31.12.2017 | – | – | – |

NOTES TO THE FINANCIAL STATEMENTS

1. SIGNIFICANT ACCOUNTING POLICIES

1.1. ACCOUNTING PRINCIPLES

The objective of financial statements is to provide information about financial position, performance and cashflows of an entity that is useful to a wide range of users.

The overall considerations (or accounting principles) to be followed when preparing the financial statements are laid down in EU Accounting Rule 1 'Financial Statements' and are the same as those described in IPSAS 1: fair presentation, accrual basis, going concern, consistency of presentation, aggregation, offsetting and comparative information. The qualitative characteristics of financial reporting are relevance, faithful representation (reliability), understandability, timeliness, comparability and verifiability.

1.2. BASIS OF PREPARATION

1.2.1. Reporting period

Financial statements are presented annually. The accounting year begins on 1 January and ends on 31 December.

1.2.2. Currency and basis for conversion

The annual accounts are presented in thousands of euros, the euro being the EU's functional and reporting currency. Foreign currency transactions are translated into euros using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of foreign currency transactions and from the re-translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statement of financial performance. Different conversion methods apply to property, plant and equipment and intangible assets, which retain their value in euros at the date when they were purchased.

Year-end balances of monetary assets and liabilities denominated in foreign currencies are translated into euros on the basis of the European Central Bank (ECB) exchange rates applying on 31 December.

Euro exchange rates

| Currency | 31.12.2017 | 31.12.2016 | Currency | 31.12.2017 | 31.12.2016 |
|----------|------------|------------|----------|------------|------------|
| BGN | 1.9558 | 1.9558 | PLN | 4.1770 | 4.4103 |
| CZK | 25.5350 | 27.0210 | RON | 4.6585 | 4.5390 |
| DKK | 7.4449 | 7.4344 | SEK | 9.8438 | 9.5525 |
| GBP | 0.8872 | 0.8562 | CHF | 1.1702 | 1.0739 |
| HRK | 7.4400 | 7.5597 | JPY | 135.0100 | 123.4000 |
| HUF | 310.3300 | 309.8300 | USD | 1.1993 | 1.0541 |

1.2.3. Use of estimates

In accordance with IPSAS and generally accepted accounting principles, the financial statements necessarily include amounts based on estimates and assumptions by management based on the most reliable information available. Significant estimates include, but are not limited to; accrued and deferred revenue and charges, provisions, financial risk on accounts receivables, contingent assets and liabilities, and degree of impairment of assets. Actual results could differ from those estimates.

Reasonable estimates are essential part of the preparation of financial statements and do not undermine their reliability. An estimate may need revision if changes occur in the circumstances on which the estimate was based or as a result of new information or more experience. By its nature, the revision of an estimate does not relate to prior periods and is not the correction of an error. The effect of a change in accounting estimate shall be recognised in the surplus or deficit in the periods in which it becomes known.

1.3. BALANCE SHEET

1.3.1. Financial assets

The financial assets are classified in the following categories: financial assets at fair value through profit or loss; loans and receivables; held-to-maturity investments; and available for sale financial assets. The classification of the financial instruments is determined at initial recognition and re-evaluated at each balance sheet date.

(v) Financial assets at fair value through profit or loss

A financial asset is classified in this category if acquired principally for the purpose of selling in the short term or if so designated by the entity. Derivatives are also categorised in this category. Assets in this category are classified as current assets if they are expected to be realised within 12 months of the balance sheet date. During this financial year, the entity did not hold any investments in this category.

(vi) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They arise when the entity provides money, goods or services directly to a debtor with no intention of trading the receivable. They are included in non-current assets, except for maturities within 12 months of the balance sheet date. Loans and receivables include term deposits with the original maturity above three months.

(vii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that the entity has the positive intention and ability to hold to maturity. During this financial year, the entity did not hold any investments in this category.

(viii) Available for sale financial assets

Available for sale financial assets are non-derivatives that are either designated in this category or not classified in any of the other categories. They are classified as either current or

non-current assets, depending on the period of time the entity expects to hold them, which is usually the maturity date.

Initial recognition and measurement

Purchases and sales of financial assets at fair value through profit and loss, held-to-maturity and available for sale are recognised on trade date - the date on which the entity commits to purchase or sell the asset. Cash equivalents, loans and term deposits are recognised at settlement date. Financial instruments are initially recognised at fair value. For all financial assets not carried at fair value through profit and loss transaction costs are added to the fair value at initial recognition.

Financial instruments are derecognised when the rights to receive cashflows from the investments have expired or the entity has transferred substantially all risks and rewards of ownership to another party.

Subsequent measurement

Financial assets at fair value through profit and loss are subsequently carried at fair value with gains and losses arising changes in the fair value being included in the statement of financial performance in the period in which they arise.

Loans and receivables and held-to maturity investments are carried at amortised cost using the effective interest method.

Available for sale financial assets are subsequently carried at fair value. Gains and losses arising from changes in the fair value are recognised in the fair value reserve. Interest on available for sale financial assets calculated using the effective interest method is recognised in the statement of financial performance.

The entity assesses at each balance sheet date whether there is objective evidence that a financial asset is impaired and whether an impairment loss should be recorded in the statement of financial performance.

1.3.2. Pre-financing amounts

Pre-financing is a payment intended to provide the beneficiary with a cash advance, i.e. a float. It may be split into a number of payments over a period defined in the particular contract, decision, agreement or basic legal act. The float or advance is either used for the purpose for which it was provided during the period defined in the agreement or it is repaid. If the beneficiary does not incur eligible expenditure, he has the obligation to return the pre-financing advance to the entity. The amount of the pre-financing may be reduced (wholly or partially) by the acceptance of eligible costs (which are recognised as expenses).

Pre-financing is, on subsequent balance sheet dates, measured at the amount initially recognised on the balance sheet less eligible expenses (including estimated amounts where necessary) incurred during the period.

1.3.3. Receivables and recoverables

As the EU accounting rules require a separate presentation of exchange and non-exchange transactions, for the purpose of drawing up the accounts, receivables are defined as stemming from exchange transactions and recoverables are defined as stemming from non-exchange transactions (when the entity receives value from another entity without directly giving approximately equal value in exchange).

Receivables from exchange transactions meet the definition of financial instruments and are thus classified as loans and receivables and measured accordingly (see 1.3.1 above).

Recoverables from non-exchange transactions are carried at original amount (adjusted for interests and penalties) less write-down for impairment. A write-down for impairment is established when there is objective evidence that the entity will not be able to collect all amounts due according to the original terms of the recoverables. The amount of the write-down is the difference between the asset's carrying amount and the recoverable amount. The amount of the write-down is recognised in the statement of financial performance.

1.3.4. Cash and cash equivalents

Cash and cash equivalents are financial instruments and include cash at hand, deposits held at call or at short notice with banks, and other short-term highly liquid investments with original maturities of three months or less.

1.3.5. Provisions

Provisions are recognised when the entity has a present legal or constructive obligation towards third parties as a result of past events, it is more likely than not that an outflow of resources will be required to settle the obligation, and the amount can be reliably estimated. Provisions are not recognised for future operating losses. The amount of the provision is the best estimate of the expenditure expected to be required to settle the present obligation at the reporting date. Where the provision involves a large number of items, the obligation is estimated by weighting all possible outcomes by their associated probabilities ('expected value' method).

1.3.6. Payables

Included under accounts payable are both amounts related to exchange transactions such as the purchase of goods and services and to non-exchange transactions e.g. to cost claims from beneficiaries, grants or other EU funding.

Where grants or other funding is provided to the beneficiaries, the cost claims are recorded as payables for the requested amount when the cost claim is received. Upon verification and acceptance of the eligible costs, the payables are valued at the accepted and eligible amount.

Payables arising from the purchase of goods and services are recognised at invoice reception for the original amount and corresponding expenses are entered in the accounts when the supplies or services are delivered and accepted by the entity.

1.3.7. Accrued and deferred revenue and charges

Transactions and events are recognised in the financial statements in the period to which they relate. At year-end, if an invoice is not yet issued but the service has been rendered, the supplies have been delivered by the entity or a contractual agreement exists (e.g. by reference to a contract), an accrued revenue will be recognised in the financial statements. In addition, at year-end, if an invoice is issued but the services have not yet been rendered or the goods supplied have not yet been delivered, the revenue will be deferred and recognised in the subsequent accounting period.

Expenses are also accounted for in the period to which they relate. At the end of the accounting period, accrued expenses are recognised based on an estimated amount of the transfer obligation of the period. The calculation of accrued expenses is done in accordance with detailed operational and practical guidelines issued by the Accounting Officer which aim at ensuring that the financial statements provide a faithful representation of the economic and other phenomena they purport to represent. By analogy, if a payment has been made in advance for services or goods that have not yet been received, the expense will be deferred and recognised in the subsequent accounting period.

1.4. STATEMENT OF FINANCIAL PERFORMANCE

1.4.1. Revenue

Revenue comprises gross inflows of economic benefits or service potential received and receivable by the entity, which represents an increase in net assets, other than increases relating to contributions from owners.

Depending on the nature of the underlying transactions in the statement of financial performance it is distinguished between:

(iii) Revenue from non-exchange transactions

Revenue from non-exchange transactions are taxes and transfers because the transferor provides resources to the recipient entity without the recipient entity providing approximately equal value directly in exchange.

Transfers are inflows of future economic benefits or service potential from non-exchange transactions, other than taxes. The entity shall recognise an asset in respect of transfers when the entity controls the resources as a result of a past event (the transfer) and expects to receive future economic benefits or service potential from those resources, and when the fair value can be reliably measured. An inflow of resources from a non-exchange transaction recognised as an asset (i.e. cash) is also recognised as revenue, except to the extent that the entity has a present obligation in respect of that transfer (condition), which needs to be satisfied before the revenue can be recognised. Until the condition is met the revenue is deferred and recognised as a liability (pre-financing received).

(iv) Revenue from exchange transactions

Revenue from the sale of goods and services is recognised when the significant risk and rewards of ownership of the goods are transferred to the purchaser. Revenue associated with a transaction involving the provision of services is recognised by reference to the stage of completion of the transaction at the reporting date.

1.4.2. Expenses

Expenses are decreases in economic benefits or service potential during the reporting period in the form of outflows or consumption of assets or incurrence of liabilities that result in decreases in net assets/equity. They include both the expenses from exchange transactions and expenses from non-exchange transactions.

Expenses from exchange transactions arising from the purchase of goods and services are recognised when the supplies are delivered and accepted by the entity. They are valued at original invoice amount. Furthermore, at the balance sheet date expenses related to the service delivered during the period for which an invoice has not yet been received or accepted are recognised in the statement of financial performance.

Expenses from non-exchange transactions account for the majority of the entity's operating expenses. They relate to transfers to beneficiaries and can be of three types: entitlements, transfers under agreement and discretionary grants, contributions and donations. Transfers are recognised as expenses in the period during which the events giving rise to the transfer occurred, as long as the nature of the transfer is allowed by regulation or an agreement has been signed authorising the transfer; any eligibility criteria have been met by the beneficiary; and a reasonable estimate of the amount can be made.

When a request for payment or cost claim is received and meets the recognition criteria, it is recognised as an expense for the eligible amount. At year-end, incurred eligible expenses due to the beneficiaries but not yet reported are estimated and recorded as accrued expense.

1.5. CONTINGENT ASSETS AND LIABILITIES

1.5.1. Contingent assets

A contingent asset is a possible asset that arises from past events and of which the existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity. A contingent asset is disclosed when an inflow of economic benefits or service potential is probable.

1.5.2. Contingent liabilities

A contingent liability is a possible obligation that arises from past events and of which the existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or a present obligation that arises from past events but is not recognised because: it is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation or, in the rare circumstances where the amount of the obligation cannot be measured with sufficient reliability.

1.6. CONSOLIDATION

The accounts of this entity are fully consolidated in the EDF consolidated annual accounts.

1.7. CONTRIBUTIONS FROM DONORS

The EU trust fund is required to finance specific projects and return remaining funds received from donors at the time of winding-up of the trust fund. Contributions from donors to the EU trust fund fulfil the criteria of revenues from non-exchange transactions under conditions. When the trust fund receives resources a liability, that equals to the received contributions, should be recorded on the balance sheet of the trust fund. The received contributions remain under liabilities until the conditions attached to the donated funds are met, i.e. eligible expenses are incurred by the trust fund.

At the balance sheet date the outstanding contribution liabilities are measured as contributions received less net expenses. Net expenses are the expenses incurred by the trust fund, including estimated amounts and if applicable, net of the revenue generated by the activities of the trust fund (e.g. bank interest). The corresponding amount of contributions is recognised as non-exchange revenue from donation. Consequently the effect on economic result of the year is nil.

For reporting purposes the net expenses of the reporting period will be attributed to the donors in proportion to net contributions paid as at 31 December, i.e. contributions paid to the trust fund as at 31 December, less net expenses allocated in the previous years. When the contribution from one donor is totally consumed, contributions will be allocated from the remaining donors. This allocation of contributions is only indicative. When the the trust fund is wound up the actual split of remaining resources will be decided by the Board.

2. NOTES TO THE BALANCE SHEET

NON-CURRENT ASSETS

2.1. PRE-FINANCING

| | <i>EUR '000</i> | |
|---|-----------------|---------------|
| | 31.12.2017 | 31.12.2016 |
| Direct Management | 29,364 | 16,709 |
| Implemented by: | | |
| <i>Commission</i> | 513 | 1,815 |
| <i>EU delegations</i> | 28,851 | 14,894 |
| Indirect Management | 44,523 | 28,145 |
| Implemented by: | | |
| <i>International organisations</i> | 20,883 | 5,088 |
| <i>Private law bodies with a public service mission</i> | 11,323 | 3,519 |
| <i>Public law bodies</i> | 12,317 | 19,538 |
| Total | 73,887 | 44,854 |

CURRENT ASSETS

2.2. PRE-FINANCING

EUR '000

| | 31.12.2017 | 31.12.2016 |
|---|----------------|---------------|
| Direct Management | 64,825 | 17,889 |
| Implemented by: | | |
| <i>Commission</i> | 3,534 | 1,613 |
| <i>EU delegations</i> | 61,291 | 16,276 |
| Indirect Management | 131,151 | 52,842 |
| Implemented by: | | |
| <i>International organisations</i> | 77,463 | 4,322 |
| <i>Private law bodies with a public service mission</i> | 28,943 | 24,794 |
| <i>Public law bodies</i> | 24,745 | 23,726 |
| Total | 195,975 | 70,731 |

Pre-financing represents money paid out, and thus implementation of payment appropriations. As explained in note 1.3.2, these are advances not yet expensed. Thus while pre-financing reduces the outstanding RAL (see note 4.1) it represents expenses still to be recognised in the statement of financial performance.

The tables above show a significant increase in non-current and current pre-financing of EUR 154.28 million (+133%). This is explained by the increased activities after the call for additional funds. Following this call, further contracts were signed. The total amounts contracted increased from EUR 600 million to EUR 1,502 million.

Guarantees received covering pre-financing amounted to EUR 8.55 million at year-end.

2.3. EXCHANGE RECEIVABLES AND NON-EXCHANGE RECOVERABLES

This heading almost entirely relates to deferred administrative expenses of EUR 3.02 million relating to the unused EC management fee. In 2016 EUR 12.52 million was paid to the Commission of which EUR 3.05 million and EUR 6.46 million were respectively used in 2016 and 2017 for the staff and mission expenses (see note 3.3).

2.4. CASH AND CASH EQUIVALENTS

At 31 December 2017 cash and cash equivalents comprise EUR 149.54 million placed on current accounts (EUR 12.56 million in 2016) and EUR 13.03 million with a notice period below 32 days (EUR 2.32 million in 2016).

The increase in cash and cash equivalents is also shown in the cashflow statement. Most importantly, the fund's 2017 (incoming) contributions amounted to EUR 537.24 million (see note 2.5.), whereas the (outgoing) payments only amounted to EUR 389.56 million (annual financial report).

NON-CURRENT LIABILITIES

2.5. FINANCIAL LIABILITIES

EUR '000

| Donor | Net contribution ²⁶ 2016 | Contributions cashed 2017 | Total contributions | % contribution ²⁷ | Allocation of 2017 result | Net contributions 2017 |
|----------------------------|-------------------------------------|---------------------------|---------------------|------------------------------|---------------------------|------------------------|
| <i>European Commission</i> | 22,073 | 78,101 | 100,174 | 14.82% | (38,365) | 61,808 |
| <i>EDF</i> | 71,531 | 179,900 | 251,431 | 37.21% | (96,295) | 155,136 |

²⁶ The net contributions of the donors at 31 December equal the contributions paid less the allocated net expenses to that date. The net expenses of the current year are allocated to the donors in proportion to the contributions at 31 December.

²⁷ The contribution percentage and the allocation of net results based on it is only indicative. If the Trust Fund is wound up, the final decision on the return of remaining funds will be made by the Trust Fund Board.

EUR '000

| Donor | Net contribution s ²⁶ 2016 | Contributions cashed 2017 | Total contributions | % contribution ²⁷ | Allocation of 2017 result | Net contributions 2017 |
|---------------------------|---------------------------------------|---------------------------|---------------------|------------------------------|---------------------------|------------------------|
| Member States: | 40,982 | 272,165 | 313,148 | 46.34% | (119,932) | 193,216 |
| Austria | 2,178 | 3,000 | 5,178 | 0.77% | (1,983) | 3,195 |
| Belgium | 2,178 | 3,000 | 5,178 | 0.77% | (1,983) | 3,195 |
| Bulgaria | 36 | 500 | 536 | 0.08% | (205) | 331 |
| Croatia | – | 200 | 200 | 0.03% | (77) | 123 |
| Czech Republic | 537 | 922 | 1,459 | 0.22% | (559) | 900 |
| Denmark | 4,358 | 4,031 | 8,389 | 1.24% | (3,213) | 5,176 |
| Estonia | 327 | 1,000 | 1,327 | 0.20% | (508) | 819 |
| Finland | 3,630 | | 3,630 | 0.54% | (1,390) | 2,240 |
| France | 2,178 | | 2,178 | 0.32% | (834) | 1,344 |
| Germany | 2,178 | 133,000 | 135,178 | 20.00% | (51,772) | 83,407 |
| Hungary | 508 | | 508 | 0.08% | (195) | 314 |
| Ireland | 436 | 1,000 | 1,436 | 0.21% | (550) | 886 |
| Italy | 7,261 | 92,000 | 99,261 | 14.69% | (38,016) | 61,245 |
| Latvia | 36 | 250 | 286 | 0.04% | (110) | 177 |
| Lithuania | 36 | 150 | 186 | 0.03% | (71) | 115 |
| Luxembourg | 2,251 | | 2,251 | 0.33% | (862) | 1,389 |
| Malta | 36 | 50 | 86 | 0.01% | (33) | 53 |
| Netherlands | 6,535 | 14,362 | 20,897 | 3.09% | (8,003) | 12,894 |
| Poland | 799 | 9,451 | 10,249 | 1.52% | (3,925) | 6,324 |
| Portugal | 327 | 1,350 | 1,677 | 0.25% | (642) | 1,035 |
| Romania | 73 | | 73 | 0.01% | (28) | 45 |
| Slovakia | 254 | 1,250 | 1,504 | 0.22% | (576) | 928 |
| Slovenia | 36 | 50 | 86 | 0.01% | (33) | 53 |
| Spain | 2,178 | 6,000 | 8,178 | 1.21% | (3,132) | 5,046 |
| Sweden | 2,178 | | 2,178 | 0.32% | (834) | 1,344 |
| United Kingdom | 436 | 600 | 1,036 | 0.15% | (397) | 639 |
| Non-Member States: | 3,916 | 7,072 | 10,988 | 1.63% | (4,208) | 6,780 |
| Norway | 2,609 | 5,272 | 7,881 | 1.17% | (3,018) | 4,863 |
| Switzerland | 1,307 | 1,800 | 3,107 | 0.46% | (1,190) | 1,917 |
| Total | 138,502 | 537,238 | 675,740 | 100.00% | (258,800) | 416,940 |

2.6. ACCRUED CHARGES AND DEFERRED REVENUE

The EUTF for Africa does not have any deferred revenue. All the amounts included under this heading related to accrued charges and are as follows:

EUR '000

| | 31.12.2017 | 31.12.2016 |
|-----------------|---------------|------------|
| Accrued charges | 17,987 | 736 |
| Total | 17,987 | 736 |

Accrued charges are the amounts estimated by the Authorising Officer of costs incurred for services and goods delivered in the year 2017 but not yet invoiced or processed by the end of the year. The amount comprises the estimated operating expenses for on-going or ended contracts without validated cost claims. The 2017 estimation used the best available information about the existing contracts. Expenses were calculated 'pro-rata' based on the value of the contract and the percentage of completion. The percentage of completion is based on the operational duration of the contract and the number of contract days lapsed at 31 December 2017.

In order to more accurately reflect the amount that is expected to be spent on projects, the value of the contracts is adjusted by the average implementation rate of contracts and the average invoice eligibility rate. Both these rates are determined based on actual data related to already implemented contracts. For large contracts the accrued charges are based on the real expenses incurred in the contract (if information is available).

For 2017 the rates applicable to the EDF were used because the types of contract and the types of beneficiaries of the EDF are representative to the type of contracts and beneficiaries in

the Trust Fund. The portion of the estimated accrued charges which relates to pre-financing paid has been recorded as a reduction of the pre-financing amounts (see note 2.2). Included under this heading are also accrued audit charges of EUR 32,000.

3. NOTES TO THE STATEMENT OF FINANCIAL PERFORMANCE

REVENUE

REVENUE FROM NON-EXCHANGE TRANSACTIONS

3.1. REVENUE FROM DONATIONS

This heading represents contributions from donors recognised as revenue in line with the incurred expenses. Consequently the economic result of the year is nil.

EXPENSES

3.2. OPERATING EXPENSES

EUR '000

| | 2017 | 2016 |
|--|----------------|---------------|
| <i>Civilian peace</i> | 64,205 | 16,033 |
| <i>Social/ welfare services</i> | 55,855 | 7,191 |
| <i>Population policy and administrative management</i> | 29,762 | 6,978 |
| <i>Basic health care</i> | 19,537 | (6,202) |
| <i>Agricultural development</i> | 14,325 | 2,267 |
| <i>Food aid/Food security programmes</i> | 12,065 | 1,782 |
| <i>Relief co-ordination</i> | 8,479 | – |
| <i>Small and medium-sized enterprises (SME)</i> | 7,467 | 2,246 |
| <i>Urban development and management</i> | 6,439 | 2,420 |
| <i>Reconstruction relief</i> | 5,829 | – |
| <i>Teacher training</i> | 5,543 | – |
| <i>Public sector policy</i> | 3,422 | 1,102 |
| <i>Security system management and reform</i> | 3,211 | 1,295 |
| <i>Basic nutrition</i> | 2,848 | – |
| <i>Material relief</i> | 2,774 | 448 |
| <i>Basic drinking water</i> | 2,661 | – |
| <i>Womens' equality organisations and institutions</i> | 1,473 | 133 |
| <i>Public sector policy</i> | 1,407 | 13,082 |
| <i>Education facilities and training</i> | 1,224 | 252 |
| <i>Vocational training</i> | 830 | – |
| <i>Primary education</i> | 599 | – |
| <i>Human Rights</i> | 546 | – |
| <i>Fishery development</i> | 514 | – |
| <i>Staff costs</i> | 280 | – |
| <i>International peacekeeping operations</i> | 135 | – |
| <i>Dissimination, conference and meeting costs</i> | 9 | 10 |
| <i>Interest and bank charges</i> | 2 | 3 |
| Total | 251,441 | 49,042 |

EUR '000

| | 2017 | 2016 |
|---|----------------|---------------|
| Direct Management | 102,840 | 23,833 |
| Implemented by: | | |
| <i>Commission</i> | 7,041 | 3,000 |
| <i>EU delegations</i> | 95,800 | 20,833 |
| Indirect Management | 148,600 | 25,209 |
| Implemented by: | | |
| <i>International organisations</i> | 65,132 | 1,614 |
| <i>Private law bodies with a public service mission</i> | 42,995 | 6,945 |
| <i>Public law bodies</i> | 40,474 | 16,650 |
| Total | 251,441 | 49,042 |

The main part of the operating expenses relate to on-going or ended projects carried out in 2017 without any validated cost claims (or equivalent) available at 31 December and was estimated using the best information available at the time of the preparation of the annual accounts. The 2017 estimation used the best available information about the existing contracts which ensures that only costs that reflect the services or work performed by 31 December are included in the operating expenses of the year.

Since the comparable amounts relate to the start-up year 2016, the expenses are registered in more fields and the increase is visible in almost every field, most notable in civilian peace and social/ welfare services.

3.3. OTHER EXPENSES

EUR '000

| | 2017 | 2016 |
|--|--------------|--------------|
| Management fee EC | 6,456 | 3,047 |
| Technical assistance and communication | 762 | 241 |
| Foreign exchange losses | 253 | 13 |
| Audit | 65 | – |
| Other administrative expenses | 94 | – |
| Total | 7,630 | 3,301 |

The management costs are charged to the EUTF for Africa in accordance to Article 7.3 of the Constitutive agreement that authorises the Commission to deduct a sum of 2.75 % of the amounts contributed by the European Union to the Trust Fund and 5 % of the amounts contributed by other donors to cover its management costs. The amount of management fees included under this heading comprise administrative costs incurred by the Commission during 2017. The difference between amounts paid and the the amounts incurred is recorded as deferred expenses (see note 2.3).

4. OTHER SIGNIFICANT DISCLOSURES

4.1. OUTSTANDING COMMITMENTS NOT YET EXPENSED

EUR '000

| | 31.12.2017 | 31.12.2016 |
|--|------------|------------|
| Outstanding commitments not yet expensed | 926,752 | 348,671 |

The amount comprises the budgetary RAL ('Reste à Liquider') less related amounts that have been included as expenses in the 2017 statement of financial performance. The budgetary RAL is an amount representing the open budgetary commitments for which payments and/or de-commitments have not yet been made. This is the normal consequence of the existence of multi-annual programmes.

4.2. RELATED PARTIES

The related parties of the EUTF for Africa is the European Commission and the European Development Fund. Transactions between these entities take place as part of the normal operations of the EUTF for Africa and as this is the case, no specific disclosure requirements are necessary for these transactions in accordance with the EU accounting rules.

4.3. EVENTS AFTER REPORTING DATE

At the date of transmission of these accounts, no material issues had come to the attention of or were reported to the Accounting Officer of the EUTF for Africa that would require separate disclosure under this section. The annual accounts and related notes were prepared using the most recently available information and this is reflected in the information presented above.

5. FINANCIAL INSTRUMENTS DISCLOSURES

5.1. CURRENCY RISKS

Exposure of the EUTF for Africa to currency risk at year end

At December the ending balances of financial assets and financial liabilities did not include any amounts quoted in different currencies than euro.

5.2. CREDIT RISK

At 31 December 2017 the financial assets compose of cash and cash equivalents of EUR 162.57 million and receivables and recoverables amounting to EUR 3.02 million.

Financial assets that are neither past due nor impaired

The amounts of receivables and recoverables are related to deferred charges and accrued revenue and are thus neither past due nor impaired.

Financial assets by risk category

Cash and cash equivalents comprise EUR 149.54 million placed on current accounts and EUR 13.03 million of cash equivalents with a notice period below 32 days. The entire amount is placed in a bank at prime and high grade.

5.3. LIQUIDITY RISK

Maturity analysis of financial liabilities by remaining contractual maturity

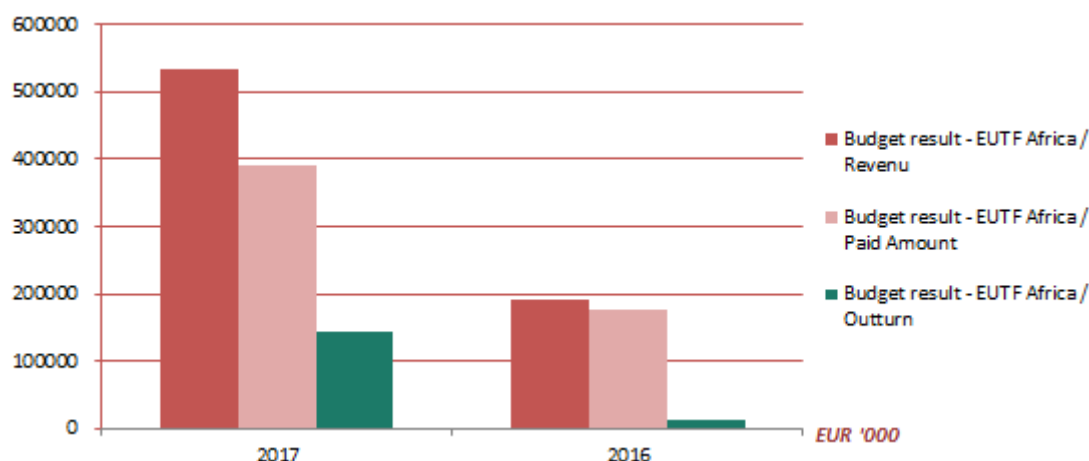
The financial liabilities largely comprise of long term liabilities to donors. They will be paid when the EUTF for Africa is wound-up.

Part 3 - ANNUAL FINANCIAL REPORT

1. BUDGET RESULT

EUR '000

| | 2017 | 2016 |
|----------------------------|----------------|---------------|
| Revenue | 534,546 | 190,449 |
| Payments | 389,565 | 175,953 |
| Exchange rate gain or loss | 16 | 30 |
| Budget result | 144,998 | 14,526 |



2. RECONCILIATION OF ECONOMIC RESULT AND BUDGET RESULT

The economic result of the year is calculated on the basis of accrual accounting principles. The budget result is however based on cash accounting rules. As the economic result and the budget result both cover the same underlying operational transactions, it is a useful control to ensure that they are reconcilable. The table below shows this reconciliation, highlighting the key reconciling amounts, split between revenue and expenditure items.

EUR '000

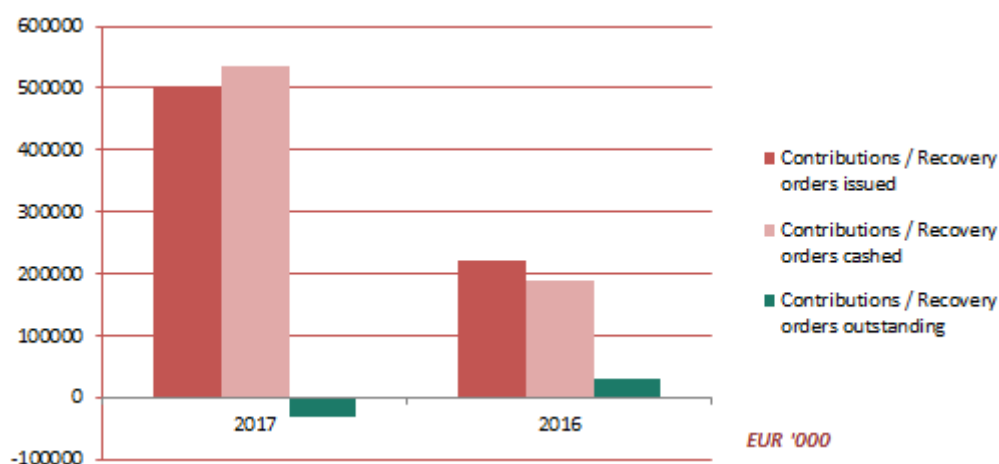
| | 2017 | |
|--|----------------|---------------|
| ECONOMIC RESULT OF THE YEAR | - | - |
| Revenue | | |
| Entitlements not affecting the budget result | (258,793) | (52,301) |
| Entitlements collected in current year | 534,538 | 220,449 |
| Accrued revenue (net) | - | (30,000) |
| Expenses | | |
| Net effect of pre-financing | (351,753) | (151,220) |
| Accrued expenses (net) | 221,006 | 27,598 |
| BUDGET RESULT OF THE YEAR | 144,998 | 14,526 |

3. IMPLEMENTATION OF BUDGET REVENUE

3.1. Overview of revenue

EUR '000

| Financial Year | Issuing year | Revenue type | Recovery orders issued | Recovery orders cashed | Recovery orders outstanding |
|----------------|--------------|---------------|------------------------|------------------------|-----------------------------|
| 2016 | 2016 | Contributions | 220,449 | 190,449 | 30,000 |
| 2016 | | | 220,449 | 190,449 | 30,000 |
| 2017 | 2017 | Contributions | 504,538 | 504,538 | 0 |
| | 2017 | Interests | 8 | 8 | - |
| | 2016 | Contributions | - | 30,000 | (30,000) |
| 2017 | | | 504,546 | 534,546 | (30,000) |
| Total | | | 724,995 | 724,995 | 0 |

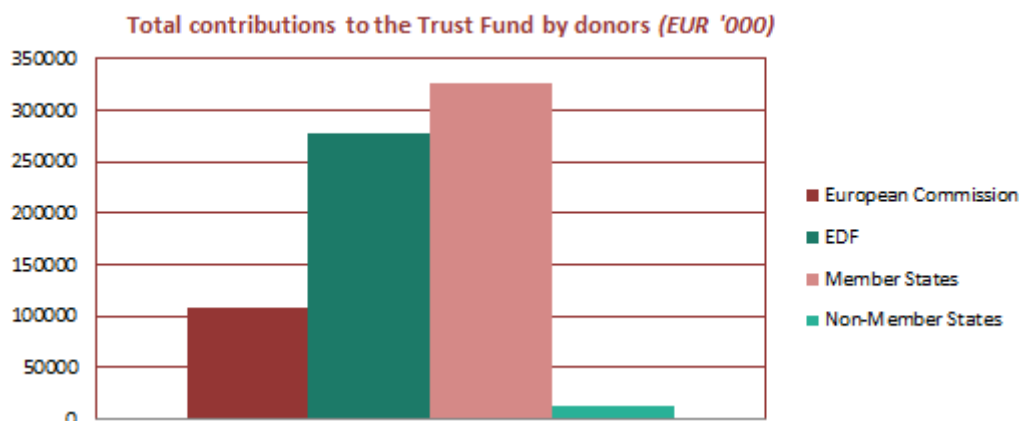


3.2. Overview of contributions by donors

EUR '000

| Donor | Contributions received during 2017 | Contributions Total | % contribution |
|---------------------------|------------------------------------|---------------------|----------------|
| European Commission | 78,101 | 108,500 | 14.97% |
| European Development Fund | 179,900 | 278,414 | 38.40% |
| Member States | 269,465 | 325,607 | 44.91% |
| Non-Member States | 7,072 | 12,465 | 1.72% |
| Total | 534,538 | 724,986 | 100.00% |

Note: The total contributions in this table do not include interests



3.3. Breakdown of contributions by external donors

EUR '000

| Donor | Contributions received during 2017 ²⁸ | Contributions Total | % contribution |
|-----------------------------------|--|---------------------|-----------------|
| Austria | 3,000 | 6,000 | 1.77 % |
| Belgium | 3,000 | 6,000 | 1.77 % |
| Bulgaria | 500 | 550 | 0.16 % |
| Croatia | 200 | 200 | 0.06 % |
| Czech Republic | 922 | 1,662 | 0.49 % |
| Denmark | 4,031 | 10,033 | 2.97 % |
| Estonia | 1,300 | 1,450 | 0.43 % |
| Finland | - | 5,000 | 1.48 % |
| France | - | 3,000 | 0.89 % |
| Germany | 133,000 | 136,000 | 40.23 % |
| Hungary | - | 700 | 0.21 % |
| Ireland | 1,000 | 1,600 | 0.47 % |
| Italy | 92,000 | 102,000 | 30.17 % |
| Latvia | 250 | 300 | 0.09 % |
| Lithuania | 150 | 200 | 0.06 % |
| Luxembourg | - | 3,100 | 0.92 % |
| Malta | 50 | 100 | 0.03 % |
| Netherlands | 11,362 | 20,362 | 6.02 % |
| Poland | 9,451 | 10,551 | 3.12 % |
| Portugal | 1,350 | 1,800 | 0.53 % |
| Romania | - | 100 | 0.03 % |
| Slovakia | 1,250 | 1,600 | 0.47 % |
| Slovenia | 50 | 100 | 0.03 % |
| Spain | 6,000 | 9,000 | 2.66 % |
| Sweden | - | 3,000 | 0.89 % |
| United Kingdom | 600 | 1,200 | 0.35 % |
| Subtotal Member States | 269,465 | 325,607 | 96.31 % |
| Norway | 5,272 | 8,865 | 2.62 % |
| Switzerland | 1,800 | 3,600 | 1.06 % |
| Subtotal Non-member states | 7,072 | 12,465 | 3.69 % |
| Total external donors | 276,537 | 338,073 | 100.00 % |

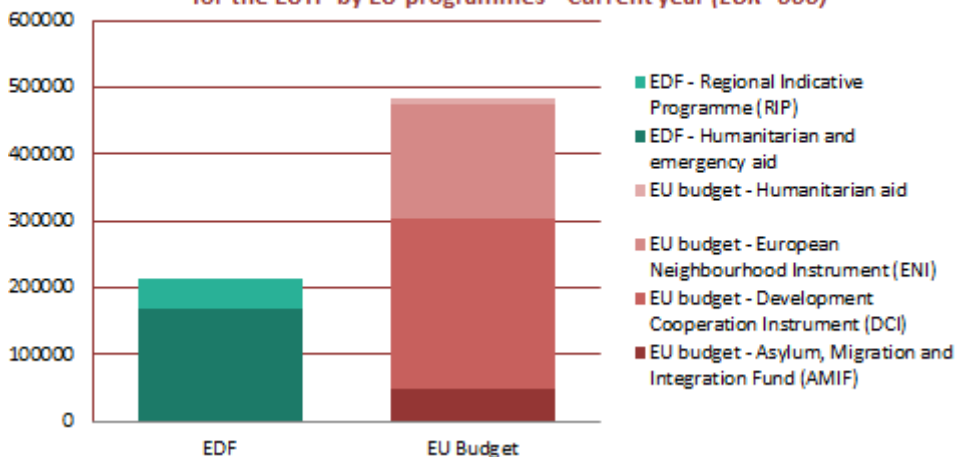
3.4. Breakdown of Trust Fund contributions from the European Union (EU) budget and from the European Development Fund (EDF)

EUR '000

| EU programme | Committed for the EUTF | | Paid to the EUTF | |
|--|------------------------|------------------|------------------|----------------|
| | 2017 | All | 2017 | All |
| EDF - Envelope A: National Indicative Programme (NIP) endowment | - | 30,000 | 30,000 | 30,000 |
| EDF - Humanitarian and emergency aid | 168,500 | 168,500 | 63,500 | 63,500 |
| EDF - Humanitarian and emergency aid - AIDCO Regional Indicative Programme (RIP) | - | 1,500,000 | - | 18,514 |
| EDF - Macroeconomics support | - | 86,400 | 86,400 | 86,400 |
| EDF - Regional Indicative Programme (RIP) | 45,000 | 305,000 | - | 80,000 |
| EU budget - Asylum, Migration and Integration Fund (AMIF) | 50,000 | 50,000 | 5,000 | 5,000 |
| EU budget - Development Cooperation Instrument (DCI) | 255,101 | 313,000 | 63,101 | 83,000 |
| EU budget - European Neighbourhood Instrument (ENI) | 168,812 | 224,312 | - | 500 |
| EU budget - Humanitarian aid | 10,000 | 20,000 | 10,000 | 20,000 |
| Total | 697,412 | 2,697,212 | 258,001 | 386,914 |

²⁸ Part of contributions from Estonia (EUR 0.3 million) was cashed in December 2016, but was only regularized in the budgetary accounts in 2017. Further, EUR 3 million already received from the Netherlands will be recognized as budget revenue for 2018.

EU Budget and the European Development Fund (EDF) - Funds Committed for the EUTF by EU programmes - Current year (EUR '000)



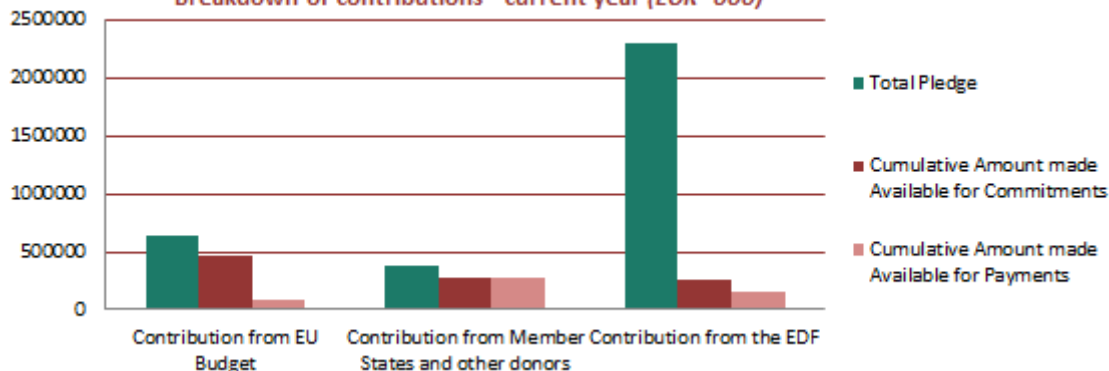
4. IMPLEMENTATION OF BUDGET EXPENDITURE

4.1. Breakdown of appropriations

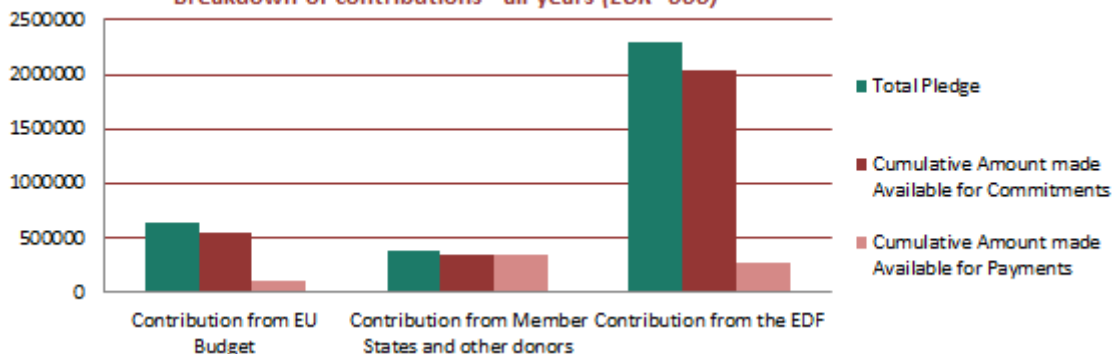
EUR '000

| Origin of funds | Total Pledge | Cumulative Amount made Available for Commitments | | Cumulative Amount made Available for Payments | |
|--|------------------|--|------------------|---|----------------|
| | | 2017 | All | 2017 | All |
| Contribution from EU Budget | 638,500 | 469,161 | 544,560 | 78,101 | 108,500 |
| Contribution from Member States and other donors | 378,834 | 276,545 | 338,128 | 276,545 | 338,128 |
| Contribution from the EDF | 2,289,900 | 254,900 | 2,044,900 | 149,900 | 278,414 |
| Total | 3,307,234 | 1,000,606 | 2,927,588 | 504,546 | 725,041 |

Breakdown of contributions - current year (EUR '000)



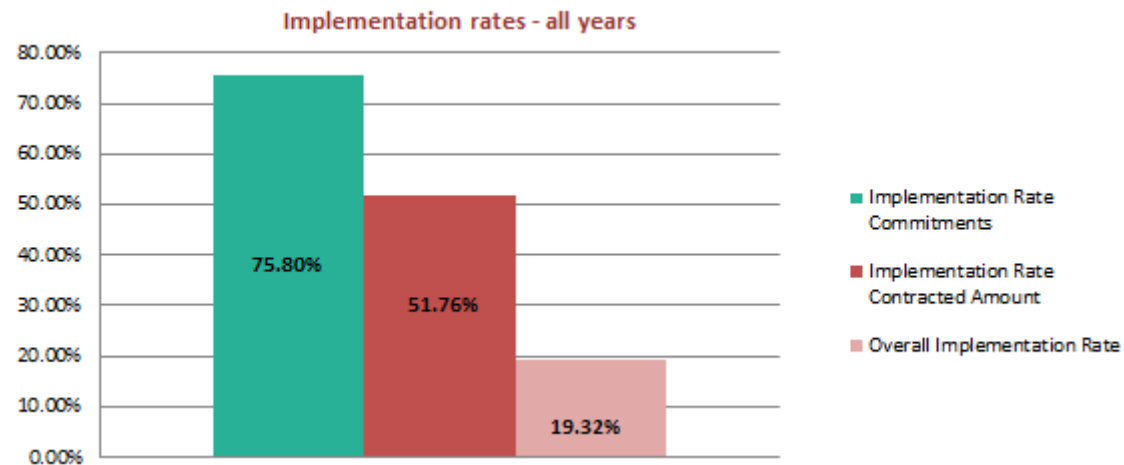
Breakdown of contributions - all years (EUR '000)



4.2. Multiannual overview of commitment and payment implementation

EUR '000

| Expenditure type | Cumulative Amount made Available for Commitments | | Committed Amount | | Implement. Rate Commitm. | Contracted Amount | | Implement. Rate Contracted Amount | Cumulative Amount made Available for Payments | | Paid Amount | | Overall Implement. Rate |
|----------------------------|--|------------------|------------------|------------------|--------------------------|-------------------|------------------|-----------------------------------|---|----------------|----------------|----------------|-------------------------|
| | 2017 | All | 2017 | All | All | 2017 | All | All | 2017 | All | 2017 | All | All |
| | (1) | | (2) | | (3)=(2)/(1) | (4) | | (5)=(4)/(1) | (6) | | (7) | | (8)=(7)/(1) |
| Administrative expenditure | 20,837 | 75,745 | 289 | 12,827 | 16.93 % | 289 | 12,827 | 16.93 % | 18,362 | 36,833 | 289 | 12,825 | 16.93 % |
| Operational expenditure | 979,769 | 2,851,842 | 730,932 | 2,206,410 | 77.37% | 908,262 | 1,502,352 | 52.68 % | 486,184 | 688,209 | 389,276 | 552,692 | 19.38 % |
| Total | 1,000,606 | 2,927,588 | 731,221 | 2,219,237 | 75.80 % | 908,551 | 1,515,180 | 51.76 % | 504,546 | 725,041 | 389,565 | 565,517 | 19.32 % |

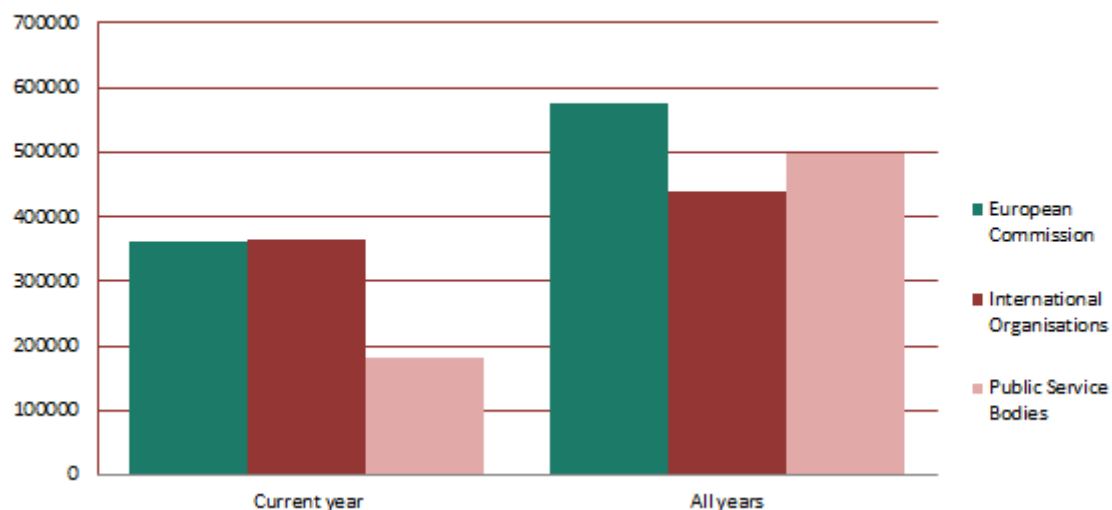


4.3. Breakdown of contracted and paid amounts by management type and implementing actor

EUR '000

| Management type | Implementing Actor | Budget implementation type | Contracted Amount - 2017 | Contracted Amount - Total | Paid Amount - 2017 | Paid Amount - Total |
|-----------------------------|------------------------------------|--------------------------------|--------------------------|---------------------------|--------------------|---------------------|
| Direct Management: | <i>European Commission</i> | <i>Budget support</i> | 51,075 | 71,075 | 25,763 | 37,763 |
| | <i>European Commission</i> | <i>Commission's Department</i> | 14,792 | 48,597 | 5,810 | 24,862 |
| | <i>European Commission</i> | <i>Union's Delegation</i> | 296,787 | 456,153 | 126,665 | 165,635 |
| Subtotal | | | 362,654 | 575,825 | 158,238 | 228,261 |
| Indirect Management: | <i>International Organizations</i> | | 363,702 | 440,102 | 151,258 | 162,060 |
| | <i>Public Service Bodies</i> | | 182,195 | 499,252 | 80,069 | 175,197 |
| Subtotal | | | 545,897 | 939,355 | 231,327 | 337,257 |
| Total | | | 908,551 | 1,515,180 | 389,565 | 565,517 |

Contracted Amount by Implementing Actor (EUR '000)



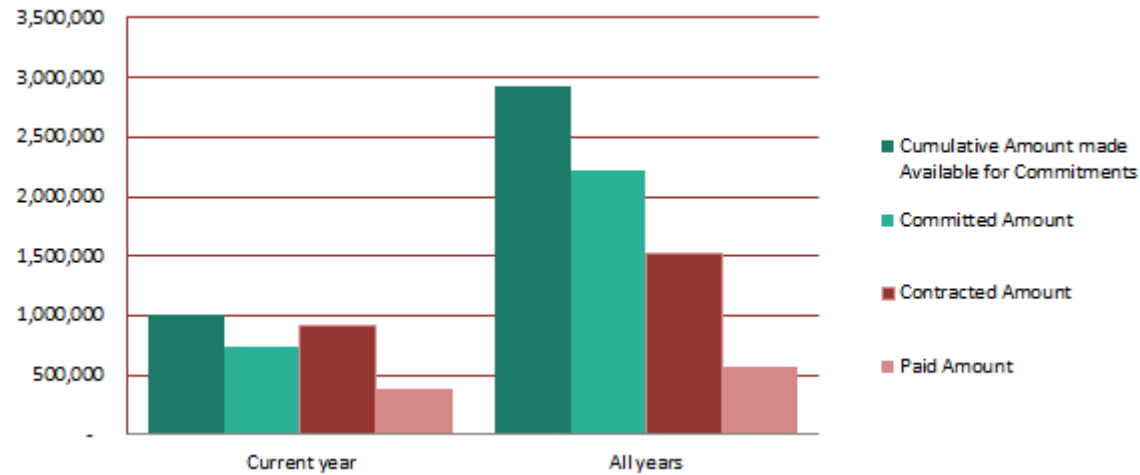
4.4. Expenditure by spending area

EUR '000

| Spending Area | Cumulative Amount made Available for Commitments | | Committed Amount | | Contracted Amount | | Cumulative Amount made Available for Payments | | Paid Amount | | Overall Implementation Rate |
|--------------------------------|--|---------|------------------|---------|-------------------|---------|---|---------|-------------|---------|-----------------------------|
| | 2017 | All | 2017 | All | 2017 | All | 2017 | All | 2017 | All | All |
| Agricultural development | – | 98,576 | – | 98,576 | 26,000 | 89,500 | 12,399 | 19,069 | 12,399 | 19,069 | 19.34 % |
| Basic drinking water | – | 27,000 | – | 27,000 | 15,000 | 15,000 | 5,137 | 5,137 | 5,137 | 5,137 | 19.03 % |
| Basic health care | 1,400 | 44,900 | 1,400 | 44,900 | 23,340 | 43,340 | 18,466 | 28,466 | 9,466 | 19,466 | 43.35 % |
| Basic nutrition | – | 28,000 | – | 28,000 | 28,000 | 28,000 | 16,116 | 16,116 | 16,116 | 16,116 | 57.56 % |
| Civilian peace-building | 169,000 | 439,523 | 169,000 | 439,523 | 143,826 | 287,133 | 88,043 | 129,068 | 87,781 | 128,806 | 29.31 % |
| Dissemination, conferences | 9 | 19 | 9 | 19 | 9 | 19 | 9 | 19 | 9 | 19 | 100.00 % |
| Education facilities | - | 6,900 | - | 6,900 | - | 6,900 | - | 2,587 | - | 2,587 | 37.49 % |
| Employment policy | 35,000 | 35,000 | – | – | - | - | – | – | - | - | - |
| Energy policy | 3,050 | 3,050 | – | – | - | - | – | – | - | - | - |
| Evaluation | 4,200 | 4,200 | 4,200 | 4,200 | 2,416 | 2,416 | 710 | 710 | 710 | 710 | 16.90 % |
| Fishery development | – | 24,000 | – | 24,000 | 14,000 | 14,000 | 3,319 | 3,319 | 3,319 | 3,319 | 13.83 % |
| Food aid & security | 65,000 | 125,100 | 40,000 | 100,100 | 51,450 | 80,050 | 26,236 | 28,588 | 25,891 | 28,244 | 22.58 % |
| Food crop production | 8,000 | 8,000 | – | – | - | - | – | – | - | - | - |
| Human rights | 5,500 | 5,500 | 5,500 | 5,500 | 5,500 | 5,500 | 3,434 | 3,434 | 3,434 | 3,434 | 62.44 % |
| Intl peacekeeping operations | – | 6,000 | – | 6,000 | 421 | 421 | 329 | 329 | 329 | 329 | 5.48 % |
| Material relief | 3,000 | 13,500 | 2,900 | 13,400 | 5,900 | 10,400 | 2,591 | 6,191 | 2,591 | 6,191 | 45.86 % |
| Population policy | 138,200 | 354,030 | 138,200 | 353,975 | 135,878 | 187,723 | 40,878 | 57,111 | 40,878 | 57,111 | 16.13 % |
| Primary education | 22,439 | 46,839 | – | 24,400 | 13,210 | 13,210 | 1,347 | 1,347 | 10 | 10 | 0.02 % |
| Public sector policy | 102,244 | 182,344 | 32,664 | 112,764 | 11,949 | 73,544 | 21,282 | 39,576 | 21,282 | 39,576 | 21.70 % |
| Reconstruction relief | 93,000 | 128,000 | 73,000 | 108,000 | 52,750 | 52,750 | 18,269 | 18,269 | 18,269 | 18,269 | 14.27 % |
| Reintegration and SALW control | - | 11,500 | (11,500) | – | – | – | - | – | - | - | - |
| Relief co-ordination | 65,000 | 85,000 | 64,800 | 84,800 | 69,700 | 69,700 | 42,912 | 42,912 | 42,912 | 42,912 | 50.48 % |
| Security system management | 61,300 | 66,300 | 47,224 | 52,224 | 42,224 | 47,224 | 17,280 | 21,186 | 17,280 | 21,186 | 31.95 % |
| SME policy | 4,600 | 44,600 | 4,600 | 44,600 | 2,000 | 37,739 | 4,945 | 11,772 | 4,945 | 11,772 | 26.39 % |
| Social / welfare services | 150,162 | 505,966 | 130,862 | 486,666 | 225,324 | 366,676 | 71,067 | 109,012 | 67,984 | 105,929 | 20.94 % |
| Teacher training | – | 45,600 | – | 45,600 | 25,993 | 25,993 | 7,839 | 7,839 | 6,350 | 6,350 | 13.93 % |

| Spending Area | Cumulative Amount made Available for Commitments | | Committed Amount | | Contracted Amount | | Cumulative Amount made Available for Payments | | Paid Amount | | Overall Implementation Rate |
|-----------------------------------|--|------------------|------------------|------------------|-------------------|------------------|---|----------------|----------------|----------------|-----------------------------|
| | 2017 | All | 2017 | All | 2017 | All | 2017 | All | 2017 | All | All |
| Urban development | - | 26,000 | - | 26,000 | - | 26,000 | - | 12,501 | - | 12,501 | 48.08 % |
| Vocational training | 17,000 | 40,000 | 17,000 | 40,000 | 10,970 | 10,970 | 1,955 | 1,955 | 1,639 | 1,639 | 4.10 % |
| Water resources | 10,000 | 10,000 | 10,000 | 10,000 | - | - | - | - | - | - | - |
| Women's equality org | - | 5,200 | - | 5,200 | - | 5,200 | - | 1,270 | - | 1,270 | 24.43 % |
| Audit | 83 | 83 | 83 | 83 | 83 | 83 | 32 | 32 | 32 | 32 | 39.05 % |
| Commission management | - | 12,523 | - | 12,523 | - | 12,523 | - | 12,523 | - | 12,523 | 100.00 % |
| Interest & bank charges | - | 45 | 1 | 6 | 1 | 6 | - | 45 | 1 | 4 | 9.01 % |
| Staff costs | 280 | 280 | 280 | 280 | 280 | 280 | 280 | 280 | 280 | 280 | 100.00 % |
| Technical assistance | 3,039 | 16,039 | 1,000 | 14,000 | 2,327 | 2,880 | 39 | 893 | 523 | 728 | 4.54 % |
| Unallocated admin. appropriations | 20,548 | 62,879 | - | - | - | - | 18,073 | 23,967 | - | - | - |
| Unallocated appropriations | 18,553 | 415,093 | - | - | - | - | 81,560 | 119,520 | - | - | - |
| Total | 1,000,606 | 2,927,588 | 731,221 | 2,219,237 | 908,551 | 1,515,180 | 504,546 | 725,041 | 389,565 | 565,517 | 19.32% |

Overview of committed, contracted and paid amounts (EUR '000)



5. GLOSSARY

| Term | Definition |
|----------------------------------|---|
| Amount available for commitments | This amount defines the total amount of legal obligations (contracts, grant agreements/decisions) that can be incurred. |
| Amount available for payments | Payment appropriations or contributions received to cover expenditure, arising from legal commitments entered in the current year and/or earlier years. |
| Appropriations | Amount of commitments/payments authorized by Parliament and Council in the annual EU budget. |
| Budget item | As far as the budget structure is concerned, revenue and expenditure are shown in the budget in accordance with a binding nomenclature which reflects the nature and purpose of each item. The budget nomenclature reflects different levels of disaggregation (title, chapter, article or item). |
| Committed amount | Amount reserved through a Commission decision or contract conclusion for future legal obligations (contracts, grant agreements/decisions) |
| Contracted amount | Amounts previously reserved, translated into binding contracts |
| EDF | European Development Fund |
| EUTFs | EU Trust Funds are Trust Funds directly implemented by the European Commission pooling resources from various sources. |
| Origin of funding | Amounts available broken down by type of donor |
| Implementation rate | Share of available amounts committed or paid |
| Paid amount | Disbursement made to honor legal obligations. |
| Spending area | The nomenclature used in the tables by spending area corresponds to OECD DAC Sector codes for Development Aid. Due to specific constraints for the preparation of OECD reports, amounts reported here can differ from official OECD reports. |
| Total Pledge | Total funding for the trust fund as agreed by donors. |
| Trust Fund | Fund established for a specific purpose with financial contributions from the EU budget and one or more donors and administered by an administrative agent, the Trustee. |

Outline Annex 3 E

- **Part 1 - Background information on the EU Trust Fund for Africa**
- **Part 2 - Financial Statements and Explanatory Notes**
 - **Balance Sheet**
 - **Statement of Financial Performance**
 - **Cashflow Statement**
 - **Statement of Changes in Net Assets**
 - **Notes to the Financial Statements:**
 - **Significant Accounting Policies**
 - **Notes to the Balance Sheet**
 - **Notes to the Statement of Financial Performance**
 - **Other Significant Disclosures**
 - **Financial Instruments Disclosures**
- **Part 3 - Annual Financial Report**
 - **Budget Result**
 - **Reconciliation of Economic Result and Budget Result**
 - **Implementation of Budget Revenue**
 - **Implementation of Budget Expenditure**
 - **Glossary**

Part 1 - BACKGROUND INFORMATION ON THE EU TRUST FUND FOR COLOMBIA

General background on Union Trust Funds

A trust fund is a legal arrangement with a distinct financial structure that pools the funds of several donors to jointly finance an action on the basis of commonly agreed objectives and reporting formats.

In accordance with Article 187(1) of the Financial Regulation applicable to the general budget of the Union (EU FR) and Article 42 of the Financial Regulation applicable to the 11th European Development Fund (EDF FR), the Commission is authorised to create Union Trust Funds for external actions (EUTF). The EUTFs are created under an agreement concluded with other donors (at least one external donor) to respond to emergency, post-emergency or thematic actions. The establishment of an EUTF needs to be justified namely by EU added value (its objectives can be better met at EU than at national level), and complementarity (the trust fund should not duplicate already existing and similar instruments).

The European Commission submits the draft decision to establish an EUTF to the competent committee defined in the basic act governing the instrument that provides the EU's financial contribution to the new Trust Fund. The consultation of the Committees ensures an adequate involvement of the Council in the establishment of any EUTF. The proposal for the revision of the Financial Regulation addresses the need for greater involvement of the European Parliament in the creation of EUTFs (Article 227(1)) and reporting on their activities (Article 244).

After the adoption of the establishment and financing decisions, the constitutive act of the EUTF is signed by the European Commission and the donors. The constitutive act details the main features of the EUTF, such as its specific objectives, the rules for the composition and the internal rules of its board, as well as the duration. EUTFs are created for a limited duration, which is, together with its objectives, defined by the constitutive act of each trust fund. In accordance with Article 187 of the EU FR, the EUTF has specific governance arrangements and contributions are placed outside the EU budget.

EUTFs offer a number of advantages: they are EU led instruments, offering better coordination with EU Member States; better control of operations by the Union and other donors and enhanced EU visibility. Trust Funds benefit from fast decision-making processes and from their capacity to pool larger sums from different sources making them a flexible, proactive and adaptable tool.

EUTFs are managed by the Commission under the responsibility of the authorising officer by delegation who provides assurance on the use of the funds to the Commission and to third donors. The EUTF manager is the authorising officer by sub-delegation. As is the case for the European Development Fund, the accounting officer of a EUTF is the accounting officer of the Commission, who is responsible for laying down accounting procedures and chart of accounts common to all EUTFs.

The European Parliament and/or the Council may request the Commission to discontinue the appropriations for the Trust Fund or revise the constitutive act with a view to liquidate it.

Current EU Trust Funds

To date, the Commission has set up four EUTFs:

- The **BÊKOU EUTF**, whose objective is to support all aspects of the Central African Republic's exit from crisis and its reconstruction efforts. Established on 15 July 2014;
- The **MADAD EUTF**, a European Union Regional Trust Fund in response to the Syrian crisis. Established on 15 December 2014;

- The **AFRICA EUTF**, a European Union Emergency Trust Fund for stability and addressing root causes of irregular migration and displaced persons in Africa. Established on 12 November 2015;
- The **COLOMBIA EUTF**, to support the implementation of the peace agreement in the early recovery and stabilisation post conflict. Established on 12 December 2016.

Further information is available on the websites of individual EUTFs:

Békou - http://ec.europa.eu/europeaid/bekou-trust-fund-introduction_en

Madad - http://ec.europa.eu/enlargement/neighbourhood/countries/syria/madad/index_en.htm

Africa - http://ec.europa.eu/europeaid/regions/africa/eu-emergency-trust-fund-africa_en

Colombia - http://ec.europa.eu/europeaid/eu-trust-fund-colombia_en

The EU Trust Fund for Colombia

The EU Trust Fund for Colombia was established to support the implementation of the peace agreement in the early recovery and stabilisation post conflict in Colombia. The overall aim is to help Colombia to secure a stable and lasting peace, to rebuild its social and economic fabric, and to give new hope to the people of Colombia. Priority is given to rural areas, which have been disproportionately affected by the conflict.

During the EU-CELAC Summit of 2015, the EU and its Member States confirmed at the highest level their willingness to set up a Trust Fund in support of the peace process in Colombia. It enables the European Union to contribute to the implementation of the peace agreement, effectively and in a coordinated way. The signature of the constitutive agreement of the EU Trust Fund for Colombia took place on Monday 12 December 2016. The time limit for the duration of the Trust fund is set at 31 December 2020, but may be extended.

The EU Trust Fund for Colombia is set to have close to EUR 95 million at its disposal, from the EU budget and from contributions of 19 EU Member States (Croatia, Czech Republic, Cyprus, France, Germany, Hungary, Italy, Ireland, Latvia, Lithuania, Luxembourg, Malta, the Netherlands, Portugal, Spain, Sweden, the United Kingdom, Slovakia, Slovenia). Additional contributions could be made in the future.

The management of the Trust Fund is ensured by the European Commission which also acts as the secretariat of its two governing bodies – the Trust Fund Board and the Operational Committee. The Trust Fund Board is composed of representatives of the Trust Fund Members (the donors and the European Commission) and Observers (European Union Member States that are not donors). The main task of the Board is to establish and review the strategy and the scope of the EUTF. The Operational Committee is responsible for the selection of the actions financed by the Fund and supervises their implementation. It also approves the annual accounts and the annual reports on the activities financed by the Trust Fund.

Annual accounts of the EU Trust Fund for Colombia

According to Article 8 of the Agreement establishing the European Union trust fund for Colombia ('The Constitutive agreement'), the annual accounts comprise two parts: (1) The annual financial report prepared by the EUTF manager and (2) The annual financial statements prepared by the Commission's Accounting Officer, who is, based on the same article also the Accounting Officer of the trust fund.

According to Article 8 of the Constitutive agreement the financial statements shall be prepared in accordance with the accounting rules adopted by the Commission's Accounting Officer (EU Accounting Rules, EAR) that are based on the International Public Sector Accounting Standards (IPSAS).

The annual accounts are subject to independent external audit and the final annual accounts are submitted by the EUTF manager and the Accounting Officer to the operational board for approval (Article 8.3.4(c)).

2017 is the first year in which the financial statements of the EUTF for Colombia are issued.

This is in accordance with Article 8.3.2 of the Constitutive agreement following which the obligation of the accounting officer to prepare financial statements only applies in respect of that first financial year if the trust fund existed for more than six months. The transactions of 2016 are reflected in the comparative figures.

Highlights of the year

As of 31 December 2017, resources allocated to the EU Trust Fund for Colombia amounted to approximately EUR 96.5 million: EUR 73.5 million from the Development Cooperation Instrument (DCI) and ECHO funding, and EUR 23 million from 19 participating EU Member States, out of which EUR 14.5 million have been disbursed into the Fund account.

During its first year of operations, the Colombia Trust Fund approved 7 projects for a total of EUR 30.3 million, out of which EUR 20 million were contracted and EUR 5 million paid by 31 December 2017.

Part 2 - FINANCIAL STATEMENTS AND EXPLANATORY NOTES²⁹

BALANCE SHEET

EUR '000

| | Note | 31.12.2017 | 31.12.2016 |
|---|------|-----------------|----------------|
| CURRENT ASSETS | | | |
| <i>Pre-financing</i> | 2.1 | 2,380 | – |
| <i>Exchange receivables and non-exchange recoverables</i> | 2.2 | 636 | – |
| <i>Cash and cash equivalents</i> | 2.3 | 20,893 | 4,719 |
| | | 23,910 | 4,719 |
| TOTAL ASSETS | | 23,910 | 4,719 |
| NON-CURRENT LIABILITIES | | | |
| <i>Financial liabilities</i> | 2.4 | (23,734) | (4,719) |
| | | (23,734) | (4,719) |
| CURRENT LIABILITIES | | | |
| <i>Accrued charges and deferred revenue</i> | 2.5 | (175) | – |
| | | (175) | – |
| TOTAL LIABILITIES | | (23,910) | (4,719) |
| NET ASSETS | | – | – |
| FUNDS & RESERVES | | | |
| <i>Accumulated surplus</i> | | – | – |
| <i>Economic result of the year</i> | | – | – |
| NET ASSETS | | – | – |

STATEMENT OF FINANCIAL PERFORMANCE

EUR '000

| | Note | 2017 | 2016 |
|---|------|----------------|----------|
| REVENUE | | | |
| Revenue from non-exchange transactions | | | |
| <i>Revenue from donations</i> | 3.1 | 2,741 | – |
| | | 2,741 | – |
| Revenue from exchange transactions | | | |
| <i>Financial revenue</i> | | 0 | – |
| | | 0 | – |
| Total revenue | | 2,741 | – |
| EXPENSES | | | |
| <i>Operating expenses</i> | 3.2 | (2,568) | – |
| <i>Other expenses</i> | 3.3 | (173) | – |
| Total expenses | | (2,741) | – |
| ECONOMIC RESULT OF THE YEAR | | – | – |

²⁹ It should be noted that due to the rounding of figures into thousands of euros, some financial data in the tables below may appear not to add-up.

CASHFLOW STATEMENT

EUR '000

| | 2017 | 2016 |
|--|---------------|--------------|
| <i>Economic result of the year</i> | – | – |
| Operating activities | | |
| <i>(Increase)/decrease in pre-financing</i> | (2,380) | – |
| <i>(Increase)/decrease in exchange receivables and non-exchange recoverables</i> | (636) | – |
| <i>Increase/(decrease) in financial liabilities</i> | 19,016 | 4,719 |
| <i>Increase/(decrease) in accrued charges and deferred revenue</i> | 175 | – |
| | | |
| NET CASHFLOW | 16,174 | 4,719 |
| | | |
| <i>Net increase/(decrease) in cash and cash equivalents</i> | 16,174 | 4,719 |
| <i>Cash and cash equivalents at the beginning of the year</i> | 4,719 | – |
| <i>Cash and cash equivalents at year-end</i> | 20,893 | 4,719 |

STATEMENT OF CHANGES IN NET ASSETS

EUR '000

| | Accumulated surplus/ (deficit) | Economic result of the year | Net assets |
|------------------------------------|-----------------------------------|--------------------------------|------------|
| BALANCE AS AT 31.12.2016 | – | – | – |
| <i>Economic result of the year</i> | – | – | – |
| BALANCE AS AT 31.12.2017 | – | – | – |

NOTES TO THE FINANCIAL STATEMENTS

1. SIGNIFICANT ACCOUNTING POLICIES

1.1. ACCOUNTING PRINCIPLES

The objective of financial statements is to provide information about financial position, performance and cashflows of an entity that is useful to a wide range of users.

The overall considerations (or accounting principles) to be followed when preparing the financial statements are laid down in EU Accounting Rule 1 'Financial Statements' and are the same as those described in IPSAS 1: fair presentation, accrual basis, going concern, consistency of presentation, aggregation, offsetting and comparative information. The qualitative characteristics of financial reporting are relevance, faithful representation (reliability), understandability, timeliness, comparability and verifiability.

1.2. BASIS OF PREPARATION

1.2.1. Reporting period

Financial statements are presented annually. The accounting year begins on 1 January and ends on 31 December.

1.2.2. Currency and basis for conversion

The annual accounts are presented in thousands of euros, the euro being the EU's functional and reporting currency. Foreign currency transactions are translated into euros using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of foreign currency transactions and from the re-translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statement of financial performance. Different conversion methods apply to property, plant and equipment and intangible assets, which retain their value in euros at the date when they were purchased.

Year-end balances of monetary assets and liabilities denominated in foreign currencies are

translated into euros on the basis of the European Central Bank (ECB) exchange rates applying on 31 December.

Euro exchange rates

| Currency | 31.12.2017 | 31.12.2016 | Currency | 31.12.2017 | 31.12.2016 |
|----------|------------|------------|----------|------------|------------|
| BGN | 1.9558 | 1.9558 | PLN | 4.1770 | 4.4103 |
| CZK | 25.5350 | 27.0210 | RON | 4.6585 | 4.5390 |
| DKK | 7.4449 | 7.4344 | SEK | 9.8438 | 9.5525 |
| GBP | 0.8872 | 0.8562 | CHF | 1.1702 | 1.0739 |
| HRK | 7.4400 | 7.5597 | JPY | 135.0100 | 123.4000 |
| HUF | 310.3300 | 309.8300 | USD | 1.1993 | 1.0541 |

1.2.3. Use of estimates

In accordance with IPSAS and generally accepted accounting principles, the financial statements necessarily include amounts based on estimates and assumptions by management based on the most reliable information available. Significant estimates include, but are not limited to; accrued and deferred revenue and charges, provisions, financial risk on accounts receivables, contingent assets and liabilities, and degree of impairment of assets. Actual results could differ from those estimates.

Reasonable estimates are essential part of the preparation of financial statements and do not undermine their reliability. An estimate may need revision if changes occur in the circumstances on which the estimate was based or as a result of new information or more experience. By its nature, the revision of an estimate does not relate to prior periods and is not the correction of an error. The effect of a change in accounting estimate shall be recognised in the surplus or deficit in the periods in which it becomes known.

1.3. BALANCE SHEET

1.3.1. Financial assets

The financial assets are classified in the following categories: financial assets at fair value through profit or loss; loans and receivables; held-to-maturity investments; and available for sale financial assets. The classification of the financial instruments is determined at initial recognition and re-evaluated at each balance sheet date.

(ix) Financial assets at fair value through profit or loss

A financial asset is classified in this category if acquired principally for the purpose of selling in the short term or if so designated by the entity. Derivatives are also categorised in this category. Assets in this category are classified as current assets if they are expected to be realised within 12 months of the balance sheet date. During this financial year, the entity did not hold any investments in this category.

(x) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They arise when the entity provides money, goods or services directly to a debtor with no intention of trading the receivable. They are included in non-current assets, except for maturities within 12 months of the balance sheet date. Loans and receivables include term deposits with the original maturity above three months.

(xi) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that the entity has the positive intention and ability to hold to maturity. During this financial year, the entity did not hold any investments in this category.

(xii) Available for sale financial assets

Available for sale financial assets are non-derivatives that are either designated in this category or not classified in any of the other categories. They are classified as either current or non-current assets, depending on the period of time the entity expects to hold them, which is

usually the maturity date. During 2017 the Trust Fund did not hold any available for sale assets.

Initial recognition and measurement

Purchases and sales of financial assets at fair value through profit and loss, held-to-maturity and available for sale are recognised on trade date - the date on which the entity commits to purchase or sell the asset. Cash equivalents, loans and term deposits are recognised at settlement date. Financial instruments are initially recognised at fair value. For all financial assets not carried at fair value through profit and loss transaction costs are added to the fair value at initial recognition.

Financial instruments are derecognised when the rights to receive cashflows from the investments have expired or the entity has transferred substantially all risks and rewards of ownership to another party.

Subsequent measurement

Financial assets at fair value through profit and loss are subsequently carried at fair value with gains and losses arising changes in the fair value being included in the statement of financial performance in the period in which they arise.

Loans and receivables and held-to maturity investments are carried at amortised cost using the effective interest method.

Available for sale financial assets are subsequently carried at fair value. Gains and losses arising from changes in the fair value are recognised in the fair value reserve. Interest on available for sale financial assets calculated using the effective interest method is recognised in the statement of financial performance.

The entity assesses at each balance sheet date whether there is objective evidence that a financial asset is impaired and whether an impairment loss should be recorded in the statement of financial performance.

1.3.2. Pre-financing amounts

Pre-financing is a payment intended to provide the beneficiary with a cash advance, i.e. a float. It may be split into a number of payments over a period defined in the particular contract, decision, agreement or basic legal act. The float or advance is either used for the purpose for which it was provided during the period defined in the agreement or it is repaid. If the beneficiary does not incur eligible expenditure, he has the obligation to return the pre-financing advance to the entity. The amount of the pre-financing may be reduced (wholly or partially) by the acceptance of eligible costs (which are recognised as expenses).

Pre-financing is, on subsequent balance sheet dates, measured at the amount initially recognised on the balance sheet less eligible expenses (including estimated amounts where necessary) incurred during the period.

1.3.3. Receivables and recoverables

As the EU accounting rules require a separate presentation of exchange and non-exchange transactions, for the purpose of drawing up the accounts, receivables are defined as stemming from exchange transactions and recoverables are defined as stemming from non-exchange transactions (when the entity receives value from another entity without directly giving approximately equal value in exchange).

Receivables from exchange transactions meet the definition of financial instruments and are thus classified as loans and receivables and measured accordingly (see 1.3.1 above)

Recoverables from non-exchange transactions are carried at original amount (adjusted for

interests and penalties) less write-down for impairment. A write-down for impairment is established when there is objective evidence that the entity will not be able to collect all amounts due according to the original terms of the recoverables. The amount of the write-down is the difference between the asset's carrying amount and the recoverable amount. The amount of the write-down is recognised in the statement of financial performance.

1.3.4. Cash and cash equivalents

Cash and cash equivalents are financial instruments and include cash at hand, deposits held at call or at short notice with banks, and other short-term highly liquid investments with original maturities of three months or less.

1.3.5. Provisions

Provisions are recognised when the entity has a present legal or constructive obligation towards third parties as a result of past events, it is more likely than not that an outflow of resources will be required to settle the obligation, and the amount can be reliably estimated. Provisions are not recognised for future operating losses. The amount of the provision is the best estimate of the expenditure expected to be required to settle the present obligation at the reporting date. Where the provision involves a large number of items, the obligation is estimated by weighting all possible outcomes by their associated probabilities ('expected value' method).

1.3.6. Payables

Included under accounts payable are both amounts related to exchange transactions such as the purchase of goods and services and to non-exchange transactions e.g. to cost claims from beneficiaries, grants or other EU funding.

Where grants or other funding is provided to the beneficiaries, the cost claims are recorded as payables for the requested amount when the cost claim is received. Upon verification and acceptance of the eligible costs, the payables are valued at the accepted and eligible amount.

Payables arising from the purchase of goods and services are recognised at invoice reception for the original amount and corresponding expenses are entered in the accounts when the supplies or services are delivered and accepted by the entity.

1.3.7. Accrued and deferred revenue and charges

Transactions and events are recognised in the financial statements in the period to which they relate. At year-end, if an invoice is not yet issued but the service has been rendered, the supplies have been delivered by the entity or a contractual agreement exists (e.g. by reference to a contract), an accrued revenue will be recognised in the financial statements. In addition, at year-end, if an invoice is issued but the services have not yet been rendered or the goods supplied have not yet been delivered, the revenue will be deferred and recognised in the subsequent accounting period.

Expenses are also accounted for in the period to which they relate. At the end of the accounting period, accrued expenses are recognised based on an estimated amount of the transfer obligation of the period. The calculation of accrued expenses is done in accordance with detailed operational and practical guidelines issued by the Accounting Officer which aim at ensuring that the financial statements provide a faithful representation of the economic and other phenomena they purport to represent. By analogy, if a payment has been made in advance for services or goods that have not yet been received, the expense will be deferred and recognised in the subsequent accounting period.

1.4. STATEMENT OF FINANCIAL PERFORMANCE

1.4.1. Revenue

Revenue comprises gross inflows of economic benefits or service potential received and receivable by the entity, which represents an increase in net assets, other than increases relating to contributions from owners.

Depending on the nature of the underlying transactions in the statement of financial performance it is distinguished between:

(v) Revenue from non-exchange transactions

Revenue from non-exchange transactions are taxes and transfers because the transferor provides resources to the recipient entity without the recipient entity providing approximately equal value directly in exchange.

Transfers are inflows of future economic benefits or service potential from non-exchange transactions, other than taxes. The entity shall recognise an asset in respect of transfers when the entity controls the resources as a result of a past event (the transfer) and expects to receive future economic benefits or service potential from those resources, and when the fair value can be reliably measured. An inflow of resources from a non-exchange transaction recognised as an asset (i.e. cash) is also recognised as revenue, except to the extent that the entity has a present obligation in respect of that transfer (condition), which needs to be satisfied before the revenue can be recognised. Until the condition is met the revenue is deferred and recognised as a liability (pre-financing received).

(vi) Revenue from exchange transactions

Revenue from the sale of goods and services is recognised when the significant risk and rewards of ownership of the goods are transferred to the purchaser. Revenue associated with a transaction involving the provision of services is recognised by reference to the stage of completion of the transaction at the reporting date.

1.4.2. Expenses

Expenses are decreases in economic benefits or service potential during the reporting period in the form of outflows or consumption of assets or incurrence of liabilities that result in decreases in net assets/equity. They include both the expenses from exchange transactions and expenses from non-exchange transactions.

Expenses from exchange transactions arising from the purchase of goods and services are recognised when the supplies are delivered and accepted by the entity. They are valued at original invoice amount. Furthermore, at the balance sheet date expenses related to the service delivered during the period for which an invoice has not yet been received or accepted are recognised in the statement of financial performance.

Expenses from non-exchange transactions account for the majority of the entity's operating expenses. They relate to transfers to beneficiaries and can be of three types: entitlements, transfers under agreement and discretionary grants, contributions and donations. Transfers are recognised as expenses in the period during which the events giving rise to the transfer occurred, as long as the nature of the transfer is allowed by regulation or an agreement has been signed authorising the transfer; any eligibility criteria have been met by the beneficiary; and a reasonable estimate of the amount can be made.

When a request for payment or cost claim is received and meets the recognition criteria, it is recognised as an expense for the eligible amount. At year-end, incurred eligible expenses due to the beneficiaries but not yet reported are estimated and recorded as accrued expense.

1.5. CONTINGENT ASSETS AND LIABILITIES

1.5.1. Contingent assets

A contingent asset is a possible asset that arises from past events and of which the existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity. A contingent asset is disclosed when an inflow of economic benefits or service potential is probable.

1.5.2. Contingent liabilities

A contingent liability is a possible obligation that arises from past events and of which the existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or a present obligation that arises from past events but is not recognised because: it is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation or, in the rare circumstances where the amount of the obligation cannot be measured with sufficient reliability.

1.6. CONSOLIDATION

The accounts of this entity are fully consolidated in the Commission annual accounts.

1.7. CONTRIBUTIONS FROM DONORS

The EU trust fund is required to finance specific projects and return remaining funds received from donors at the time of winding-up of the trust fund. Contributions from donors to the EU trust fund fulfil the criteria of revenues from non-exchange transactions under conditions. When the trust fund receives resources a liability, that equals to the received contributions, should be recorded on the balance sheet of the trust fund. The received contributions remain under liabilities until the conditions attached to the donated funds are met, i.e. eligible expenses are incurred by the trust fund.

At the balance sheet date the outstanding contribution liabilities are measured as contributions received less net expenses. Net expenses are the expenses incurred by the trust fund, including estimated amounts and if applicable, net of the revenue generated by the activities of the trust fund (e.g. bank interest). The corresponding amount of contributions is recognised as non-exchange revenue from donation. Consequently the effect on economic result of the year is nil.

For reporting purposes the net expenses of the reporting period will be attributed to the donors in proportion to net contributions paid as at 31 December, i.e. contributions paid to the trust fund as at 31 December, less net expenses allocated in the previous years. When the contribution from one donor is totally consumed, contributions will be allocated from the remaining donors. This allocation of contributions is only indicative. When the the trust fund is wound up the actual split of remaining resources will be decided by the Board.

2. NOTES TO THE BALANCE SHEET

CURRENT ASSETS

2.1. PRE-FINANCING

EUR '000

| | 31.12.2017 | 31.12.2016 |
|-----------------------|--------------|------------|
| Direct Management | 2,380 | – |
| Implemented by: | | |
| <i>EU delegations</i> | 2,380 | – |
| Total | 2,380 | – |

Pre-financing represents money paid out, and thus implementation of payment appropriations. As explained in note 1.3.2, these are advances not yet expensed. Thus while pre-financing reduces the outstanding RAL (see note 4.1) it represents expenses still to be recognised in the

statement of financial performance.

The table above shows that the Colombia Trust Fund is still in the start up phase. During its first year of operations, only EUR 4.92 million was paid out in pre-financing, out of which EUR 2.38 remains open as at 31 December 2017.

Guarantees received covering pre-financing amounted to EUR 626,000 at year-end.

2.2. EXCHANGE RECEIVABLES AND NON-EXCHANGE RECOVERABLES

This heading almost entirely relates to deferred administrative expenses of EUR 636,000, corresponding to unused management costs. In 2017 EUR 662,000 was paid to the European Commission out of which EUR 26,000 has been actually used for the staff expenses related to 2017 (see note 3.2).

2.3. CASH AND CASH EQUIVALENTS

At 31 December 2017 the amount in cash and cash equivalents comprises EUR 19.22 million placed on current accounts (EUR 3.98 million in 2016) and EUR 1.68 million related to cash equivalents with a notice period below 32 days (EUR 735,000 in 2016).

NON-CURRENT LIABILITIES

2.4. FINANCIAL LIABILITIES

EUR '000

| Donor | Net contributions at 31.12.2016 | Contributions cashed in 2017 | Contributions before 2017 allocation | % contribution | Allocation of 2017 net expenses | Net contributions at 31.12.2017 |
|----------------------------|---------------------------------|------------------------------|--------------------------------------|----------------|---------------------------------|---------------------------------|
| <i>European Commission</i> | – | 12,000 | 12,000 | 45.32% | (1,242) | 10,758 |
| Member States: | 4,719 | 9,757 | 14,476 | 54.68% | (1,499) | 12,977 |
| <i>Germany</i> | – | 3,000 | 3,000 | 11.33% | (311) | 2,689 |
| <i>Czech Republic</i> | 10 | 10 | 20 | 0.08% | (2) | 18 |
| <i>Ireland</i> | – | 750 | 750 | 2.83% | (78) | 672 |
| <i>Luxembourg</i> | 35 | – | 35 | 0.13% | (4) | 31 |
| <i>Netherlands</i> | 3,000 | – | 3,000 | 11.33% | (311) | 2,689 |
| <i>Sweden</i> | – | 614 | 614 | 2.32% | (64) | 551 |
| <i>Cyprus</i> | 10 | – | 10 | 0.04% | (1) | 9 |
| <i>Latvia</i> | 10 | – | 10 | 0.04% | (1) | 9 |
| <i>Lithuania</i> | 12 | 12 | 24 | 0.09% | (2) | 22 |
| <i>Hungary</i> | – | 20 | 20 | 0.08% | (2) | 18 |
| <i>Spain</i> | – | 1,020 | 1,020 | 3.85% | (106) | 914 |
| <i>Italy</i> | – | 3,000 | 3,000 | 11.33% | (311) | 2,689 |
| <i>Malta</i> | – | 10 | 10 | 0.04% | (1) | 9 |
| <i>Portugal</i> | 100 | 100 | 200 | 0.76% | (21) | 179 |
| <i>Croatia</i> | – | 20 | 20 | 0.08% | (2) | 18 |
| <i>Slovenia</i> | 12 | – | 12 | 0.05% | (1) | 11 |
| <i>France</i> | – | 1,200 | 1,200 | 4.53% | (124) | 1,076 |
| <i>Slovakia</i> | 20 | – | 20 | 0.08% | (2) | 18 |
| <i>United Kingdom</i> | 1,510 | – | 1,510 | 5.70% | (156) | 1,354 |
| Total | 4,719 | 21,757 | 26,476 | 100.00% | (2,741) | 23,734 |

The net contributions of the donors at 31 December equal the contributions paid less the allocated net expenses to that date. The net expenses of the current year are allocated to the donors in proportion to the contributions at 31 December.

The contribution percentage and the allocation of net results based on it is only indicative. If the Trust Fund is wound up, the final decision on the return of remaining funds will be made by the Trust Fund Board.

CURRENT LIABILITIES

2.5. ACCRUED CHARGES AND DEFERRED REVENUE

The EU Trust Fund for Colombia does not have any deferred revenue. All the amounts included under this heading relate to accrued charges and are as follows:

| | EUR '000 | |
|-----------------|------------|------------|
| | 31.12.2017 | 31.12.2016 |
| Accrued charges | 175 | – |
| Total | 175 | – |

Accrued charges are the amounts estimated by the Authorising Officer of costs incurred for services and goods delivered in the year 2017 but not yet invoiced or processed by the end of the year. The amount comprises the estimated operating expenses for on-going or ended contracts without validated cost claims. The 2017 estimation used the best available information about the existing contracts. Expenses were calculated 'pro-rata' based on the value of the contract and the percentage of completion. The percentage of completion is based on the operational duration of the contract and the number of contract days lapsed at 31 December 2017.

In order to more accurately reflect the amount that is expected to be spent on projects, the value of the contracts is adjusted by the average implementation rate of contracts and the average invoice eligibility rate. Both these rates are determined based on actual data related to already implemented contracts.

For 2017 the rates applicable to the EC were used because the types of contract and the types of beneficiaries of the EC are representative to the type of contracts and beneficiaries in the Trust Fund. The portion of the estimated accrued charges which relates to pre-financing paid has been recorded as a reduction of the pre-financing amounts (see note **2.1**).

Included under this heading are also accrued audit charges of EUR 48,000.

3. NOTES TO THE STATEMENT OF FINANCIAL PERFORMANCE

REVENUE FROM NON-EXCHANGE TRANSACTIONS

3.1. REVENUE FROM DONATIONS

This heading represents contributions from donors recognised as operating revenue in line with the net expenses. Consequently the economic result of the year is nil.

In the agreement establishing the EUTF for Colombia, provisions are foreseen to deduct a management fee corresponding to maximum 5% of the amounts pooled into the Trust Fund to cover its management costs. Such management fees will only be included in the statement of financial performance to the extent that costs are incurred, which are to be qualified as management costs.

EXPENSES

3.2. OPERATING EXPENSES

| | EUR '000 | |
|--|--------------|----------|
| | 2017 | 2016 |
| Rural development - Integrated rural development | 2,542 | – |
| Staff costs | 26 | – |
| Total | 2,568 | – |

EUR '000

| | 2017 | 2016 |
|--------------------------|--------------|----------|
| Direct Management | 2,568 | – |
| Implemented by: | | |
| <i>Commission</i> | 26 | – |
| <i>EU delegations</i> | 2,542 | – |
| Total | 2,568 | – |

In 2017 there were 8 contracts signed with a total value of EUR 19.98 million, for which no cost claims were yet validated as at 31 December 2017.

During its first year of operations the main part of the operating costs relate to on-going projects carried out in 2017 without any approved cost claims (or equivalent) available at 31 December and was estimated using the best information available at the time of the preparation of the annual accounts. The estimation is based on the case-by-case assessment of completion which ensures that only costs that reflect the services or work performed by 31 December are included in the operating costs of the year.

3.3. OTHER EXPENSES

EUR '000

| | 2017 | 2016 |
|---|------------|----------|
| <i>Technical assistance and communication</i> | 126 | – |
| <i>Audit</i> | 48 | – |
| <i>Foreign exchange losses</i> | 0 | – |
| Total | 173 | – |

In 2017 there was one contract signed for technical assistance and communication with a total value of EUR 662,000, for which no cost claim was yet submitted as at 31 December 2017. The total amount included in other expenses is estimated based on the approximate level of completion at year end.

4. OTHER SIGNIFICANT DISCLOSURES

4.1. OUTSTANDING COMMITMENTS NOT YET EXPENSED

EUR '000

| | 31.12.2017 | 31.12.2016 |
|---|------------|------------|
| <i>Outstanding commitments not yet expensed</i> | 14,887 | – |

The amount comprises the budgetary RAL ('Reste à Liquider') less related amounts that have been included as expenses in the 2017 statement of financial performance. The budgetary RAL is an amount representing the open budgetary commitments for which payments and/or de-commitments have not yet been made. This is the normal consequence of the existence of multi-annual programmes.

4.2. RELATED PARTIES

The related party of the EUTF for Colombia is the European Commission. Transactions between these entities take place as part of the normal operations of the EUTF for Colombia and as this is the case, no specific disclosure requirements are necessary for these transactions in accordance with the EU accounting rules.

4.3. EVENTS AFTER REPORTING DATE

At the date of transmission of these accounts, no material issues had come to the attention of or were reported to the Accounting Officer of the EUTF for Colombia that would require separate disclosure under this section. The annual accounts and related notes were prepared using the most recently available information and this is reflected in the information presented above.

5. FINANCIAL INSTRUMENTS DISCLOSURES

5.1. CURRENCY RISKS

Exposure of the EUTF for Colombia to currency risk at year end

At 31 December 2017 the ending balances of financial assets and financial liabilities only include amounts quoted in euro.

5.2. CREDIT RISK

At 31 December 2017 the financial assets were composed of cash and cash equivalent of EUR 20.89 million and exchange receivables and non-exchange recoverables of EUR 0.64 million.

Financial assets that are neither past due nor impaired

The amounts of receivables and recoverables are related to deferred charges and accrued revenue and are thus neither past due nor impaired.

Financial assets by risk category

The amount in cash and cash equivalents comprises EUR 19.22 million placed on current accounts and EUR 1.68 million related to cash equivalents with a notice period below 32 days. The entire amount is placed in a bank with prime and high grade.

5.3. LIQUIDITY RISK

Maturity analysis of financial liabilities by remaining contractual maturity

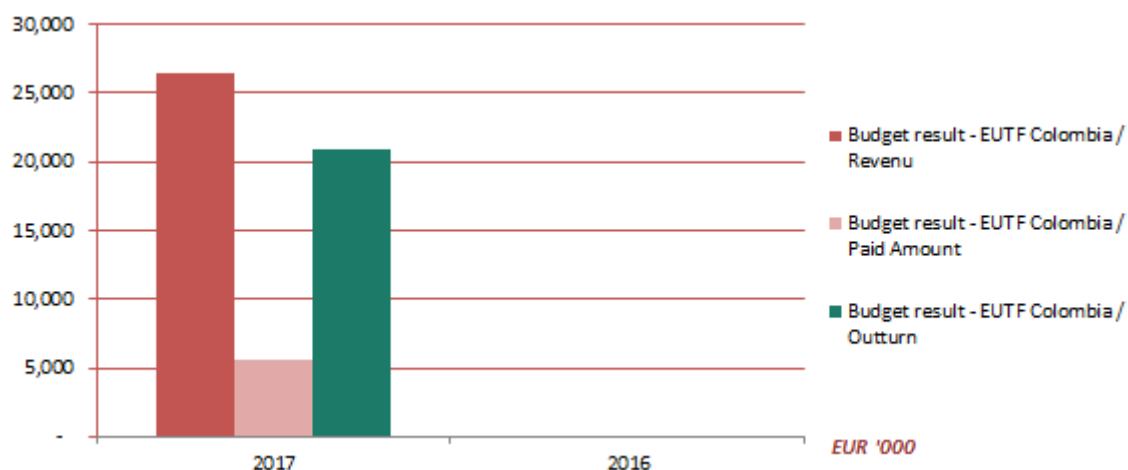
The financial liabilities mainly compose of liabilities to donors. They will be paid back when the EUTF for Colombia is wound-up.

Part 3 - ANNUAL FINANCIAL REPORT

1. BUDGET RESULT

EUR '000

| | 2017 | 2016 |
|----------------------------|---------------|----------|
| Revenue | 26,476 | - |
| Payments | 5,582 | - |
| Exchange rate gain or loss | (0) | - |
| Budget result | 20,893 | - |



2. RECONCILIATION OF ECONOMIC RESULT AND BUDGET RESULT

The economic result of the year is calculated on the basis of accrual accounting principles. The budget result is however based on cash accounting rules. As the economic result and the budget result both cover the same underlying operational transactions, it is a useful control to ensure that they are reconcilable. The table below shows this reconciliation, highlighting the key reconciling amounts, split between revenue and expenditure items.

EUR '000

| | 2017 | 2016 |
|--|---------------|----------|
| ECONOMIC RESULT OF THE YEAR | - | - |
| Revenue | | |
| Entitlements not affecting the budget result | (2,741) | |
| Contributions received | 26,476 | |
| Expenses | | |
| Net effect of pre-financing | (4,920) | |
| Accrued expenses (net) | 2,079 | |
| BUDGET RESULT OF THE YEAR | 20,893 | - |

3. IMPLEMENTATION OF BUDGET REVENUE

3.1. Overview of revenue

EUR '000

| Financial Year | Issuing year | Revenue type | Recovery orders issued | Recovery orders cashed | Recovery orders outstanding |
|----------------|--------------|---------------|------------------------|------------------------|-----------------------------|
| 2017 | 2017 | Contributions | 26,476 | 26,476 | (0) |
| | 2017 | Interests | 0 | 0 | - |
| 2017 | | | 26,476 | 26,476 | (0) |
| Total | | | 26,476 | 26,476 | (0) |

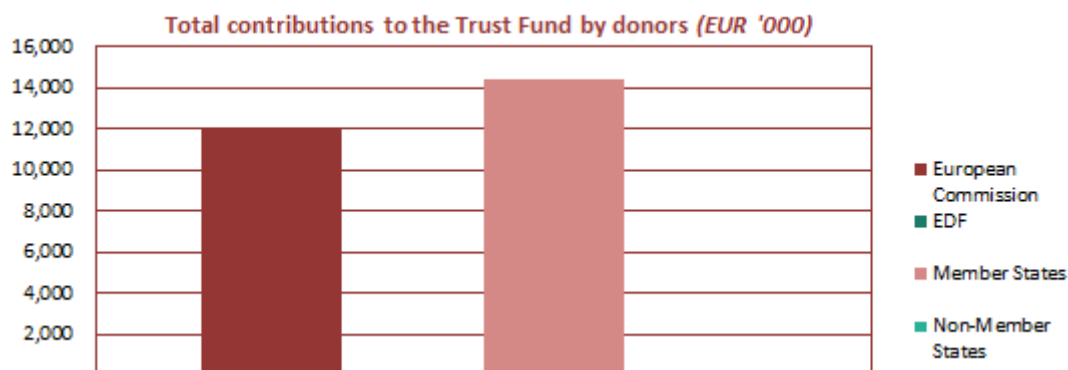


3.2. Overview of contributions by donors

EUR '000

| Donor | Contributions received during 2017 | Contributions Total | % contribution |
|---------------------|------------------------------------|---------------------|-----------------|
| European Commission | 12,000 | 12,000 | 45.32 % |
| Member States | 14,476 | 14,476 | 54.68 % |
| Non-Member States | - | - | - |
| Total | 26,476 | 26,476 | 100.00 % |

Note: The total contributions in this table do not include interests



3.3. Breakdown of contributions by external donors

EUR '000

| Donor | Contributions received during 2017* | Contributions Total | % contribution |
|-----------------------------------|-------------------------------------|---------------------|-----------------|
| Croatia | 20 | 20 | 0.14 % |
| Cyprus | 10 | 10 | 0.07 % |
| Czech Republic | 20 | 20 | 0.14 % |
| France | 1,200 | 1,200 | 8.29 % |
| Germany | 3,000 | 3,000 | 20.72 % |
| Hungary | 20 | 20 | 0.14 % |
| Ireland | 750 | 750 | 5.18 % |
| Italy | 3,000 | 3,000 | 20.72 % |
| Latvia | 10 | 10 | 0.07 % |
| Lithuania | 24 | 24 | 0.17 % |
| Luxembourg | 35 | 35 | 0.24 % |
| Malta | 10 | 10 | 0.07 % |
| Netherlands | 3,000 | 3,000 | 20.72 % |
| Portugal | 200 | 200 | 1.38 % |
| Slovakia | 20 | 20 | 0.14 % |
| Slovenia | 12 | 12 | 0.08 % |
| Spain | 1,020 | 1,020 | 7.05 % |
| Sweden | 614 | 614 | 4.24 % |
| United Kingdom | 1,510 | 1,510 | 10.43 % |
| Subtotal Member States | 14,476 | 14,476 | 100.00 % |
| | - | - | - |
| Subtotal Non-member states | - | - | - |
| Total external donors | 14,476 | 14,476 | 100.00 % |

*Certain contributions from Cyprus, the Czech Republic, Latvia, Lithuania, Luxembourg, the Netherlands, Portugal, Slovakia, Slovenia, and the United Kingdom were cashed in December 2016, but were only regularized in the budgetary accounts in 2017.

3.4. Breakdown of Trust Fund contributions from the European Union (EU) budget and from the European Development Fund (EDF)

EUR '000

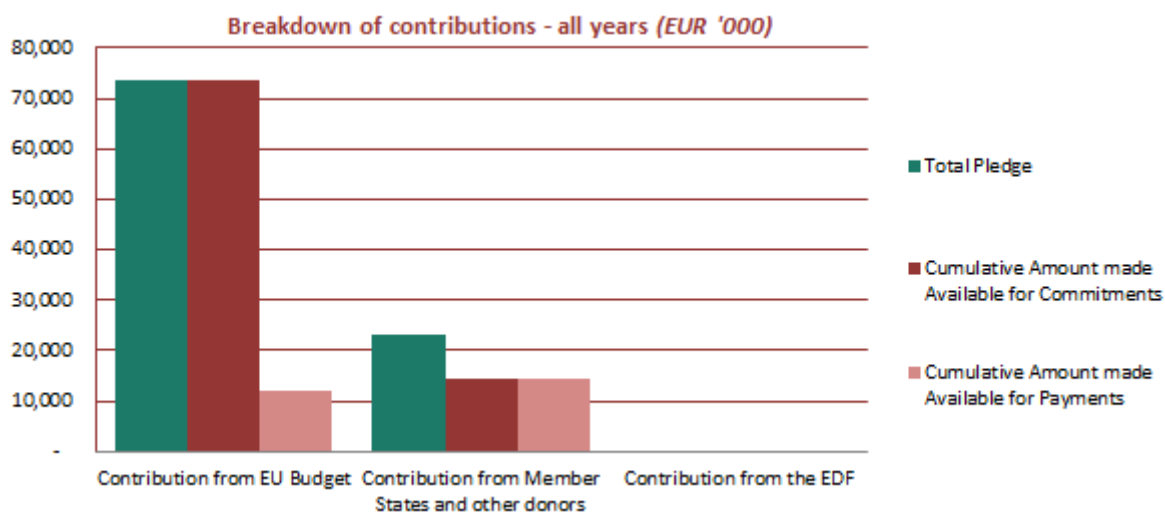
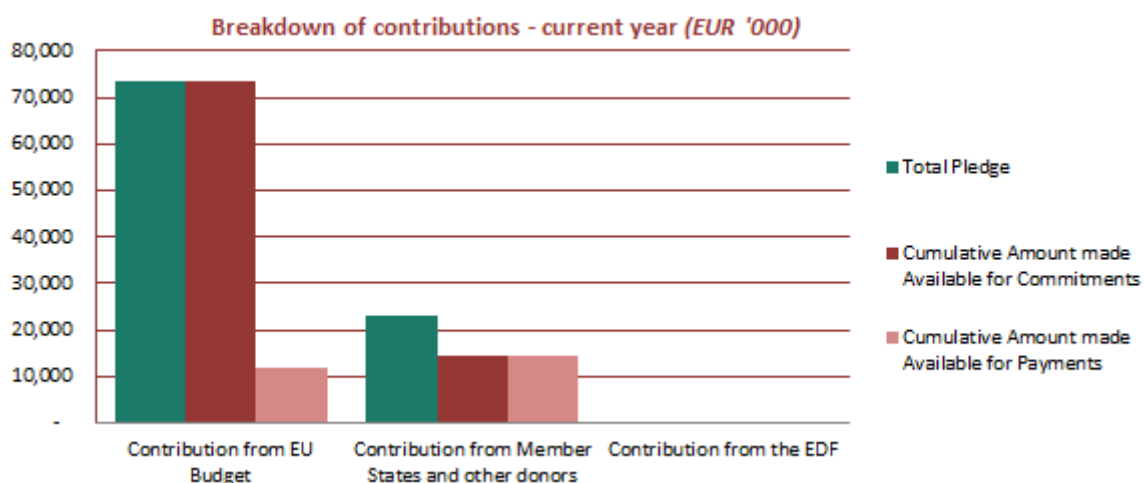
| EU programme | Committed for the EUTF | | Paid to the EUTF | |
|--|------------------------|---------------|------------------|---------------|
| | 2017 | All | 2017 | All |
| EU budget - Development Cooperation Instrument (DCI) | 41,470 | 71,470 | 10,000 | 10,000 |
| EU budget - Humanitarian aid | - | 2,000 | 2,000 | 2,000 |
| Total | 41,470 | 73,470 | 12,000 | 12,000 |

4. IMPLEMENTATION OF BUDGET EXPENDITURE

4.1. Breakdown of appropriations

EUR '000

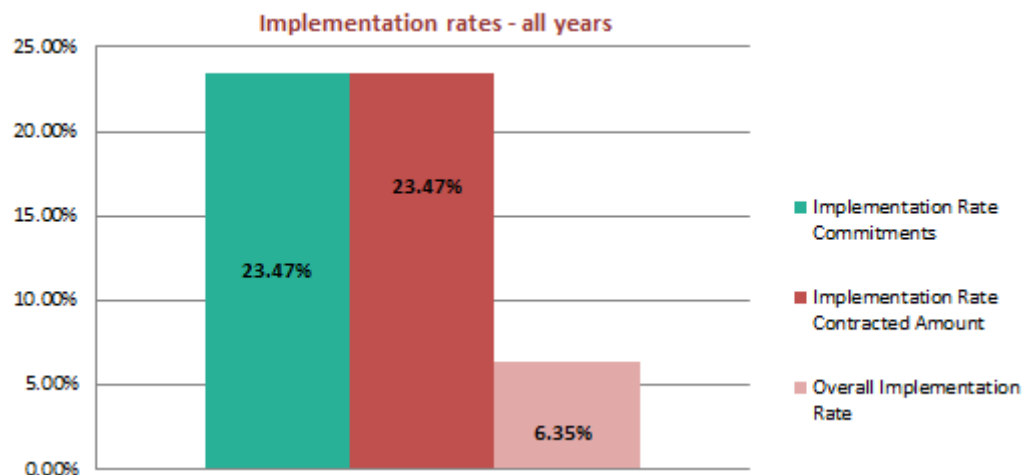
| Origin of funds | Total Pledge | Cumulative Amount made Available for Commitments | | Cumulative Amount made Available for Payments | |
|--|---------------|--|---------------|---|---------------|
| | | 2017 | All | 2017 | All |
| Contribution from EU Budget | 73,470 | 73,470 | 73,470 | 12,000 | 12,000 |
| Contribution from Member States and other donors | 23,008 | 14,476 | 14,476 | 14,476 | 14,476 |
| Contribution from the EDF | - | - | - | - | - |
| Total | 96,478 | 87,946 | 87,946 | 26,476 | 26,476 |



4.2. Multiannual overview of commitment and payment implementation

EUR '000

| Expenditure type | Cumulative Amount made Available for Commitments | | Committed Amount | Implement. Rate Commitm. | Contracted Amount | | Implement. Rate Contracted Amount | Cumulative Amount made Available for Payments | | Paid Amount | | Overall Implement. Rate |
|----------------------------|--|---------------|------------------|--------------------------|-------------------|---------------|-----------------------------------|---|---------------|--------------|--------------|-------------------------|
| | 2017 | All | | | 2017 | All | | 2017 | All | 2017 | All | |
| | (1) | | (2) | (3)=(2)/(1) | (4) | | (5)=(4)/(1) | (6) | | (7) | | (8)=(7)/(1) |
| Administrative expenditure | 3,058 | 3,058 | 662 | 21.66 % | 662 | 662 | 21.66 % | 868 | 868 | 662 | 662 | 21.66 % |
| Operational expenditure | 84,888 | 84,888 | 19,982 | 23.54 % | 19,982 | 19,982 | 23.54 % | 25,608 | 25,608 | 4,920 | 4,920 | 5.80 % |
| Total | 87,946 | 87,946 | 20,645 | 23.47 % | 20,645 | 20,645 | 23.47 % | 26,476 | 26,476 | 5,582 | 5,582 | 6.35 % |



4.3. Breakdown of contracted and paid amounts by management type and implementing actor

EUR '000

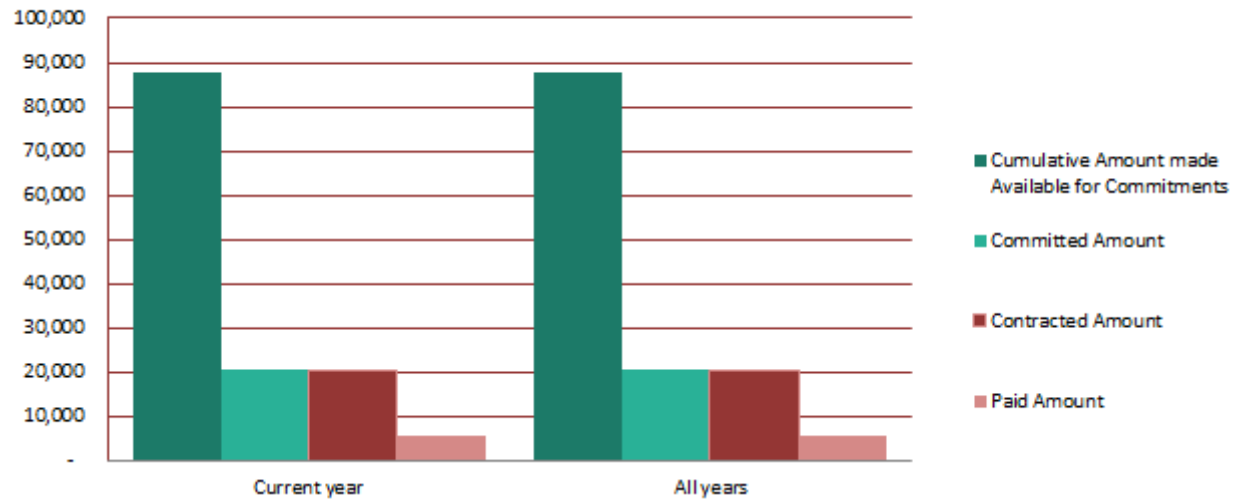
| Management type | Implementing Actor | Budget implementation type | Contacted Amount - 2017 | Contracted Amount - Total | Paid Amount - 2017 | Paid Amount - Total |
|--------------------|---------------------|----------------------------|-------------------------|---------------------------|--------------------|---------------------|
| Direct Management: | European Commission | Commission's Department | 662 | 662 | 662 | 662 |
| | European Commission | Union's Delegation | 19,982 | 19,982 | 4,920 | 4,920 |
| Total | | | 20,645 | 20,645 | 5,582 | 5,582 |

4.4. Expenditure by spending area

EUR '000

| Spending Area | Cumulative Amount made Available for Commitments | | Committed Amount | | Contracted Amount | | Cumulative Amount made Available for Payments | | Paid Amount | | Overall Implementation Rate |
|-----------------------------------|--|---------------|------------------|---------------|-------------------|---------------|---|---------------|--------------|--------------|-----------------------------|
| | 2017 | All | 2017 | All | 2017 | All | 2017 | All | 2017 | All | All |
| Integrated rural development | 36,850 | 36,850 | 16,850 | 16,850 | 16,850 | 16,850 | 22,475 | 22,475 | 4,920 | 4,920 | 1335% |
| Associated overhead | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100.00% |
| Staff costs | 542 | 542 | 542 | 542 | 542 | 542 | 542 | 542 | 542 | 542 | 100.00% |
| Technical assistance | 3,132 | 3,132 | 3,132 | 3,132 | 3,132 | 3,132 | 3,132 | 3,132 | - | - | - |
| Travel expenditure | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 100.00% |
| Unallocated admin. appropriations | 2,396 | 2,396 | - | - | - | - | 206 | 206 | - | - | - |
| Unallocated appropriations | 44,905 | 44,905 | - | - | - | - | - | - | - | - | - |
| Total | 87,946 | 87,946 | 20,645 | 20,645 | 20,645 | 20,645 | 26,476 | 26,476 | 5,582 | 5,582 | 635% |

Overview of committed, contracted and paid amounts (EUR '000)



5. GLOSSARY

| Term | Definition |
|----------------------------------|---|
| Amount available for commitments | This amount defines the total amount of legal obligations (contracts, grant agreements/decisions) that can be incurred. |
| Amount available for payments | Payment appropriations or contributions received to cover expenditure, arising from legal commitments entered in the current year and/or earlier years. |
| Appropriations | Amount of commitments/payments authorized by Parliament and Council in the annual EU budget. |
| Budget item | As far as the budget structure is concerned, revenue and expenditure are shown in the budget in accordance with a binding nomenclature which reflects the nature and purpose of each item. The budget nomenclature reflects different levels of disaggregation (title, chapter, article or item). |
| Committed amount | Amount reserved through a Commission decision or contract conclusion for future legal obligations (contracts, grant agreements/decisions) |
| Contracted amount | Amounts previously reserved, translated into binding contracts |
| EDF | European Development Fund |
| EUTFs | EU Trust Funds are Trust Funds directly implemented by the European Commission pooling resources from various sources. |
| Origin of funding | Amounts available broken down by type of donor |
| Implementation rate | Share of available amounts committed or paid |
| Paid amount | Disbursement made to honor legal obligations. |
| Spending area | The nomenclature used in the tables by spending area corresponds to OECD DAC Sector codes for Development Aid. Due to specific constraints for the preparation of OECD reports, amounts reported here can differ from official OECD reports. |
| Total Pledge | Total funding for the trust fund as agreed by donors. |
| Trust Fund | Fund established for a specific purpose with financial contributions from the EU budget and one or more donors and administered by an administrative agent, the Trustee. |

ANNEX 4: Materiality criteria

The criteria used by DG International Cooperation and Development (DEVCO) to determine the materiality of potential weaknesses have been established in line with the Standing Instructions for the 2017 Annual Activity Report. These instructions propose a standard quantitative materiality threshold of maximum 2% for the reporting year.

However, they allow a multi-annual approach, in which case the DG should present evidence that the control systems are effective in a multi-annual perspective. The multi-annual perspective is covered through the fact that the RER study scope includes contracts closed during a given 12-month period and consequently the specific transactions sampled can span back over a number of years.

Because of their multiannual nature, the effectiveness of DEVCO's control strategy can only be fully measured and assessed once all audits, checks and controls have been fully implemented and systematic errors have been detected and corrected. In addition, DEVCO was requested to issue a more risk-differentiated assurance, i.e. issue specific reservations for high-risk spending areas.

The control objective for DEVCO services is to ensure that the residual error rate, i.e. the level of errors which remain undetected and uncorrected, does not exceed 2% by the end of the management cycle. DEVCO believes that a weakness is significant and deserves to be disclosed as a reservation to the Declaration where:

- the financial impact exceeds 2% of the total payments made for the year in question and concerns an area identified as bearing a high risk as a result of the risk assessment;
- the weakness is qualitatively significant - despite mitigating measures - in nature, scope and duration e.g. systematic, wide-ranging or long term problems;
- the weakness gives rise to a high reputational risk for the Community institutions (i.e. the weakness is significant notwithstanding the absence of one or more of the above elements) e.g. major fraud cases or decisions with a significantly negative political impact.

The question of being on track towards the control objective is to be (re)assessed annually, taking into account both the frequency and importance of the errors found as well as a cost/benefit analysis of the effort needed to detect and correct them.

Notwithstanding the multiannual span of DEVCO's control strategy, its Director-General is required to sign a statement of assurance for each financial reporting year. In order to determine whether to qualify this statement of assurance with a reservation, the effectiveness of the control systems in place needs to be assessed not only for the year of reference but also with a multiannual perspective, to determine whether it is possible to reasonably conclude that the control objectives will be met in the future as foreseen.

The identification and potential correction of internal control weaknesses (and - in particular - errors with financial impact), the criteria for making a decision on whether there is material error in the expenditure of the DG and the question of whether to make a reservation in the AAR, will therefore be based on the full range of internal controls described in the Annual Activity Report and on the level of error identified in the Residual Error Rate Studies on a multi-annual basis and in the Annual Reports by the European Court of Auditors.

ANNEX 5: Internal Control Template(s) for budget implementation (ICTs)

I – Direct Management - Grants

Stage 1: Prior to Contracting

A – Identification and formulation of action to be co-financed including choice of instrument and implementation modality

Main control objectives:

Ensuring that the Commission selects the most appropriate instrument in its cooperation with partner countries in line with the policy objectives (effectiveness); compliance (legality & regularity) and ensures the proper type of support and modalities specific to each partner country.

Overall control efficiency indicator:

Estimated cost of controls of grant operations divided by total amount of expenditure under grant operations in the year.

| Main risks It may happen (again) that | Mitigating controls | How to determine coverage frequency and depth | How to estimate the costs of controls | Possible control indicators |
|---|--|---|---|---|
| The instrument and/or implementation modality is not well suited to work towards the identified objectives and/or lead to a substantial increase of implementation risks. | <ul style="list-style-type: none"> Quality Support Group 1 Quality Support Group 2 | 100% | <ul style="list-style-type: none"> staff costs of control are estimated using approximations based on analyses of the organisation chart, job descriptions and programme/project portfolios external costs of control are based on values of respective contracts and related disbursements | Control Efficiency Indicator for controls up to selection of grants: <ul style="list-style-type: none"> Estimated cost of controls of grant operations up to the selection of grants divided by total amount of grants contracted. |

B - Preparation, adoption and publication of the Annual Work Programmes and Calls for proposals

Main control objectives:

Ensuring that the Commission selects the proposals that contribute the most towards the achievement of the policy or programme objectives (effectiveness); Compliance (legality & regularity); Prevention of fraud (anti-fraud strategy).

| Main risks It may happen (again) that | Mitigating controls | How to determine coverage frequency and depth | How to estimate the costs of controls | Possible control indicators |
|--|--|--|---------------------------------------|-----------------------------|
| The annual work programmes and the subsequent calls for proposals do not adequately reflect the policy objectives, priorities, are incoherent and/or the essential eligibility, selection and award criteria are not adequate to ensure the evaluation of the proposals. | <ul style="list-style-type: none"> Hierarchical validation within the authorising department Explicit allocation of responsibility to individual officials (reflected in task assignment or function descriptions) Centralised checklist-based verification | If risk materialises, all grants awarded during the year under this work programme or call would be irregular. Possible impact 100% of budget involved and significant reputational consequences. Coverage / Frequency: 100% Depth: Checklist includes a list of the requirements of the regulatory provisions identified. | → See I/Stage 1A | → See I/Stage 1A |

C - Selecting and awarding: Evaluation, ranking and selection of proposals

Main control objectives: Ensuring that the most promising projects for meeting the policy objectives are among (a good balance of) the proposals selected (effectiveness); Compliance (legality & regularity); Prevention of fraud (anti-fraud strategy).

| Main risks It may happen (again) that | Mitigating controls | How to determine coverage frequency and depth | How to estimate the costs of controls | Possible control indicators |
|--|---|--|---------------------------------------|-----------------------------|
| The evaluation, ranking and selection of proposals is not carried out in accordance with the established procedures, the policy objectives, priorities and/or the essential eligibility, or with the selection and award criteria defined in the annual work programme and subsequent calls for proposals. | <ul style="list-style-type: none"> Assignment of staff (e.g. programme officers) and/or Selection and appointment of expert evaluators (if foreseen as deviation from FR) | 100% vetting for technical expertise and independence (e.g. conflicts of interests, nationality bias, ex-employer bias, collusion) | → See I/Stage 1A | → See I/Stage 1A |
| | <ul style="list-style-type: none"> Redress procedure | 100% of contested decisions are analysed by redress committee | | |

Stage 2 - Contracting: Transformation of selected proposals into legally binding grant agreements

Main control objectives: Ensuring that the actions and funds allocation is optimal (best value for public money; effectiveness, economy, efficiency); Compliance (legality & regularity); Prevention of fraud (anti-fraud strategy).

| Main risks It may happen (again) that | Mitigating controls | How to determine coverage, frequency and depth | How to estimate the costs of controls | Possible control indicators |
|--|--|---|---------------------------------------|---|
| <p>The description of the action in the grant agreement includes tasks which do not contribute to the achievement of the programme objectives and/or that the budget foreseen overestimates the costs necessary to carry out the action.</p> <p>The beneficiary lacks operational and/or financial capacity to carry out the actions.</p> <p>Procedures do not comply with regulatory framework.</p> | <ul style="list-style-type: none"> Project Officers implement evaluators' recommendations in discussion with selected applicants. Hierarchical validation of proposed adjustments. Validation of beneficiaries (operational and financial viability) Signature of the grant agreement by the AO. In-depth financial verification and taking appropriate measures for high risk beneficiaries. Reinforce financial and contractual circuits. | <ul style="list-style-type: none"> 100% of the selected proposals and beneficiaries are scrutinised. Coverage: 100% of draft grant agreements. Depth may be determined after considering the type or nature of the beneficiary (e.g. SMEs, joint-ventures) and/or of the modalities (e.g. substantial subcontracting) and/or the total value of the grant. | <p>→ See I/Stage 1A</p> | <p>Control Efficiency Indicator for controls related to contracting and monitoring of implementation:</p> <p>→ Estimated cost of controls related to contracting and subsequent monitoring of implementation divided by total amount of payments made under grant contracts</p> |

Stage 3 - Monitoring the execution. This stage covers the monitoring, the operational, financial and reporting aspects related to the project and grant agreement

Main control objectives:

Ensuring that the operational results (deliverables) from the projects are of good value and meet the objectives and conditions (effectiveness & efficiency); ensuring that the related financial operations comply with regulatory and contractual provisions (legality & regularity); prevention of fraud (anti-fraud strategy); ensuring appropriate accounting of the operations (reliability of reporting, safeguarding of assets and information).

| Main risks It may happen (again) that | Mitigating controls | How to determine coverage, frequency and depth | How to estimate the costs of controls | Possible control indicators |
|--|---|--|---------------------------------------|-----------------------------|
| The actions foreseen are not totally or partially carried out in accordance with technical description and requirements foreseen in the grant agreement and/or the amounts paid exceed that due in accordance with the applicable contractual and regulatory provisions. | <ul style="list-style-type: none"> Operational and financial checks in accordance with the financial circuits. Operation authorisation by the AO For riskier operations, ex-ante in-depth and/or on-site verification. For high risk operations, reinforced monitoring Recommended: consider an ex-ante verification on-the-spot (OV and/or FV) – e.g. monitoring visit. Earmark projects for risk-based ex-post audit. If needed: application of Suspension/interruption of payments, Penalties or liquidated damages. Referring grant to OLAF | <ul style="list-style-type: none"> 100% of the projects are controlled, including only value-adding checks. Riskier operations subject to in-depth and/or on-site controls. The depth depends on risk criteria. High risk operations identified by risk criteria. Red flags: delayed interim deliverables, suspicion of plagiarism, unstable consortium, requesting many amendments, EWS or anti-fraud flagging, etc. Depth: depends from results of ex-ante controls. | → See I/Stage 1A | → See I/Stage 2 |
| | <ul style="list-style-type: none"> Annual Audit Plans: Audits and expenditure verifications are planned annually for ongoing and closed operations of DEVCO's overall portfolio. The operations to be verified or audited are determined through risk analyses. These controls can take place before (ex-ante; estimated 80%) or after (ex-post; estimated 20%) disbursements recognizing expenditure. | <ul style="list-style-type: none"> Coverage: > 5% of cumulative amounts disbursed under ongoing or "recently" closed operations | → See I/ Stage 1A | |

Stage 4 - Ex-Post controls and Follow-up

A - Reviews, audits and monitoring

Main control objectives: Measuring the effectiveness of ex-ante controls by ex-post controls; detect and correct any error or fraud remaining undetected after the implementation ex-ante controls (legality & regularity; anti-fraud strategy); addressing systemic weaknesses in the ex-ante controls, based on the analysis of the findings (sound financial management); ensuring appropriate accounting of the recoveries to be made (reliability of reporting, safeguarding of assets and information).

| Main risks It may happen (again) that | Mitigating controls | How to determine coverage, frequency and depth | How to estimate the costs of controls | Possible control indicators |
|--|--|---|---------------------------------------|-----------------------------|
| The ex-ante controls (as such) fail to prevent, detect and correct erroneous payments or attempted fraud. | <ul style="list-style-type: none"> Through a residual error rate (RER) study a representative sample of closed operations is reviewed in order to determine the effectiveness of ex-ante controls. Findings are validated with fund recipients, used for possible ex-post corrections (i.e. recoveries), taken into consideration for improvements of ex-ante controls, and referred to OLAF where needed. | MUS sample sufficiently representative to draw valid management conclusions. | → See I / Stage 1A | → See I / Stage 4A (above) |
| | <ul style="list-style-type: none"> Verification missions to Delegations by independent staff not involved in the operational and financial circuits | Size and composition of sample are determined in accordance with the cooperation portfolios managed by the visited Delegations. | → See I / Stage 1A | → See I / Stage 4A (above) |
| The ex-post controls focus on the detection of external errors (e.g. made by beneficiaries) and do not consider any internal errors made by staff or embedded systematically in the own organisation | | | | |

B - Implementing results from ex-post audits/controls

Main control objectives: Ensuring that the (audit) results from the ex-post controls lead to effective recoveries (legality & regularity; anti-fraud strategy); ensuring appropriate accounting of the recoveries made (reliability of reporting).

| Main risks It may happen (again) that | Mitigating controls | How to determine coverage, frequency and depth | How to estimate the costs of controls | Possible control indicators |
|---|--|--|---------------------------------------|-----------------------------|
| The errors, irregularities and cases of fraud detected are not addressed or not addressed timely. | <ul style="list-style-type: none"> • Systematic registration of audit / control results to be implemented. • Financial operational validation of recovery in accordance with financial circuits. • Authorisation by AO. | <ul style="list-style-type: none"> • Coverage: 100% of final audit results with a financial impact. • Depth: findings of systemic errors are considered for corrections of non-audited projects by the same beneficiary. | → See I/Stage 1A | → See I/Stage 4A (above) |

II – Direct Management - Budgetary support

Stage 1: Identification and formulation

Main control objectives:

Ensuring that the Commission selects the most appropriate instrument in its cooperation with partner countries in line with the policy objectives (effectiveness); compliance (legality & regularity) and ensures the proper type of support and modalities specific to each partner country.

Overall control efficiency indicator:

Estimated cost of controls of budget support operations divided by total amount of expenditure under budget support operations in the year.

| Main risks It may happen (again) that | Mitigating controls | How to determine coverage frequency and depth | How to estimate the costs of controls | Possible control indicators |
|---|---|---|---------------------------------------|-----------------------------|
| <p>1. The Commission supports partner countries which do not meet the criteria on fundamental values and/or the 4 eligibility criteria</p> <p>2. The programme is wrongly formulated to meet the general objectives for budget support programmes.</p> <p>3. The programme's specific objectives are not aligned with partner countries own development policies, are not coordinated with other aligned donors and are not consistent with EU development policy.</p> | Quality support Group in HQs (QSG 1) to analyse the identification fiche of the project. | 100% of BS FIP | → See I/Stage 1A | |
| | Quality support Group in HQs (QSG 2) to analyse the action fiche of the project and the draft Financing agreement. | 100 % of BS FAs | | |
| | DEVCO step by step financial circuit for level one commitments in budget support operations. | 100 % of BS FAs | | |
| | RISK assessment framework for budget operations: Implemented by the Delegation and reviewed in the BSSC30 for substantial or high risk BS programmes. | Substantial or high risk BS FAs | | |

³⁰ Budget Support Steering Committee.

Stage 2 – Contracting

Main control objectives: Ensuring that the main parameters of the budget support operation are correctly encoded in the contract database.

| Main risks It may happen (again) that | Mitigating controls | How to determine coverage, frequency and depth | How to estimate the costs of controls | Possible control indicators |
|--|--|--|---------------------------------------|-----------------------------|
| Important parameters relevant for disbursements under budget support operations are wrongly encoded. | DEVCO step by step financial circuit for level two commitments in budget support operations. | 100% | → See I/Stage 1A | |

Stage 3 – Monitoring of the implementation – operational, financial and reporting aspects.

Main control objectives: Ensuring that the operational results meet the conditions, objectives and expected results (effectiveness & efficiency); ensuring that the related financial operations comply with regulatory and contractual provisions (legality & regularity); ensuring appropriate accounting of the operations (reliability of reporting, safeguarding of assets and information).

| Main risks It may happen (again) that | Mitigating controls | How to determine coverage, frequency and depth | How to estimate the costs of controls | Possible control indicators |
|---|--|--|---------------------------------------|-----------------------------|
| <p>1. The Commissions fails to identify a significant deterioration of fundamental values and/or wrong assessment on the 4 eligibility criteria before BS payments are released.</p> <p>2. The Commission makes a wrong calculation of the amount to be disbursed for the variable tranches.</p> <p>3. Risk that transfer of funds into the Treasury account has not respected the terms of the financing Agreement on exchange rate and treasury credit delay.</p> | <p>Policy structured dialogue On eligibility, risk assessment framework and policy performance framework;</p> <p>DEVCO step by step financial circuit for payments in BS operations;</p> <p>RISK assessment framework Implemented by the Delegation and reviewed in the BSSC for substantial or high risk BS programmes.</p> | <p>100% of BS payments</p> <p>100% of BS payments</p> <p>Substantial or high risks BS payments</p> | → See I/Stage 1A | → See II/Stage 2 |

Stage 4 –Ex post controls

A – Ex-post controls and follow-up

Main control objectives: Measuring the effectiveness of ex-ante controls; detect and correct any error or fraud remaining undetected after the implementation of ex-ante controls (legality & regularity; anti-fraud strategy); addressing systemic weaknesses in the ex-ante controls, based on the analysis of the findings (sound financial management); Ensuring appropriate accounting of the recoveries to be made (reliability of reporting, safeguarding of assets and information).

| Main risks It may happen (again) that | Mitigating controls | How to determine coverage, frequency and depth | How to estimate the costs of controls | Possible control indicators |
|---|--|---|---------------------------------------|-----------------------------|
| The ex- ante controls fail to prevent, detect and correct erroneous disbursements or fraud. | Residual error rate study. | BS payments are included in the scope of the RER study (MUS sample). | → See I/Stage 1A | → See II/Stage 4A (above) |
| | Review of sample transactions during Verification missions to Delegations. | Size and composition of sample are determined in accordance with the cooperation portfolios managed by the visited Delegations. | | |

B - Implementing results from ex-post controls

Main control objectives: Ensuring that the results from ex-post controls lead to appropriate corrective measures (legality & regularity; anti-fraud strategy).

| Main risks It may happen (again) that | Mitigating controls | How to determine coverage, frequency and depth | How to estimate the costs of controls | Possible control indicators |
|--|--|--|---------------------------------------|-----------------------------|
| The deficiencies, errors, and irregularities detected through ex-post controls are not addressed (timely). | Systematic registration of ex-post control outcomes to be implemented. Authorisation by AO. | Coverage: 100% of ex-post control outcomes <i>with a financial impact</i> . Depth: consider 'extending' the findings of systemic errors into corrections of non-audited projects by the same country partner. | → See II – Stage 1 | → See II/Stage 4A (above) |

III – Direct Management – Procurement

A – Identification and formulation of action to be co-financed including choice of instrument and implementation modality

Stage 1: Prior to Contracting

Main control objectives: Ensuring that the Commission selects the most appropriate instrument in its cooperation with partner countries in line with the policy objectives (effectiveness); compliance (legality & regularity) and ensures the proper type of support and modalities specific to each partner country.

Overall control efficiency indicator: Estimated cost of controls of procurement operations divided by total amount of expenditure under procurement contracts in the year.

| Main risks It may happen (again) that | Mitigating controls | How to determine coverage frequency and depth | How to estimate the costs of controls | Possible control indicators |
|---------------------------------------|--|---|---------------------------------------|--|
| | <ul style="list-style-type: none"> • QSG 1 • QSG 2 | 100% | → See I/Stage 1A | Control Efficiency Indicator for controls up to selection of grants: → Estimated cost of controls of procurement operations up to the selection of offers divided by total amount of procurement contracts concluded in the year. |

B - Planning the procurement

Main control objectives: Effectiveness, efficiency and economy. Compliance (legality and regularity).

Overall cost efficiency indicator: total cost of controls of process / total expenditure executed during the year.

| Main risks It may happen (again) that | Mitigating controls | How to determine coverage frequency and depth | How to estimate the costs of controls | Possible control indicators |
|---|---|---|---------------------------------------|-----------------------------|
| <ul style="list-style-type: none"> • The needs are not well defined (operationally and economically) and that the decision to procure was inappropriate to meet the operational objectives • Discontinuation of the services provided due to a late contracting (poor planning and organisation of the procurement process) | <ul style="list-style-type: none"> • Validation by AO(S)D of justification (economic , operation) for launching a procurement process. • Publication of intended procurements/Work programme. | 100% of the forecast procurements | → See I/Stage 1A | → See III/Stage 1A |

C - Needs assessment & definition of needs

Main control objectives: Effectiveness, efficiency and economy. Compliance (legality and regularity).

| Main risks It may happen (again) that | Mitigating controls | How to determine coverage frequency and depth | How to estimate the costs of controls | Possible control indicators |
|--|--|---|---------------------------------------|-----------------------------|
| The best offer/s are not submitted due to the poor definition of the tender specifications | AOSD supervision and approval of specifications Call for tenders which are technically complex are elaborated by external experts contracted through service contracts and then verified by EC staff. | 100% of the calls for tenders including the technical specifications are verified ex-ante by EC staff except for some of the CFT launched inside Programme-estimates in accordance with applicable rules. | → See I/Stage 1A | → See III/Stage 1A |

D – Selection of the offer & evaluation

Main control objectives: Effectiveness, efficiency and economy. Compliance (legality and regularity). Fraud prevention and detection.

| Main risks It may happen (again) that | Mitigating controls (those in bold are strongly recommended) | How to determine coverage frequency and depth | How to estimate the costs of controls | Possible control indicators |
|---|--|---|---------------------------------------|-----------------------------|
| The most economically advantageous offer not being selected, due to a biased, inaccurate or 'unfair' evaluation process | Formal evaluation process: Opening committee and Evaluation committee | 100% of the offers analysed. Depth: all documents transmitted | → See I/Stage 1A | → See III/Stage 1A |
| | Opening and Evaluation Committees' declaration of absence of conflict of interests | 100% of the members of the opening committee and the evaluation committee | | |
| | Exclusion decisions documented | 100% checked. Depth: required documents provided are consistent | | |

Stage 2 - Contracting: Transformation of selected offers into legally binding contracts

Main control objectives: Ensuring that the actions and funds allocation is optimal (best value for public money; effectiveness, economy, efficiency); Compliance (legality & regularity); Prevention of fraud (anti-fraud strategy).

| Main risks It may happen (again) that | Mitigating controls | How to determine coverage, frequency and depth | How to estimate the costs of controls | Possible control indicators |
|---|---|--|---------------------------------------|---|
| <ul style="list-style-type: none"> The contractor lacks operational and/or financial capacity to carry out the actions. Procedures do not comply with regulatory framework. | <ul style="list-style-type: none"> Validation of substantiating documents provided by contractors Signature of contracts by the AO Reinforce financial and contractual circuits. | 100% | → See I/Stage 1A | Cost Effectiveness Indicator: Total amount of costs for all controls of financial transactions (i.e. commitment/contracting, payments, RO) related to procurement contracts divided by the total amount paid out under all procurement contracts |

Stage 3 – Monitoring Implementation / Financial transactions

Main control objectives: Ensuring that the implementation of the contract is in compliance with the signed contract.

| Main risks It may happen (again) that | Mitigating controls | How to determine coverage frequency and depth | How to estimate the costs of controls | Possible control indicators |
|--|--|---|---------------------------------------|-----------------------------|
| <p>The products/services/works foreseen are not, totally or partially, provided in accordance with the technical description and requirements foreseen in the contract and/or the amounts paid exceed that due in accordance with the applicable contractual and regulatory provisions.</p> <p>Business discontinues because contractor fails to deliver</p> | <ul style="list-style-type: none"> Operational and financial checks in accordance with the financial circuits. Operation authorisation by the AO For riskier operations, ex-ante in-depth verification. | <ul style="list-style-type: none"> 100% of the payments are controlled, including only value-adding checks. Riskier operations subject to in-depth controls. The depth depends on risk criteria. | → See I/Stage 1A | → See III/Stage 2 |
| | <p>Annual Audit Plans: Audits and expenditure verifications are planned annually for ongoing and closed operations of DEVCO's overall portfolio. The operations to be verified or audited are determined through risk analyses. These controls can take place before (ex-ante; estimated 80%) or after (ex-post; estimated 20%) disbursements recognizing expenditure.</p> | <p>Coverage: > 5% of cumulative amounts disbursed under ongoing or "recently" closed operations</p> | → See I/Stage 1A | |
| | <p>Supervision of works.</p> | <p>Frequency and depth to be decided on a case-by-case basis.</p> | | |

Stage 4 – Ex-Post controls

A - Reviews, audits and monitoring

Main control objectives: Measuring the effectiveness of ex-ante controls by ex-post controls; detect and correct any error or fraud remaining undetected after the implementation ex-ante controls (legality & regularity; anti-fraud strategy); addressing systemic weaknesses in the ex-ante controls, based on the analysis of the findings (sound financial management); ensuring appropriate accounting of the recoveries to be made (reliability of reporting, safeguarding of assets and information).

| Main risks It may happen (again) that | Mitigating controls | How to determine coverage frequency and depth | How to estimate the costs of controls | Possible control indicators |
|---|---|--|---------------------------------------|-----------------------------|
| The ex-ante controls (as such) fail to prevent, detect and correct erroneous payments or attempted fraud. | <ul style="list-style-type: none"> RER study of a representative sample of closed operations in order to determine effectiveness of ex-ante controls. Findings are validated with fund recipients, used for possible ex-post corrections (i.e. recoveries), taken into consideration for improvements of ex-ante controls, and referred to OLAF where needed. | MUS sample sufficiently representative to draw valid management conclusions | → See I/Stage 1A | → See III/Stage 4A (above) |
| | Ex-post publication (possible reaction from tenderer / potential tenderer such as whistle blowing) | 100% | → See I/Stage 1A | → See III/Stage 4A (above) |
| | Review of exceptions reported | 100% at least once a year. Depth: look for any weakness in the procedures (procurement and financial transactions) | | |
| | Audits and expenditure verifications are planned annually for DEVCO's overall portfolio. The operations to be verified or audited are determined through risk analyses. | Coverage: 5% of cumulative amounts disbursed under ongoing or "recently" closed operations | | |
| | Verification missions to Delegations by independent staff not involved in the operational and financial circuits Supervision of works contracts. | Size and composition of sample are determined in accordance with the cooperation portfolios managed by the visited Delegations. Frequency and depth to be decided on a case by case basis. | | |

B - Implementing results from ex-post audits/controls

Main control objectives: Ensuring that the (audit) results from the ex-post controls lead to effective recoveries (legality & regularity; anti-fraud strategy); Ensuring appropriate accounting of the recoveries made (reliability of reporting).

| Main risks It may happen (again) that | Mitigating controls | How to determine coverage, frequency and depth | How to estimate the costs of controls | Possible control indicators |
|--|--|--|---------------------------------------|-----------------------------|
| The errors, irregularities and cases of fraud detected are not addressed or not addressed in a timely manner | <ul style="list-style-type: none"> • Systematic registration of audit / control results to be implemented. • Financial operational validation of recovery in accordance with financial circuits. • Authorisation by AO. | <p>Coverage: 100% of final audit results with a financial impact.</p> <p>Depth: findings of systemic errors are considered for correction of non-audited projects by the same beneficiary.</p> | → See I/Stage 1A | → See III/Stage 4A (above) |

IV - Indirect management with Beneficiary Countries

Stage 1 – Prior to Contracting

A – Identification and formulation of action to be financed including choice of instrument and implementation modality

Main control objectives: Ensuring that the Commission selects the most appropriate instrument in its cooperation with partner countries in line with the policy objectives (effectiveness); compliance (legality & regularity) and ensures the proper type of support and modalities specific to each partner country.

Overall control efficiency indicator: Estimated cost of controls of IM operations with beneficiary countries divided by total amount of expenditure under these operations in the year.

| Main risks It may happen (again) that | Mitigating controls | How to determine coverage frequency and depth | How to estimate the costs of controls | Possible control indicators |
|---|--|---|---------------------------------------|-----------------------------|
| The instrument and/or implementation modality is not well suited to work towards the identified objectives and/or lead to a substantial increase of implementation risks. | <ul style="list-style-type: none"> • Quality Support Group 1 • Quality Support Group 2 | 100% | → See I/Stage 1A | |

B - Planning the procurement/grants

Main control objectives: Effectiveness, efficiency and economy. Compliance (legality and regularity).

| Main risks It may happen (again) that | Mitigating controls | How to determine coverage frequency and depth | How to estimate the costs of controls | Possible control indicators |
|---|---|---|---------------------------------------|-----------------------------|
| <p>Procurement The needs are not well defined (operationally and economically) and that the decision to procure was inappropriate to meet the operational objectives</p> <p>Discontinuation of the services provided due to a late contracting (poor planning and organisation of the procurement process)</p> | <p>Validation by AOSD of justification (economic, operational) for launching a procurement process.</p> <p>Publication of intended procurements / Work programme.</p> | 100% of the forecast procurements | → See I / Stage 1A | |
| <p>Grants The annual work programmes and the subsequent calls for proposals do not adequately reflect the policy objectives, priorities, are incoherent and/or the essential eligibility, selection and award criteria are not adequate to ensure the evaluation of the proposals.</p> | <p>Hierarchical validation within the authorising department</p> <p>Explicit allocation of responsibility to individual officials (reflected in task assignment or function descriptions)</p> <p>Checklist-based verification</p> | <p>If risk materialises, all grants awarded during the annual work programme / call would be irregular. Possible impact 100% of budget involved and significant reputational consequences.</p> <p>Coverage / Frequency: 100% except for some of the CFP launched inside Programme-estimates in accordance with applicable rules.</p> <p>Depth: Checklist includes a list of the requirements of the regulatory provisions identified.</p> | → See I / Stage 1A | |

C - Needs assessment & definition of needs

Main control objectives: Effectiveness, efficiency and economy. Compliance (legality and regularity).

| Main risks It may happen (again) that | Mitigating controls | How to determine coverage frequency and depth | How to estimate the costs of controls | Possible control indicators |
|--|---|---|---------------------------------------|-----------------------------|
| Procurement The best offer/s are not submitted due to the poor definition of the tender specifications | AOSD supervision and approval of specifications. Call for tenders which are technically complex are elaborated by external experts contracted through service contracts and then verified by EC staff. | 100% of the calls for tenders including the technical specifications are verified ex-ante by EC staff except for some of the CFT launched inside Programme-estimates in accordance with applicable rules. | → See I/Stage 1A | |
| Grants See Stage I B above | See Stage I B above | See Stage I B above | → See I/Stage 1A | |

D – Selection of the offers / proposals & evaluation

Main control objectives: Effectiveness, efficiency and economy. Compliance (legality and regularity). Fraud prevention and detection.

| Main risks It may happen (again) that | Mitigating controls | How to determine coverage frequency and depth | How to estimate the costs of controls | Possible control indicators |
|---|--|---|---------------------------------------|-----------------------------|
| Procurement The most economically advantageous offer not being selected, due to a biased, inaccurate or 'unfair' evaluation process | Formal evaluation process: Opening committee and Evaluation committee Opening and Evaluation Committees' declaration of absence of conflict of interests Exclusion decisions documented | As a general rule, the European Commission is represented as an observer when proposals/offers are opened and evaluated and must always be invited. | → See I/Stage 1A | |
| Grants The evaluation, ranking and selection of proposals is not carried out in accordance with the established procedures, the policy objectives, priorities and/or the essential eligibility, or with the selection and award criteria defined in the annual work programme and subsequent calls for proposals. | Assignment of staff (e.g. programme officers) and/or Selection and appointment of expert evaluators (if foreseen as deviation from FR) Redress procedure | | | |

Stage 2 - Contracting: Transformation of selected offers into legally binding contracts

Main control objectives: Ensuring that the actions and funds allocation is optimal (best value for public money; effectiveness, economy, efficiency); Compliance (legality & regularity); Prevention of fraud (anti-fraud strategy).

| Main risks It may happen (again) that | Mitigating controls | How to determine coverage, frequency and depth | How to estimate the costs of controls | Possible control indicators |
|---|--|---|---------------------------------------|-----------------------------|
| <p>Procurement</p> <p>The contractor lacks operational and/or financial capacity to carry out the actions. Procedures do not comply with regulatory framework.</p> | <p>Validation of substantiating documents provided by contractors</p> <p>Endorsement of contracts by the European Commission.</p> <p>Reinforce financial and contractual circuits.</p> | <p>100% except for some of the CFT launched inside Programme-estimates in accordance with applicable rules.</p> | <p>→ See I/Stage 1A</p> | |
| <p>Grants</p> <p>The description of the action in the grant agreement includes tasks which do not contribute to the achievement of the programme objectives and/or that the budget foreseen overestimates the costs necessary to carry out the action. The beneficiary lacks operational and/or financial capacity to carry out the actions. Procedures do not comply with regulatory framework.</p> | <p>Project Officers implement evaluators' recommendations in discussion with selected applicants. Hierarchical validation of proposed adjustments.</p> <p>Validation of beneficiaries (operational and financial viability) and planning of (mid-term and final) evaluations.</p> <p>Endorsement of the grant agreement by the European Commission.</p> <p>In-depth financial verification and taking appropriate measures for high risk beneficiaries.</p> <p>Reinforce financial and contractual circuits.</p> | <p>100% except for some of the CFP launched inside Programme-estimates in accordance with applicable rules.</p> | <p>→ See I/Stage 1A</p> | |

Stage 3 – Monitoring Implementation / Financial transactions

Main control objectives: Ensuring that the implementation of the contract is in compliance with the endorsed contract.

| Main risks It may happen (again) that | Mitigating controls | How to determine coverage frequency and depth | How to estimate the costs of controls | Possible control indicators |
|---|--|--|---------------------------------------|-----------------------------|
| <p>Procurement The products/services/works foreseen are not, totally or partially, provided in accordance with the technical description and requirements foreseen in the contract and/or the amounts paid exceed that due in accordance with the applicable contractual and regulatory provisions. Business discontinues because contractor fails to deliver.</p> | <p>Operational and financial checks in accordance with the financial circuits.</p> <p>Operation authorisation by the AO For riskier operations, ex-ante in-depth verification.</p> | <p>100% of the payments are controlled, including only value-adding checks. Riskier operations subject to in-depth controls. The depth depends on risk criteria.</p> | <p>→ See I/Stage 1A</p> | |
| <p>Grants The actions foreseen are not, totally or partially, carried out in accordance with the technical description and requirements foreseen in the grant agreement and/or the amounts paid exceed that due in accordance with the applicable contractual and regulatory provisions.</p> | <p>Operational and financial checks in accordance with the financial circuits. Operation authorisation by the AO For riskier operations, ex-ante in-depth and/or on-site verification.</p> <p>For high risk operations, reinforced monitoring Recommended: consider an ex-ante verification on-the-spot (OV and/or FV) – e.g. monitoring visit. Earmark projects for risk-based ex-post audit.</p> <p>If needed: application of Suspension/interruption of payments, Penalties or liquidated damages. Referring grant to OLAF</p> | <p>100% of the payments are controlled, including only value-adding checks. Riskier operations subject to in-depth controls. The depth depends on risk criteria.</p> | <p>→ See I/Stage 1A</p> | |

Stage 4 – Ex-Post controls

A - Reviews, audits and monitoring

Main control objectives: Measuring the effectiveness of ex-ante controls by ex-post controls; detect and correct any error or fraud remaining undetected after the implementation ex-ante controls (legality & regularity; anti-fraud strategy); addressing systemic weaknesses in the ex-ante controls, based on the analysis of the findings (sound financial management); Ensuring appropriate accounting of the recoveries to be made (reliability of reporting, safeguarding of assets and information).

| Main risks It may happen (again) that | Mitigating controls | How to determine coverage frequency and depth | How to estimate the costs of controls | Possible control indicators |
|---|--|---|---------------------------------------|-----------------------------|
| The ex-ante controls (as such) fail to prevent, detect and correct erroneous payments or attempted fraud. | Annual Audit Plans: Audits and expenditure verifications are planned annually for ongoing and closed operations of DEVCO's overall portfolio. The operations to be verified or audited are determined through risk analyses. These controls can take place before (ex-ante) or after (ex-post) disbursements recognizing expenditure. | Coverage: 5% of cumulative amounts disbursed under ongoing or "recently" closed operations | → See I/Stage 1A | |
| | RER study of a representative sample of closed operations in order to determine effectiveness of ex-ante controls. Findings are validated with fund recipients, used for possible ex-post corrections (i.e. recoveries), taken into consideration for improvements of ex-ante controls, and referred to OLAF where needed. | MUS sample sufficiently representative to draw valid management conclusions | | |
| | Review of exceptions reported | 100% at least once a year. Depth: look for any weakness in the procedures (procurement and financial transactions) | | |

B - Implementing results from ex-post audits/controls

Main control objectives: Ensuring that the (audit) results from the ex-post controls lead to effective recoveries (legality & regularity; anti-fraud strategy); Ensuring appropriate accounting of the recoveries made (reliability of reporting).

| Main risks It may happen (again) that | Mitigating controls | How to determine coverage, frequency and depth | How to estimate the costs of controls | Possible control indicators |
|--|--|---|---------------------------------------|-----------------------------|
| The errors, irregularities and cases of fraud detected are not addressed or not addressed timely | Systematic registration of audit / control results to be implemented. Financial operational validation of recovery in accordance with financial circuits. Authorisation by AO. | Coverage: 100% of final audit results with a financial impact. Depth: findings of systemic errors are considered for correction of non-audited projects by the same beneficiary. | → See I/Stage 1A | |

V - Indirect management with International Organisations and Member States Agencies

Stage 1 – Prior to Contracting

A – Ex-ante (re)assessment of the entrusted entity’s financial and control framework (towards “budget autonomy”; “financial rules”).

Main control objectives: Ensuring that the entrusted entity is fully prepared to start/continue implementing the delegated funds autonomously with respect of all 5 ICOs.

| Main risks It may happen (again) that | Mitigating controls | How to determine coverage, frequency and depth | How to estimate the costs and benefits of controls | Possible control indicators |
|---|---|---|---|--|
| The financial and control framework deployed by the entrusted entity is not fully mature to guarantee achieving all 5 ICOs (legality and regularity, sound financial management, true and fair view reporting, safeguarding assets and information, anti-fraud strategy). | Ex-ante assessment, conditional to granting budget autonomy. Hierarchical validation within the authorising department. Requiring justification and prior consent for any deviating financial rules. Postponing the budget autonomy. Obligation to notify any subsequent changes embedded in Board proceedings. | Coverage/frequency: 100% of entrusted entities/once Depth: may be determined after considering the <u>type or nature</u> of the entrusted entity (e.g. other international organisation with a specific EC agreement, EIB/EIF, PPPs, CFSP persons, etc) and/or the <u>value</u> of the budget concerned. | Costs of control: <ul style="list-style-type: none"> staff costs of control are estimated using approximations based on analyses of the organogram, job descriptions and programme/project portfolios external costs of control are based on values of respective contracts and related disbursements | (1) Overall cost of controls implemented by EuropeAid divided by the annual amount delegated (excluding remuneration paid). (2) Remuneration and/or fees paid to entrusted entities divided by the annual amount delegated (excluding remuneration paid). |

B - Identification and formulation

Main control objectives: Ensuring that the Commission selects the most appropriate instrument in its cooperation with partner countries in line with the policy objectives (effectiveness); compliance (legality & regularity) and ensures the proper type of support and modalities specific to each partner country.

| Main risks It may happen (again) that | Mitigating controls | How to determine coverage frequency and depth | How to estimate the costs of controls | Possible control indicators |
|---|--|---|---------------------------------------|-----------------------------|
| The instrument and/or implementation modality is not well suited to work towards the identified objectives and/or lead to a substantial increase of implementation risks. | <ul style="list-style-type: none"> Quality Support Group 1 Quality Support Group 2 | 100% | → See IV/Stage 1A | → See I/Stage 1A |

Stage 2 – Contracting (i.e. Establishment -or prolongation- of the mandate to the entrusted entity (“delegation act”/ “contribution agreement” / etc))

Main control objectives: Ensuring that the legal framework for the management of the relevant funds is fully compliant and regular (legality & regularity), delegated to an appropriate entity (best value for public money, economy, efficiency), without any conflicts of interests (anti-fraud strategy).

| Main risks It may happen (again) that | Mitigating controls | How to determine coverage frequency and depth | How to estimate the costs and benefits of controls | Possible control indicators |
|--|--|--|--|-----------------------------|
| The establishment (or prolongation) of the mandate of the entrusted entity is affected by legal issues, which would undermine the legal basis for the management of the related EU funds (via that particular entity). | The establishment of the delegated acts concerned (Indirect Management Delegation Agreements; previously Delegation Agreements and Contribution Agreements) is submitted to hierarchical validation within the authorising department and to Inter-service consultation, including all relevant DGs. | Coverage: 100% Frequency: once If risk materialises, all funds delegated during the year(s) to the entrusted entity would be irregular. Possible impact 100% of budget involved and significant reputational consequences. | → See I/Stage 1A | → See IV/Stage 1A |
| The Commission has insufficient information from independent sources on the entrusted entity's management achievements, which prevents drawing conclusions on the assurance for the budget entrusted to the entity – which may reflect negatively on the Commission's governance reputation and quality of accountability reporting. | Agreements specify the control, accounting, audit, publication, etc. related requirements – incl. independent audit function and cooperation with IAS and ECA - potential escalation of any major governance-related issues with entrusted entities - referral to OLAF | Coverage: 100% | → See I/Stage 1A | → See IV/Stage 1A |

Stage 3 – Monitoring the implementation

A - Operations: monitoring, supervision, reporting (“representation” / “control with or around the entity”).

Main control objectives: Ensuring that the Commission is fully and timely informed of any relevant management issues encountered by the entrusted entity, in order to possibly mitigate any potential financial and/or reputational impacts (legality & regularity, sound financial management, true and fair view reporting, anti-fraud strategy).

| Main risks It may happen (again) that | Mitigating controls | How to determine coverage, frequency and depth | How to estimate the costs and benefits of controls | Possible control indicators |
|---|--|--|--|-----------------------------|
| Due to weak "modalities of cooperation, supervision & reporting", the Commission is not (timely) informed of relevant management issues encountered by the entrusted entity, and/or does not (timely) react upon notified issues by mitigating them or by making a reservation for them – which may reflect negatively on the Commission’s governance reputation and quality of accountability reporting. | <p>Agreement specifying the control, accounting, audit, publication, etc related requirements – incl. the modalities on reporting back relevant and reliable control results.</p> <p>Monitoring or supervision of the entrusted entity (e.g. ‘regular’ monitoring meetings at operational level; review of reported control results and any underlying management/audit reports; representation and intervention at the board, scrutiny of annual report, etc.).</p> <p>Management review of the supervision results.</p> <p>If appropriate/needed:</p> <ul style="list-style-type: none"> reinforced monitoring of operational and/or financial aspects of the entity intervention, e.g. via own audits on-the-spot, by IAC or IAS potential escalation of any major governance-related issues with entrusted entities referral to OLAF | <p>Coverage: 100% of the entities are monitored / supervised.</p> <p>Frequency: meetings take place regularly depending on the delegated activities and delegated entities, reports submitted at least annually (depending of contractual provisions).</p> <p>In case of operational and/or financial issues, measures are being reinforced.</p> <p>The depth depends on the mandate of the (type of) entity, inter alia whether the Commission has full access to the entity’s internal control information.</p> | → See I/Stage 1A | → See IV/Stage 1A |
| | <p>Annual Audit Plans: Audits and expenditure verifications are planned annually for ongoing and closed operations of DEVCO's overall portfolio. The operations to be verified or audited are determined through risk analyses. These controls can take place before (ex-ante; estimated 80%) or after (ex-post; estimated 20%) disbursements recognizing expenditure.</p> | <p>Coverage: > 5% of cumulative amounts disbursed under ongoing or "recently" closed operations</p> | → See I/Stage 1A | |

B – Commission contribution: payment or suspension/interruption.

Main control objectives: Ensuring that the Commission fully assesses the management situation at the entrusted entity, before either paying out the (next) contribution for the operational and/or operating budget of the entity, or deciding to suspend/interrupt the (next) contribution (legality & regularity, sound financial management, anti-fraud strategy).

| Main risks It may happen (again) that | Mitigating controls | How to determine coverage, frequency and depth | How to estimate the costs and benefits of controls | Possible control indicators |
|---|---|--|--|-----------------------------|
| <p>The Commission pays out the (next) contribution to the entrusted entity, while not being aware of the management issues that may lead to financial and/or reputational damage.</p> | <p>Agreement specifying the control, accounting, audit, publication, etc. related requirements – incl. reporting back Management review of the supervision results. Ex-ante OV and FV, 'in-depth' if need be Hierarchical validation of contribution payment and recovery of non-used operating budget subsidy If appropriate/needed: suspension or interruption of payments</p> | <p>Coverage: 100% of the contribution payments. Frequency: usually annually but can be more frequent depending on the contractual provisions. The depth depends on the mandate of the (type of) entity, inter alia whether the Commission has full access to the entity's internal control information.</p> | <p>→ See I/Stage 1A</p> | <p>→ See IV/Stage 1A</p> |

Stage 4 - Ex-Post controls and Follow-up

A - Reviews, audits, verifications and monitoring

Main control objectives: Measuring the effectiveness of ex-ante controls by ex-post controls; detect and correct any error or fraud remaining undetected after the implementation ex-ante controls (legality & regularity; anti-fraud strategy); addressing systemic weaknesses in the ex-ante controls, based on the analysis of the findings (sound financial management); Ensuring appropriate accounting of the recoveries to be made (reliability of reporting, safeguarding of assets and information).

| Main risks It may happen (again) that | Mitigating controls | How to determine coverage, frequency and depth | How to estimate the costs and benefits of controls | Possible control indicators |
|---|--|---|--|-----------------------------|
| The ex-ante controls (as such) fail to prevent, detect and correct erroneous payments or attempted fraud. The ex-post controls focus on the detection of external errors (e.g. made by beneficiaries) and do not consider any internal errors made by staff or embedded systematically in the own organisation | Through a residual error rate (RER) study a representative sample of closed operations is reviewed in order to determine the effectiveness of ex-ante controls. Findings are validated with fund recipients, used for possible ex-post corrections (i.e. recoveries), taken into consideration for improvements of ex-ante controls, and referred to OLAF where needed. | MUS sample sufficiently representative to draw valid management conclusions. | → See I/Stage 1A | → See IV/Stage 1A |
| | Verification missions to Delegations by independent staff not involved in the operational and financial circuits. | Size and composition of sample are determined in accordance with the cooperation portfolios managed by the visited Delegations. | → See I/Stage 1A | → See IV/Stage 1A |

B - Implementing results from ex-post controls

Main control objectives: Ensuring that the results from the ex-post controls lead to effective recoveries (legality & regularity; anti-fraud strategy); Ensuring appropriate accounting of the recoveries made (reliability of reporting)

| Main risks It may happen (again) that | Mitigating controls | How to determine coverage, frequency and depth | How to estimate the costs of controls | Possible control indicators |
|--|--|--|---------------------------------------|-----------------------------|
| The errors, irregularities and cases of fraud detected are not addressed or not addressed timely | Systematic registration of control results to be implemented. Financial operational validation of recovery in accordance with financial circuits. Authorisation by AO. | Coverage: 100% of final audit results with a financial impact. Depth: findings of systemic errors are considered for corrections of other projects by the same beneficiary. | → See I/Stage 1A | → See I/Stage 4A (above) |

ANNEX 6: Implementation through national or international public-sector bodies and bodies governed by private law with a public sector mission

A. Justification of the recourse to Indirect Management with Member States agencies³¹

DEVCO examines the relevance and feasibility of the delegated measure for the EU, the partner country and the delegatee. It analyses whether the delegated measure contributes to the strengthening or rationalisation of a wider division of labour process, whether it is coherent with the EU strategies and programming documents, it assesses its impact as regards EU visibility, the cost-benefit/impact ratio and the likely risks and disadvantages of the measure. With regard to the partner country, it asks whether the delegated measure is owned and led by it and aligned to its development strategy and whether it agrees with the implementation by the delegatee. Information on expected efficiency gains and reduction in transaction costs is also analysed.

B. Justification of the selection of the bodies (identity, selection criteria, possible indication in the legal basis, etc.)

The Member State agency can be, pursuant to Article 58(1)(c)(v) and (vi) FR, a public-law body or a body governed by private law with a public-service mission providing adequate financial guarantees. In practice, it is either a ministry where the legal entity is the Member State itself or it is a separate legal entity (agency) established under public law (i.e. by a sovereign act of State, such as a law or a decree) or under private law (i.e. in a legal form available to anyone while that entity is entrusted with the tasks of implementing the government's development policy and under the latter's control, which is a public-service mission). The potential delegatee must fulfil the following eligibility criteria:

- it operates at the highest government level (national or federal);
- it is specialised in technical or financial development cooperation with partner countries of the Development policy; as such, it is generally capable of mobilising co-financing of its own (i.e. from its Member State) or from other donors, along with that of the EU;
- it implements cooperation activities without subcontracting or subdelegating entire programmes or projects to other entities.

The Commission with the help of the Member States has identified eligible entities. DEVCO receives any new request; it also prepares the decision of DEVCO Management on whether the Commission should engage in Delegated Cooperation with the interested entity and whether, by consequence, the Pillar Assessment should be launched. Any entity has to be assessed in the Pillar Assessment and any weaknesses in its financial management have to be satisfactorily addressed either at the level of following up on the Pillar Assessment report recommendations or by way of appropriate remedial provisions in the delegation agreement.

Moreover, with regard to the delegatee, it is assessed whether it has the technical and financial management capacity to implement the delegated measure, on the basis of international track record, sectors of intervention and project pipeline, whether it provides comparative advantages and whether it has significant and sustainable involvement in the relevant programme or sector.

³¹ This new management mode laid down in the Financial Regulation (EU, Euratom No. 966/2012) , applicable as from 1 January 2014, groups different categories of management modes under the previous Financial Regulation, such as indirect centralised management with national agencies and joint management with international organisations.

C. Summary description of the implementing tasks entrusted to these bodies

For the delegate, being the contracting authority implies carrying out the following budget implementation tasks: managing and enforcing the contracts concluded (making payments, accepting or rejecting deliverables, enforcing the contract, carrying out checks and controls, recovering unduly paid funds), and also running the procurement and grant procedures preceding the conclusion of such contracts, including the award and rejection decisions.

D. List of Delegation agreements committed with Member States Agencies in 2017

The below table provides for each commitment the references of the Programmes concerned and the amounts and duration of the delegations agreements concerned.

AAR - Annex 6: List of Delegation agreements signed with Member States Agencies in 2017

| Nbr | Contract Number | Com L2 Local Key | Contract Title | Programmes concerned (Instrument) | Benefitting Zone | Complete name | Start Date of Activities | End Date of Activities | COM L2 accepted amount (EUR) |
|-----|-----------------|--------------------|--|------------------------------------|-------------------------|-----------------------------------|--------------------------|------------------------|------------------------------|
| 1 | 394128 | AID.CTR.3941 28.01 | Avenant N°1 au contrat AFD 2017/N° 385-941 "Beydaare" | 11th EDF | Senegal | AGENCE FRANCAISE DE DEVELOPPEMENT | 01/09/2017 | 31/08/2022 | 534,900.00 |
| 2 | 394496 | SCR.CTR.3944 96.01 | Cambodia Programme for Sustainable and Inclusive Growth in the Fisheries Sector: Aquaculture component (CaPFish Aquaculture) | DCI_ASIA | Cambodia | AGENCE FRANCAISE DE DEVELOPPEMENT | 01/01/2018 | 31/12/2023 | 25,000,000.00 |
| 3 | 391829 | SCR.CTR.3918 29.01 | Cities and Climate in Asia (CICLASIA) | DCI_ASIA | Asia | AGENCE FRANCAISE DE DEVELOPPEMENT | 01/03/2018 | 28/02/2022 | 5,200,000.00 |
| 4 | 390632 | AID.CTR.3906 32.01 | Construction d'une Centrale solaire photovoltaïque à Gorou Banda (Niamey) | 11th EDF | West Africa Region | AGENCE FRANCAISE DE DEVELOPPEMENT | 13/12/2017 | 12/12/2021 | 5,297,000.00 |
| 5 | 386110 | AID.CTR.3861 10.01 | Convention de Délégation AFD - Projet d'Approvisionnement en Eau Potable de la Ville de Lomé ' Phase 2 | 11th EDF | Togo | AGENCE FRANCAISE DE DEVELOPPEMENT | 12/06/2017 | 11/06/2021 | 7,000,000.00 |
| 6 | 346692 | AID.CTR.3466 92.01 | Convention de délégation avec l'AFD - Projet Stock CEDEAO du programme Appui au stockage de sécurité alimentaire en Afrique de l'Ouest | 10th EDF | West Africa Region | AGENCE FRANCAISE DE DEVELOPPEMENT | 01/08/2014 | 31/05/2019 | 12,100,000.00 |
| 7 | 320375 | AID.CTR.3203 75.01 | Convention de Délégation de fonds à l'AFD | 11th EDF | Chad | AGENCE FRANCAISE DE DEVELOPPEMENT | 27/05/2013 | 26/05/2019 | 8,000,000.00 |
| 8 | 387235 | AID.CTR.3872 35.01 | DEFISSOL : construction d'une centrale solaire et réhabilitation de l'infrastructure informatique en faveur de la société de distribution d'électricité béninoise (SBEE) | 11th EDF | Benin | AGENCE FRANCAISE DE DEVELOPPEMENT | 17/11/2017 | 16/05/2022 | 10,350,000.00 |
| 9 | 385941 | AID.CTR.3859 41.01 | Développement agricole et sécurité alimentaire des territoires ruraux du Tiers-sud du Sénégal "Beydaare" | 11th EDF | Senegal | AGENCE FRANCAISE DE DEVELOPPEMENT | 01/09/2017 | 31/08/2022 | 20,000,000.00 |
| 10 | 391008 | AID.CTR.3910 08.01 | Dorsale Nord / Interconnexion 330Kb Nigéria-Niger-Benin-Burkina Faso/ Tronçon Burkina Faso | 11th EDF | West Africa Region | AGENCE FRANCAISE DE DEVELOPPEMENT | 27/12/2017 | 26/12/2023 | 15,300,000.00 |
| 11 | 389864 | AID.CTR.3898 64.01 | Electrification rurale par extension de réseaux | 11th EDF | Ivory Coast | AGENCE FRANCAISE DE DEVELOPPEMENT | 21/12/2017 | 20/12/2022 | 24,000,000.00 |
| 12 | 389247 | AID.CTR.3892 47.01 | Enhancing Vocational Training delivery for the power sector in Nigeria | 11th EDF | Nigeria | AGENCE FRANCAISE DE DEVELOPPEMENT | 22/12/2017 | 21/12/2022 | 8,300,000.00 |
| 13 | 384178 | SCR.CTR.3841 78.01 | EUROCLIMA+ Regional Climate Change and Environmental Sustainability Programme with Latin America (AFD) | DCI_ALA | Latin America Countries | AGENCE FRANCAISE DE DEVELOPPEMENT | 02/05/2017 | 01/09/2021 | 6,509,100.00 |
| 14 | 390310 | SCR.CTR.3903 10.01 | EUROCLIMA+ Regional Climate Change and Environmental Sustainability Programme with Latin America (AFD) | DCI_ALA | Latin America Countries | AGENCE FRANCAISE DE DEVELOPPEMENT | 21/12/2017 | 20/04/2022 | 10,000,000.00 |
| 15 | 383749 | SCR.CTR.3837 49.01 | Improving the capabilities and facilities of the National Health Laboratory (NHL) in Myanmar | DCI_ASIA | Myanmar | AGENCE FRANCAISE DE DEVELOPPEMENT | - | 01/08/2023 | 5,200,000.00 |
| 16 | 385149 | SCR.CTR.3851 49.01 | LAIf project preparation facility in Cuba | DCI_ALA | Cuba | AGENCE FRANCAISE DE DEVELOPPEMENT | 07/06/2017 | 06/06/2021 | 3,150,000.00 |
| 17 | 391354 | AID.CTR.3913 54.01 | Modernisation et renforcement du réseau Senelec en appui au développement des énergies renouvelables et de l'accès à l'énergie | 11th EDF | Senegal | AGENCE FRANCAISE DE DEVELOPPEMENT | 27/12/2017 | 26/12/2027 | 7,000,000.00 |

| Nbr | Contract Number | Com L2 Local Key | Contract Title | Programmes concerned (Instrument) | Benefitting Zone | Complete name | Start Date of Activities | End Date of Activities | COM L2 accepted amount (EUR) |
|-----|-----------------|-------------------|--|-----------------------------------|-------------------------|-----------------------------------|--------------------------|------------------------|------------------------------|
| 18 | 391934 | AID.CTR.391934.01 | PAGODA avec l'AFD - Contribution à la réhabilitation, au renforcement et à l'extension du réseau électrique à Lomé | 11th EDF | Togo | AGENCE FRANCAISE DE DEVELOPPEMENT | 27/12/2017 | 26/12/2021 | 8,000,000.00 |
| 19 | 387658 | SCR.CTR.387658.01 | Partnership for Improved Nutrition in Lao PDR - Pillars 3: Scaling-up Nutrition Sensitive Support through sustainable nutrition-sensitive value chains and nutrition-sensitive rural advisory services | DCI_ASIA | Laos | AGENCE FRANCAISE DE DEVELOPPEMENT | 15/12/2017 | 14/12/2021 | 5,000,000.00 |
| 20 | 309378 | AID.CTR.309378.01 | Programme Sécurité Alimentaire dans le SUD (SECAL-Sud) | 10th EDF | Haiti | AGENCE FRANCAISE DE DEVELOPPEMENT | 23/11/2012 | 22/05/2019 | 55,000.00 |
| 21 | 309378 | AID.CTR.309378.01 | Programme Sécurité Alimentaire dans le SUD (SECAL-Sud) | 11th EDF | Haiti | AGENCE FRANCAISE DE DEVELOPPEMENT | 23/11/2012 | 22/05/2019 | 3,945,000.00 |
| 22 | 389205 | AID.CTR.389205.01 | Projet d'amélioration de la formation professionnelle, en particulier en milieu rural (PAFMIR) | 11th EDF | Haiti | AGENCE FRANCAISE DE DEVELOPPEMENT | 03/12/2017 | 02/12/2022 | 8,000,000.00 |
| 23 | 390984 | AID.CTR.390984.01 | Projet d'Assainissement liquide à Balbala Phase n°2" - Convention de délégation avec l'AfD | 11th EDF | Djibouti | AGENCE FRANCAISE DE DEVELOPPEMENT | 06/12/2017 | 05/03/2021 | 6,500,000.00 |
| 24 | 390932 | AID.CTR.390932.01 | Projet de Construction d'une Centrale hybride à Agadez | 11th EDF | West Africa Region | AGENCE FRANCAISE DE DEVELOPPEMENT | 13/12/2017 | 12/12/2021 | 16,422,000.00 |
| 25 | 391432 | AID.CTR.391432.01 | Projet de doublement de la ligne haute tension 225 kV reliant la centrale hydroélectrique de Manantali à Bamako. | 11th EDF | West Africa Region | AGENCE FRANCAISE DE DEVELOPPEMENT | 27/12/2017 | 26/12/2021 | 26,660,000.00 |
| 26 | 390450 | AID.CTR.390450.01 | Projet Lalankely 3 - Désenclavement et assainissement des quartiers prioritaires d'Antananarivo | 11th EDF | Madagascar | AGENCE FRANCAISE DE DEVELOPPEMENT | 21/12/2017 | 20/12/2021 | 3,000,000.00 |
| 27 | 391443 | SCR.CTR.391443.01 | Provincial Water Supply and Sanitation Project (PWSSP) - Cambodia | DCI_ASIA | Cambodia | AGENCE FRANCAISE DE DEVELOPPEMENT | 26/12/2017 | 25/12/2022 | 4,996,900.00 |
| 28 | 386943 | SCR.CTR.386943.01 | Research Facility on Inequalities | DCI_HUMAN | Miscellaneous Countries | AGENCE FRANCAISE DE DEVELOPPEMENT | 04/08/2017 | 03/08/2022 | 4,000,000.00 |
| 29 | 388540 | SCR.CTR.388540.01 | Supporting Smart Cities Mission for a more inclusive and sustainable urban development in India - Part II | DCI_ASIA | India | AGENCE FRANCAISE DE DEVELOPPEMENT | 23/12/2017 | 22/12/2022 | 1,790,000.00 |
| 30 | 388538 | SCR.CTR.388538.01 | Supporting Smart Cities, Mission for a more inclusive and sustainable urban development in India - Main contract | DCI_ASIA | India | AGENCE FRANCAISE DE DEVELOPPEMENT | 23/12/2017 | 22/12/2022 | 4,450,000.00 |
| 31 | 390890 | AID.CTR.390890.01 | Sustainable Water Supply in Suriname | 11th EDF | Caribbean Region | AGENCE FRANCAISE DE DEVELOPPEMENT | 30/11/2017 | 29/08/2021 | 3,210,000.00 |
| 32 | 390073 | AID.CTR.390073.01 | Urban Mobility Support Programme | 11th EDF | ACP Countries | AGENCE FRANCAISE DE DEVELOPPEMENT | 22/12/2017 | 21/03/2022 | 2,900,000.00 |
| 33 | T05.339 | T05.339 | T05-EUTF-HOA-DJ-29-01 "TRANSFORM" PROFESSIONALISER LES JEUNES ET LES PROFESSIONNELS DU SECTEUR DANS LA FILIERE TRANSPORT-LOGISTIQUE-PORTUAIRE | TF AFRICA - W HOA | Djibouti | AGENCE FRANCAISE DE DEVELOPPEMENT | - | - | 10,000,000.00 |
| 34 | T05.275 | T05.275 | T05-EUTF-SAH-NE-06-03. APPUI À LA JUSTICE ET À LA SÉCURITÉ AU NIGER POUR LUTTER CONTRE LA CRIMINALITÉ ORGANISÉE, LES TRAFFICS ILLICITES ET LA TRAITES DES ÊTRES HUMAINS (ALISEN) | TF AFRICA - W SAHEL | Niger | AGENCE FRANCAISE DE DEVELOPPEMENT | - | - | 6,000,000.00 |
| 35 | T05.488 | T05.488 | T05-EUTF-SAH-REG-05-01 RESILAC ' REDRESSEMENT ECONOMIQUE ET SOCIAL INCLUSIF DU LAC TCHAD | TF AFRICA - W SAHEL | Sub-Saharan Africa | AGENCE FRANCAISE DE DEVELOPPEMENT | - | - | 31,100,000.00 |

| Nbr | Contract Number | Com L2 Local Key | Contract Title | Programmes concerned (Instrument) | Benefitting Zone | Complete name | Start Date of Activities | End Date of Activities | COM L2 accepted amount (EUR) |
|-----|-----------------|-------------------|--|-----------------------------------|--------------------------|--|--------------------------|------------------------|------------------------------|
| 36 | T05.357 | T05.357 | T05-EUTF-SAH-SN-06-02 RENFORCEMENT DE LA GESTION ET DE LA GOUVERNANCE DES MIGRATIONS, RETOUR ET RÉINTÉGRATION DURABLE AU SÉNÉGAL ET ACCOMPAGNEMENT DES INVESTISSEMENTS DE LA DIASPORA SÉNÉGALAISE COMPOSANTE 3 | TF AFRICA - W SAHEL | Senegal | AGENCE FRANCAISE DE DEVELOPPEMENT | - | - | 10,000,000.00 |
| 37 | T05.293 | T05.293 | T05-EUTF-SAH-TD-03-01 SOUTIEN A L INSERTION SOCIO-PROFESSIONNELLE DES JEUNES TCHADIENS EN SITUATION DE VULNERABILITÉ | TF AFRICA - W SAHEL | Chad | AGENCE FRANCAISE DE DEVELOPPEMENT | - | - | 10,300,000.00 |
| 38 | T05.416 | T05.416 | T005 - T05-EUTF-NOA-TN-01 / T05.186: FAVORISER LA MISE EN OEUVRE DE LA STRATEGIE NATIONALE MIGRATOIRE DE LA TUNISIE - COMPOSANTE 4: INTÉGRATION DES QUESTIONS MIGRATOIRES AU NIVEAU LOCAL EN TUNISIE - CONVENTION DE DÉLÉGATION AVEC AFD | TF AFRICA - W NAFR | All Countries | AGENCE FRANCAISE DE DEVELOPPEMENT | - | - | 3,300,000.00 |
| 39 | 386162 | AID.CTR.386162.01 | Appui à l'amélioration du processus budgétaire et comptable des recettes et dépenses de l'Etat centrafricain | 11th EDF | Central African Republic | AGENCE FRANCAISE D'EXPERTISE TECHNIQUE INTERNATIONALE | 22/06/2017 | 21/06/2019 | 2,299,271.00 |
| 40 | 388647 | AID.CTR.388647.01 | Appui de l'Union Européenne à la Force Conjointe du G5 Sahel | 10th EDF | Pan-African region | AGENCE FRANCAISE D'EXPERTISE TECHNIQUE INTERNATIONALE | 28/08/2017 | 27/02/2019 | 50,000,000.00 |
| 41 | 386953 | SCR.CTR.386953.01 | Countering the finance of Terrorism-Anti Money Laundering MENA+Asia | ICSP | Miscellaneous Countries | AGENCE FRANCAISE D'EXPERTISE TECHNIQUE INTERNATIONALE | 25/09/2017 | 24/09/2021 | 16,000,000.00 |
| 42 | 383960 | SCR.CTR.383960.01 | EUROCLIMA+: Regional Climate Change and Environmental Sustainability programme with Latin America (Expertise France) | DCI_ALA | Latin America Countries | AGENCE FRANCAISE D'EXPERTISE TECHNIQUE INTERNATIONALE | 01/09/2016 | 31/12/2020 | 8,045,000.00 |
| 43 | 391516 | SCR.CTR.391516.01 | EUROCLIMA+: Regional Climate Change and Environmental Sustainability programme with Latin America (Expertise France) - Resilient Food Production | DCI_ALA | Latin America Countries | AGENCE FRANCAISE D'EXPERTISE TECHNIQUE INTERNATIONALE | 01/05/2017 | 31/12/2020 | 1,955,000.00 |
| 44 | 394670 | AID.CTR.394670.01 | Global Climate Change Alliance Plus (GCCA+) - Region Afrique de l'Ouest | 11th EDF | West Africa Region | AGENCE FRANCAISE D'EXPERTISE TECHNIQUE INTERNATIONALE | 28/12/2017 | 27/12/2022 | 12,000,000.00 |
| 45 | T05.358 | T05.358 | T05-EUTF-SAH-BF-05-01 - PROGRAMME D'APPUI À L'EMPLOI DANS LES ZONES FRONTALIÈRES ET PÉRIPHÉRIQUES AU BURKINA FASO | TF AFRICA - W SAHEL | Burkina Faso | AGENCE FRANCAISE D'EXPERTISE TECHNIQUE INTERNATIONALE | - | - | 6,950,000.00 |
| 46 | T05.291 | T05.291 | T05-EUTF-SAH-MR-06-01 PHASE I DE DIAGNOSTIC DU PROJET D'APPUI À LA PRÉVENTION DE LA RADICALISATION VIOLENTE EN RÉPUBLIQUE ISLAMIQUE DE MAURITANIE | TF AFRICA - W SAHEL | Mauritania | AGENCE FRANCAISE D'EXPERTISE TECHNIQUE INTERNATIONALE | - | - | 421,246.00 |
| 47 | T05.333 | T05.333 | T005 CONVENTION DE DELEGATION - FAVORISER LA MISE EN OEUVRE DE LA STRATEGIE NATIONALE MIGRATOIRE EN TUNISIE - T05-EUTF-NOA-TN-01 | TF AFRICA - W NAFR | Tunisia | AGENCE FRANCAISE D'EXPERTISE TECHNIQUE INTERNATIONALE | - | - | 2,500,000.00 |
| 48 | 386673 | SCR.CTR.386673.01 | Apoyo al desarrollo del talento humano, innovación y transferencia de tecnología con el Ecuador | DCI_ALA | Ecuador | AGENCIA ESPANOLA DE COOPERACION INTERNACIONAL PARA EL DESARROLLO | 20/11/2017 | 19/11/2020 | 1,000,000.00 |
| 49 | 393462 | SCR.CTR.393462.01 | EUROCLIMA+ 2017 Regional Climate Change and Environmental Sustainability Programme with Latin America (AECID) | DCI_ALA | Latin America Countries | AGENCIA ESPANOLA DE COOPERACION INTERNACIONAL PARA EL DESARROLLO | 01/01/2018 | 30/04/2022 | 10,000,000.00 |

| Nbr | Contract Number | Com L2 Local Key | Contract Title | Programmes concerned (Instrument) | Benefitting Zone | Complete name | Start Date of Activities | End Date of Activities | COM L2 accepted amount (EUR) |
|-----|-----------------|--------------------|---|-----------------------------------|---|---|--------------------------|------------------------|------------------------------|
| 50 | 383999 | SCR.CTR.3839 99.01 | EUROCLIMA+ Regional Climate Change and Environmental Sustainability Programme with Latin America (AECID) | DCI_ALA | Latin America Countries | AGENCIA ESPANOLA DE COOPERACION INTERNACIONAL PARA EL DESARROLLO | 01/09/2016 | 31/12/2020 | 7,490,900.00 |
| 51 | 387155 | SCR.CTR.3871 55.01 | Prevención de la violencia y el delito contra mujeres, niñez y adolescencia | DCI_ALA | Guatemala | AGENCIA ESPANOLA DE COOPERACION INTERNACIONAL PARA EL DESARROLLO | 21/09/2017 | 20/11/2020 | 15,000,000.00 |
| 52 | 390223 | SCR.CTR.3902 23.01 | Support to Water and Sewerage Programme in Urban and Peri-Urban Areas-Bolivia | DCI_ALA | Bolivia | AGENCIA ESPANOLA DE COOPERACION INTERNACIONAL PARA EL DESARROLLO | 22/12/2017 | 21/09/2022 | 15,500,000.00 |
| 53 | T05.337 | T05.337 | T005 CONVENTION DE CODELEGATION AVEC AECID ET FIAPP - VIVRE ENSEMBLE SANS DISCRIMINATION: UNE APPROCHE BASEE SUR LES DROITS DE L'HOMME ET LA DIMENSION DE GENRE -T05-EUTF-NOA-MA-01 | TF AFRICA - W NAFR | Morocco | AGENCIA ESPANOLA DE COOPERACION INTERNACIONAL PARA EL DESARROLLO | - | - | 5,500,000.00 |
| 54 | T05.135 | T05.135 | T05-EUTF-HOA-UG-07-03 "SUPPORT PROGRAMME TO THE REFUGGEE SETTLEMENTS AND HOST COMMUNITIES IN NORTHERN UGANDA (SPRS-NU)" | TF AFRICA - W HOA | Uganda | AUSTRIAN DEVELOPMENT AGENCY GMBH | - | - | 2,450,000.00 |
| 55 | T05.392 | T05.392 | T05'EUTF'SAH'BF-06-01 - TUUMA - APPUI À LA COMPÉTENCE PROFESSIONNELLE, L'ENTREPRENARIAT ET L'EMPLOI DES JEUNES ET DES FEMMES DANS LES RÉGIONS RURALES DU BURKINA FASO | TF AFRICA - W SAHEL | Burkina Faso | AUSTRIAN DEVELOPMENT AGENCY GMBH | - | - | 8,000,000.00 |
| 56 | 341147 | AID.CTR.3411 47.01 | Acordo de Delegação com Camões, I.P.- Gestão do Projeto | 10th EDF | PALOP - African Countries with official language Portuguese | CAMOEES - INSTITUTO DA COOPERACAO EDA LINGUA IP*CICL | 01/10/2014 | 31/12/2019 | 4,102,800.00 |
| 57 | 387453 | AID.CTR.3874 53.01 | Acordo de Delegação com Camões, I.P. e Expertise France - Execução do Projeto RETFOP | 11th EDF | Angola | CAMOEES - INSTITUTO DA COOPERACAO EDA LINGUA IP*CICL | 18/09/2017 | 17/11/2021 | 21,400,000.00 |
| 58 | 387410 | AID.CTR.3874 10.01 | Parceria para a melhoria da prestação de serviços através do reforço da Gestão e da Supervisão das Finanças Públicas em Timor-Leste (PFMO) | 11th EDF | Timor Leste | CAMOEES - INSTITUTO DA COOPERACAO EDA LINGUA IP*CICL | 01/09/2017 | 28/02/2022 | 12,000,000.00 |
| 59 | 387087 | AID.CTR.3870 87.01 | ABS initiative Support to the implementation of the Nagoya protocol | 11th EDF | ACP Countries | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | 09/06/2017 | 08/06/2022 | 5,000,000.00 |
| 60 | 385204 | AID.CTR.3852 04.01 | Afikepo Nutrition Programme in Malawi - Improved Nutrition Education and Hygeine practices component | 11th EDF | Malawi | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | 01/08/2016 | 31/07/2019 | 15,000,000.00 |
| 61 | 394036 | AID.CTR.3940 36.01 | Amélioration de la gouvernance du secteur des énergies renouvelables et de l'efficacité énergétique en Afrique de l'Ouest (AGoSEREE ' AO) | 11th EDF | West Africa Region | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | 02/01/2018 | 01/01/2021 | 5,450,000.00 |
| 62 | 383407 | AID.CTR.3834 07.01 | Capacity Development of the Zimbabwe Human Rights Commission | 11th EDF | Zimbabwe | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | 26/04/2017 | 24/06/2019 | 1,500,000.00 |

| Nbr | Contract Number | Com L2 Local Key | Contract Title | Programmes concerned (Instrument) | Benefitting Zone | Complete name | Start Date of Activities | End Date of Activities | COM L2 accepted amount (EUR) |
|-----|-----------------|--------------------|--|-----------------------------------|-------------------------|---|--------------------------|------------------------|------------------------------|
| 63 | 393415 | AID.CTR.3934 15.01 | Civil Society in Uganda Support Programme CUSP-Phase I | 11th EDF | Uganda | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | 19/06/2017 | 18/12/2021 | 25,000,000.00 |
| 64 | 349955 | AID.CTR.3499 55.01 | Cocoa-Food Link Programme West and Central Africa | 10th EDF | ACP Countries | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | 28/10/2014 | 27/10/2018 | 700,000.00 |
| 65 | 387324 | AID.CTR.3873 24.01 | Convention de Délégation GIZ - Programme d'Appui à la Décentralisation et la Gouvernance locale (PRODEGOL) dans le cadre de la composante 1 du Programme de Consolidation de l'Etat et du Monde Associatif (ProCEMA) | 11th EDF | Togo | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | 01/08/2017 | 31/01/2021 | 14,000,000.00 |
| 66 | 385529 | SCR.CTR.3855 29.01 | Decentralisation and Administrative Reform (EU DAR) project | DCI_ASIA | Cambodia | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | 06/07/2017 | 05/01/2019 | 1,850,000.00 |
| 67 | 387448 | AID.CTR.3874 48.01 | Delegation Agreement with GIZ - Technical Assistance Programme for Sustainable Energy in the Caribbean (TAPSEC) | 11th EDF | Caribbean Region | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | 01/10/2017 | 30/09/2021 | 9,000,000.00 |
| 68 | 389180 | AID.CTR.3891 80.01 | Enhancing Climate Resilience through increased Water for Production Capacities in Karamoja | 11th EDF | Uganda | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | 14/12/2017 | 13/08/2019 | 4,000,000.00 |
| 69 | 342553 | AID.CTR.3425 53.01 | EU-GIZ Adaptation to Climate Change and Sustainable Energy (ACSE) | 10th EDF | Pacific Region | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | 22/04/2014 | 21/07/2020 | 110,000.00 |
| 70 | 383939 | SCR.CTR.3839 39.01 | EUROCLIMA+: Regional Climate Change and environmental sustainability programme with Latin America (GIZ) | DCI_ALA | Latin America Countries | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | 01/09/2016 | 31/12/2021 | 18,300,000.00 |
| 71 | 383276 | AID.CTR.3832 76.01 | GESP - Ghana Skills Development Initiative III (GSDI) | 11th EDF | Ghana | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | 01/10/2016 | 30/09/2019 | 7,000,000.00 |
| 72 | 393822 | SCR.CTR.3938 22.01 | INTEGRATED RURAL DEVELOPMENT PROGRAM IN THE KYRGYZ REPUBLIC (IRD-P) | DCI_ASIA | Kyrgyzstan | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | - | 31/01/2023 | 9,800,000.00 |
| 73 | 385832 | AID.CTR.3858 32.01 | KULIMA - More Income and Employment in Rural Areas (MIERA) | 11th EDF | Malawi | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | 01/09/2016 | 31/01/2019 | 7,000,000.00 |
| 74 | 388417 | AID.CTR.3884 17.01 | KULIMA Promoting Farming in Malawi: Improving the access to and use of agriculture research innovations by Malawian farmers. | 11th EDF | Malawi | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | 01/01/2017 | 30/09/2019 | 3,500,000.00 |
| 75 | 384211 | AID.CTR.3842 11.01 | Marked Oriented Agriculture Programme (MOAP) in Northern Ghana | 11th EDF | Ghana | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | 28/04/2017 | 27/12/2023 | 20,000,000.00 |
| 76 | 389191 | AID.CTR.389191 .01 | Nigeria Energy Support Programme 2 | 11th EDF | Nigeria | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | 28/11/2017 | 27/11/2020 | 20,000,000.00 |

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|-----|-----------------|--------------------|--|-----------------------------------|---|---|--------------------------|------------------------|------------------------------|
| 77 | 387645 | AID.CTR.3876 45.01 | Partnership for Sustainable Agro-Forestry (PSAF) (2017-2021) between Timor-Leste, the European Union (EU) and Germany (BMZ) | 11th EDF | Timor Leste | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | 21/09/2017 | 20/09/2022 | 13,000,000.00 |
| 78 | 393749 | AID.CTR.3937 49.01 | Programme for Transboundary Water Management in the Nile River Basin | 11th EDF | Eastern, Southern Africa and the Indian Ocean | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | 01/07/2016 | 31/07/2021 | 10,000,000.00 |
| 79 | 389389 | AID.CTR.3893 89.01 | Projet d'appui aux acteurs pour le développement durable de la chaîne de valeur riz dans la zone Office du Niger (PARIZON) | 11th EDF | Mali | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | 19/12/2017 | 18/12/2021 | 5,000,000.00 |
| 80 | 391640 | SCR.CTR.3916 40.01 | Promoción de una Producción Pecuaria Diversificada y Sustentable ' Componente 3: Apoyo a las Mesas Sectoriales y a sus Actores (nivel micro) | DCI_ALA | Paraguay | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | 01/04/2018 | 31/03/2021 | 3,400,000.00 |
| 81 | 386200 | AID.CTR.3862 00.01 | Promotion of Mini-Grids in Northern Uganda (Pro Mini-Grids NU) | 11th EDF | Uganda | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | - | 30/06/2020 | 3,000,000.00 |
| 82 | 387855 | SCR.CTR.3878 55.01 | Reversing Land Degradation in Africa by Scaling-up Evergreen Agriculture - component 1 | DCI_ENV | Miscellaneous Countries | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | 01/07/2017 | 31/05/2020 | 2,500,000.00 |
| 83 | 385379 | SCR.CTR.3853 79.01 | Strengthening the Reconciliation Process in Sri Lanka | DCI_ASIA | Sri Lanka | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | 31/10/2017 | 30/10/2021 | 11,750,000.00 |
| 84 | 382830 | AID.CTR.3828 30.01 | Support to Technical Vocational Education and Training in Sierra Leone | 11th EDF | Sierra Leone | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | 15/04/2017 | 14/04/2020 | 3,000,000.00 |
| 85 | 393123 | SCR.CTR.3931 23.01 | Support to the secretariat of the Global Donor Platform for Rural Development | DCI_FOOD | Miscellaneous Countries | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | 01/01/2018 | 31/12/2019 | 1,500,000.00 |
| 86 | 384890 | SCR.CTR.3848 90.01 | Supporting the International Tax Compact | DCI_HUMAN | Miscellaneous Countries | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | 10/04/2017 | 09/04/2019 | 1,000,000.00 |
| 87 | 353999 | AID.CTR.3539 99.01 | Sustainable Road Maintenance and Management for Economic Development | 10th EDF | Somalia | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | 20/12/2014 | 19/07/2019 | 2,000,000.00 |
| 88 | 393941 | SCR.CTR.3939 41.01 | Technical Assistance for the Implementation of the EU-Vietnam Energy Facility | DCI_ASIA | Vietnam | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | 01/01/2018 | 30/11/2021 | 7,500,000.00 |
| 89 | 390729 | SCR.CTR.3907 29.01 | Urban Management of Migration and Livelihood Project | DCI_ASIA | Bangladesh | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | 01/01/2018 | 31/12/2022 | 10,000,000.00 |
| 90 | T05.353 | T05.353 | DELEGATION AGREEMENT WITH GIZ:"MUNICIPAL DEVELOPMENT IN THE CONTEXT OF MIXED MIGRATION" T05-EUTF-NOA-LY-03-05 / T05.157 | TF AFRICA - W NAFR | Libya | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | - | - | 10,000,000.00 |

| Nbr | Contract Number | Com L2 Local Key | Contract Title | Programmes concerned (Instrument) | Benefitting Zone | Complete name | Start Date of Activities | End Date of Activities | COM L2 accepted amount (EUR) |
|-----|-----------------|-------------------|---|-----------------------------------|-------------------------|---|--------------------------|------------------------|------------------------------|
| 91 | T05.281 | T05.281 | T05-EUTF-HOA-SU-11-03 VOCATIONAL TRAINING FOR REFUGEES AND HOST COMMUNITIES IN EASTERN SUDAN | TF AFRICA - W HOA | Sudan | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | - | - | 4,000,000.00 |
| 92 | T05.415 | T05.415 | T05-EUTF-NOA-TN-01-T05.208 - DELEGATION AGREEMENT WITH GIZ "DEVELOPPEMENT DES OPPORTUNITES D'EMPLOI ET D'INVESTISSEMENT A TRAVERS LA MOBILISATION DE LA DIASPORA" | TF AFRICA - W NAFR | Pan-African region | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | - | - | 4,000,000.00 |
| 93 | T05.482 | T05.482 | T05-EUTF-SAH-MR-04-01 CRÉATION D'EMPLOIS DÉCENTS ET CONSOLIDATION DE L'EMPLOI EXISTANT POUR LES JEUNES ET POTENTIELS MIGRANTS DANS LE SECTEUR DE LA PÊCHE ARTISANALE | TF AFRICA - W SAHEL | Mauritania | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | - | - | 2,000,000.00 |
| 94 | 387755 | AID.CTR.387755.01 | APPUI INSTITUTIONNEL DU PROGRAMME D'APPUI AU SECTEUR DE LA SANTE (PASS) / CTB | 11th EDF | Mauritania | ENABEL, AGENCE BELGE DE DEVELOPPEMENT*ENABEL, BELGISCH ONTWIKKELINGSAGENTSCHAP BELGIAN DEVELOPMENT AGENCY | 22/08/2017 | 21/02/2022 | 6,000,000.00 |
| 95 | 375690 | AID.CTR.375690.01 | Programme d'appui au système de santé à travers l'outil FBP (UE-PASS-FBP) | 11th EDF | Burundi | ENABEL, AGENCE BELGE DE DEVELOPPEMENT*ENABEL, BELGISCH ONTWIKKELINGSAGENTSCHAP BELGIAN DEVELOPMENT AGENCY | 01/07/2016 | 19/11/2019 | 18,915,386.00 |
| 96 | 375690 | AID.CTR.375690.01 | Programme d'appui au système de santé à travers l'outil FBP (UE-PASS-FBP) | 11th EDF | Burundi | ENABEL, AGENCE BELGE DE DEVELOPPEMENT*ENABEL, BELGISCH ONTWIKKELINGSAGENTSCHAP BELGIAN DEVELOPMENT AGENCY | 01/07/2016 | 19/11/2019 | 18,062,835.00 |
| 97 | 387071 | SCR.CTR.387071.01 | VET Toolbox, a facility promoting Inclusive Demand Driven VET & Skills Development | DCI_HUMAN | Miscellaneous Countries | ENABEL, AGENCE BELGE DE DEVELOPPEMENT*ENABEL, BELGISCH ONTWIKKELINGSAGENTSCHAP BELGIAN DEVELOPMENT AGENCY | 23/09/2017 | 22/09/2022 | 15,000,000.00 |
| 98 | T05.28 | T05.28 | T05-EUTF-HOA-UG-07-01 SUPPORT PROGRAMME TO THE REFUGGEE SETTLEMENTS AND HOST COMMUNITIES IN NORTHERN UGANDA (SPRS-NU) | TF AFRICA - W HOA | Uganda | ENABEL, AGENCE BELGE DE DEVELOPPEMENT*ENABEL, BELGISCH ONTWIKKELINGSAGENTSCHAP BELGIAN DEVELOPMENT AGENCY | - | - | 2,450,000.00 |
| 99 | T05.370 | T05.370 | T05-EUTF-SAH-SN-08-01 (PARERBA) PROJET D'APPUI À LA RÉDUCTION DE L'EMIGRATION RURALE ET À LA RÉINTÉGRATION DANS LE BASSIN ARACHIDIER PAR LE DÉVELOPPEMENT D'UNE ÉCONOMIE RURALE SUR BASE DES PÉRIMÈTRES IRRIGUÉS. | TF AFRICA - W SAHEL | Senegal | ENABEL, AGENCE BELGE DE DEVELOPPEMENT*ENABEL, BELGISCH ONTWIKKELINGSAGENTSCHAP BELGIAN DEVELOPMENT AGENCY | - | - | 18,000,000.00 |
| 100 | 385237 | SCR.CTR.385237.01 | EL PACCTO | DCI_ALA | Latin America Countries | FUNDACION INTERNACIONAL Y PARA IBEROAMERICA DE ADMINISTRACION Y POLITICAS PUBLICAS*ADMINISTRATION AND PUBLIC POLICIES | 12/04/2017 | 11/04/2022 | 19,000,000.00 |

| Nbr | Contract Number | Com L2 Local Key | Contract Title | Programmes concerned (Instrument) | Benefitting Zone | Complete name | Start Date of Activities | End Date of Activities | COM L2 accepted amount (EUR) |
|-----|-----------------|-------------------|--|------------------------------------|---|---|--------------------------|------------------------|------------------------------|
| 101 | 384266 | SCR.CTR.384266.01 | EUROCLIMA+: Regional Climate Change and environmental sustainability programme with Latin America (FIIAPP) | DCI_ALA | Latin America Countries | FUNDACION INTERNACIONAL Y PARA IBEROAMERICA DE ADMINISTRACION Y POLITICAS PUBLICAS*ADMINISTRATION AND PUBLIC POLICIES | 03/04/2017 | 02/04/2020 | 4,700,000.00 |
| 102 | 376454 | AID.CTR.376454.01 | GESP - Business Advocacy Challenge Fund Phase III (BUSAC) | 11th EDF | Ghana | KONGERIGET DANMARK*KINGDOM OF DENMARK ROYAUME DU DANEMARK | 01/07/2016 | 31/12/2020 | 7,000,000.00 |
| 103 | 388317 | SCR.CTR.388317.01 | Strengthening Central American capacity to trade in goods and services in view of taking advantage of the EU/CA Association Agreement - Promoting sustainable trade | DCI_ALA | Central America Region | KONINKRIJK DER NEDERLANDEN*ROYAUME DES PAYS-BAS KINGDOM OF THE NETHERLANDS | 07/11/2017 | 06/10/2021 | 3,000,000.00 |
| 104 | 390011 | SCR.CTR.390011.01 | Africa Agriculture and Trade Investment Fund (AATIF), SICAV-SIF | DCI_FOOD | Africa | KREDITANSTALT FUR WIEDERAUFBAU* | 19/12/2017 | 18/12/2027 | 30,600,000.00 |
| 105 | 378511 | SCR.CTR.378511.01 | Coastal Wetland Ecosystems Conservation and Management in the Red River Delta | DCI_ASIA | Vietnam | KREDITANSTALT FUR WIEDERAUFBAU* | 27/12/2017 | 26/12/2023 | 10,350,000.00 |
| 106 | 391374 | AID.CTR.391374.01 | Construction of the Mozambique-Malawi Interconnector | 11th EDF | Eastern, Southern Africa and the Indian Ocean | KREDITANSTALT FUR WIEDERAUFBAU* | 22/12/2017 | 21/12/2022 | 20,400,000.00 |
| 107 | 384045 | SCR.CTR.384045.01 | Eco-business fund for SME development in Latin America and the Caribbean ' Investment Fund | DCI_ALA | Latin America Countries | KREDITANSTALT FUR WIEDERAUFBAU* | 14/07/2017 | 13/02/2033 | 13,260,000.00 |
| 108 | 393272 | SCR.CTR.393272.01 | Feasibility Study for the Extension of Ho Chi Minh City Mass Rapid Transit (MRT) Line 2 | DCI_ASIA | Asia | KREDITANSTALT FUR WIEDERAUFBAU* | 01/02/2018 | 31/01/2021 | 6,240,000.00 |
| 109 | 385147 | SCR.CTR.385147.01 | Improved sanitaton for people and the environment in Costa Rica | DCI_ALA | Costa Rica | KREDITANSTALT FUR WIEDERAUFBAU* | 15/12/2017 | 14/12/2021 | 3,670,000.00 |
| 110 | 388833 | SCR.CTR.388833.01 | Partnership for Improved Nutrition in Lao PDR ' Pillar 3: Scaling-up Nutrition Sensitive Support through delivering functional Water, sanitation and Hygiene (WASH) and other rural infrastructure investments | DCI_ASIA | Laos | KREDITANSTALT FUR WIEDERAUFBAU* | 01/09/2017 | 15/12/2021 | 15,000,000.00 |
| 111 | 386432 | SCR.CTR.386432.01 | Supporting Cooperation and Opportunities for Regional Economic Development (EU SCORED) - Infrastructure Development | DCI_ASIA | Asia | KREDITANSTALT FUR WIEDERAUFBAU* | 01/01/2018 | 31/12/2022 | 8,782,098.00 |
| 112 | 390384 | AID.CTR.390384.01 | Sustainable Energy for Côte d'Ivoire : 30MWp Solar Power Plant in the context of the West African Power Pool | 11th EDF | Ivory Coast | KREDITANSTALT FUR WIEDERAUFBAU* | 01/04/2018 | 31/03/2022 | 10,000,000.00 |
| 113 | 392673 | AID.CTR.392673.01 | ElectriFl country windows - Ivory Coast | 11th EDF | Ivory Coast | NEDERLANDSE FINANCIERINGS-MAATSCHAPPIJ VOOR ONTWIKKELINGSLANDEN NV* | 28/12/2017 | 27/04/2023 | 10,000,000.00 |
| 114 | 393948 | AID.CTR.393948.01 | ElectriFl country windows - Nigeria | 11th EDF | Nigeria | NEDERLANDSE FINANCIERINGS-MAATSCHAPPIJ VOOR ONTWIKKELINGSLANDEN NV* | 28/12/2017 | 27/10/2024 | 30,000,000.00 |

| Nbr | Contract Number | Com L2 Local Key | Contract Title | Programmes concerned (Instrument) | Benefitting Zone | Complete name | Start Date of Activities | End Date of Activities | COM L2 accepted amount (EUR) |
|-----|-----------------|--------------------|--|------------------------------------|-------------------------|---|--------------------------|------------------------|------------------------------|
| 115 | 393836 | AID.CTR.3938 36.01 | ElectriFI country windows - Zambia | 11th EDF | Zambia | NEDERLANDSE FINANCIERINGS-MAATSCHAPPIJ VOOR ONTWIKKELINGSLANDEN NV* | 28/12/2017 | 27/11/2024 | 40,000,000.00 |
| 116 | 389980 | SCR.CTR.3899 80.01 | Climate Investor One | DCI_ENER | Miscellaneous Countries | NEDERLANDSE FINANCIERINGS-MAATSCHAPPIJ VOOR ONTWIKKELINGSLANDEN NV* | 22/12/2017 | 21/12/2036 | 30,700,000.00 |
| 117 | 389950 | SCR.CTR.3899 50.01 | EDFIs-AgriFI | DCI_FOOD | Miscellaneous Countries | NEDERLANDSE FINANCIERINGS-MAATSCHAPPIJ VOOR ONTWIKKELINGSLANDEN NV* | 20/12/2017 | 19/12/2027 | 39,000,000.00 |
| 118 | 392508 | AID.CTR.3925 08.01 | ElectriFI country windows - Benin | 11th EDF | Benin | NEDERLANDSE FINANCIERINGS-MAATSCHAPPIJ VOOR ONTWIKKELINGSLANDEN NV* | 28/12/2017 | 27/04/2022 | 5,000,000.00 |
| 119 | 390290 | SCR.CTR.3902 90.01 | Cyber Resilience for Development | ICSP | Miscellaneous Countries | NORTHERN IRELAND CO-OPERATION OVERSEAS (NI-CO) LTD* | 13/12/2017 | 12/06/2021 | 11,000,000.00 |
| 120 | 389382 | AID.CTR.3893 82.01 | Acuerdo de Delegación con AECID - Medidas Acompañamiento Programa PROETP II | 11th EDF | Dominican Republic | REINO DE ESPANA*ROYAUME D ESPAGNEKINGDOM OF SPAIN | 12/12/2017 | 11/06/2021 | 4,560,000.00 |
| 121 | 346584 | AID.CTR.3465 84.01 | Convention de délégation avec l'AECID - Appui au dispositif d'aide à la décision et renforcement des capacités de l'ARAA, Agence Régionale pour l'Agriculture et l'Alimentation | 10th EDF | West Africa Region | REINO DE ESPANA*ROYAUME D ESPAGNEKINGDOM OF SPAIN | 16/07/2014 | 31/05/2019 | 3,900,000.00 |
| 122 | 383744 | SCR.CTR.3837 44.01 | AICS - Appui à la gestion des ressources en eau et du Nexus eau-énergie-agriculture dans le bassin du fleuve Senegal | DCI_ENV | West Africa Region | REPUBBLICA ITALIANA* REPUBBLIQUE ITALIENNE ITALIAN REPUBLIC | 01/08/2017 | 14/11/2020 | 2,400,000.00 |
| 123 | T05.279 | T05.279 | T05-EUTF-HOA-SD-13-01 STRENGTHENING RESILIENCE FOR REFUGEES, IDPS AND HOST COMMUNITIES IN EASTERN SUDAN | TF AFRICA - W HOA | Sudan | REPUBBLICA ITALIANA* REPUBBLIQUE ITALIENNE ITALIAN REPUBLIC | - | - | 11,900,000.00 |
| 124 | T05.278 | T05.278 | T05-EUTF-HOA-SU-11-01 SUPPORT MIGRANTS AND HOST COMMUNITIES IN IMPROVING ACCESS TO SAFE WATER AND SANITATION ' EASTERN SUDAN | TF AFRICA - W HOA | Sudan | REPUBBLICA ITALIANA* REPUBBLIQUE ITALIENNE ITALIAN REPUBLIC | - | - | 2,000,000.00 |
| 125 | T05.450 | T05.450 | T05-EUTF-NOA-LY-04 / T05.213: DELEGATION AGREEMENT WITH ITALIAN MINISTRY OF INTERIOR (DIPARTIMENTO DELLA PUBBLICA SICUREZZA): "SUPPORT TO INTEGRATED BORDER AND MIGRATION MANAGEMENT IN LIBYA - FIRST PHASE" | TF AFRICA - W NAFR | Libya | REPUBBLICA ITALIANA* REPUBBLIQUE ITALIENNE ITALIAN REPUBLIC | - | - | 42,223,927.28 |
| 126 | 389983 | SCR.CTR.3899 83.01 | Transferability and Convertability Facility | DCI_ENER | Miscellaneous Countries | SOCIETE DE PROMOTION ET DE PARTICIPATION POUR LA COOPERATION ECONOMIQUE | 01/01/2018 | 31/12/2029 | 26,884,234.00 |
| 127 | 390778 | SCR.CTR.3907 78.01 | WAVE - additional support to RVWRMPlIII | DCI_ASIA | Nepal | SUOMEN TASAVALTA*REPUBLIQUE DE FINLANDE REPUBLIC OF FINLAND | 14/12/2017 | 13/08/2022 | 20,000,000.00 |
| 128 | 388552 | SCR.CTR.3885 52.01 | Nuclear Safety Cooperation with Georgia | INSC | Miscellaneous Countries | SWEDISH INTERNATIONAL DEVELOPMENTCOOPERATION AGENCY SIDA* | 30/11/2017 | 29/11/2020 | 1,000,000.00 |

| Nbr | Contract Number | Com L2 Local Key | Contract Title | Programmes concerned (Instrument) | Benefitting Zone | Complete name | Start Date of Activities | End Date of Activities | COM L2 accepted amount (EUR) |
|-----|-----------------|--------------------|---|-----------------------------------|------------------|---|--------------------------|------------------------|------------------------------|
| 129 | 386822 | AID.CTR.3868 22.01 | Support to Rule of Law and Anti-Corruption in Nigeria (RoLAC) | 11th EDF | Nigeria | THE BRITISH COUNCIL ROYAL CHARTER* | 17/07/2017 | 16/07/2021 | 23,300,000.00 |
| 130 | 391618 | AID.CTR.3916 18.01 | Construction of the Gulu Logistic Hub | 11th EDF | Uganda | UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND* | 20/12/2017 | 19/12/2022 | 5,000,000.00 |
| 131 | 390723 | SCR.CTR.3907 23.01 | Pathways to Prosperity for Extremely Poor People (PPEPP) | DCI_ASIA | Bangladesh | UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND* | 01/01/2018 | 30/11/2023 | 38,000,000.00 |
| 132 | 390698 | AID.CTR.3906 98.01 | Solar Electrification of Rural Social Services for Stability in alignment with UN Health Cluster and Borno State | 11th EDF | Nigeria | UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND* | 21/12/2017 | 20/12/2019 | 5,670,212.00 |
| 133 | 385815 | AID.CTR.3858 15.01 | Solar Nigeria 3 | 11th EDF | Nigeria | UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND* | 21/08/2017 | 20/08/2020 | 30,000,000.00 |
| 134 | 380496 | AID.CTR.3804 96.01 | Strengthening Uganda's Anti-Corruption and Accountability Response (SUGAR) | 11th EDF | Uganda | UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND* | 15/08/2017 | 14/05/2020 | 4,661,432.69 |
| 135 | T05.253 | T05.253 | T05-EUTF-SAH-NG-03-01 ENHANCING STATE AND COMMUNITY LEVEL CONFLICT MANAGEMENT CAPABILITY IN NORTH EASTERN NIGERIA | TF AFRICA - W SAHEL | Nigeria | UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND* | - | - | 21,000,000.00 |

ANNEX 7: EAMR of the Union Delegations

These reports will be sent via a separate note to the Budgetary Authority.

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|----|--------------------------------|
| 1 | Afghanistan |
| 2 | African Union |
| 3 | Angola |
| 4 | Bangladesh |
| 5 | Barbados |
| 6 | Benin |
| 7 | Bolivia |
| 8 | Botswana |
| 9 | Brazil |
| 10 | Burkina Faso |
| 11 | Burundi |
| 12 | Cambodia |
| 13 | Cameroon |
| 14 | Cape Verde |
| 15 | Central African Republic |
| 16 | Chad |
| 17 | China |
| 18 | Colombia |
| 19 | Congo (Brazzaville) |
| 20 | Congo (Democratic Republic of) |
| 21 | Cuba |
| 22 | Djibouti |
| 23 | Dominican Republic |
| 24 | Ecuador |
| 25 | El Salvador |
| 26 | Eritrea |
| 27 | Ethiopia |
| 28 | Fiji |
| 29 | Gabon |
| 30 | Gambia |
| 31 | Ghana |
| 32 | Guatemala |
| 33 | Guinea (Conakry) |
| 34 | Guinea-Bissau |
| 35 | Guyana |
| 36 | Haiti |
| 37 | Honduras |
| 38 | India |
| 39 | Indonesia |
| 40 | Ivory Coast |
| 41 | Jamaica |
| 42 | Kazakhstan |
| 43 | Kenya |
| 44 | Kyrgyzstan |
| 45 | Laos |
| 46 | Liberia |
| 47 | Lesotho |
| 48 | Madagascar |
| 49 | Mali |
| 50 | Myanmar |
| 51 | Mauritania |
| 52 | Mauritius |

| | |
|----|-------------------|
| 53 | Malawi |
| 54 | Mexico |
| 55 | Mozambique |
| 56 | Namibia |
| 57 | Niger |
| 58 | Nigeria |
| 59 | Nicaragua |
| 60 | Nepal |
| 61 | Peru |
| 62 | Papua New Guinea |
| 63 | Philippines |
| 64 | Pakistan |
| 65 | Paraguay |
| 66 | Rwanda |
| 67 | Senegal |
| 68 | Sierra Leone |
| 69 | Somalia |
| 70 | South Africa |
| 71 | South Sudan |
| 72 | Sri Lanka |
| 73 | Sudan |
| 74 | Swaziland |
| 75 | Tajikistan |
| 76 | Tanzania |
| 77 | Thailand |
| 78 | Timor Leste |
| 79 | Trinidad & Tobago |
| 80 | Togo |
| 81 | Uganda |
| 82 | Uzbekistan |
| 83 | Vietnam |
| 84 | Yemen |
| 85 | Zambia |
| 86 | Zimbabwe |

ANNEX 8: Annual Authorising Officer by Sub-Delegation Reports of Trust Fund Managers

Annex 8A Annual AOSD Report of TF Managers for EUTF Bêkou

Outline annex 8A

- **Section 1 – Politique et/ou evenements operationnels marquants**
- **Section 2 – Programmation, mise en œuvre et resultats (y inclus evaluations)**
- **Section 3 – Rapport financier**
- **Section 4 – Gestion et contrôle interne**
- **Section 5 – Annexes:**
 - **Liste des derogations, exceptions evenements de non-conformite**
 - **Questionnaire relatif à l'efficacité des standards de Contrôles Internes**
- **Section 6 – Declaration d'assurance**

SECTION 1 - POLITIQUE ET/OU EVENEMENTS OPERATIONNELS MARQUANTS

L'année 2017 a été marquée par une détérioration générale de la situation sécuritaire et humanitaire en République centrafricaine (RCA), avec une recrudescence des affrontements entre groupes armés, et un impact direct sur la population (plus de 800 civils tués en 2017). Le nombre de personnes déplacées à l'intérieur du pays a augmenté de 49%, passant de 402.000 en janvier à 600.000 en fin d'année. Plus de 480.000 Centrafricains sont réfugiés dans les pays voisins et la moitié de la population (2,4 millions de personnes) demeure dépendante de l'assistance humanitaire.

De nouvelles initiatives de paix ont vu le jour en 2017, sous l'égide notamment de l'Union africaine et de la Communauté économique des Etats d'Afrique centrale, mais également des pays voisins et de la Comunità Sant'Egidio, qui tentent de ramener les nombreux groupes armés autour de la table des négociations, pour un accord de paix durable. Ces processus parallèles doivent progresser et être harmonisés.

L'approche globale et intégrée de l'UE (premier bailleur en RCA) est plus que jamais d'actualité, avec l'action de la Mission de formation de l'UE ("EUTM"), l'aide au développement et humanitaire, et l'approche "résilience" du Fonds Bêkou.

Une des enjeux importants est le redéploiement de l'administration de l'Etat sur tout le territoire sécurisé. C'est l'approche qui a déjà commencé avec la ville de Bambari, avec un déploiement massif des forces de sécurité (police, gendarmerie, MINUSCA), et avec un effort de réhabilitation des bâtiments publics. Le défi reste cependant de mobiliser les fonctionnaires et de revitaliser l'activité économique.

Ce contexte motive encore plus l'action du Fonds Bêkou, qui doit rester flexible et adaptable aux changements de situation, et intervenir partout dans le pays dès que les conditions minimums le permettent.

2017 a été la première année de mise en œuvre du Plan national de Relèvement et de Consolidation de la Paix (RCPCA) 2017-2021 que le gouvernement centrafricain avait adopté en octobre 2016.

Une revue des axes d'intervention prioritaires du Fonds Bêkou s'est par conséquent imposée pour s'aligner sur le RCPCA. Le Conseil d'administration du Fonds Bêkou a adopté sa stratégie opérationnelle pour la période 2017-2019 lors de sa troisième session annuelle qui s'est tenue le 22 juillet 2017 pour la première fois à Bangui en présence du Directeur général de DEVCO.

La stratégie du Fonds Bêkou pour 2017-2019 réaffirme sa finalité d'appuyer la reconstruction de la République centrafricaine et assure la continuité de l'approche "résilience" dans les secteurs prioritaires d'intervention du Fonds tels que définis dans son acte constitutif. Outre l'alignement sur les trois piliers du RCPCA, la stratégie marque la volonté de s'appuyer sur une plus forte implication de la partie nationale au niveau de l'identification et de la priorisation des besoins, du montage et du suivi des projets et l'ambition de jouer un rôle actif dans les mécanismes de coordination mis en place.

En cohérence avec son mandat LRRD ("Linking Relief, Rehabilitation and Development"), le Fonds Bêkou a ainsi défini ses domaines d'activité pour la période 2017-2019 comme suit:

- le développement rural;
- l'appui au secteur de la santé;
- l'appui au redéploiement des services de l'Etat;
- et la médiation/réconciliation au niveau communautaire, y inclus la prise en compte de la dimension psycho-sociale des conséquences de la crise.

En 2017, le Fonds Bêkou a adopté de nouvelles actions pour soutenir la mise en œuvre

du Plan national de Relèvement et de Consolidation de la Paix pour un montant total de EUR 52,3 millions dans les domaines suivants : réconciliation, santé, eau et assainissement, résilience rurale et emplois et désenclavement des régions.

En 2017, le Fonds Bêkou a été l'objet d'un audit de performance de la Cour des Comptes européenne³² qui est globalement positif; il met également en avant certains points qui méritent d'être améliorés et formule des recommandations qui font d'ores et déjà l'objet d'une attention particulière du Fonds.

A l'occasion de la revue annuelle du RCPCA, la gestionnaire du Fonds a profité de sa présence à Bangui pour faire une présentation exhaustive de Bêkou au Conseil des ministres (en présence du Président) ce qui a été l'occasion d'échanger avec l'ensemble du gouvernement, y compris les nouveaux ministres qui ont pris fonction suite au remaniement du gouvernement le 12 septembre 2017. Une séance d'échanges a également été organisée à l'Assemblée nationale, démarche qui a également été grandement appréciée.

Par ailleurs, au cours de l'année 2017, les interventions du Fonds Bêkou ont été marquées par les événements politiques et sécuritaires suivants:

- des mouvements de retour accélérés à Bangui et dans certaines régions de l'arrière-pays suite à la fermeture de 20 sites de déplacés à Bangui, la stabilisation politique depuis les élections législatives en 2016, et le départ des groupes armés dans la ville de Bambari: Le Fonds Bêkou a pris de nouveaux engagements pour appuyer la dynamique de retour.

- les conflits localisés notamment dans le Nord-Ouest et Sud-Est du pays: Plusieurs projets et partenaires de mise en œuvre du Fonds ont été affectés par les affrontements et l'insécurité dans les zones concernées. Il en a résulté des pertes d'équipement/matériel et, temporairement, la suspension de certaines activités ou un suivi à distance par les partenaires de mise en œuvre.

Section 2 – PROGRAMMATION, MISE EN ŒUVRE ET RÉSULTATS (Y INCLUS ÉVALUATIONS)

2.1 Programmation

Lors des 4 réunions qui se sont tenues en 2017, le Comité de gestion a adopté 3 nouveaux programmes en 2017, augmentant à 15 le nombre total de ses actions depuis sa création le 14 juillet 2014:

| Fiches d'action adoptées (2014-2017) | | |
|---|---------------|-------------------------------|
| Action | Montant (EUR) | Date d'adoption ³³ |
| Facilité d'assistance technique et de communication | 500.000 | 29/09/2014 |
| Programme de reconstruction économique et sociale en milieu urbain (PRESU I) | 4.500.000 | 29/09/2014 |
| Amélioration de la situation économique et sociale des femmes et de leur famille en RCA (Genre I) | 1.500.000 | 29/09/2014 |
| Programme d'appui sectoriel santé au Plan de Transition en RCA (Santé I) | 15.000.000 | 29/09/2014 |
| Programme d'appui à la production alimentaire pour la résilience et la cohésion sociale des communautés affectées par les crises récurrentes en République Centrafricaine | 10.000.000 | 18/12/2014 |

³² Rapport spécial n° 11/2017: Le fonds fiduciaire Bêkou de l'UE pour la République centrafricaine: un début chargé d'espoir malgré quelques insuffisances, <https://www.eca.europa.eu/fr/Pages/DocItem.aspx?did=41726>

³³ Il s'agit de la date initiale d'adoption de la Fiche d'action. Les actions peuvent avoir subi des révisions décidées ultérieurement par le Comité de gestion. Révisions adoptées en 2017: augmentation de 10.3 millions d'euros du programme Promotion de la cohésion sociale, du dialogue et de la réconciliation dans la société centrafricaine; augmentation de 6 millions d'euros du programme Santé II.

| | | |
|---|--------------------|------------|
| Programme de réponse à court et moyen terme à l'afflux de réfugiés de République Centrafricaine au Cameroun | 4.500.000 | 18/12/2014 |
| Programme de relance économique et d'autonomisation des acteurs économiques centrafricains | 11.000.000 | 27/03/2015 |
| Projet Ecofaune+, Ecosystèmes faunistiques du nord-est RCA et du sud-est de la RCA | 5.500.000 | 18/11/2015 |
| Programme de promotion de l'intégration et de la participation des femmes et des jeunes filles à la vie économique, sociale et politique de la République Centrafricaine (Genre II) | 2.000.000 | 18/11/2015 |
| Projet de reconstruction économique et sociale en milieu urbain – Phase 2 (PRESU II) | 11.760.000 | 18/11/2015 |
| Programme de promotion de la cohésion sociale, du dialogue et de la réconciliation dans la société centrafricaine | 18.000.000 | 18/11/2015 |
| Programme d'appui sectoriel santé au Plan de Transition en RCA (Santé II) | 29.000.000 | 04/04/2016 |
| Programme de résilience rurale et création d'emplois | 18.000.000 | 06/12/2017 |
| Projet de désenclavement des Régions en République Centrafricaine | 7.000.000 | 06/12/2017 |
| Projet Eau pour la Paix, Eau pour la Vie (PEPEV) | 11.000.000 | 06/12/2017 |
| Montant total des décisions adoptées (EUR) | 149.260.000 | |

Au total, le Fonds Békou a adopté un montant de 52,3 millions d'euros pendant l'année; actions concentrées sur le développement rural, les infrastructures (ponts), l'eau et assainissement, l'appui au retour des déplacés en RCA, et une extension de la couverture sanitaire.

2.2 Mise en œuvre des programmes et résultats clés

→ *Reconstruction économique et sociale en milieu urbain (PRESU – phases 1 et 2)*

Ce programme dont l'exécution a été déléguée à l'Agence Française de Développement (AFD), avait démarré en avril 2015 pour une période de 36 mois, ayant pour objectifs de favoriser la reconstruction économique des ménages selon l'approche des Travaux à Haute Intensité de Main d'œuvre (THIMO) et de permettre le retour de l'action publique par l'amélioration de l'environnement social et urbain des quartiers précaires de Bangui.

En 2017, le programme a continué à cibler les quartiers hautement vulnérables dans les 3^e et 5^e arrondissements de Bangui, sélectionnés pour leur volatilité et précarité, mais également leur mixité sociale et les importants besoins en infrastructures et services de base. Grâce à l'accalmie en 2017 à Bangui et à l'opération "Noël à la maison" du gouvernement, les quartiers Sara/Yakité, Miskine et KM5 ont connu une accélération des retours des déplacés à partir du début d'année 2017.

Les actions sociales d'urgence qui ont débuté en juillet 2015, se sont achevées au 15 février 2017. Ce volet du projet a été mis en œuvre par le consortium d'ONG *Agency for Technical Cooperation and Development (ACTED)/Danish Refugee Council (DRC)/OXFAM* qui en a assumé la Maîtrise d'Ouvrage Urbaine et Sociale (MOUS). Il inclut les THIMO, les activités d'amélioration de l'accès à l'eau et l'assainissement, les formations professionnelles, les activités génératrices de revenu (AGR) et la promotion de l'épargne à base communautaire, l'appui psychosocial, et le soutien aux comités de paix et à la société civile dans la prévention/gestion pacifique des conflits. Ces actions ont spécifiquement ciblé les jeunes, les femmes et les enfants. La pérennisation des équipements d'eau et assainissement et la gestion de l'eau dans les quartiers ciblés restent cependant encore fragiles. Capitalisant sur l'expérience de la phase 1, des solutions pérennes à la gestion de l'eau sont envisagées lors de la phase 2 du programme.

Le programme PRESU – phase 1 compte sur une forte appropriation centrafricaine; d'une part via la convention de financement entre l'AFD et le Gouvernement pour les volets "préparation de la phase 2" et "réhabilitation de voiries structurantes", et d'autre part via la collaboration de la MOUS avec les autorités locales, les chefs de quartier, la Société de Distribution de l'Eau en Centrafrique (SODECA), l'Agence Centrafricaine pour la

Formation Professionnelle et l'Emploi (ACFPE) et l'Institut Moderne des Métiers Spécialisés (IMMS). Par ailleurs, plusieurs ONG nationales³⁴ ont été étroitement associées au programme pour la mise en œuvre des THIMO, les formations et les AGR.

La phase 2 du programme a démarré en janvier 2017, également pour une durée de 36 mois, et assure la capitalisation des acquis de la phase 1, tout en s'élargissant à des actions structurantes de réhabilitation des quartiers vulnérables à Bangui et un renforcement des capacités de la mairie de Bangui. Les études techniques sur les équipements structurants (marchés, équipements scolaires et de santé, équipements sociaux, etc.) et de proximité (drainage, voirie, etc.) devraient prendre fin au premier trimestre 2018. La convention de financement avec le gouvernement centrafricain pour la phase 2 a été signée fin août 2017 prévoyant la désignation des maîtrises d'ouvrages de la phase 2. Un appel à manifestation d'intérêt pour la MOUS de la phase 2 a été lancé au dernier trimestre de 2017.

| Résultats clés – PRESU (phase 1) | | |
|---|--|--|
| Indicateur | Résultat | Taux de réalisation |
| Nombre de personnes recrutées dans le cadre des chantiers THIMO | 4.566 (72% de jeunes; 58% de femmes) | 100% |
| Nombre de personnes ayant participé à la formation professionnelle (couture-coupe, menuiserie, mécanique automobile, électricité) | 198 jeunes | 99% |
| Nombre de bénéficiaires des activités génératrices de revenu (AGR) | 1.640 (regroupées dans 65 acteurs économiques locaux; 68% de femmes) | 102% |
| Micro-crédits octroyés dans le cadre des AGR | 6.740.000 FCFA octroyés à 65 acteurs économiques locaux | 80% de remboursements des micro-crédits 66% des tontines fonctionnelles ³⁵ |
| Nombre de victimes de violations de leurs droits/vulnérables ayant reçu une assistance directe | 1.127 | 94% |
| Nombre d'activités psychosociales communautaires organisées | 160 | 160% |
| Nombre de personnes ayant été sensibilisées/formées aux mécanismes de protection individuelle | 6.132 | 103% |
| Nombre de conflits résolus par les comités de paix après la formation de leurs membres | 220 conflits résolus sur 342 conflits enregistrés | 64% |
| Nombre d'initiatives de rapprochement communautaire | 66 | 105% |
| Plans de sécurité communautaire mis en œuvre | 3 (quartiers de Miskine, Sara Yakité et KM5) | 100% |
| Nombre de Kiosques Borne Fontaine (KBF) construits | 9 KBF ³⁶ (11.766 personnes bénéficient des installations) | 90% |
| Nombre d'établissements publics ayant accès à l'eau et assainissement en quantité et qualité suffisante | 4 (3 écoles + 1 marché) | 100% |
| Nombre de clubs d'hygiène formés et actifs dans les écoles | 2 écoles (environ 15.000 élèves bénéficiaires) | 100% |

→ Amélioration de la situation économique et sociale des femmes et de leur famille en RCA et Promotion de l'intégration et de la participation des femmes et des jeunes filles à la vie économique, sociale et politique de la République Centrafricaine (Genre – phases 1 et 2)

³⁴ Association des Jeunes Solidaires pour le Développement Durable (AJSD), Les Flamboyants, Organisation des Femmes Centrafricaines (OFCA).

³⁵ Sont considérés comme fonctionnelles, les tontines tenant des réunions régulières (au moins une fois par semaine) et produisant des comptes rendus écrits.

³⁶ 1 KBF n'a pas été finalisé en raison des conditions d'insécurité et du faible niveau de retour des déplacés dans le quartier de Poto Poto Souma à Sara Yakité.

Le Fonds Bêkou soutient la RCA dans la promotion féminine et sa politique du Genre en renforçant l'autonomisation économique et sociale des femmes et jeunes filles, et en promouvant leur participation citoyenne.

Suite à l'échéance de la première phase fin août 2016, la deuxième phase a démarré en juillet 2017. Le projet, mis en œuvre par le Consortium d'ONG *International Rescue Committee UK* (IRC-UK) et *Cooperazione Internazionale* (COOPI), capitalise les acquis et expériences de la première phase, tout en intégrant une extension géographique³⁷ et l'approche innovante des Centres d'Autonomisation Socio-économique des Femmes/Filles (CASEF) dans les zones ciblées de Bangui, Bocaranga, Kaga Bandoro et Mbaïki.

Le projet est fortement ancré dans la société centrafricaine par (i) l'établissement d'un partenariat durable avec des ONG nationales lesquelles voient leurs capacités renforcées, mais qui participeront également directement à la mise en œuvre du projet, (ii) l'installation de centres communautaires pour la prise en charge des victimes de violences basées sur le genre (VBG), les activités de sensibilisation, les formations, l'appui aux activités génératrices de revenus etc., et (iii) le soutien aux groupements féminins locaux.

Dans les zones de Bangui, Bocaranga et Kaga Bandoro, fort de l'expérience de la phase 1, IRC a pu se focaliser sur les organisations féminines les plus prometteuses. Le projet cible notamment les femmes et filles en situation de vulnérabilité économique et/ou confrontées aux VBG, aux abus ou à l'exclusion du système scolaire. Cependant, afin de promouvoir une véritable approche en faveur du genre, les services du projet sont également accessibles aux hommes se trouvant dans des situations similaires de vulnérabilité.

Malheureusement, la situation sécuritaire dans les zones d'intervention de Bocaranga et Kaga Bandoro s'est nettement détériorée en 2017, et elle est restée hautement volatile pendant les 6 premiers mois de mise en œuvre du projet. Bangui et Mbaïki ont connu une situation sécuritaire relativement stable. Cette première demi-année a principalement été une période de démarrage lors de laquelle ont été réalisées les activités préparatoires ont été menées pour le renforcement des capacités et partenariat avec les ONG nationales, l'appui aux femmes et filles, la préparation de l'installation d'espaces communautaires. Pour ce qui concerne la lutte contre les violences basées sur le genre, des séances de sensibilisation ont été conduites auprès de 928 personnes à Bangui et à Mbaïki, et de nouveaux cas de VBG ont été identifiés et pris en charge.

Une assistance technique au Ministère de tutelle est également prévue lors de cette deuxième phase du programme. Suite au remaniement du Gouvernement centrafricain en septembre 2017, le dialogue a dû être repris avec la nouvelle Ministre de la Promotion de la Femme, de la Famille et de la Protection de l'Enfant et son équipe. L'assistance technique est prévue d'être lancée au premier semestre 2018.

→ **Appui sectoriel santé au Plan de Transition en RCA (phases 1 et 2)**

Ces programmes santé visent à appuyer le gouvernement dans l'amélioration de l'état de santé de la population centrafricaine en assurant la fourniture de soins de santé de qualité, en revitalisant le cadre institutionnel et en renforçant les capacités des services du ministère de la Santé et de la Population. L'action du Fonds Bêkou s'aligne sur la directive ministérielle concernant la gratuité des soins pour les personnes vulnérables³⁸. Par ailleurs, l'accent est mis sur le renforcement des équipes cadres régionales, les équipes cadres de district, et le personnel des formations sanitaires, afin qu'ils puissent pleinement assumer leurs responsabilités.

³⁷ La zone de Mbaïki a été ajoutée lors de la phase 2.

³⁸ Enfants 0-5 ans, femmes enceintes, femmes allaitantes pendant les 12 premiers mois après l'accouchement, personnes qui présentent des cas d'urgences, toute la population en zone de crise aigüe.

La phase 1 du programme de santé s'est globalement clôturée vers mi-2016 pour les 6 projets de mise en œuvre³⁹, ainsi que l'assistance technique au Ministère de la Santé et de la Population (MSP). Au total, cette première phase a bénéficié à plus d'1.4 millions de personnes, avec 1.189.683 consultations curatives prestées, 37.999 enfants vaccinés, 2.884 enfants pris en charge pour malnutrition aigüe sévère, 33.059 accouchements assistés, 67.616 femmes accompagnées dans leur grossesse (consultations prénatales 2 ou plus), et des campagnes de sensibilisation atteignant 111.478 habitants.

La phase 2 a démarré en août 2016 pour la majorité des projets de mise en œuvre. Afin de garantir une efficacité et une cohérence dans les appuis donnés aux formations sanitaires, équipes cadres de districts et régions sanitaires, la phase 2 est mise en œuvre par les 5 partenaires ONG de la phase 1: Première Urgence Internationale (PUI), *International Medical Corps* (IMC), *Alliance for International Medical Action* (ALIMA), Cordaid et Croix-Rouge française.

Bien que la phase 2 s'inscrive dans la continuité de la phase 1, elle connaît une extension géographique⁴⁰ et une couverture accrue des formations sanitaires (FOSA) en RCA. Le renforcement des capacités du personnel local reste un axe prioritaire de la phase 2. Ainsi, le Fonds Bêkou a continué à appuyer le gouvernement centrafricain dans la fourniture de soins de santé de qualité et la mise en œuvre du Programme Elargi de Vaccination (PEV) au niveau des districts et régions sanitaires, ainsi que le renforcement du cadre institutionnel central et décentralisé. Le paquet minimum et complémentaire fourni à la population inclue également les composantes de nutrition, santé mentale et réhabilitation psychosociale, et victimes de violence sexuelle.

Depuis son lancement, plus de 1,2 millions de personnes ont déjà bénéficié du programme dans 7⁴¹ des 8 régions sanitaires de la RCA. Les 8 projets appuient au total 133 sites, dont 2 hôpitaux régionaux, 7 hôpitaux de district, 122 postes/centres de santé et 2 sites de déplacés⁴². Les violences causées par les groupes armés notamment dans les régions de la Haute-Kotto, du Mbomou et de la Vakaga, ont cependant affecté la mise en œuvre des projets de santé. Ainsi, le Fonds Bêkou est passé de la gratuité ciblée des soins à la gratuité totale dans 18 sur les 28 formations sanitaires du district de Bangassou et Bria. L'insécurité localisée a également eu un impact sur l'approvisionnement en médicaments, la sécurité du personnel des ONG et de l'équipement, la prise en charge en raison des déplacements de population, et l'accès aux sites d'intervention.

Une assistance technique vient en appui au ministère de la Santé et de la Population ayant pour principal objectif d'appuyer les services décentralisés dans les régions sanitaires. Une deuxième assistance technique, en appui au ministère central dans son rôle politique, stratégique et de coordination, est prévue d'être lancée au 1^{er} semestre 2018. D'ici là, l'assistant technique en RCA depuis septembre 2017, couvre les besoins de coordination des actions du Fonds Bêkou dans le secteur de la santé.

| Résultats clés – Santé (phase 2) | | |
|--|-----------|---------------------|
| Indicateur | Résultat | Taux de réalisation |
| Population cible/bénéficiaire | 1.283.527 | 109% |
| Nombre de consultations curatives prestées | 841.457 | 93% |
| Nombre d'enfants vaccinés PENTA | 35.371 | 96% |
| Nombre de bénéficiaires (femmes enceintes et enfants) d'autres vaccinations dans le cadre du PEV | 33.655 | (cible non définie) |

³⁹ Le projet avec PUI s'est terminé le 31 janvier 2017.

⁴⁰ Les districts sanitaires de l'extension sont Boda et Berberati.

⁴¹ Le programme cible les régions sanitaires n°1 à 7 couvrant les districts Boda, Berberati, Bossangoa, Birao, Bria, Ndélé, Bangassou, Ouagno, Bimbo et 6^e arrondissement de Bangui, Lakouanga, Ouango-Bangui, Castors, Bédé Combattant et Bimbo.

⁴² L'appui au site de déplacés Carmel s'est arrêté en janvier 2017 suite à la fermeture du site.

| | | |
|--|-----------------------|---------------------|
| Nombre de cas référés | 4.050 | 175% |
| Nombre d'enfants pris en charge pour malnutrition aigüe sévère | 2.923 | 75% |
| Nombre d'accouchements assistés | 35.899 | 97% |
| Nombre de femmes visites CPN1 et plus | 114.771 | 129% |
| Nombre de nouveaux cas bénéficiant d'une prise en charge psychosociale/santé mentale | 748 | 6% |
| Nombre de victimes de violences sexuelles prises en charge | 125 | 83% |
| Nombre de personnes bénéficiaires des activités de sensibilisation | 214.496 ⁴³ | 96% |
| Nombre d'interventions chirurgicales et gynéco-obstétricales (urgences et programmées) | 693 | (cible non définie) |

→ **Appui à la production alimentaire pour la résilience et la cohésion sociale des communautés affectées par les crises récurrentes en République centrafricaine**

Le programme d'appui à la production alimentaire pour la résilience et la cohésion sociale des communautés affectées par les crises récurrentes en République centrafricaine vise à améliorer la sécurité alimentaire et nutritionnelle à travers un appui à la relance de la production alimentaire, à la gestion des enjeux intercommunautaires et au renforcement des capacités institutionnelles.

Le programme, mis en œuvre depuis 2015, comporte 3 volets complémentaires:

1. Résilience des communautés rurales agricoles et agropastorales: mis en œuvre par la *Food and Agriculture Organization* (FAO) et DRC dans la région de l'Ouham Pendé (nord-ouest) et WWF dans les régions de la Lobaye et Sangha Mbaéré (sud-ouest);
2. Transhumance et renforcement des communautés pastorales: mis en œuvre par la FAO, DRC, *Association for Cooperative Operations Research and Development* (ACORD), ACTED et *Catholic Relief Services* (CRS) à échelle nationale⁴⁴;
3. appui au petit élevage: mis en œuvre par COOPI à Bangui et sa périphérie.

A l'exception de l'appui au petit élevage mis en œuvre par COOPI qui a seulement démarré à la fin juillet 2017, la mise en œuvre des projets s'est principalement terminée en 2017. Le projet du volet 3 a consacré les 6 premiers mois de sa mise en œuvre notamment au recrutement du personnel, l'identification des sites d'intervention et des bénéficiaires.

Au total, 751.759 personnes ont bénéficiées de manière directe de l'action. Cependant, indirectement, les activités ont atteint toute la population des zones ciblées par le renforcement des capacités nationales à fournir des services aux agriculteurs et éleveurs, la réhabilitation d'infrastructures légères (marchés/parcs de bétail, abattoirs), les sensibilisation/formations via les campagnes de masse et radiodiffusions, et la mise en place/redynamisation de structures communautaires de dialogue et cohésion sociale qui serviront les communautés. Le programme a relancé les campagnes de vaccination des animaux d'élevage lesquelles étaient arrêtées depuis la crise humanitaire en 2013/2014.

Transversalement, les projets ont intégré des activités de cohésion sociale et gestion des conflits, afin de contribuer à la cohabitation pacifique entre agriculteurs et éleveurs. Le programme a également mis un accent fort sur le renforcement des capacités et compétences des groupements locaux et comités communautaires, ainsi que des acteurs

⁴³ Les bénéficiaires des sessions de sensibilisation sont plus élevés que le montant indiqué, mais certaines données n'étaient pas disponibles au moment du rapport annuel. Par ailleurs, le nombre de bénéficiaires de certaines activités, telles que les radio diffusions, est difficile à estimer étant donné que celles-ci s'adressent à un public de masse et/ou une population ciblée.

⁴⁴ Ouham, Ouham Pendé, Nana Mambéré, Nana Gribizi, Obella Mpoko, Mambéré Kadei, Ouaka, Kémo, Lobaye, Bamingui-Bangoran, Haute-Kotto, Basse-Kotto, Mbomou, Haut-Mbomou, Vakaga, Sangha Mbaéré

nationaux tels que l'Agence Nationale de Développement de l'Elevage (ANDE) et la Fédération Nationale des Eleveurs Centrafricains (FNEC). Ces bénéficiaires ont été appuyés en structuration, intrants, formations techniques/thématiques et accompagnement.

Les projets dans le Nord-Ouest et Sud-Est ont connu des incidents causés par les violences perpétrées par les groupes armés en 2017. Les sites d'intervention affectés ont été difficiles d'accès, du personnel des organisations partenaires ont subi des agressions, et des vols d'équipement et matériel ont été rapportés. Néanmoins, les activités ont continué, à part dans la zone de Zémio où la base de l'ONG ACTED a dû être fermée en juillet 2017. Les activités à Zémio ont pourtant repris en fin d'année.

| Résultats clés – Sécurité alimentaire et nutritionnelle | | |
|---|-----------|---------------------|
| Indicateur | Résultat | Taux de réalisation |
| Volet 1 – Résilience des communautés rurales agricoles et agropastorales | | |
| Nombre de groupements agricoles, producteurs de semences, rizicoles et maraichers formés et équipés en kits | 1.100 | 138% |
| Nombre de groupements d'élevage formés et équipés | 120 | 100% |
| Nombre de groupements de femmes formés et équipés pour leurs AGR (transformation/diversification alimentaire et non alimentaire) | 146 | 97% |
| Nombre de bénéficiaires appuyés dans les AGR agricoles/petit élevage | 12.057 | 301% |
| Nombre de groupements accompagnés ayant développé des systèmes d'épargne et de crédit villageois avec succès | 710 | 137% |
| Nombre de groupements adhérents aux Caisses d'épargne et de crédit de Bozoum, Ndim, Ngaoundaye et Kouï | 181 | 60% |
| Nombre d'ateliers artisanaux (cordonnerie, menuiserie, forgeron, mécanique, briqueterie) produisant régulièrement à la fin du projet | 6 | 60% |
| Nombre d'organisations paysannes redynamisés autour des filières porteuses | 30 | 100% |
| Nombre de groupements agricoles ayant été formés sur les Champs Ecole Paysans (CEP) | 864 | 100% |
| Nombre de centres de formation agricole et de promotion féminine fonctionnels | 15 | 125% |
| Nombre de centrales d'achat réhabilités et fonctionnelles | 5 | 83% |
| Nombre de pharmacies vétérinaires fonctionnelles | 4 | 67% |
| Nombre de plateformes multifonctionnelles gérées par des femmes mises en place pour favoriser la transformation et la valorisation des produits agricoles | 3 | 75% |
| Nombre de personnes sensibilisées en matière de protection et gestion des conflits | 8.219 | 235% |
| Nombre de personnes sensibilisées/formées sur: | | |
| la gouvernance forestière | 27.070 | 60% |
| la gouvernance des ressources naturelles | 40 | 100% |
| l'agriculture durable | 216 | 116% |
| Nombre de comités villageois et OSC locales pour la gestion des ressources naturelles/forestières appuyés dans leur structuration et redynamisation | 38 | 119% |
| Volet 2 – Transhumance et renforcement des communautés pastorales | | |
| Nombre de ménages pastoraux ayant bénéficiés des campagnes de vaccination des animaux | 90.000 | 100% |
| Nombre d'agents vétérinaires de l'ANDE actifs | 174 | 200% |
| Nombre d'animaux vaccinés (bovins et petits ruminants) | 2.191.072 | 104% |
| Nombre de parcs de bétails réhabilités | 250 | 204% |
| Nombre de pharmacies vétérinaires réhabilitées | 3 | 100% |
| Nombre de secteurs vétérinaires fonctionnels de l'ANDE et FNEC | 105 | 116% |
| Nombre de personnes bénéficiant des activités de cohésion sociale et gestion pacifique des conflits entre éleveurs et agriculteurs/liés à la transhumance | 14.010 | 31% |
| Nombre de groupements agricoles/pastoraux appuyés en intrants/formations techniques/AGR | 282 | |

→ Réponse à court et moyen terme à l'afflux de réfugiés de République centrafricaine au Cameroun

Le projet de réponse à court et moyen terme à l'afflux de réfugiés de la République centrafricaine au Cameroun, mis en œuvre par la *Deutsche Gesellschaft für Internationale Zusammenarbeit* (GIZ), est venu à terme au 30 juin 2017.

L'action avait pour objectif de réduire les tensions entre les populations locales et les réfugiés dans les régions de l'Est, du Nord et de l'Adamaoua au Cameroun. Plus spécifiquement, le projet visait à (i) accompagner le gouvernement camerounais dans l'élaboration du plan opérationnel de sa stratégie sectorielle de développement social qui inclut les services pour les personnes déplacées internes et les réfugiés, (ii) réduire la collecte anarchique du bois par les réfugiés des camps (volet combustibles), et (iii) améliorer l'accès à l'eau et assainissement dans les villages accueillant les réfugiés centrafricains (volet WASH).

L'action a été mise en œuvre en collaboration étroite avec le Haut-Commissariat des Nations Unies pour les Réfugiés (UNHCR), le Ministère de l'Economie, de la Planification et de l'Aménagement du Territoire (MINEPAT), le Ministère de l'Administration Territoriale et de la Décentralisation (MINATD), le Ministère de l'Eau et de l'Energie (MINEE), l'ambassade de la RCA au Cameroun, les services du Gouverneur de la région de l'Est, et les représentants de réfugiés.

Deux études ont été réalisées lesquelles ont établi un état des lieux et un diagnostic de la situation des réfugiés centrafricains résidents au Cameroun et l'identification de projets et stratégies pour faciliter le rapatriement volontaire des réfugiés centrafricains le moment opportun. Par la suite, le plan opérationnel pour la mise en œuvre de la stratégie sectorielle de développement social a été élaboré à travers des concertations au niveau local et national.

Pour la deuxième composante du projet concernant la production et distribution de combustibles, elle s'est limitée au camp de réfugiés de Mbilé. Cette composante, mise en œuvre en partenariat avec PUI, Action contre la Faim (ACF), GIC Clairnet (locale) et APCRE (locale), repose sur un modèle de fabrication de combustible alternatif innovant: Des briquettes de combustible sont produites par les réfugiés-mêmes à partir d'un mélange de sciure de bois et d'argile. La sciure de bois a été fournie gratuitement par la scierie environnante.

Cette composante, en raison de son caractère innovant, a subi plusieurs ajustements au cours de sa mise en œuvre. Une première phase pilote a permis de trouver la composition exacte des briquettes, ainsi que le modèle technique de production. Au final, la capacité de production avait atteint 97.877 briquettes par jour; quantité qui a permis de répondre aux besoins des ménages du camp de Mbilé. Les ménages ciblés ont également reçu des foyers améliorés fabriqués à base de paille, bouse de vache et terre de termitière. Les rémunérations monétaires pour les fabricants de briquettes ont de manière directe améliorée les conditions économiques des ménages concernés, mais toute l'activité de combustible a bénéficié aux réfugiés en réduisant la pénibilité du travail, les risques d'agressions et le temps consacré auparavant à la collecte du bois. Par ailleurs, les foyers améliorés ont permis une préparation des repas avec des risques réduits d'incendie et de maladies liées à l'émission de fumée de cuisson. L'évaluation du projet a démontré que 98% de la population réfugiée et 57% de la population hôte de Mbilé utilise les briquettes de sciure comme combustible. Ce volet a marqué l'intérêt de l'UNHCR, lequel s'est engagé à assurer la continuité à court et moyen terme des activités de fabrication et distribution de combustibles dans le camp de Mbilé.

La distribution de combustibles et foyers améliorés a été accompagnée de campagnes de sensibilisation à travers les causeries éducatives, affiches, sketches et démonstrations culinaires mis en œuvre par l'association locale Fondation Confucius. Une radio communautaire, appelée Radio Bêkou, a été mis en place et a réussi à atteindre environ 7.000 auditeurs sur un rayon de 11 kilomètres en plus des résidents du camp de Mbilé.

Les émissions ont porté sur la paix, la cohésion sociale, et les pratiques environnementales responsables.

Quant au volet WASH, il a été mis en œuvre par les ONG ACF, Solidarités International et PUI en partenariat avec les communes ciblées et l'UNHCR. 7 communes ont bénéficié de ce volet, couvrant une centaine de villages dans les 3 régions d'accueil de réfugiés centrafricains. Les communes bénéficiaires ont également été accompagnées dans la gestion de l'eau et l'élaboration de stratégies de gestion de l'eau. Le projet a ainsi amélioré la cohésion sociale entre communautés hôtes et réfugiés en réduisant la pression exercée sur les points d'eau. L'installation de latrines et de dispositifs de lavage de mains a été renforcée par 149 campagnes de promotion des bonnes pratiques d'hygiène.

| Résultats clé - Réponse à court et moyen terme à l'afflux de réfugiés de République centrafricaine au Cameroun | | |
|--|--|---------------------|
| Indicateur | Résultat | Taux de réalisation |
| Nombre de personnes hôtes et réfugiées formées et fabriquant des briquettes contre rémunération monétaire | 1.041 | 104% |
| Quantité de briquettes fabriquées et distribuées | 8.899.400 | |
| Nombre de ménages hôtes et réfugiés recevant les briquettes | 3.152 | 63% |
| Nombre de ménages hôtes et réfugiés ayant reçu un foyer amélioré | 4.040 | 81% |
| Nombre de personnes hôtes et réfugiées formées à la fabrication de foyers améliorés | 4.435 | 4 435% |
| Nombre de foyers améliorés fabriqués | 8.625 | 287% |
| Nombre de forages construits/réhabilités et sources d'eau aménagées dans les communes ciblées | 36 forages et 64 points d'eau 10 sources d'eau aménagées 3 réservoirs de stockage de l'eau avec bornes fontaines | 141% |
| Nombre de centres de santé ou écoles situés en priorité dans les villages à proximité des camps dont les conditions sanitaires sont améliorées | 54 latrines et 30 dispositifs de lavage des mains dans 29 centres de santé/hôpitaux/écoles | 145% |
| Nombre d'analyses de la qualité de l'eau effectuées | 418 analyses de la qualité de l'eau effectuées | 104% |
| Nombre d'aires de lavage de linge construites à proximité des sources d'eau | 14 aires de lavage de linge | 100% |
| Nombre de communes du projet où le système de gestion de l'eau est amélioré | Dans les 7 communes: 125 comités de gestion des points d'eau appuyés 11 cartes hydrauliques réalisées 2 plans communaux de développement actualisés 30 artisans réparateurs formés à la maintenance des points d'eau 96 agents communaux renforcés dans la gestion de l'eau 6 magasins/boutiques de vente de pièces détachées pour les points d'eau mis en place | 100% |
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→ **Relance économique et d'autonomisation des acteurs économiques centrafricains**

Le Programme "Relance économique" contribue à l'autonomisation des acteurs économiques locaux affectés par la crise en RCA et à la reconstitution du tissu socio-économique dans le pays.

Le projet "Fini Bangondo Ti Mai (Nouvelle vision pour le développement)", mis en œuvre par le consortium d'ONG *Danish Refugee Council (DRC)*, *Mercy Corps Europe (MCE)* et *ACTED*, renforce le capital économique, humain, social et financier des acteurs économiques de Bangui, Bimbo, Bégoua et Bouar.

Le programme vise à renforcer 1.500 acteurs économiques locaux et 600 Associations Villageoises d'Épargne et de Crédit. L'action comporte deux volets d'intervention: (i) l'accompagnement et l'appui/conseil aux porteurs de projets et (ii) le renforcement des capacités techniques et opérationnelles des établissements de microfinance.

Les 6 filières maraîchage, aviculture, savonnerie, apiculture, construction traditionnelle et textile, ont été identifiées comme porteuses dans les zones ciblées lors de l'étude socio-économique menée initialement. L'étude a également permis d'établir un diagnostic de la microfinance et d'identifier les contraintes et freins à l'entrepreneuriat en RCA. Trois types d'acteurs économiques locaux (AEL) sont ciblés par le projet: AEL en consolidation, AEL en recapitalisation et, AEL émergents.

Des modules de formation sur l'éducation financière et l'entrepreneuriat ont été développés pour le renforcement des capacités des AEL. Par ailleurs, 20 formateurs experts nationaux ont été formés à l'utilisation des modules, ainsi que les membres d'ONG locales en charge du suivi/conseil de proximité aux AEL.

Le processus d'identification des AEL a été plus difficile qu'initialement estimé, afin de cibler les plus fiables et pertinents. Les AEL déjà identifiés ont passé une évaluation initiale (baseline) et ont suivi la formation en éducation financière et entrepreneuriat. Les AEL formés ont avancé sur l'élaboration de leur plan d'affaires.

En janvier 2017, l'initiative FabLab (un incubateur entrepreneurial permettant de soutenir des entrepreneurs innovants) a été lancée en partenariat avec l'Alliance française de Bangui et l'Ambassade de France. Les 13 lauréats porteurs de projets innovants ont été intégrés comme bénéficiaires dans le projet et un plan d'action adapté à chacun a été mis en place.

Dans le cadre du projet, 60 Associations Villageoises d'Epargne et de Crédit ont été identifiés pour un appui aux tontines. Des campagnes de sensibilisation à l'épargne et sur le fonctionnement des Etablissements de Microfinance (EMF) ont été lancées.

| Résultats clés – Relance économique | | |
|---|----------|---------------------|
| Indicateur | Résultat | Taux de réalisation |
| Nombre d'AEL bénéficiant d'un paquet d'appui intégré pour lancer/redynamiser/consolider leur projet | 973 | 65% |
| Nombre d'AEL formés en gestion économique et éducation financière | 697 | 46% |
| Nombre d'individus formés en tant que formateurs en matière d'entrepreneuriat et éducation financière | 20 | 33% |
| Nombre d'études réalisées pour le développement d'une stratégie opérationnelle | 1 | 100% |

La Composante "Renforcement des capacités techniques et organisationnelles des parties prenantes du secteur de la microfinance doit encore être opérationnalisée, à travers une convention de délégation avec l'Agence Française de Développement (AFD).

→ **Ecofaune+, Ecosystèmes faunistiques du nord-est RCA/Tchad et du sud-est de la RCA**

Le programme Ecofaune+ vise à améliorer la gouvernance et la gestion durable des ressources naturelles et de la biodiversité en RCA dans une perspective de développement de l'économie verte et de lutte contre la pauvreté. L'action se décompose en deux zones ayant chacune ses particularités:

Les Aires protégées et les Zones Cynégétiques Villageoises (ZCV) dans le Nord-Est

En juillet 2016, le Fonds Bêkou a contracté le Groupement Européen d'Intérêt Economique (GEIE) AGRECO pour la mise en œuvre du programme dans la région enclavée du Bamingui-Bangoran. Cette zone d'intervention complexe, restée sous le contrôle du groupe armé FPRC, connaît une situation sécuritaire fortement précaire.

En 2017, AGRECO, en collaboration avec *Wildlife Conservation Society* (WCS), a opéré un recensement aérien sur une superficie de 63 600 km² qui a confirmé le rapide déclin de la grande faune dans le Nord et le besoin d'imposer un moratoire pour permettre une restauration des populations menacées. Les résultats du recensement ont été partagés avec le Comité Interministériel de Suivi (CIS). Un dénombrement de la faune nocturne a également été effectué en 2017 utilisant des pièges caméras sur une période de 1 an, lequel sera complété par un sondage pédestre en période sèche au début de l'année 2018.

Cependant, une stratégie nationale de lutte anti-braconnage et un nouveau code de gestion de la faune et des aires protégées ont été adoptés par le gouvernement centrafricain en 2017.

Par ailleurs, AGRECO a procédé à un recrutement de surveillants pisteurs, afin d'augmenter l'effectif total à 40. Ainsi, 26 nouveaux surveillants pisteurs ont été intégrés dans le projet à partir de septembre 2017. Les missions de lutte anti-braconnage sont effectuées par 3 équipes comptant chacune 8 surveillants pisteurs. Chacune des équipes assure 15 jours de mission par jour.

Dans l'objectif de faciliter l'auto-emploi aux jeunes désœuvrés pour les détourner des activités illégales, dont le braconnage, le centre de formation des jeunes à Bamingui a été réhabilité. Une première cohorte de 50 pionniers a été formée aux métiers tels que la

couture, la mécanique et soudure, le petit élevage, l'agriculture, la menuiserie et la maçonnerie. Les formations sont mises en œuvre en partenariat avec le Haut-Commissariat chargé de la Jeunesse Pionnière Nationale (JPN).

Un lien entre les formations et les micro-projets a été établi en incluant la construction d'une pintadière et d'un four traditionnel de boulangerie dans les travaux pratiques. Les micro-projets ont été lancés et prévoient la production et vente des pintades et œufs, la production de pain, la culture du manioc, et la production et commercialisation de la viande de bœuf séchée.

En termes de coordination, le Comité Interministériel de Suivi, composé de 12 hauts responsables ministériels, est désormais opérationnel et un comité de coordination technique avec les autres acteurs de la zone sera également mis en place.

La réserve naturelle "Chinko" dans le Sud-Est de la RCA

Le parc Chinko est géré par l'ONG *African Parks Network* (APN), laquelle a conclu un accord sur 50 ans avec le gouvernement centrafricain. Le contrat entre APN et le Fonds Békou a été signé en décembre 2017 et la mise en œuvre devrait commencer en janvier 2018.

Cette action contribuera à la gestion durable et à la conservation de la biodiversité de la réserve naturelle Chinko par la réhabilitation/maintenance des routes, le renforcement des réseaux de communication, la lutte anti-braconnage, la sensibilisation des populations, et le développement communautaire de la zone ciblée. En 2017, le parc Chinko a été impacté par les violences surgies dans le Sud-Est, ayant accueilli et assisté 3.000 personnes déplacées par le conflit.

→ **Promotion de la cohésion sociale, du dialogue et de la réconciliation dans la société centrafricaine**

Ce programme contribue à favoriser la stabilisation et le relèvement de la société centrafricaine en renforçant les capacités locales et le dialogue à court et moyen terme à travers 4 composantes: (i) renforcement des capacités de la société civile centrafricaine; (ii) appui au redéploiement des autorités locales; (iii) appui au retour des PDI et réfugiés centrafricains; (iv) soutien aux médias centrafricains.

(i) Renforcement des capacités de la société civile centrafricaine

Cette composante en faveur de la société civile centrafricaine qui œuvre en faveur de la cohésion sociale et réconciliation, a été augmentée à 2,5 millions d'euros en 2017. Le projet prévoit une réponse holistique aux difficultés rencontrées par les acteurs de la société civile centrafricaine:

- un renforcement des capacités des organisations locales;
- un renforcement des capacités des organisations intermédiaires, telles que les plateformes de coordination;
- et un appui institutionnel au Secrétariat Permanent pour les ONG (SPONG), service sous tutelle du Ministère du Plan.

Le projet proposera des formations et un accompagnement adaptés aux besoins des acteurs concernés, mais également un centre de service qui mettra à disposition des organisations de la société civile le matériel, équipement et conseil nécessaires à leur opérationnalisation. Les négociations pour une mise en œuvre par le consortium Institut Bioforce/OFAM ont été engagées en 2017 et devraient aboutir au premier trimestre 2018.

Ce projet contribue à la Feuille de route d'appui à la société civile centrafricaine dans le cadre du Programme Indicatif National (PIN) sous le 11^e Fonds Européen pour le Développement (FED) et maximisera les complémentarités avec les projets financés sous d'autres instruments de l'Union européenne en faveur de la société civile.

(ii) Appui au retour des PDI et réfugiés centrafricains

En réponse aux mouvements de retour observés depuis le début de l'année 2017 dans certaines zones, le Fonds Bêkou a adopté une nouvelle composante d'appui au retour des PDI et réfugiés centrafricains pour un montant de 9 millions d'euros. Cette composante vise à favoriser le retour dans les zones de Bangui, Ouham Pendé/Ouham, Nana Mambéré/Mambéré Kadei et Ouaka (Bambari) par des activités socio-économiques, l'appui psychosocial, la réhabilitation d'infrastructures communautaires favorisant la cohésion sociale et la production, et le renforcement des capacités locales. Un premier appel à manifestation d'intérêt pour les zones de Bangui et Bambari a été lancé en juillet 2017 pour un montant de 5,25 millions d'euros. La mise en œuvre des projets devrait débuter au premier trimestre 2018. Cependant, suite à la dégradation sécuritaire dans le Nord-Ouest du pays, le deuxième appel à manifestation est réorienté sur la zone ouest uniquement pour un financement maximal de 3,75 millions d'euros et sera publié en janvier/février 2018.

(iii) Appui au redéploiement des autorités locales

Une Convention de délégation a été signée le 10 mars 2016 avec Expertise France pour la mise en œuvre d'un projet pilote de redéploiement des services publics déconcentrés, renforcement de la cohésion sociale et relèvement précoce en Centrafrique. Expertise France agit en partenariat avec Avocats Sans Frontières Belgique (ASF) pour le volet justice et l'Agence française de coopération médias (CFI) pour le volet médias. Une collaboration est également établie entre CFI et l'Association des Radios Communautaires centrafricaines (ARC). Le projet est piloté par un comité multi-acteurs sous la présidence du Haut-Commissaire à la Primature chargé de la politique de décentralisation et de régionalisation. La coordination locale est renforcée par des comités réunissant les autorités locales et les autres partenaires du projet dans les régions ciblées.

Les activités ont démarré depuis mai 2016 et se poursuivent sur une période de 30 mois en trois phases: phase 1 - diagnostic (cartographie des acteurs et renforcement des partenaires locaux); phase 2 - stabilisation (redéploiement des autorités locales et renforcement des cadres de concertation locaux); phase 3 - relèvement précoce de deux régions (restauration des services locaux de base et relance économique locale).

Suite au diagnostic établi en 2016 sur les 4 territoires présélectionnés (Bambari, Berberati, Bria et Bangassou), les régions de Berberati et Bria ont été retenues comme zones ciblées par le projet. Le diagnostic a porté sur la gouvernance locale, le cadre et les conditions de travail, et les compétences et capacités des services et du personnel, les médias, la cohésion sociale et l'activité économique. Ainsi, les deux régions ont été sélectionnées selon les critères de nécessité du projet au regard de ses différents enjeux, synergie des actions en cours et à venir et faisabilité. Un plan d'action évolutif pour chacune des deux régions a été adopté par la suite.

La mise en œuvre des activités s'est déroulée dans un contexte sécuritaire volatil notamment à Bria qui a connu une recrudescence de violence depuis novembre 2016. Par conséquent, les activités ont été ralenties dans cette localité et les équipes ont cependant renforcé les activités à Berberati. Toutefois, des émissions de sensibilisation de la population diffusées par les radios communautaires se sont poursuivies également à Bria. Par ailleurs, des formations sur les techniques de management éditorial ont été effectuées pour les directeurs et chefs de radios. Les activités d'équipement en matériels ont démarré et restent encore à mettre pleinement en œuvre.

A Berberati, le renforcement des autorités locales, médias et instances de justice, ainsi que la réhabilitation des bâtiments administratifs⁴⁵, ont pu avancer, malgré quelques

⁴⁵ Bâtiment de l'Agence centrafricaine de développement agricole (ACDA), abattoir de Berberati, bureau de la préfecture.

lenteurs administratives. Les formations ont renforcés et sensibilisés les autorités locales et chefs de quartiers dans leur rôle. Le plan de renforcement des capacités des autorités administratives reste encore à élaborer, retardé par la difficulté de rassembler l'ensemble des données administratives de chacun des fonctionnaires concernés.

Dans les deux localités, Bria et Berberati, des comités techniques d'appui aux projets de développement mènent les évaluations des besoins et des capacités locales des services et structures étatiques concernés.

(iv) Soutien aux médias indépendants comme acteurs directs du dialogue public au niveau local et national

Le Fonds Bêkou a conclu un contrat de subvention avec la Fondation Hironnelle depuis fin avril 2016 pour une durée de deux ans, afin d'appuyer la Radio Ndeke Luka (RNL) dans sa mission d'information impartiale contribuant à la réconciliation et au dialogue en RCA.

Radio Ndeke Luka reste jusqu'à présent la seule radio avec une couverture nationale en Sango et en Français, émettant en direct 24h/24 et 7 jours/7. Ses émissions sont axées sur les droits humains, la jeunesse, la condition féminine, le développement, la santé et la bonne gouvernance. La radio intervient également à travers son site internet (<http://www.radiondekeluka.org>) sur lequel elle publie ses articles et donne accès à ses émissions en direct et enregistrées. Ainsi, elle diffuse des messages de cohésion sociale et fournit des clés de compréhension des efforts de réconciliation par son programme d'informations usuel, mais aussi des émissions thématiques telles "A vous la parole" sur le retour des déplacés et "Eh le Songo, Dialogue des cultures et religions".

Le Fonds Bêkou appuie RNL dans son fonctionnement quotidien et renforce ses capacités, afin d'accroître encore son professionnalisme et sa durabilité. En 2017, RNL a continué ses activités, tout en ajustant sa grille de programmes et en élaborant de nouvelles émissions pour répondre aux demandes des auditeurs ainsi qu'à l'évolution du pays. Les relais de Bambari, Bouar, Bozoum et Ndélé, ainsi que les radios partenaires diffusant les programmes de RNL, ont globalement continué à fonctionner sur l'année. La grille des programmes de RNL a assuré la représentativité de toutes les tendances politiques en RCA. Par ailleurs, l'émission de dialogue "Patara" a permis un débat par semaine sur les activités gouvernementales.

| Résultats clés – Appui à la Radio Ndeke Luka | | |
|---|--|---------------------|
| Indicateur | Résultat | Taux de réalisation |
| Taux de la population centrafricaine ayant accès aux programmes de RNL | Plus de 2 millions d'individus | >39% |
| Nombre d'internautes fréquentant chaque mois le site web de RNL et les pages de réseaux sociaux | Plus de 316.000 sessions et 77.000 personnes ont consulté le site web et/ou écouté les programmes en ligne | 100% |
| Nombre de radios communautaires reprenant une heure d'émissions de RNL en direct chaque jour | 7 radios communautaires ont rediffusés RNL. La 8e radio à Kaga Bandoro a dû fermer. | 87% |
| Nombre d'émetteurs relais FM de RNL fonctionnant 24/24 au minimum 20 mois sur 24 | 5 émetteurs émettent 24h/24h | 100% |
| Nombre d'auditeurs/personnalités de la société civile / décideur / politicien par semaine participant aux émissions de RNL | Plus de 10 auditeurs /personnalités par semaine | 100% |
| Nombre d'étudiants stagiaires accueillis au sein de la RNL chaque année | 9 | 180% |
| Nombre de collaborateurs d'autres médias participant aux formations de RNL | 3 | 30% |
| Nombre de journalistes, animateurs, présentateurs, techniciens et membres de l'administration conseillés, suivis et évalués lors des formations et en interne | 30 | 100% |
| Nombre de formations sur la production et diffusion d'émissions organisées | 9 formations et de la formation continue | 112% |

Actions adoptées par le Comité de gestion en décembre 2017, dont la mise en œuvre n'a pas encore démarré:

→ Résilience rurale et création d'emplois

L'action "Résilience rurale et création d'emplois" vise à promouvoir une dynamique de croissance durable et de création d'emplois dans les secteurs agropastoraux productifs en RCA. Le programme adopte une approche "filière" pour relever les défis structurels et organisationnels entravant le développement des filières productives.

Trois objectifs spécifiques guident l'action:

- Renforcer l'agriculture de subsistance et redynamiser le secteur agropastoral;
- Améliorer la productivité agricole et pastorale;
- Développer les filières de production/chaînes de valeur les plus prometteuses en matière d'emploi des jeunes.

Dans ce but, l'action appuiera les producteurs de base et structures faîtières, les services décentralisés, et les politiques et stratégies sectorielles. Les filières agricoles et d'élevage seront soutenues dans toute leur chaîne de valeur: production, transformation, conservation, commercialisation et vente. Des expériences positives acquises par le programme "Appui à la production alimentaire pour la résilience et la cohésion sociale des communautés affectées par les crises récurrentes en République Centrafricaine", telles que le modèle de la caisse de résilience, seront mises à profit de l'action.

Le projet interviendra à échelle nationale dans les zones rurales de la RCA. Au niveau central, une assistance technique viendra en appui des ministères de tutelle.

→ Désenclavement des Régions en République Centrafricaine

L'objectif de l'action consiste à désenclaver les régions prioritairement par la mise en place d'infrastructures et d'équipements. L'installation de ponts métalliques, mis à disposition gratuitement par la France, en remplacement de bacs et ponts vétustes, permettra en particulier d'agir sur les axes routiers. Le programme contribue ainsi au développement socio-économique du pays en promouvant la circulation des biens et des personnes, en renforçant la sécurité et la cohésion sociale, et en facilitant le redéploiement des fonctionnaires et agents de l'Etat.

L'action capitalisera sur les expériences passées en RCA d'installation de ponts, notamment de ponts Bailey. La liste définitive des ouvrages prioritaires sera finalisée après l'analyse de la faisabilité aux endroits pré-identifiés par les autorités centrafricaines.

Le projet sera complémentaire à de nombreuses actions en cours et il travaillera en synergie et partenariat avec d'autres projets de construction et de réhabilitation d'infrastructures dans le pays.

→ Eau pour la Paix, Eau pour la Vie (PEPEV)

Cette action a pour but principal d'augmenter le taux de couverture en eau potable et en assainissement de la République centrafricaine. Le projet est en ligne avec la Politique et Stratégie Nationale de l'Eau et de l'Assainissement (PSNEA), qui constitue le cadre d'orientation du secteur.

Le projet prévoit le renforcement des capacités des comités de gestion des points d'eau et des communautés en matière d'hygiène et d'assainissement, la construction/réhabilitation d'infrastructures d'hydraulique et d'assainissement de base tant en milieu rural qu'en milieu urbain et périurbain, ainsi que le renforcement des moyens techniques d'opération de l'Agence Nationale pour l'Eau et l'Assainissement. L'action se décompose en deux volets : (i) intervention immédiate d'appui à l'accès à

l'eau et à l'assainissement de base dans les zones prioritaires et, (ii) intervention structurante sur le moyen terme.

La présente action vient compléter et renforcer les impacts des différents projets de l'Union européenne, ainsi que de la Banque Africaine de Développement (BAD), de l'UNICEF et d'autres partenaires à la République centrafricaine.

2.3 Suivi et évaluation

2.3.1 Collecte de données périodique

Les projets du Fonds Bêkou sont suivis en interne grâce à une collecte de données trimestrielle confirmant les progrès réalisés au niveau des indicateurs clés de l'action, tels que définis dans le cadre logique. Ces données sont complétées par des notes narratives résumant les activités mises en œuvre, les principaux défis rencontrés et leur éventuel impact sur les bénéficiaires.

Ce système de suivi régulier permet de collecter des informations opérationnelles en dehors des rapports exécutifs, généralement annuels, soumis par le partenaire de mise en œuvre, et permet de suivre les avancées et retards éventuels dans la mise en œuvre, et le cas échéant de prendre des mesures correctrices pour atteindre les résultats escomptés dans les délais.

2.3.2 Missions de suivi axé sur les résultats

Depuis 2016, les projets du Fonds Bêkou bénéficient du suivi basé sur les résultats ROM (*Results Oriented Monitoring*), module commun aux DG DEVCO, DG NEAR, et Délégations de l'Union européenne. Les 4 missions ROM prévues pour l'année 2017 ont été effectuées selon la planification annuelle:

- Projet pilote de redéploiement des services déconcertés, de renforcement de la cohésion sociale et de relèvement précoce en Centrafrique – Expertise France;
- Ecofaune+ (volet nord-est) – AGRECO;
- Radio Ndeke Luka – Fondation Hironnelle;
- Relance économique – Consortium DRC/MCE/ACTED.

Les ROM ont permis une évaluation ponctuelle de la mise en œuvre de l'action, ont permis d'identifier les forces des projets et certaines faiblesses qui font actuellement l'objet de mesures de correction.

2.3.3 Evaluations

Une évaluation des deux phases du programme de santé est prévue au premier trimestre 2018. Bien que cette évaluation ait été initialement prévue vers la fin 2017, elle a été reportée pour permettre la reprise du dialogue avec le nouveau Ministre de la Santé et de la Population, suite au remaniement du gouvernement en septembre 2017, et la prise de fonction de l'assistant technique du Fonds Bêkou au Ministère.

2.4 Communication et visibilité

Sur toute l'année 2017, les partenaires ont poursuivi la mise en œuvre de leur plan de communication et visibilité, assurant une sensibilisation et communication sur les projets, ainsi que la visibilité de l'Union européenne. Par ailleurs, les partenaires exécutifs ont continué à publier des articles et témoignages de bénéficiaires sur le site internet de capacity4dev (<https://europa.eu/capacity4dev/trust-fund-bekou>), mais également leurs propres sites et réseaux sociaux et la presse locale.

Le Fonds Bêkou a également effectué les activités de communication et visibilité suivantes:

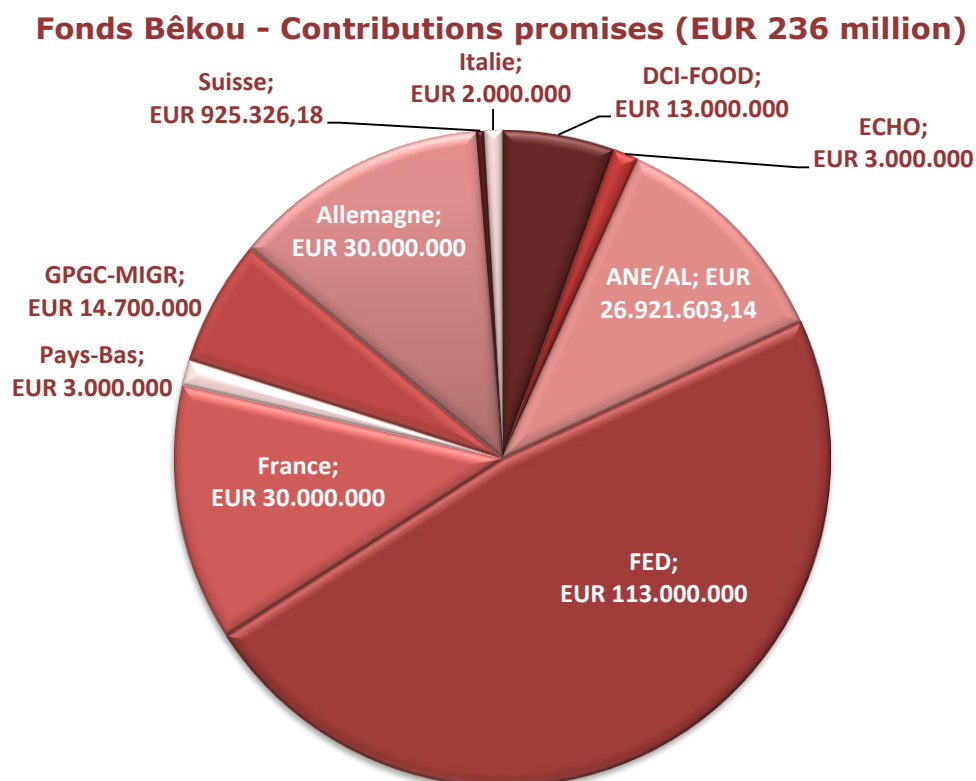
| Activité | Lieu | Dates |
|---|-----------|--|
| Débat conjoint Bêkou/Cordaid "Supporting partnerships for sustainable peace in the Central African Republic" aux Journées européennes du Développement (JED) | Bruxelles | 8 juin 2017 |
| Organisation d'événements publics (débats, atelier, stands, jeux-concours, distribution de matériel de visibilité Bêkou) sur le secteur agropastoral et développement rural en RCA à l'occasion de la Journée internationale de la femme rurale et de la Journée mondiale de l'alimentation | Bangui | 19 – 20 octobre 2017 |
| Contribution à l'atelier de cinéma documentaire autour de la thématique de la réconciliation (initiative Ateliers Varan) | Bangui | A partir de décembre 2017 pour une durée de 8 mois |

SECTION 3 – RAPPORT FINANCIER⁴⁶

3.1 Promesses de dons et contributions

En 2017, les contributeurs du Fonds Bêkou se sont engagés pour un montant de contributions dépassant les 236 millions d'euros, ce qui représente une augmentation de 63 millions par rapport au total des contributions 2016. Ces promesses de dons se sont concrétisées pour la plus grande part: plus de 180 millions d'euros ont été confirmés par un certificat de contribution, contre seulement 56 millions d'euros en attente de certificat.

Le graphique ci-dessous montre la ventilation des contributions promises par contributeur.



Le tableau ci-dessous montre la ventilation entre contributions promises, confirmées et payées ainsi que les montants des crédits (opérationnels et administratifs) d'engagement et de paiement (avec les intérêts perçus jusqu'à la fin de 2017).

⁴⁶ Draft annual accounts of the EU Trust Fund will be annexed to the AAR of the AOD.

| Contributions | Pledged (EUR) | Certified (Committable) (EUR) | Interests (EUR) | Cashed (Payable) (EUR) |
|---|-----------------------|-------------------------------------|--------------------|------------------------------|
| UE - FED | 113.000.000,00 | 68.000.000,00 | | 39.000.000,00 |
| UE - DCI-FOOD 2014-2016 | 13.000.000,00 | 13.000.000,00 | | 10.000.000,00 |
| UE - ANE/AL 2014-2016 | 26.921.603,14 | 26.921.603,14 | | 0,00 |
| UE - GPGC-MIGR | 14.700.000,00 | 14.700.000,00 | | |
| UE - ECHO | 3.000.000,00 | 3.000.000,00 | | 2.000.000,00 |
| DE | 30.000.000,00 | 30.000.000,00 | | 30.000.000,00 |
| FR | 30.000.000,00 | 20.000.000,00 | | 15.000.000,00 |
| NL | 3.000.000,00 | 3.000.000,00 | | 3.000.000,00 |
| CH | 925.326,18 | 925.326,18 | | 925.326,18 |
| IT | 2.000.000,00 | 1.000.000,00 | | 1.000.000,00 |
| TOTAL PLEDGES | 236.546.929,32 | | | |
| TOTAL INTERESTS | | | 149.725,33 | |
| TOTAL COMMITMENT APPROPRIATIONS RECEIVED (OPERATIONAL & ADMINISTRATIVE) | | 180.546.929,32 | | |
| <u>TOTAL COMMITMENT APPROPRIATIONS RECEIVED (OPERATIONAL & ADMINISTRATIVE) + INTERESTS</u> | | <u>180.696.654,65</u> | | |
| TOTAL COMMITMENT APPROPRIATIONS RECEIVED (OPERATIONAL INCL. INTERESTS) | | 172.432.806,20 | | |
| TOTAL COMMITMENT APPROPRIATIONS RECEIVED (ADMINISTRATIVE INCL. INTERESTS) | | 8.263.848,45 | | |
| TOTAL PAYMENT APPROPRIATIONS RECEIVED (OPERATIONAL & ADMINISTRATIVE) | | | | 100.925.326,18 |
| <u>TOTAL PAYMENT APPROPRIATIONS RECEIVED (OPERATIONAL & ADMINISTRATIVE) + INTERESTS</u> | | | | <u>101.075.051,51</u> |
| TOTAL PAYMENT APPROPRIATIONS RECEIVED (OPERATIONAL INCL. INTERESTS) | | | | 96.021.298,94 |
| TOTAL PAYMENT APPROPRIATIONS RECEIVED (ADMINISTRATIVE INCL. INTERESTS) | | | | 5.053.752,57 |

Le tableau ci-dessous montre la ventilation entre contributions promises, confirmées et à recevoir.

| Contributeurs | Montant promis (EUR) | Certificat de contribution | Montant certifié (EUR) | Montant à recevoir (EUR) |
|------------------------|-----------------------|----------------------------|------------------------|--------------------------|
| BUDGET UE (TU1) | | | | |
| DCI-FOOD 2014 | 10.000.000,00 | OUI | 10.000.000,00 | |
| DCI-FOOD 2016 | 3.000.000,00 | OUI | 3.000.000,00 | |
| ECHO - 1 | 2.000.000,00 | OUI | 2.000.000,00 | |
| ECHO - 2 | 1.000.000,00 | OUI | 1.000.000,00 | |
| ANE/AL 2014 | 10.669.756,54 | OUI | 10.669.756,54 | |
| ANE/AL 2015 (DEVCO) | 8.552.672,12 | OUI | 8.552.672,12 | |
| ANE/AL 2016 (NEAR) | 1.990.000,00 | OUI | 1.990.000,00 | |
| ANE/AL 2016 (DEVCO) | 3.120.114,43 | OUI | 3.120.114,43 | |
| ANE/AL 2016/2017 | 2.589.060,05 | OUI | 2.589.060,05 | |
| GPGC-MIGR | 14.700.000,00 | OUI | 14.700.000,00 | |
| Sous-total TU1 | 57.621.603,14 | | 57.621.603,14 | 0,00 |
| FED (TU3) | | | | |
| FED | 39.000.000,00 | OUI | 39.000.000,00 | |
| FED - PIR | 5.000.000,00 | OUI | 5.000.000,00 | |
| FED - OMD | 9.000.000,00 | OUI | 9.000.000,00 | |
| FED - RESERVE | 15.000.000,00 | OUI | 15.000.000,00 | |
| PIN - FED 11ème | 45.000.000,00 | NON | | 45.000.000,00 |
| Sous-total TU3 | 113.000.000,00 | | 68.000.000,00 | 45.000.000,00 |
| EXTERNE (TU5) | | | | |
| FRANCE - 1 | 5.000.000,00 | OUI | 5.000.000,00 | |
| FRANCE - 2 | 5.000.000,00 | OUI | 5.000.000,00 | |
| FRANCE - 3 | 5.000.000,00 | OUI | 5.000.000,00 | |
| FRANCE - 4 | 15.000.000,00 | OUI | 5.000.000,00 | 10.000.000,00 |
| NETHERLANDS | 3.000.000,00 | OUI | 1.000.000,00 | |
| | | | 1.000.000,00 | |
| | | | 1.000.000,00 | |
| ALLEMAGNE - 1 | 5.000.000,00 | OUI | 5.000.000,00 | |
| ALLEMAGNE - 2 | 10.000.000,00 | OUI | 10.000.000,00 | |
| ALLEMAGNE - 3 | 15.000.000,00 | OUI | 15.000.000,00 | |
| ITALIE - 1 | 1.000.000,00 | OUI | 1.000.000,00 | |
| ITALIE - 2 | 1.000.000,00 | NON | | 1.000.000,00 |
| SUISSE - 1 | 925.326,18 | OUI | 925.326,18 | |
| Sous-total TU5 | 65.925.326,18 | | 54.925.326,18 | 11.000.000,00 |
| GRAND TOTAL | 236.546.929,32 | | 180.546.929,32 | 56.000.000,00 |

3.2 Bénéficiaires et montants contractualisés

Pendant l'année 2017, le Fonds Bêkou a conclu 15 nouveaux contrats pour un montant total de 19.739.316,69 EUR. Ces contrats ont été conclus dans le cadre des programmes suivants: Programme d'appui sectoriel santé au Plan de Transition en RCA (Santé II); Programme d'appui à la production alimentaire pour la résilience et la cohésion sociale des communautés affectées par les crises récurrentes en République centrafricaine (Sécurité alimentaire et nutritionnelle); Programme de promotion de l'intégration et de la participation des femmes et des jeunes filles à la vie économique, sociale, et politique de la République centrafricaine (Genre II); Projet ECOFAUNE+ Ecosystèmes Faunistiques du nord-est RCA/Tchad et du sud-est de la RCA et dans le cadre de la Facilité d'assistance technique et de communication.

Le Fonds Bêkou a aussi approuvé l'augmentation de certaines subventions déjà attribuées lors d'années précédentes. En particulier 3 contrats déjà conclus en 2016 dans le cadre du programme SANTE II ont été augmentés en 2017 pour un total de EUR 2.099.715,42 et 3 contrats déjà conclus en 2015 dans le cadre du programme Sécurité Alimentaire et nutritionnelle ont été augmentés pour un total de EUR 619.464,00.

La liste de tous les contrats signés depuis le lancement du Fonds Bêkou, y inclus le nom de l'organisation bénéficiaire, le montant contractualisé ou final et l'année de signature du contrat, est l'objet du tableau ci-dessous.

| Contrats 2014-2017 | | | | |
|--------------------|--|---|------------------------------|-------------------------------|
| Ref. | Titre | Bénéficiaire | Montant contractualisé (EUR) | Année de signature du contrat |
| T03.9 | Appui à la restauration du système de santé de base dans les régions de Bangassou et Bossangoa | Cordaid | 3.185.203,17 ⁴⁷ | 2015 |
| T03.10 | Strengthening the health system in north-eastern Central African Republic | International Medical Corps UK | 2.987.454,12 ⁴⁸ | 2015 |
| T03.11 | Assistance médico-nutritionnelle auprès des populations résidentes et déplacées du 6 ^e arrondissement de Bangui et du district sanitaire de Bimbo | Alliance for International Medical Action | 2.160.830,68 ⁴⁹ | 2015 |
| T03.12 | Amélioration de la situation économique et sociale des femmes et de leur famille en RCA | International Rescue Committee UK | 1.336.091 ⁵⁰ | 2015 |
| T03.13 | Projet d'assistance médico-nutritionnelle pour les populations affectées par le conflit armé et ses conséquences, et de la reliance du système de santé des districts de Lakouanga et Ouango-Bangui dans la région sanitaire n°7 de la RCA | Save The Children Denmark | 1.358.133 | 2015 |
| T03.14 | Appui au district des Castors dans le 3 ^e arrondissement de Bangui | Croix-Rouge française | 2.300.000 | 2015 |
| T03.27 | High level conference on the EU Trust Fund or CAR Bêkou Lot 2- Communication and training | Particip | 89.935 ⁵¹ | 2015 |
| T03.28 | High level conference on the EU Trust Fund for CAR Bêkou – Lot 3 Conference | LDK Consultants and Planners | 60.874,70 ⁵² | 2015 |
| T03.30 | Programme de reconstruction économique et sociale en milieu urbain RCA | Agence française de développement (AFD) | 4.400.000 | 2015 |
| T03.32 | Programme de réponse à court et à moyen | Deutsche Gesellschaft für | 4.380.000 | 2015 |

⁴⁷ Projet clôturé. Montant final après éventuel dégageement.

⁴⁸ Projet clôturé. Montant final après éventuel dégageement.

⁴⁹ Projet clôturé. Montant final après éventuel dégageement.

⁵⁰ Projet clôturé. Montant final après éventuel dégageement.

⁵¹ Projet clôturé. Montant final après éventuel dégageement.

⁵² Projet clôturé. Montant final après éventuel dégageement.

⁵³ Projet clôturé. Montant final après éventuel dégageement.

Contrats 2014-2017

| Ref. | Titre | Bénéficiaire | Montant contractualisé (EUR) | Année de signature du contrat |
|--------|--|--|------------------------------|-------------------------------|
| | terme à l'afflux de réfugiés de la RCA au Cameroun | internationale Zusammenarbeit (GIZ) | | |
| T03.33 | Contribuer à l'amélioration de la sécurité alimentaire et au relèvement socio-économique des communautés paysannes de l'Ouham Pendé par le renforcement de leurs capacités de résilience | Danish Refugee Council | 1.680.000 ⁵⁴ | 2015 |
| T03.34 | Appui à la participation des OSC et populations locales et autochtones dans la gouvernance des ressources naturelles et le relèvement socio-économique du Sud-Ouest de la RCA | World Wide Fund for Nature (WWF) | 374.794 | 2015 |
| T03.35 | Appui à la restauration du système de santé de base à Ndélé | Première Urgence Internationale | 1.736.845,70 ⁵⁵ | 2015 |
| T03.36 | Assistance technique au Ministère de la Santé publique | Agence Européenne pour le Développement Santé (AEDES) | 378.476,10 ⁵⁶ | 2015 |
| T03.38 | Etude sur les options pour le renforcement du système national d'approvisionnement en médicaments essentiels génériques (MEG) | Health Research for Action (HERA) | 51.540,71 | 2015 |
| T03.43 | Cohabitation, synergie et résilience agropastorale | Danish Refugee Council (DRC) | 362.164 | 2015 |
| T03.44 | Purchase Order – 200 Pens + update of communication materials TF Békou | Particip | 1.600 ⁵⁷ | 2015 |
| T03.46 | Contribution à la paix sociale et à la sécurité alimentaire durable à travers la restauration du dialogue et la relance du secteur élevage en RCA | Association de Coopération et de Recherche pour le Développement (ACORD) | 450.088,20 | 2015 |
| T03.47 | La résilience des populations en matière de sécurité alimentaire | Food and Agriculture Organization (FAO) | 1.700.000 | 2015 |
| T03.48 | Renforcement de la résilience des éleveurs à travers la réorganisation des réseaux de transhumance | ACTED | 620.928 ⁵⁸ | 2015 |
| T03.49 | Transhumance | Food and Agriculture Organization (FAO) | 813.536 ⁵⁹ | 2015 |
| T03.57 | Supply of services for the audit of the annual accounts | KPMG | 237.500 | 2016 |
| T03.61 | Programme de restauration des activités pastorales dans les deux communes d'élevages de Niem et de Gaudrot dans la préfecture de la Nana-Mambéré en RCA | Catholic Relief Services (CRS) | 497.422 | 2016 |
| T03.64 | Projet pilote de redéploiement des services déconcentrés de renforcement de la cohésion sociale et de relèvement précoce en Centrafrique | Expertise France | 3.700.000 | 2016 |
| T03.68 | Frais de voyages journalistes Vox Media – Reportage investiture du Président à Bangui | Global Business Travel American Express (AMEX) | 2.594,13 | 2016 |
| T03.70 | Radio Ndeke Luka: favoriser la réconciliation et le dialogue en RCA à travers un média impartial, national et professionnel | Fondation Hirondelle | 1.995.961,35 | 2016 |

⁵⁴ Montant initial EUR 1.500.000. Avenant avec augmentation budgétaire signé en 2017 ajoutant EUR 180.000

⁵⁵ Projet clôturé. Montant final après éventuel dégagement.

⁵⁶ Projet clôturé. Montant final après éventuel dégagement.

⁵⁷ Projet clôturé. Montant final après éventuel dégagement.

⁵⁸ Montant initial EUR 495.000. Avenant avec augmentation budgétaire signé en 2017 ajoutant un montant de EUR 125.928

⁵⁹ Montant initial de EUR 500.000. Avenant avec augmentation budgétaire signé en 2017 ajoutant un montant de EUR 313.536

Contrats 2014-2017

| Ref. | Titre | Bénéficiaire | Montant contractualisé (EUR) | Année de signature du contrat |
|---------|---|---|------------------------------|-------------------------------|
| T03.72 | Update Communication materials – Brochures EN/FR | Particip | 2.500 | 2016 |
| T03.74 | Préparation et facilitation du débat Bêkou aux JED – 16 Juin 2016 | ECDPM – European Centre for Development Policy Management | 2.437,41 | 2016 |
| T03.78 | Contrat cadre PMO – Bon de commande – Frais de voyage 1 ministre RCA + 1 – EDD- 16 Juin 2016 | AMEXO | 7.272.16 | 2016 |
| T03.80 | Ecosystème Faunistiques du Nord-est RCA/Tchad et du Sud-est de la RCA – Volet Nord | AGRECO | 3.834.750 | 2016 |
| T03.84 | Service de modération et facilitation de l'atelier Bangui "De la Résilience au Développement" | URD – Urgence Réhabilitation Développement | 14.805 | 2016 |
| T03.85 | "Promouvoir la Réconciliation et le Dialogue en République centrafricaine (RCA)" – Etude | Vircoloun risk Consulting | 19.500 | 2016 |
| T03.86 | Atelier Bêkou "De la Résilience au Développement" – Mise à disposition des locaux, équipement, matériel et services d'accueil et traiteur | Alliance Française (Bangui) | 9.416,70 | 2016 |
| T03.88 | Fini Bangondo Ti Mai (Nouvelle vision pour le développement) | DRC – Danish Refugee Council | 7.467.455 | 2016 |
| T03.91 | Projet d'assistance medico-nutritionnelle pour les populations vulnérables et de renforcement du système de santé des 1 ^{er} , 2 ^{ème} et 4 ^{ème} arrondissements de Bangui | PUI – Première Urgence Internationale | 1.800.000 | 2016 |
| T03.92 | Strengthening the health system in northeaster central African republic | IMC – International Medical Corps | 4.202.938 ⁶⁰ | 2016 |
| T03.93 | Projet d'assistance médico-nutritionnelle auprès des populations résidentes et déplacées du 6 ^{ème} arrondissement de Bangui et du district sanitaire de Bimbo | ALIMA – Alliance for International Medical Action | 2.539.937,42 ⁶¹ | 2016 |
| T03.94 | Soutien au district de Castors pour la consolidation durable du système sanitaire dans le 3 ^{ème} arrondissement de Bangui et sa périphérie | CRF – Croix Rouge Française | 2.273.691 ⁶² | 2016 |
| T03.95 | Appui à la restauration du système de santé dans les régions de Bangassou et Bossangoa | Cordaid | 3.963.134 ⁶³ | 2017 |
| T03.97 | PRESU 2 – Programme de reconstruction économique et sociale en milieu urbain – Phase 2 | Agence française de développement (AFD) | 11.660.000 | 2016 |
| T03.99 | Identification et formulation du programme d'amélioration de l'accès à l'eau potable et à l'assainissement de base sous le financement du Fonds Fiduciaire Bêkou – Contrat cadre nr 2017/383298 BENEFC 2013 LOT 2 | PlanetEau | 29.468,28 | 2017 |
| T03.100 | Catering et fleurs conférence de Bruxelles pour la République Centrafricaine 17/11/2016 | Conseil de l'Union Européenne | 20.573,82 | 2017 |
| T03.101 | Projet d'appui à la relance des filières de l'élevage urbain et périurbain en République centrafricaine | COOPI – Cooperazione Internazionale | 3.350.000 | 2017 |
| T03.102 | Prévention et réponse aux violences basées sur le genre à travers l'autonomisation sociale, économique et la participation citoyenne des femmes et des filles | International Rescue Committee UK | 1.386.000 | 2017 |

⁶⁰ Montant initial EUR 3.000.000. Avenant pour extension signé en 2017 ajoutant EUR 1.202.938

⁶¹ Montant initial EUR 2.116.851. Avenant pour extension signé en 2017 ajoutant EUR 423.086,42

⁶² Montant initial EUR 1.800.000. Avenant pour extension signé en 2017 ajoutant EUR 473.691

⁶³ Montant initial EUR 3.189.644. Avenant pour extension signé en 2017 ajoutant EUR 773.490

| Contrats 2014-2017 | | | | |
|--------------------|--|---|------------------------------|-------------------------------|
| Ref. | Titre | Bénéficiaire | Montant contractualisé (EUR) | Année de signature du contrat |
| T03.104 | Appui à la restauration du système de santé de base en faveur des populations vulnérables de la préfecture sanitaire de la Bamingui Bangoran (RCA) | PUI – Première Urgence Internationale | 3.400.000 | 2017 |
| T03.105 | Préparation et modération du débat Bêkou aux JED 2017 | ECDPM – European Centre for Development Policy Management | 2.437,41 | 2017 |
| T03.106 | Mission d'évaluation du secteur agro-pastoral en vue de la formulation de la fiche d'action Sécurité Alimentaire 2 | Bernard Baugé | 11.880 | 2017 |
| T03.107 | Contrat cadre PMO - Bon de commande – Frais de voyages + hôtel 2 ministres RCA – JED 2017 | AMEX | 7.861,18 | 2017 |
| T03.109 | Assistance Technique (AT1) SANTE II | Agence Européenne pour le Développement Santé (AEDES) | 463.800 | 2017 |
| T03.111 | Amélioration de la prise en charge sanitaire des populations vulnérables de la préfecture de la Mambere Kadei par le renforcement des capacités de la Croix-Rouge Centrafricaine | CRF – Croix Rouge Française | 2.721.441 | 2017 |
| T03.112 | Implementing sustainable conservation management interventions in the Chinko Project Area in CAR | AFRICAN PARKS NETWORK (APN) | 1.490.877 | 2017 |
| T03.114 | Journée Internationale de la femme rurale et de l'alimentation en RCA | Alliance Française (Bangui) | 19.924 | 2017 |
| T03.115 | Projet d'amélioration de la prise en charge de la santé maternelle et infantile dans le district sanitaire de Boda en RCA | Alliance for International Medical Action | 2.850.000 | 2017 |
| T03.116 | Projet de création documentaire autour de la thématique de la réconciliation | Alliance française (Bangui) | 19.920 | 2017 |

3.3 Montants payés

En 2017, plus de 18 millions d'euros ont été décaissés. Ce montant vient s'ajouter aux paiements précédents pour atteindre un total décaissé de plus de 61 millions d'euros depuis le lancement du Fonds Bêkou. Le tableau ci-dessous montre la part des préfinancements et des dépenses réelles (dépenses justifiées et approuvées) par type de contrat/mode de gestion dans les paiements 2017.

| | All payments | | Pre-financings | | Relevant expenditure | |
|--|-------------------|-------------|-------------------|-------------|----------------------|-------------|
| | (EUR) | % | (EUR) | % | (EUR) | % |
| Grants in Direct Management | 17.691.642 | 98% | 16.449.718 | 99% | 15.725.634 | 82% |
| Budget Support | 0 | 0% | 0 | 0% | 0 | 0% |
| Procurement in Direct Management | 403.049 | 2% | 172.223 | 1% | 418.655 | 2% |
| Indirect Management with International Organizations | 0 | 0% | 0 | 0% | 0 | 0% |
| Indirect Management with EIB and EIF | 0 | 0% | 0 | 0% | 0 | 0% |
| Indirect Management with Development Agencies | 0 | 0% | 0 | 0% | 3.036.458 | 16% |
| Indirect Management with Beneficiary countries | 0 | 0% | 0 | 0% | 0 | 0% |
| Administrative expenditure | 0 | 0% | 0 | 0% | 0 | 0% |
| Other | 0 | 0% | 0 | 0% | 0 | 0% |
| Total : | 18.094.691 | 100% | 16.621.942 | 100% | 19.180.747 | 100% |

3.4 Analyse KPI

Le Fonds Bêkou rapporte sur les KPI 5, 6, 19, et I6.

Concernant l'année 2017, 7 projets ont été marqués orange pour les KPI 5 et/ou KPI 6 pour les raisons suivantes:

- Fini Bangondo Ti Mai (DRC): Le projet a pour ambition de renforcer les capacités de 1.500 acteurs locaux économiques (AEL). La sélection des AEL capables de participer efficacement dans le projet a été plus complexe qu'initialement prévu par le Consortium d'ONG partenaires. Par ailleurs, ce projet sera relié à un autre projet –non encore démarré– d'appui aux institutions de microfinance qui permettront des possibilités d'accès aux services de microfinance aux AEL.
- Projet pilote de redéploiement des services déconcentrés de renforcement de la cohésion sociale et de relèvement précoce en Centrafrique (Expertise France): Due à l'insécurité sévissant dans l'une des localités du projet, les activités n'ont pas eu lieu comme prévues. Dans le cas d'une accalmie en 2018, les activités pourront être reprises à Bria; le cas échéant, une réflexion sera portée sur une éventuelle réorientation du projet sur une autre localité.
- Ecosystème faunistiques du Nord-est RCA/Tchad (AGRECO): Ce projet est mis en œuvre dans une région sous contrôle des groupes armés, enclavée et démunie des services publics. Certaines activités ont pris du retard en raison de la complexité du projet et de sa zone de ciblage.
- Transhumance (FAO): La mise en œuvre de ce projet s'est terminée en 2017. Il est estimé qu'un reliquat sera rapporté par la FAO concernant certaines activités qui avaient été reprises par un autre partenaire de mise en œuvre du Fonds Bêkou.
- Programme de restauration des activités pastorales dans les deux communes d'élevage de Niem et de Gaudrot dans la préfecture de la Nana-Mambéré en RCA (CRS): Ce projet s'est également terminé en 2017. Le rapport financier final présenté par le partenaire CRS rapport un reliquat de la contribution qui reflète l'inachèvement des activités particulièrement affectées par la dégradation sécuritaire en 2017.
- Contribution à la paix sociale et à la sécurité alimentaire durable à travers la restauration du dialogue et la relance du secteur de l'élevage en RCA: Due à l'insécurité dans la région ciblée, le projet a connu des retards et certaines difficultés dans la mise en œuvre notamment au cours de la première année.

Globalement, la dégradation de la situation sécuritaire dans plusieurs régions de la RCA en 2017 a causé des retards dans la mise en œuvre des projets concernés. Le Fonds Bêkou considérera une éventuelle extension des projets et/ou réorientation de certaines activités, afin que les résultats escomptés puissent être atteints.

En 2017, quatre projets ont été évalués ponctuellement par une mission ROM (cf. section 2.3). En raison des conditions sécuritaires, des visites de projets par le personnel du Fonds Bêkou se sont uniquement effectuées à Bangui. Par ailleurs, le suivi des projets a été assuré par les réunions de suivi/coordination avec les partenaires de mise en œuvre, la participation du Fonds Bêkou dans les comités de pilotage de certains projets, et la collecte régulière d'informations et de données.

Les projets du Fonds Bêkou sont dotés d'un plan de communication et visibilité, lesquels sont adoptés par le Fonds lors de la contractualisation des partenaires de mise en œuvre. Une exception constitue le Programme de Reconstruction Economique et Sociale en milieu Urbain (PRESU) – phase 2, délégué à l'Agence française de développement (AFD). Ce manquement est dû au fait que les activités sont encore en cours de définition suite

aux études techniques concernant les travaux publics du projet et certains partenaires de mise en œuvre de l'AFD restent encore à contracter.

Le Fonds Bêkou rapporte aussi sur les KPI 4, 10, 11, et 21 (voir annexe Rapport sur les KPI (DWH report)).

| Indicator Category | Indicator Name | Indicator Title | Benchmark Label | KPI/Indicator Value |
|--|-----------------------|--|-----------------|---------------------|
| Sound Financial Management and Efficient Use of EC Resources | K04 - RAL Absorp. | RAL absorption period | Less than 4 | 5,03 |
| Sound Financial Management and Efficient Use of EC Resources | K10 - Pay. Time | % of payments paid within the contractual deadline | At least 85% | 100,00% |
| Sound Financial Management and Efficient Use of EC Resources | K11 - Inv. Reg. | % of invoices registered within 7 days | At least 80% | 75,81% |
| Effectiveness of Internal Controls | K21 - Ex-ante Inelig. | Ineligible amounts identified by ex-ante controls as a % of amount claimed | At least 2% | 2,24% |

Les résultats pour 2017 sont globalement positifs avec deux des quatre indicateurs en vert.

En ce qui concerne les 2 autres indicateurs en orange en voici les raisons:

Le résultat pour l'absorption du reste à liquider (RAL) est effectivement supérieur au seuil demandé. Cela est dû au fait que plusieurs fiches d'action ont été révisées pour être prolongées et dont le coût total estimé a également été augmenté (les fonds fiduciaires ne sont pas soumis aux règles de n, n+1 et d+3).

Le résultat pour le pourcentage des factures enregistrées endéans les 7 jours est légèrement inférieur au seuil demandé. Cela est dû à une manière de procéder inadéquate puisque les apurements étaient encodés dans ABAC seulement après avoir validé le rapport narratif et financier soumis. Cela n'est plus le cas.

SECTION 4 – MANAGEMENT ET CONTRÔLE INTERNE

4.1 Résultats des contrôles

4.1.1 Efficacité des contrôles concernant la légalité et la régularité

4.1.1.1 Résultats des contrôles ex-ante

Des contrôles ex-ante sont effectués de manière systématique par les 4 intervenants du circuit financier Bêkou, et ce pour toutes les transactions du Fonds. En 2017, 30 "factures" (factures commerciales ou demandes de remboursement) présentaient des dépenses à valider, les autres paiements étant liés à des préfinancements. Le tableau ci-dessous montre le résultat des contrôles et les dépenses inéligibles détectées avant paiement.

| | Number of invoices | Gross Amount | Not Eligible | Credit Note | Total Not Eligible | % Not Eligible |
|--|--------------------|-------------------|----------------|---------------|--------------------|----------------|
| Grants in Direct Management | 19 | 16.066.026 | 340.392 | 0 | 340.392 | 2,12% |
| Budget Support | 0 | 0 | 0 | 0 | 0 | 0,00% |
| Procurement in Direct Management | 8 | 517.971 | 0 | 99.316 | 99.316 | 19,17% |
| Indirect Management with International Organizations | 0 | 0 | 0 | 0 | 0 | 0,00% |
| Indirect Management with EIB and EIF | 0 | 0 | 0 | 0 | 0 | 0,00% |
| Indirect Management with Development Agencies | 3 | 3.036.458 | 0 | 0 | 0 | 0,00% |
| Indirect Management with Beneficiary countries | 0 | 0 | 0 | 0 | 0 | 0,00% |
| Administrative expenditure | 0 | 0 | 0 | 0 | 0 | 0,00% |
| Other | 0 | 0 | 0 | 0 | 0 | 0,00% |
| Total: | 30 | 19.620.455 | 340.392 | 99.316 | 439.708 | 2,24% |

4.1.1.2. Résultats des audits externes

Les audits externes incluent les contrats de vérification de dépenses ou d'audit financier/de système contractualisés par le Fonds Bêkou.

Le premier plan annuel d'audit et de vérification a été établi en 2017 comme suit:

| Ref No | Title | Beneficiary | Engagement type |
|--------|---|-------------|-------------------------------|
| T03.10 | Strengthening the health system in North-eastern Central African Republic | IMC | Audit financier |
| T03.11 | Assistance médico-nutritionnelle auprès des populations résidentes et déplacées du VIème arrondissement de Bangui et du district sanitaire de Bimbo | ALIMA | Audit financier |
| T03.30 | Programme de reconstruction économique et sociale en milieu urbain RCA | AFD | Audit financier |
| T03.32 | Programme de réponse à court et moyen terme) l'afflux de réfugiés de la RCA au Cameroun | GIZ | Audit financier |
| T03.46 | Sécurité alimentaire – accompagnement des activités de pastoralisme | ACORD | Audit financier et de système |
| T03.47 | Sécurité alimentaire - Résilience | FAO | Vérification de dépenses |
| T03.49 | Sécurité alimentaire - Transhumance | FAO | Vérification de dépenses |

Aucun contrat-cadre audit n'a cependant pu être signé avant la fin de 2017. Il n'y a donc pas de résultats à rapporter sous cette rubrique pour 2017.

4.1.2 Prévention et détection des fraudes⁶⁴

Pas de résultats à rapporter sous cette rubrique pour 2017.

4.2 Observations et recommandations faites par le Service d'audit interne/la Cour des comptes

La Cour des comptes européenne a mené une mission d'audit de performance en 2016/2017 sur la conception et la mise en œuvre du Fonds Bêkou. Cette mission a donné lieu à un rapport spécial ("Le fonds fiduciaire Bêkou de l'UE pour la République centrafricaine: un début chargé d'espoir malgré quelques insuffisances" - <http://publications.europa.eu/webpub/eca/special-reports/Bekou-11-2017/fr/>) sur la base duquel un plan d'action a été établi par DEVCO et le Fonds Bêkou afin d'apporter une réponse aux recommandations effectuées par la Cour.

Les observations de la Cour sont les suivantes:

- Bien que reposant sur une analyse limitée, tant la décision de mettre en place le Fonds Bêkou que la conception retenue pour celui-ci étaient adaptées aux circonstances.
- La gestion du fonds Bêkou peut être améliorée.
- Malgré des circonstances difficiles, le Fonds Bêkou a donné à ce jour des résultats globalement positifs.

Les recommandations de la Cour sont les suivantes:

- Elaborer de nouvelles orientations sur le choix des instruments de financement et sur les analyses des besoins visant à définir les champs d'intervention des fonds fiduciaires;

⁶⁴ EU Trust Funds are included in the anti-fraud strategy of the DG of the Authorising Officer in charge.

- Améliorer la coordination au niveau des donateurs, les procédures de sélection et la mesure de la performance et optimiser les coûts administratifs.

4.3 Evaluation de l'efficacité des systèmes de contrôle interne

Le Fonds Bêkou opère dans le système général de contrôle interne défini par la Commission. Dans ce cadre, le gestionnaire a effectué l'évaluation des systèmes de contrôle en place au moyen du questionnaire ad hoc sur les 16 standards de contrôle interne. Cette évaluation se fonde sur le rapport du Service d'audit interne, sa propre évaluation des systèmes de contrôle et des risques, le type d'exceptions/dérogations enregistrées, le nombre et la fréquence des irrégularités détectées (faible) et d'autres informations (fonctionnement des circuits financiers, rapports de vérification des dépenses, missions de l'équipe, missions ROM, etc.).

Le détail de son évaluation se trouve dans le questionnaire joint en annexe à ce rapport. D'une manière générale, aucune faiblesse significative n'a été détectée. Le rapport d'exceptions ne porte par exemple que sur des cas prévus par la réglementation en place. Par contre, le processus de standardisation des procédures de contrôle et de reporting des Fonds pourrait se faire au détriment de ce qui fait la valeur ajoutée de l'instrument, sa flexibilité, rapidité et simplicité.

4.4 Conclusions concernant l'assurance

L'évaluation des systèmes de contrôle en place permet au gestionnaire de signer la déclaration d'assurance ci-dessous sans formuler de réserve.

SECTION 5 – ANNEXES

Annexe 1 - LISTE DES DÉROGATIONS (D), EXCEPTIONS (E), CAS DE NON-CONFORMITÉ (Nc), APPROBATIONS PRÉALABLES (AP) ET CAS À SIGNALER (EVR).

| N° .Ref | Ref. (Fiche d'Action/Contrat) | Cas rapporté | Types (D, E, NC, AP ou EVR) | Base légale de référence | Description | Description du cas, justification, impact | Risques | Mesures prises pour limiter les risques |
|---------|--|--|-----------------------------|--|--|---|---------------|---|
| 38 | Programme Santé II - Volet ONG (Fiche d'Action (FA) révisée par procédure écrite du 29/03/2017 pour une extension géographique à BODA et à Berberati) | Attribution directe (ALIMA et CRF) | EVR - 20 b) | PRAG 2016, section 6.4.2: Subventions attribuées sans appel à propositions ("Attribution directe") | Il n'est pas nécessaire d'organiser un appel à propositions avant d'attribuer des subventions dans le cadre de l'aide humanitaire, des opérations de protection civile, ou des aides visant des situations de crise. | La situation en RCA a fait l'objet d'une déclaration de crise. L'autorisation de recours aux procédures flexibles a de plus été inscrite dans l'Acte constitutif du Fonds Békou en son art. 10: "les procédures flexibles adaptées au contexte seront utilisées afin d'assurer l'efficacité et la réactivité du fonds". En vertu des Guidelines de crise, la procédure d'octroi direct de subventions a été retenue et approuvée par le DG de DEVCO le 10/11/2014 (ref. Ares(2014)3731767). Un modèle simplifié de demande de subvention et de description des activités a été approuvé via la même note. Ce cas spécifique a été signalé dans la fiche d'action approuvée par le COGES par procédure écrite en date du 29/03/2017. | Pas de risque | N/A |
| 39 | Programme Santé II - Volet ONG (FA à nouveau révisée et approuvée par le COGES du 22/07/2017 pour inclure les activités nutritionnelles au Complexe pédiatrique de Bangui) | Attribution directe aux ONGs partenaires du Complexe Pédiatrique de Bangui | EVR - 20 b) | PRAG 2016, section 6.4.2: Subventions attribuées sans appel à propositions ("Attribution directe") | Il n'est pas nécessaire d'organiser un appel à propositions avant d'attribuer des subventions dans le cadre de l'aide humanitaire, des opérations de protection civile, ou des aides visant des situations de crise. | La situation en RCA a fait l'objet d'une déclaration de crise. L'autorisation de recours aux procédures flexibles a de plus été inscrite dans l'Acte constitutif du Fonds Békou en son art. 10: "les procédures flexibles adaptées au contexte seront utilisées afin d'assurer l'efficacité et la réactivité du fonds". En vertu des Guidelines de crise, la procédure d'octroi direct de subventions a été retenue et approuvée par le DG de DEVCO le 10/11/2014 (ref. Ares(2014)3731767). Un modèle simplifié de demande de subvention et de description des activités a été approuvé via la même note. Ce cas spécifique a été signalé dans la fiche d'action approuvée par le COGES du 06/12/2017 . | Pas de risque | N/A |

| N° Ref | Ref. (Fiche d'Action/Contrat) | Cas rapporté | Types (D, E, NC, AP ou EVR) | Base légale de référence | Description | Description du cas, justification, impact | Risques | Mesures prises pour limiter les risques |
|--------|--|---|-----------------------------|---|--|--|---------------|---|
| 40 | Programme Santé II - Volet ONG (FA à nouveau révisée et approuvée par le COGES du 06/12/2017 pour assurer la continuité des activités sur les projets en cours jusqu'au 30 juin 2018) | Extension avec augmentation du montant de la contribution de l'UE (IMC, ALIMA, CRF, Cordaid, PUI) | E | Annexes PRAG 2016, article 9 (modification du contrat) des conditions générales d'un contrat de subvention et plus particulièrement article 9.2: " <i>La modification ne peut avoir pour objet ou pour effet d'apporter au contrat des changements susceptibles de remettre en cause la décision d'octroi de la subvention, ni d'enfreindre la règle de l'égalité de traitement entre demandeurs. Le montant maximal de la subvention mentionné à l'article 3.2 des conditions particulières ne peut être augmenté.</i> " | La contribution maximale de l'UE et le pourcentage des coûts éligibles ou acceptés financés par le pouvoir adjudicateur ne peuvent être augmentés. | La nécessité d'éviter une interruption entre la phase II et la future phase III du programme Santé a amené à une prolongation de la durée de mise en œuvre des contrats déjà en cours dans la phase II du programme. Cette prolongation a engendré une augmentation du budget total prévu initialement. Ce cas spécifique a été signalé dans la fiche d'action approuvée par le COGES du 06/12/2017. | Pas de risque | N/A |
| 41 | Projet Eau et Assainissement - Volet ONG (FA approuvée par le COGES du 06/12/2017) | Attribution directe précédée d'un Appel à Manifestation d'Intérêt (AMI) | EVR - 20 b) | PRAG 2016, section 6.4.2: Subventions attribuées sans appel à propositions ("Attribution directe") | Il n'est pas nécessaire d'organiser un appel à propositions avant d'attribuer des subventions dans le cadre de l'aide humanitaire, des opérations de protection civile, ou des aides visant des situations de crise. | La situation en RCA a fait l'objet d'une déclaration de crise. L'autorisation de recours aux procédures flexibles a de plus été inscrite dans l'Acte constitutif du Fonds Békou en son art. 10: "les procédures flexibles adaptées au contexte seront utilisées afin d'assurer l'efficacité et la réactivité du fonds". En vertu des Guidelines de crise, la procédure d'octroi direct de subventions a été retenue et approuvée par le DG de DEVCO le 10/11/2014 (ref. Ares(2014)3731767). Un modèle simplifié de demande de subvention et de description des activités a été approuvé via la même note. Ce cas spécifique a été signalé dans la fiche d'action approuvée par le COGES le 06/12/2017. | Pas de risque | N/A |

| N° Ref | Ref. (Fiche d'Action/Contrat) | Cas rapporté | Types (D, E, NC, AP ou EVR) | Base légale de référence | Description | Description du cas, justification, impact | Risques | Mesures prises pour limiter les risques |
|--------|--|---------------------------------------|-----------------------------|--|--|---|--|---|
| 42 | Programme Développement Rural - Volets 1 et 2 ONG (FA approuvée par le COGES du 06/12/2017) | Attribution directe précédée d'un AMI | EVR - 20 b) | PRAG 2016, section 6.4.2: Subventions attribuées sans appel à propositions ("Attribution directe") | Il n'est pas nécessaire d'organiser un appel à propositions avant d'attribuer des subventions dans le cadre de l'aide humanitaire, des opérations de protection civile, ou des aides visant des situations de crise. | La situation en RCA a fait l'objet d'une déclaration de crise. L'autorisation de recours aux procédures flexibles a de plus été inscrite dans l'Acte constitutif du Fonds Bêkou en son art. 10: "les procédures flexibles adaptées au contexte seront utilisées afin d'assurer l'efficacité et la réactivité du fonds". En vertu des Guidelines de crise, la procédure d'octroi direct de subventions a été retenue et approuvée par le DG de DEVCO le 10/11/2014 (ref. Ares(2014)3731767). Un modèle simplifié de demande de subvention et de description des activités a été approuvé via la même note. Ce cas spécifique a été signalé dans la fiche d'action approuvée par le COGES le 06/12/2017. | Pas de risque | N/A |
| 43 | Contrat de subvention avec Cordaid - T03.95 - SANTE II | Financement rétroactif | EVR 22 a) | PRAG 2016, section 6.3.8: Non-rétroactivité | Exceptionnellement une subvention peut être attribuée en cours d'action si les demandeurs démontrent et justifient la nécessité de démarrer l'action avant la signature du contrat. Dans ce cas, les dépenses encourues avant la soumission de la demande de la subvention ne sont en principe pas éligibles à un financement (pour les subventions directes le financement peut démarrer au premier jour des négociations, tel que confirmé par les preuves administratives). Dans le cadre d'une gestion directe, un financement rétroactif - lorsque les coûts encourus avant la signature du contrat de subvention mais après la soumission des demandes de subventions seront remboursés - constitue un événement à déclarer. | Pour éviter qu'il y ait une interruption entre la phase I et la phase II dans l'appui aux formations sanitaires, le Fonds Bêkou a exceptionnellement retenu l'option de démarrer le financement au 11/08/2016, suite à la fin du contrat précédent (T03.9), et non à la signature du contrat en question, qui a eu lieu le 14/02/2017. Un élément clé qui a justifié la rétroactivité de l'éligibilité des dépenses a aussi été la nécessité de la part de Cordaid de procéder à une commande internationale de médicaments. Vu les délais de livraison très longs pour ce type de commande, Cordaid ne pouvait pas attendre la signature du contrat s'il voulait éviter une rupture du stock de médicaments. | Risque lié à la mise en œuvre d'une action sans couverture contractuelle, ce qui implique notamment l'absence d'un cadre (légal) clair en cas de litige ou plus simplement sur les modalités de mise en œuvre. | Nombreux éléments permettant d'encadrer l'action et sa mise en œuvre :- une note de cadrage détaillée, tant en termes de conditions de mise en œuvre de l'action, qu'en termes d'objectifs et de résultats attendus, - canaux de communication nombreux (contacts avec la gestionnaire de projet, réunions mensuelles, présence sur place du représentant Bêkou), - périmètre de mise en œuvre connu étant donné que la phase II est dans le prolongement de la phase I |

| N° Ref | Ref. (Fiche d'Action/Contrat) | Cas rapporté | Types (D, E, NC, AP ou EVR) | Base légale de référence | Description | Description du cas, justification, impact | Risques | Mesures prises pour limiter les risques |
|--------|---|--|-----------------------------|--|--|--|---------------|---|
| 44 | Contrat de service avec le Conseil de l'UE - T03.100 - FACILITE D'ASSISTANCE TECHNIQUE | Attribution directe au Conseil de l'UE qui organisait la conférence et la contractualisation avec les différents prestataires de services. | AP 25 b) | PRAG 2016, section 3.2.4.1: Procédure négociée | Les prestations ont pour objet des actions à caractère institutionnel (comme des services directement liés à la mission statutaire de l'organisme concerné). | Le Fonds Bêkou, qui était partie prenante à la conférence, s'est engagé à couvrir les frais liés à la restauration et aux fleurs pour cet événement. Procédure de sélection: les prestataires de services sont sous contrat-cadre avec le Conseil (Compass – Restauration – numéro SAP 1600000887/ Voltige – Fleurs – numéro SAP 1600000767) et les contrats spécifiques ont été établis par le conseil (PO Compass numéro SAP 3200018636, PO Voltige numéro SAP 3200018637). | Pas de risque | N/A |
| 45 | Contrat de subvention avec COOPI - T03.101 - SECURITE ALIMENTAIRE | Utilisation de l'article 7 (autres conditions spécifiques applicables à l'action) des conditions particulières du contrat de subvention | E 8 b) | Annexes PRAG 2016, article 7 des conditions particulières du contrat de subvention | Ajout d'un article non prévu dans le modèle des conditions particulières pour conditionner l'éligibilité de certains coûts à une approbation préalable | Article 7.1: " <i>Il est prévu dans le cadre de l'action qu'un système de vouchers et un Fonds d'Appui à l'Approvisionnement en Intrants (FAAI) soient mis en place. L'éligibilité des coûts liés à ces deux mécanismes est conditionnée à la validation par l'administration contractante de leur mode de fonctionnement détaillé avant leur entrée en vigueur.</i> " | Pas de risque | N/A |

| N° Ref | Ref. (Fiche d'Action/Contrat) | Cas rapporté | Types (D, E, NC, AP ou EVR) | Base légale de référence | Description | Description du cas, justification, impact | Risques | Mesures prises pour limiter les risques |
|--------|--|--|-----------------------------|---|--|--|--|--|
| 46 | Contrat de subvention avec PUI - T03.104 - SANTE II | Financement rétroactif | EVR 22 a) | PRAG 2016, section 6.3.8: Non-rétroactivité | Exceptionnellement une subvention peut être attribuée en cours d'action si les demandeurs démontrent et justifient la nécessité de démarrer l'action avant la signature du contrat. Dans ce cas, les dépenses encourues avant la soumission de la demande de la subvention ne sont en principe pas éligibles à un financement (pour les subventions directes le financement peut démarrer au premier jour des négociations, tel que confirmé par les preuves administratives). Dans le cadre d'une gestion directe, un financement rétroactif - lorsque les coûts encourus avant la signature du contrat de subvention mais après la soumission des demandes de subventions seront remboursés - constitue un événement à déclarer. | Pour éviter qu'il y ait une interruption entre la phase I et la phase II dans l'appui aux formations sanitaires, le Fonds Békou a exceptionnellement retenu l'option de démarrer le financement à la date de la fin du contrat précédent (T03.35), et non à la signature du contrat, c'est-à-dire au 1 février 2017. Pour ce qui concerne les dépenses encourues à l'hôpital préfectoral de Ndelé, elles seront éligibles à partir du 1 avril 2017, qui est la date du retrait effectif de MSF-Espagne de cet hôpital (rétroactivité de l'éligibilité des dépenses). | Risque lié à la mise en œuvre d'une action sans couverture contractuelle, ce qui implique notamment l'absence d'un cadre (légal) clair en cas de litige ou plus simplement sur les modalités de mise en œuvre. | Nombreux éléments permettant d'encadrer l'action et sa mise en œuvre: - une note de cadrage détaillée, tant en termes de conditions de mise en œuvre de l'action, qu'en termes d'objectifs et de résultats attendus, - canaux de communication nombreux (contacts avec la gestionnaire de projet, réunions mensuelles, présence sur place du représentant Békou), - périmètre de mise en œuvre connu étant donné que la phase II est dans le prolongement de la phase I |
| 47 | Contrat de service avec ECDPM - T03.105 - FACILITE D'ASSISTANCE TECHNIQUE | Utilisation du modèle "bon d'achat pour un contrat de faible valeur" du Vademecum de la passation des marchés de la Commission | E | PRAG 2016, section 3.2.3: Marchés d'une valeur égale ou inférieure à 20.000 EUR | A la place d'utiliser le modèle des conditions particulières d'un contrat de service annexé au PRAG, il a été jugé opportun d'utiliser le modèle d'un bon de commande spécifiquement prévu pour les contrats de faible valeur. | Ce modèle qui n'est pas annexé au PRAG est néanmoins un modèle officiel de la Commission européenne et est publié sur le site de la DG Budget. Il est particulièrement pratique pour des contrats de faible valeur (dans ce cas moins de 2.500 EUR). | Pas de risque | N/A |

| N° Ref | Ref. (Fiche d'Action/Contrat) | Cas rapporté | Types (D, E, NC, AP ou EVR) | Base légale de référence | Description | Description du cas, justification, impact | Risques | Mesures prises pour limiter les risques |
|--------|---|--|-----------------------------|---|---|---|---------------|---|
| 48 | Contrat de service avec AMEX - T03.107 - FACILITE D'ASSISTANCE TECHNIQUE | Utilisation de modèle "bon d'achat pour un contrat de faible valeur" du Vademecum de la passation des marchés de la Commission | E | PRAG 2016, section 3.2.3: Marchés d'une valeur égale ou inférieure à 20.000 EUR | A la place d'utiliser le modèle des conditions particulières d'un contrat de service annexé au PRAG, il a été jugé opportun d'utiliser le modèle d'un bon de commande spécifiquement prévu pour les contrats de faible valeur. | Le service PMO de la Commission européenne bénéficie d'un contrat cadre avec la société de voyage AMEX. A l'occasion de l'événement JED 2017 et de la nécessité de couvrir les frais de voyage et séjour de Représentants de la RCA à l'événement en question, il a été demandé à PMO si DEVCO et en particulier le Fonds Békou pouvait se référer à la société AMEX afin de recevoir une offre. Une fois l'accord de PMO reçu et l'offre d'AMEX soumise, il a été procédé à l'envoi d'un bon d'achat à la société en question. Ce modèle qui n'est pas annexé au PRAG est néanmoins un modèle officiel de la Commission européenne et est publié sur le site de la DG Budget. | Pas de risque | N/A |
| 49 | Contrat de service avec AEDES - T03.109 - SANTE II | Procédure négociée concurrentielle en utilisant les entités du FWC BENEF 2013 - lot 8 Santé | E | PRAG 2016, sections 2.4.4 et 3.4.2: Procédure négociée concurrentielle | Dans la procédure négociée concurrentielle, le pouvoir adjudicateur invite les candidats de son choix à soumettre une offre. A l'issue de cette procédure, il retient l'offre techniquement conforme qui présente le meilleur rapport qualité/prix pour les services. | Conformément aux lignes directrices sur les fonds fiduciaires du DEVCO companion, il est possible de dépasser les seuils du FWC. Il aurait donc été possible d'utiliser le FWC BENEF pour ce marché. Cependant, les TdR prévoyaient que les prestations incluent l'habillage de l'expert, ce qui rendait les honoraires fixés dans le FWC inapplicables. Pour cette raison, il a été décidé de passer une procédure concurrentielle négociée, avec dépassement du seuil de 300 000 EUR, en invitant les sociétés du FWC BENEF 2013 - lot 8 santé étant donné que leur expertise avait déjà été évaluée et que les critères de non-exclusion et de capacité avaient été vérifiés. Le modèle de contrat de service - et ses annexes - non FWC a par conséquent également été utilisé. | Pas de risque | N/A |

| N° Ref | Ref. (Fiche d'Action/Contrat) | Cas rapporté | Types (D, E, NC, AP ou EVR) | Base légale de référence | Description | Description du cas, justification, impact | Risques | Mesures prises pour limiter les risques |
|--------|--|---|-----------------------------|---|--|--|--|---|
| 50 | Contrat de subvention avec CRF - T03.111 - SANTE II (extension géographique) | Financement rétroactif | EVR 22 a) | PRAG 2016, section 6.3.8: Non-rétroactivité | Exceptionnellement une subvention peut être attribuée en cours d'action si les demandeurs démontrent et justifient la nécessité de démarrer l'action avant la signature du contrat. Dans ce cas, les dépenses encourues avant la soumission de la demande de la subvention ne sont en principe pas éligibles à un financement (pour les subventions directes le financement peut démarrer au premier jour des négociations, tel que confirmé par les preuves administratives). Dans le cadre d'une gestion directe, un financement rétroactif - lorsque les coûts encourus avant la signature du contrat de subvention mais après la soumission des demandes de subventions seront remboursés - constitue un événement à déclarer. | Suite à la demande de rétroactivité soumise par la CRF le 29/06/2017 et vu l'urgence de démarrer une partie des activités prévues dans l'action (achat de médicaments, suivi des Formations Sanitaires etc.) alors que la négociation n'était pas encore terminée, il a été accepté d'approuver la rétroactivité des coûts de l'action au 01/07/2017 alors que le contrat a été signé le 28/09/2017. | Risque lié à la mise en œuvre d'une action sans couverture contractuelle, ce qui implique notamment l'absence d'un cadre (légal) clair en cas de litige ou plus simplement sur les modalités de mise en œuvre. | Nombreux éléments permettant d'encadrer l'action et sa mise en œuvre :- canaux de communication nombreux (contacts avec la gestionnaire de projet, présence sur place du représentant Bèkou), - périmètre de mise en œuvre connu, - échange régulier avec la CRF pour approuver les couts 'urgents' |
| 51 | | Financement intégral - pas de cofinancement | EVR 21 | PRAG 2016, section 6.3.9: Cofinancement | En principe une subvention n'a pas vocation à financer l'intégralité des coûts de l'action ni l'intégralité des dépenses opérationnelles d'un organisme bénéficiaire à l'exception de certains cas. L'administration contractante doit être en mesure de justifier que le financement intégral est indispensable à la réalisation de l'action en question, et doit motiver la décision d'attribution en conséquence. Le financement intégral d'une action peut être autorisé dans les cas suivants pour autant que l'acte de base ne l'interdise pas: <ul style="list-style-type: none"> • l'aide humanitaire y compris l'assistance aux réfugiés, aux personnes déracinées, à la réhabilitation et au déminage; • les aides visant des situations de crise; • les actions visant la protection de la santé ou des droits fondamentaux des populations. | L'aide fournie ici vise une situation de crise, qui plus est dans le domaine de la protection de la santé et des droits fondamentaux des populations. Les justifications de contexte se retrouvent dans la fiche d'action révisée qui a été approuvée par le COGES par procédure écrite du 29/03/2017 et dans les documents d'attribution. | Pas de risque | N/A |

| N° Ref | Ref. (Fiche d'Action/Contrat) | Cas rapporté | Types (D, E, NC, AP ou EVR) | Base légale de référence | Description | Description du cas, justification, impact | Risques | Mesures prises pour limiter les risques |
|--------|-------------------------------|---|-----------------------------|--|--|--|---------------|---|
| 52 | | Utilisation de l'article 7 (autres conditions spécifiques applicables à l'action) des conditions particulières du contrat de subvention | E 8 b) | Annexes PRAG 2016, article 7 des conditions particulières du contrat de subvention | Ajout d'un article non prévu dans le modèle des conditions particulières pour laisser la possibilité d'augmenter le montant de la contribution de l'UE suite à la suite d'une étude de faisabilité financée par l'action | Article 7.2: "Il est dérogé à l'annexe II par les dispositions suivantes: Par dérogation à l'article 9.2 de l'annexe II, le montant maximal de la subvention mentionné à l'article 3.2 de ces conditions particulières pourrait être augmenté si des besoins non couverts supplémentaires pouvaient être pris en charge dans cette région, qui à ce stade, reste l'une des moins instables du pays." | Pas de risque | N/A |
| 53 | | Ajout de l'annexe III du contrat de subvention modèle ECHO à l'annexe IV du contrat de subvention modèle DEVCO | E - 8 b) | Annexes PRAG 2016, annexe IV du contrat de subvention | Ajout d'une annexe plus spécifique pour l'attribution des contrats concernant l'approvisionnement en médicaments/fournitures médicales | L'annexe IV du contrat de subvention de DEVCO sur les "procédures de passation de marchés applicables par les bénéficiaires de subventions dans le cadre des actions extérieures de l'Union européenne" ne comprend pas de clauses spécifiques à l'approvisionnement en médicaments/fournitures médicales dont la qualité est essentielle. L'ajout de l'annexe III aux contrats de subvention de ECHO sur les "principes et procédures applicables aux marchés passés dans le cadre d'actions d'aide humanitaire financées par l'union européenne" vise donc à assurer un approvisionnement satisfaisant aux principes obligatoires en matière de passation de marchés tout en assurant la qualité des médicaments et fournitures médicales. | Pas de risque | N/A |

| N° Ref | Ref. (Fiche d'Action/Contrat) | Cas rapporté | Types (D, E, NC, AP ou EVR) | Base légale de référence | Description | Description du cas, justification, impact | Risques | Mesures prises pour limiter les risques |
|--------|---|---|-----------------------------|---|--|--|--|--|
| 54 | Contrat de subvention avec APN - T03.112 - ECOFAUNE | Financement intégral - pas de cofinancement | EVR 21 | PRAG 2016, section 6.3.9: Cofinancement | <p>En principe une subvention n'a pas vocation à financer l'intégralité des coûts de l'action ni l'intégralité des dépenses opérationnelles d'un organisme bénéficiaire à l'exception de certains cas. L'administration contractante doit être en mesure de justifier que le financement intégral est indispensable à la réalisation de l'action en question, et doit motiver la décision d'attribution en conséquence.</p> <p>Le financement intégral d'une action peut être autorisé dans les cas suivants pour autant que l'acte de base ne l'interdise pas:</p> <ul style="list-style-type: none"> • l'aide humanitaire y compris l'assistance aux réfugiés, aux personnes déracinées, à la réhabilitation et au déminage; • les aides visant des situations de crise; • les actions visant la protection de la santé ou des droits fondamentaux des populations. | L'aide fournie ici vise une situation de crise. Le bénéficiaire de la subvention et le contexte étaient déjà définis dans la fiche d'action adoptée en COGES du 16/10/2015. | Pas de risque | N/A |
| 55 | Contrat de subvention avec ALIMA - T03.115 - SANTE II (extension géographique) | Financement rétroactif | EVR 22 a) | PRAG 2016, section 6.3.8: Non-rétroactivité | Exceptionnellement une subvention peut être attribuée en cours d'action si les demandeurs démontrent et justifient la nécessité de démarrer l'action avant la signature du contrat. Dans ce cas, les dépenses encourues avant la soumission de la demande de la subvention ne sont en principe pas éligibles à un financement (pour les subventions directes le financement peut démarrer au premier jour des négociations, tel que confirmé par les preuves administratives). Dans le cadre d'une gestion directe, un financement rétroactif - lorsque les coûts encourus avant la signature du contrat de subvention mais après la soumission des demandes de subventions seront remboursés - constitue un événement à déclarer. | Afin de ne pas causer de retard dans la mise en oeuvre de l'action d'ALIMA à Boda, dont le début avait été initialement planifié pour le 01/12/2017, une clause de rétroactivité au 01/12/2017 a été incluse dans le contrat alors que le contrat a été signé le 11/12/2017. | Risque lié à la mise en oeuvre d'une action sans couverture contractuelle, ce qui implique notamment l'absence d'un cadre (légal) clair en cas de litige ou plus simplement sur les modalités de mise en oeuvre. | <p>Nombreux éléments permettant d'encadrer l'action et sa mise en oeuvre :</p> <ul style="list-style-type: none"> - canaux de communication nombreux (contacts avec la gestionnaire de projet, présence sur place du représentant Békou), - limite du délais à l'essentiel (11 jours de rétroactivité) |

| N° Ref | Ref. (Fiche d'Action/Contrat) | Cas rapporté | Types (D, E, NC, AP ou EVR) | Base légale de référence | Description | Description du cas, justification, impact | Risques | Mesures prises pour limiter les risques |
|--------|---|--|-----------------------------|---|--|--|---------------|---|
| 56 | | Ajout de l'annexe III du contrat de subvention modèle ECHO à l'annexe IV du contrat de subvention modèle DEVCO | E 8 b) | Annexes PRAG 2016, annexe IV du contrat de subvention | Ajout d'une annexe plus spécifique pour l'attribution des contrats concernant l'approvisionnement en médicaments/fournitures médicales | L'annexe IV du contrat de subvention de DEVCO sur les "procédures de passation de marchés applicables par les bénéficiaires de subventions dans le cadre des actions extérieures de l'Union européenne" ne comprend pas de clauses spécifiques à l'approvisionnement en médicaments/fournitures médicales dont la qualité est essentielle. L'ajout de l'annexe III aux contrats de subvention de ECHO sur les "principes et procédures applicables aux marchés passés dans le cadre d'actions d'aide humanitaire financées par l'union européenne" vise donc à assurer un approvisionnement satisfaisant aux principes obligatoires en matière de passation de marchés tout en assurant la qualité des médicaments et fournitures médicales. | Pas de risque | N/A |
| 57 | Avenant n° 1 au contrat de subvention avec DRC - T03.33 - SECURITE ALIMENTAIRE | Extension avec augmentation du montant de la contribution de l'UE (IMC, ALIMA, CRF, Cordaid, PUI) | E | Annexes PRAG 2016, article 9 (modification du contrat) des conditions générales d'un contrat de subvention et plus particulièrement article 9.2: " <i>La modification ne peut avoir pour objet ou pour effet d'apporter au contrat des changements susceptibles de remettre en cause la décision d'octroi de la subvention, ni d'enfreindre la règle de l'égalité de traitement entre demandeurs. Le montant maximal de la subvention mentionné à l'article 3.2 des conditions particulières ne peut être augmenté.</i> " | La contribution maximale de l'UE et le pourcentage des coûts éligibles ou acceptés financés par le pouvoir adjudicateur ne peuvent être augmentés. | FAO était censé approvisionner l'ONG DRC en kits animaux (contrat T03.47 résilience) mais cela n'a pas été fait. Afin que DRC prenne en charge la finalisation de cette activité, un montant supplémentaire a été accordé à DRC. Le montant correspondant sera déduit du contrat avec la FAO. | Pas de risque | N/A |

| N° Ref | Ref. (Fiche d'Action/Contrat) | Cas rapporté | Types (D, E, NC, AP ou EVR) | Base légale de référence | Description | Description du cas, justification, impact | Risques | Mesures prises pour limiter les risques |
|--------|--|---|-----------------------------|---|--|--|---------------|---|
| 58 | Avenant n° 2 au contrat de subvention avec ACTED - T03.48 - SECURITE ALIMENTAIRE | Extension avec augmentation du montant de la contribution de l'UE (IMC, ALIMA, CRF, Cordaid, PUI) | E | Annexes PRAG 2016, article 9 (modification du contrat) des conditions générales d'un contrat de subvention et plus particulièrement article 9.2: " <i>La modification ne peut avoir pour objet ou pour effet d'apporter au contrat des changements susceptibles de remettre en cause la décision d'octroi de la subvention, ni d'enfreindre la règle de l'égalité de traitement entre demandeurs. Le montant maximal de la subvention mentionné à l'article 3.2 des conditions particulières ne peut être augmenté.</i> " | La contribution maximale de l'UE et le pourcentage des coûts éligibles ou acceptés financés par le pouvoir adjudicateur ne peuvent être augmentés. | L'avenant permet de reprendre les activités inachevées de la FAO (contrat T03.47 résilience). Les activités couvertes par cet avenant sont indispensables à la finalisation de la campagne de vaccination 2017, en partenariat avec l'ANDE et au renforcement des capacités locales en matière de vaccination des animaux. | Pas de risque | N/A |
| 59 | Avenant n° 1 à la convention de subvention avec FAO - T03.49 - SECURITE ALIMENTAIRE | Extension avec augmentation du montant de la contribution de l'UE (IMC, ALIMA, CRF, Cordaid, PUI) | E | Annexes PRAG 2016, article 9 (modification du contrat) des conditions générales d'un contrat de subvention et plus particulièrement article 9.2: " <i>La modification ne peut avoir pour objet ou pour effet d'apporter au contrat des changements susceptibles de remettre en cause la décision d'octroi de la subvention, ni d'enfreindre la règle de l'égalité de traitement entre demandeurs. Le montant maximal de la subvention mentionné à l'article 3.2 des conditions particulières ne peut être augmenté.</i> " | La contribution maximale de l'UE et le pourcentage des coûts éligibles ou acceptés financés par le pouvoir adjudicateur ne peuvent être augmentés. | L'avenant attribue un budget supplémentaire de EUR 313.536 au contrat pour couvrir les coûts d'une deuxième campagne de vaccination des animaux. | Pas de risque | N/A |

| N° Ref | Ref. (Fiche d'Action/Contrat) | Cas rapporté | Types (D, E, NC, AP ou EVR) | Base légale de référence | Description | Description du cas, justification, impact | Risques | Mesures prises pour limiter les risques |
|--------|---|---|-----------------------------|---|--|---|---------------|---|
| 60 | Avenant n° 1 au contrat de subvention avec FH - T03.70 - RECONCILIATION | Augmentation du montant de la contribution de l'UE | E | Annexes PRAG 2016, article 9 (modification du contrat) des conditions générales d'un contrat de subvention et plus particulièrement article 9.2: " <i>La modification ne peut avoir pour objet ou pour effet d'apporter au contrat des changements susceptibles de remettre en cause la décision d'octroi de la subvention, ni d'enfreindre la règle de l'égalité de traitement entre demandeurs. Le montant maximal de la subvention mentionné à l'article 3.2 des conditions particulières ne peut être augmenté.</i> " | La contribution maximale de l'UE et le pourcentage des coûts éligibles ou acceptés financés par le pouvoir adjudicateur ne peuvent être augmentés. | Suite aux difficultés rencontrées par la Fondation Hirondelle pour recevoir le cofinancement initialement prévu, une demande d'avenant concernant le taux de cofinancement de l'UE a été présentée au Fonds Békou. Vu l'importance de la Radio Ndeke Luka soutenue dans le cadre de cette action, le Fonds Békou a accepté d'augmenter le taux de cofinancement de 52,61% initialement prévu à 70%. | Pas de risque | N/A |
| 61 | Avenant n° 1 au contrat de subvention avec IMC - T03.92 - SANTE II (prolongation de la durée de la mise en oeuvre) | Financement intégral - pas de cofinancement (extension) | EVR 21 | PRAG 2016, section 6.3.9: Cofinancement | En principe une subvention n'a pas vocation à financer l'intégralité des coûts de l'action ni l'intégralité des dépenses opérationnelles d'un organisme bénéficiaire à l'exception de certains cas. L'administration contractante doit être en mesure de justifier que le financement intégral est indispensable à la réalisation de l'action en question, et doit motiver la décision d'attribution en conséquence. Le financement intégral d'une action peut être autorisé dans les cas suivants pour autant que l'acte de base ne l'interdise pas: <ul style="list-style-type: none"> • l'aide humanitaire y compris l'assistance aux réfugiés, aux personnes déracinées, à la réhabilitation et au déminage; • les aides visant des situations de crise; • les actions visant la protection de la santé ou des droits fondamentaux des populations. | L'aide fournie ici vise une situation de crise, qui plus est dans le domaine de la protection de la santé et des droits fondamentaux des populations. Les justifications de contexte se retrouvent dans la fiche d'action adoptée en COGES du 4/04/2016 et dans les documents d'attribution. Il faut aussi souligner que le financement intégral est restreint au montant prévu pour l'extension. Le montant du budget attribué avec le contrat initial reste cofinancé à 89.78%. Le financement intégral du montant ajouté pour l'extension est aussi justifié par le fait que l'extension a été considérée nécessaire par le Fonds Békou et pour assurer une égalité de traitement parmi tous les partenaires de mise en oeuvre du programme SANTE II. | Pas de risque | N/A |

| N° Ref | Ref. (Fiche d'Action/Contrat) | Cas rapporté | Types (D, E, NC, AP ou EVR) | Base légale de référence | Description | Description du cas, justification, impact | Risques | Mesures prises pour limiter les risques |
|--------|---|--|-----------------------------|--|--|--|---------------|---|
| 62 | | Modification de la formulation de l'article 3.2 des conditions particulières (cofinancement montant initial - financement intégral pour l'extension) | E | Annexes PRAG 2016, article 3 (financement de l'action) des conditions particulières d'un contrat de subvention et plus particulièrement article 3.2: " <i>L'administration contractante s'engage à financer un montant maximum de <montant> [EUR] [<monnaie du pays de l'administration contractante>]. La subvention est en outre limitée à <indiquer le pourcentage applicable> du montant total des coûts éligibles [de l'action]> précisé au point 1.</i> " | Le changement des conditions de financement dû à l'extension de la période de mise en œuvre a obligé à une reformulation de l'article 3.2 des conditions particulières afin d'éclaircir les modalités de financement régissant le contrat. | Article 3.2: " <i>L'administration contractante s'engage à financer un montant maximum de EUR 4.202.938. Les conditions de financement/co-financement prévues dans le contrat initial seront d'application jusqu'à épuisement du budget initialement prévu (Contribution de l'UE: max EUR 3.000.000 équivalente à 89,78% du montant total des coûts éligibles de l'Action estimé dans le contrat initial à EUR 3.341.544,19). Une fois le budget initialement prévu dépensé, la contribution de l'UE s'élèvera à 100% du financement octroyé en supplément pour l'extension (max EUR 1.202.938).</i> " | Pas de risque | N/A |
| 63 | Avenant n° 2 au contrat de subvention avec ALIMA - T03.93 - SANTE II (prolongation de la durée de mise en œuvre) | Financement intégral - pas de cofinancement (extension) | EVR 21 | PRAG 2016, section 6.3.9: Cofinancement | En principe une subvention n'a pas vocation à financer l'intégralité des coûts de l'action ni l'intégralité des dépenses opérationnelles d'un organisme bénéficiaire à l'exception de certains cas. L'administration contractante doit être en mesure de justifier que le financement intégral est indispensable à la réalisation de l'action en question, et doit motiver la décision d'attribution en conséquence. Le financement intégral d'une action peut être autorisé dans les cas suivants pour autant que l'acte de base ne l'interdise pas: <ul style="list-style-type: none"> • l'aide humanitaire y compris l'assistance aux réfugiés, aux personnes déracinées, à la réhabilitation et au déminage; • les aides visant des situations de crise; • les actions visant la protection de la santé ou des droits fondamentaux des populations. | L'aide fournie ici vise une situation de crise, qui plus est dans le domaine de la protection de la santé et des droits fondamentaux des populations. Les justifications de contexte se retrouvent dans la fiche d'action adoptée en COGES du 4/04/2016 et dans les documents d'attribution. Il faut aussi souligner que le financement intégral est restreint au montant prévu pour l'extension. Le montant du budget attribué avec le contrat initial reste cofinancé à 90%. Le financement intégral du montant ajouté pour l'extension est aussi justifié par le fait que l'extension a été considérée nécessaire par le Fonds Békou et pour assurer une égalité de traitement parmi tous les partenaires de mise en œuvre du programme SANTE II. | Pas de risque | N/A |

| N° Ref | Ref. (Fiche d'Action/Contrat) | Cas rapporté | Types (D, E, NC, AP ou EVR) | Base légale de référence | Description | Description du cas, justification, impact | Risques | Mesures prises pour limiter les risques |
|--------|---|--|-----------------------------|--|--|--|---------------|---|
| 64 | | Modification de la formulation de l'article 3.2 des conditions particulières (cofinancement montant initial - financement intégral pour l'extension) | E | Annexes PRAG 2016, article 3 (financement de l'action) des conditions particulières d'un contrat de subvention et plus particulièrement article 3.2: " <i>L'administration contractante s'engage à financer un montant maximum de <montant> [EUR] [<monnaie du pays de l'administration contractante>]. La subvention est en outre limitée à <indiquer le pourcentage applicable> du montant total des coûts éligibles [de l'action] précisé au point 1.</i> " | Le changement des conditions de financement dû à l'extension de la période de mise en œuvre a obligé à une reformulation de l'article 3.2 des conditions particulières afin d'éclaircir les modalités de financement régissant le contrat. | Article 3.2: " <i>L'administration contractante s'engage à financer un montant maximum de EUR 2.539.937,42. Les conditions de financement/co-financement prévues dans le contrat initial seront d'application jusqu'à épuisement du budget initialement prévu (Contribution de l'UE: max EUR 2.116.851,00 équivalente à 90% du montant total des coûts éligibles de l'Action estimé dans le contrat initial à EUR 2.352.056,14). Une fois le budget initialement prévu dépensé, la contribution de l'UE s'élèvera à 100% du financement octroyé en supplément pour l'extension (maximum EUR 423.086,42).</i> " | Pas de risque | N/A |
| 65 | Avenant n° 3 au contrat de subvention avec CRF - T03.94 - SANTE II (prolongation de la durée de mise en œuvre) | Financement intégral - pas de cofinancement (extension) | EVR 21 | PRAG 2016, section 6.3.9: Cofinancement | En principe une subvention n'a pas vocation à financer l'intégralité des coûts de l'action ni l'intégralité des dépenses opérationnelles d'un organisme bénéficiaire à l'exception de certains cas. L'administration contractante doit être en mesure de justifier que le financement intégral est indispensable à la réalisation de l'action en question, et doit motiver la décision d'attribution en conséquence. Le financement intégral d'une action peut être autorisé dans les cas suivants pour autant que l'acte de base ne l'interdise pas: <ul style="list-style-type: none"> • l'aide humanitaire y compris l'assistance aux réfugiés, aux personnes déracinées, à la réhabilitation et au déminage; • les aides visant des situations de crise; • les actions visant la protection de la santé ou des droits fondamentaux des populations. | L'aide fournie ici vise une situation de crise, qui plus est dans le domaine de la protection de la santé et des droits fondamentaux des populations. Les justifications de contexte se retrouvent dans la fiche d'action adoptée en COGES du 4/04/2016 et dans les documents d'attribution. Le financement intégral était déjà prévu et justifié lors de l'attribution du contrat initial. Le financement intégral du montant ajouté pour l'extension est aussi justifié par le fait que l'extension a été considéré nécessaire par le Fonds Bèkou et pour assurer une égalité de traitement parmi tous les partenaires de mise en œuvre du programme SANTE II. | Pas de risque | N/A |

| N° Ref | Ref. (Fiche d'Action/Contrat) | Cas rapporté | Types (D, E, NC, AP ou EVR) | Base légale de référence | Description | Description du cas, justification, impact | Risques | Mesures prises pour limiter les risques |
|--------|--|--|-----------------------------|---|--|---|---------------|---|
| 66 | Avenant n° 1 au contrat de subvention avec Cordaid - T03.95 - SANTE II (prolongation de la durée de mise en œuvre) | Financement intégral - pas de cofinancement (extension) | EVR 21 | PRAG 2016, section 6.3.9: Cofinancement | <p>En principe une subvention n'a pas vocation à financer l'intégralité des coûts de l'action ni l'intégralité des dépenses opérationnelles d'un organisme bénéficiaire à l'exception de certains cas. L'administration contractante doit être en mesure de justifier que le financement intégral est indispensable à la réalisation de l'action en question, et doit motiver la décision d'attribution en conséquence.</p> <p>Le financement intégral d'une action peut être autorisé dans les cas suivants pour autant que l'acte de base ne l'interdise pas:</p> <ul style="list-style-type: none"> • l'aide humanitaire y compris l'assistance aux réfugiés, aux personnes déracinées, à la réhabilitation et au déminage; • les aides visant des situations de crise; • les actions visant la protection de la santé ou des droits fondamentaux des populations. | <p>L'aide fournie ici vise une situation de crise, qui plus est dans le domaine de la protection de la santé et des droits fondamentaux des populations.</p> <p>Les justifications de contexte se retrouvent dans la fiche d'action adoptée en COGES du 4/04/2016 et dans les documents d'attribution. Il faut aussi souligner que le financement intégral est restreint au montant prévu pour l'extension. Le montant du budget attribué avec le contrat initial reste cofinancé à 96.23%. Le financement intégral du montant ajouté pour l'extension est aussi justifié par le fait que l'extension a été considérée nécessaire par le Fonds Bêkou et pour assurer une égalité de traitement parmi tous les partenaires de mise en œuvre du programme SANTE II.</p> | Pas de risque | N/A |
| 67 | | Modification de la formulation de l'article 3.2 des conditions particulières (cofinancement montant initial - financement intégral pour l'extension) | E | <p>Annexes PRAG 2016, article 3 (financement de l'action) des conditions particulières d'un contrat de subvention et plus particulièrement article 3.2: "<i>L'administration contractante s'engage à financer un montant maximum de <montant> [EUR] [<monnaie du pays de l'administration contractante>]. La subvention est en outre limitée à <indiquer le pourcentage applicable> du montant total des coûts éligibles [de l'action] précisé au point 1.</i>"</p> | Le changement des conditions de financement dû à l'extension de la période de mise en œuvre a obligé à une reformulation de l'art.3.2 des CP afin d'éclaircir les modalités de financement régissant la période ultérieure de mise en œuvre. | <p>Article 3.2: "<i>L'administration contractante s'engage à financer un montant maximum de EUR 3.963.134,00. Les conditions de financement/co-financement prévues dans le contrat initial seront d'application jusqu'à épuisement du budget initialement prévu (Contribution de l'UE: maximum EUR 3.189.644,00 équivalente à 96,23% du montant total des coûts éligibles de l'Action estimé dans le contrat initial à EUR 3.314.644,00). Une fois le budget initialement prévu dépensé, la contribution de l'UE s'élèvera à 100% du financement octroyé en supplément pour l'extension de la mise en œuvre couverte par le présent avenant n°1 (montant maximum EUR 773.490,00).</i>"</p> | Pas de risque | N/A |

| N° Ref | Ref. (Fiche d'Action/Contrat) | Cas rapporté | Types (D, E, NC, AP ou EVR) | Base légale de référence | Description | Description du cas, justification, impact | Risques | Mesures prises pour limiter les risques |
|--------|--|--|-----------------------------|--|---|---|---------------|---|
| 68 | Procédure AMI GENRE II | Attribution directe suite à un appel à manifestation d'intérêt avec modèle Békou de soumission de la proposition (prévue dans la fiche d'action) | EVR 20 b) | PRAG 2016, 6.4.2: Subventions attribuées sans appel à propositions ("Attribution directe") | Il n'est pas nécessaire d'organiser un appel à propositions avant d'attribuer des subventions dans le cadre de l'aide humanitaire, des opérations de protection civile, ou des aides visant des situations de crise. | La situation en RCA a fait l'objet d'une déclaration de crise. L'autorisation de recours aux procédures flexibles a de plus été inscrite dans l'Acte constitutif du Fonds Békou en son art. 10: "les procédures flexibles adaptées au contexte seront utilisées afin d'assurer l'efficacité et la réactivité du fonds". En vertu des Guidelines de crise, la procédure d'octroi direct de subventions a été retenue et approuvée par le DG de DEVCO le 10/11/2014 (ref. Ares(2014)3731767). Un modèle simplifié de demande de subvention et de description des activités a été approuvé via la même note Ares. Ce cas spécifique a été signalé dans la fiche d'action approuvée par le COGES du 18/11/2015. | Pas de risque | N/A |
| 69 | Note de cadrage Bioforce/Oxfam - RECONCILIATION | Attribution directe (partenariat Bioforce/Oxfam) avec modèle Békou de soumission de la proposition | AP 20 f) | PRAG 2016, section 6.4.2: Subventions attribuées sans appel à propositions («Attribution directe») | Il n'est pas nécessaire d'organiser un appel à propositions avant d'attribuer des subventions pour des actions ayant des caractéristiques spécifiques requérant l'implication d'une entité particulière en raison de ses compétences techniques, son haut degré de spécialisation ou sa capacité administrative, à condition que les actions concernées ne tombent pas dans le champ d'application d'un appel à propositions. | Le Fonds Békou a identifié l'Institut Bioforce et l'ONG internationale Oxfam comme possibles partenaires pour la mise en oeuvre du projet de renforcement des capacités de la société civile centrafricaine, en raison de leur expertise dans le renforcement des capacités de la société civile, leur expérience en RCA et leurs partenariats existants avec les acteurs locaux pertinents. Cela aussi pour accélérer la mise en oeuvre de l'action qui risquerait autrement d'être retardée, vu les difficultés à trouver un opérateur si spécialisé pour travailler en RCA. | Pas de risque | N/A |

Annexe 2 - Questionnaire relatif à l'efficacité des standards de Contrôles Internes

ICS 1. Mission: The DG's raison d'être is clearly defined in up-to-date and concise mission statements developed from the perspective of the DG's customers.

1. Is the DG's/Directorate's/Unit's mission statement up-to-date and sufficiently instructive? (An effective mission statement is a concise statement developed from the perspective of the DG's/Directorate's/Unit's customers. It should answer two basic questions: Why do we exist? How do we fit within the broader Commission architecture?)

My assessment is positive. Through the Bêkou TF "Stratégie Opérationnelle 2017-2019", as well as through communications' efforts within the EU institutions, with EU Member States, contributing donors and other stakeholders, the mission statement of the Bêkou TF is clearly defined and up-to-date.

ICS 2. Ethical and Organisational Values: Management and staff are aware of and share appropriate ethical and organisational values and uphold these through their own behaviour and decision-making.

2. Is the ethical guidance concise and user-friendly? (The way the code of conduct/guidance is written will affect its effectiveness. Studies show that the most effective codes of conduct are those that are short and concise, focus on a few main messages and utilise a straightforward vocabulary.)

My assessment is positive. The team within the Bêkou TF is strictly adhering to strong ethical and organisational values in application of DG DEVCO's code of conduct and guidance.

ICS 3. Staff Allocation and Mobility: The allocation and recruitment of staff is based on the DG's objectives and priorities. Management promote and plan staff mobility so as to strike the right balance between continuity and renewal.

3. Do management have sufficient and relevant information about priorities and staff workloads as well as required and available skills?

My assessment is positive. The priorities are clearly defined and understood by the Bêkou TF's team and workload distributed equitably and according to each member's skills.

4. Are the root causes of any abnormal staff turnover sufficiently analysed and addressed?

The Bêkou TF has not suffered abnormal staff turnover thus far. However the replacement of a former team member had to be ensured in Brussels and not in Bangui as initially foreseen. The evacuation situation of the Bangui Del has also not allowed full deployment in-country.

5. In the event of "excessive" staff turnover, is appropriate action taken to retain staff with the required skills?
n/a

ICS 4. Staff Appraisal and Development: Staff performance is appraised annually. Adequate measures are taken to develop the skills necessary to achieve the objectives set.

6. Are staff appraisals used effectively by managers and staff as a means to improve performance?

My assessment is positive. All members of the Bêkou TF team have passed successfully probation periods (after 9 months of taking up duties) on the basis of self-assessment and two dialogues: one with the Manager and another one with the Head of Unit. Dialogues revolved around performance during the probation period, objectives achieved, challenges faced and issues to prioritise going forward.

7. Do staff receive concrete, useful feedback that helps them to improve?

My assessment is positive. Regular communication and feedback is part of the daily work, and does not just happen during the formal appraisal. This is especially relevant for new team members.

8. Is sufficient time and care devoted to the process in order that the dialogue and report are meaningful practical aids to improving performance and identifying training needs?

My assessment is positive. Dialogues are frank and work two ways. Trainings are discussed and members of the team are encouraged to make a training map based on discussions held with the management.

ICS 5. Objectives and Performance Indicators: The DG's objectives are clearly defined and updated when necessary. These are formulated in a way that makes it possible to monitor their achievement. Key performance indicators are established to help management evaluate and report on progress made in relation to their objectives.

9. Are the DG's/Directorate's/Unit's AMP objectives known to staff and meaningful?

My assessment is positive. Objectives are discussed with, and known to, the team members and work oriented towards their achievement.

10. Are the DG's/Directorate's/Unit's performance indicators meaningful, i.e. do they actually support and facilitate the management and monitoring of the DG's activities?

My assessment is positive but more work is required to integrate the TF in the DG's framework while leaving space for flexibility and room for manoeuvre, notably when it comes to EAMR and KPIs.

- 11.** Are the performance indicators focused on the DG's/Directorate's/Unit's key activities and risks? Too many or too detailed indicators may be confusing and ineffective.

My assessment is positive but more work is required. Indicators need to be simplified and made more targeted towards performance rather than control.

ICS 6. Risk Management Process: A risk management process that is in line with applicable provisions and guidelines is integrated into the annual activity planning.

- 12.** Is the risk management concept sufficiently understood by management and staff?

My assessment is positive. Risks, whether fiduciary, financial or reputational are amply discussed with staff and sufficiently understood by all members of the team.

- 13.** Is risk management regularly considered in Directorate/Unit meeting?

My assessment is positive. Risks, whether fiduciary, financial or reputational are amply discussed at Directorate, Unit and sector meetings, as well as in other contexts (with other Commission services, EU institutions, EU Member States and other stakeholders).

- 14.** Is the DG's risk management process user-friendly and pragmatic?

My assessment is positive. There is a right balance between the use of flexible procedures, sound financial management and risk management processes although standardisation tends to take over pragmatism.

- 15.** Is risk management process generally perceived internally as a useful and necessary process and not as a bureaucratic burden?

My assessment is positive. In the specific and complex context of the implementation of the EUTF, all team members understand the need for strong processes to manage the multiple risks involved

ICS 7. Operational Structure: The DG's operational structure supports effective decision-making by suitable delegation of powers. Risks associated with the DG's sensitive functions are managed through mitigating controls and ultimately staff mobility. Adequate IT governance structures are in place.

- 16.** Is the operational structure of your DG/Directorate/Unit working properly or are there operational issues or problems that negatively impact on DG/Directorate/Unit performance or control environment?

My assessment is positive. The operational structure of the EUTF's team is well balanced and designed to facilitate high performance. However, recruitment and security constraints for staff lodged in EUD Bangui may impact EUTF's performance. This should improve over 2018 as the Del evacuation level will be reduced.

- 17.** Are the nature and scope of delegated functions and powers clear to all persons concerned?

My assessment is positive. All members of the team have a clear understanding of what their functions are, and their role within the team.

- 18.** Are the risks associated with the delegated functions and powers sufficiently analysed?

My assessment is positive. All delegated functions have been sufficiently discussed, with pros and cons weighed in.

- 19.** Where sensitive functions have been removed and allocated to a different member of staff, is management satisfied that the risks involved have been effectively mitigated?

My assessment is positive. Although no sensitive functions have been removed and allocated to different members of staff, some have taken on additional tasks after discussion and agreement with them, and following an assessment of the risk involved in terms of workload.

- 20.** Where additional mitigating controls have been put in place, is management satisfied that these controls are effective and that the risks involved have been reduced to an acceptable level (considering impact and likelihood of the risk)?

My assessment is positive. Although no additional mitigating measures have been put in place, operational and procedural risks are deemed acceptable and effort will be put in 2018 on improvement of operational impact itself.

ICS 8. Processes and Procedures: The DG's processes and procedures used for the implementation and control of its activities are effective and efficient, adequately documented and compliant with applicable provisions. They include arrangements to ensure segregation of duties and to track and give prior approval to control overrides or deviations from policies and procedures.

- 21.** Are the main processes and procedures used for the implementation and control of the DG's/Directorate's/Unit's activities documented in a user-friendly fashion?
My assessment is positive. The EUTF uses the same procedures and guidelines that exist under other EU instruments, which are user-friendly. However some additional guidance will be put in place in 2018 to complement existing one, to answer the particular characteristics of the EUTF.
- 22.** Are they readily accessible?
My assessment is positive. They are readily available and communicated to all staff concerned.
- 23.** Are they kept up to date?
My assessment is positive.
- 24.** Are there arrangements in place to ensure data protection is applied to manual processes?
My assessment is positive. The applicable framework and guidance apply in DG DEVCO applies to the operations of the EUTF.
- 25.** Have management performed a risk assessment of their main processes and procedures, when appropriate and for example in case of major modifications? (if not already covered through the AMP risk management exercise - see ICS 6)
This is already covered by the risk assessment done in the context of the AMP's risk management exercise.
- 26.** Accordingly, have the most vulnerable parts of the processes and procedures been identified and appropriate mitigating controls been implemented?
My assessment is positive. The procedural guidance issued in the context of the EUTF aims precisely to add clarity on specific issues pertaining to the EUTF where more questions could be raised.
- 27.** Are the process controls in place adequately designed?
My assessment is positive although further analysis are inevitably needed given the relatively little experience with the EUTF.

ICS 9. Management Supervision: Management supervision is performed to ensure that the implementation of activities is running efficiently and effectively while complying with applicable provisions.

- 28.** Are the supervisory activities sufficiently focused on high-risk areas?
(The following situations would typically warrant an increased level of supervision: - Complex operations; - Transactions of high monetary value; - Low control consciousness among staff; - Lack of experienced or skilled personnel; - Reorganisation or significant modification of operating activities; - New or revamped IT systems; - Potential conflicts of interest or influence from external parties; - Activities of a politically sensitive nature; - Activities impacting significantly on the working conditions of staff (health, safety, security).
My assessment is positive. There is a strong degree of supervision regarding situations such as those depicted above.
- 29.** Is there systematic follow-up of significant issues identified through the supervisory activities?
My assessment is positive. Supervision of those activities takes places on a rolling basis.
- 30.** If implementing bodies are responsible for carrying out actions (e.g. Member States or agencies), has appropriate supervision or follow-up been established by the responsible Commission service?
My assessment is positive. Implementing partners carry out activities within the contractual parameters set by the Commission.
- 31.** Do management have satisfactory evidence that key controls in place are operating as intended in practice? (for example via the results of supervisory activities, audits, investigations and other relevant sources of information)
My assessment is positive. On the basis of supervisory activities carried out so far
- 32.** Are all reported internal control weaknesses properly analysed and addressed where necessary?
My assessment is positive. Following the 2016 IAS mission, a work plan is being implemented.

ICS 10. Business Continuity: Adequate measures are in place to ensure continuity of service in case of "business-as-usual" interruption. Business Continuity Plans are in place to ensure that the Commission is able to continue operating to the extent possible whatever the nature of a major disruption.

Continuity of Service:

- 33.** Are the DG's procedures to ensure continuity of service (handover arrangements, backup procedures, etc.) sufficiently known, readily accessible and applied in practice?
My assessment is positive. They are known, accessible and regularly used.

Business Continuity Plan:

34. Are management and relevant staff sufficiently aware and appropriately trained regarding the BCP?
My assessment is positive. There is a well-seated culture of business continuity within the team, with a system of backups and general inter-changeability.
35. Is the BCP easily understandable and readily accessible to those who need it when they need it?
My assessment is positive.

ICS 11. Document Management: Appropriate processes and procedures are in place to ensure that the DG's document management is secure, efficient (in particular as regards retrieving appropriate information) and complies with applicable legislation.

36. Are documents adequately protected against destruction, theft, fire, etc.?
My assessment is positive
37. Are the procedures for registration sufficiently known and applied in practice?
My assessment is positive.
38. Are the procedures for filing sufficiently known?
My assessment is positive as far as electronic filing is concerned.
39. Are applicable rules (Commission and DG-specific) regarding handling of sensitive documents sufficiently known and applied in practice?
My assessment is positive; although the majority of the documents handled by the team are not regarded as sensitive.
40. Are management and staff sufficiently aware of applicable retention periods for documents?
My assessment is positive.

ICS 12. Information and Communication: Internal communication enables management and staff to fulfil their responsibilities effectively and efficiently, including in the domain of internal control. Where appropriate, the DG has an external communication strategy to ensure that its external communication is effective, coherent and in line with the Commission's key political messages. IT systems used and/or managed by the DG (where the DG is the system owner) are adequately protected against threats to their confidentiality and integrity.

41. Is the information provided in the DG's/Directorate's/Unit's management scoreboards pertinent and useful for the management of these activities?
My assessment is positive. There is a pertinent and useful flow of information allowing the team to fulfil their functions.
42. Have the current arrangements used for internal communication been analysed?
My assessment is positive but further efforts to streamline channels of communication are being analysed.
43. Is feedback from target audiences regarding communication impact obtained and analysed?
My assessment is positive. Communication practices are reviewed constantly based, amongst others, on feedback from targeted audiences.
44. Is relevant feedback escalated to the appropriate level and used to adapt ongoing communication strategies?
My assessment is positive. The Communications' strategy of the EUTF answers to a large extent to feedback received from different stakeholders.
45. Is Information System Security a regular topic at management meetings?
This is not a regular topic of discussion given this is an issue dealt with in the broader context of the Directorate. Moreover, the number of files handled is still limited and of low sensitivity. However, the establishment of an –e-filing system and its use has been amply discussed before and after its establishment
46. Is feedback from IT users regarding system performance collected and analysed, given that systematic collection and analysis of comments and suggestions from IT users (through surveys or channels for ad-hoc feedback) can be a good way of detecting effectiveness and efficiency issues?
My assessment is positive. The internal e-filing system responds to the needs and feedback received from users.
47. Are statistics on system down-time, server capacity and other performance indicators regularly analysed?
This is an issue dealt with in the broader context of the Directorate.

ICS 13. Accounting and Financial Reporting: Adequate procedures and controls are in place to ensure that accounting data and related information used for preparing the organisation's annual accounts and financial reports are accurate, complete and timely.

48. Are accounting data quality controls pertinent and sufficiently documented? (Such controls may, for example, include analyses of general accounts, analysis of ageing balances of outstanding invoices, outstanding pre-financing, separation of duties, reviews of reports, sample testing, review of account reconciliations, checks of IT system interfaces, etc.)

My assessment is positive. Forecasts for commitments, contracting and other data are regularly carried out and subject to the controls of various services at operational and financial level.

49. Have the guidelines proposed by the Accounting Officer on the accounting quality project been put in place?

My assessment is positive.

ICS 14. Evaluation of Activities: Evaluations of expenditure programmes, legislation and other non-spending activities are performed to assess the results, impacts and needs that these activities aim to achieve and satisfy.

50. Are the evaluation reports used by management in practice? (i.e. do they have a real impact on the DG's decision-making or the policy and legislative proposals prepared by the DG)

My assessment is positive. ROM reports at project level are being used to adjust and revise activities / budgets/ results.

51. Are evaluation results communicated in such a way that they ensure maximum use of the results and that they meet the needs of decision-makers and stakeholders?

My assessment is positive. ROM reports have been shared with the members of the Operational Committee.

ICS 15. Assessment of Internal Control Systems: Management assess the effectiveness of the DG's key internal control systems, including the processes carried out by implementing bodies, at least once a year.

52. Is the self-assessment well organised, pragmatic and value-adding?

My assessment is positive although, as said above, standardisation tends to take over pragmatism, hence reducing the added-value of the Trust Fund as an instrument

53. Is the self-assessment exercise sufficiently sponsored by senior management?

My assessment is positive.

54. Is the self-assessment focused on the DG's main activities and risks? (A too wide or too detailed scope may reduce its effectiveness).

My assessment is mixed, focus is too wide, as it is indeed more focused on the DG's risks than on the specific risks of the instrument.

55. Are self-assessment results sufficiently supported, for example via references to other relevant sources?

Unclear question.

SECTION 6 - DECLARATION D'ASSURANCE (ET RÉSERVES)

Je, soussignée,

gestionnaire du fonds fiduciaire de l'Union européenne en faveur de la République centrafricaine, le «fonds fiduciaire Bêkou de l'UE», en ma capacité d'ordonnateur subdélégué,

Déclare par la présente que les informations contenues dans ce rapport sont sincères et véritables⁶⁵.

Affirme avoir une assurance raisonnable que les ressources allouées aux activités décrites dans le présent rapport ont été utilisées aux fins prévues et conformément au principe de bonne gestion financière, et que les procédures de contrôle mises en place donnent les garanties nécessaires quant à la légalité et la régularité des opérations

Cette déclaration d'assurance se fonde sur mon propre jugement et sur les éléments d'informations à ma disposition, tels que les résultats de l'auto-évaluation, les contrôles ex-post, les observations du Service d'Audit interne, les leçons apprises du rapport de la Cour des Comptes des années précédant l'année de cette déclaration.

Je confirme en outre n'avoir connaissance d'aucun fait non signalé pouvant nuire aux intérêts du fonds fiduciaire Bêkou de l'UE.

Fait à Bruxelles, le 31/1/2018

**Francesca Di Mauro
(Signed)**

⁶⁵ Dans ce contexte, sincère et véritable signifie une vision complète, fiable et correcte sur l'état des lieux du Fonds.

Outline annex 8B

- **Section 1 – Policy and/or operational highlights of the year**
- **Section 2 – Programming, implementation and results (including evaluations)**
- **Section 3 - Financial Report**
- **Section 4- Management and internal controls**
- **Section 5- Annexes**
 - **List of derogations, exceptions, non-compliance events, prior approvals and events to be reported**
 - **Survey on the effectiveness of ICS implementation**
- **Section 6 - Statement of assurance**

SECTION 1. POLICY AND/OR OPERATIONAL HIGHLIGHTS OF THE YEAR

1.1. Policy highlights of the year

EU Trust Fund interventions in the Horn of Africa continued to be guided by the four policy objectives set out in the Strategic Orientation Document adopted by the Board of the EUTF Africa in November 2015: that is, greater economic and employment opportunities; strengthened resilience, especially for refugees and displaced people; improved migration management; and prevention of conflict.

In 2017, the security and stability of the region continued to be compromised by intra- and inter-regional crises. In addition to the protracted problems of high levels of poverty, poor employment prospects and a lack of income-generation opportunities, weak governance, and internal armed conflict – all of which have affected the region for many years - 2017 was a period of unusual instability. The Gulf crisis disturbed the already fragile regional balance, and the latter was further undermined by issues related to the use of the Nile – creating tensions among Ethiopia, Sudan and Egypt. Security was further eroded by terrorist activities carried out by extremist groups (with attacks on a scale not seen before, such as the bomb blast in Mogadishu in October 2017), by continued and even more fragmented armed conflict in South Sudan, and by recurrent fragility in some of the region's peripheral areas. Furthermore, a severe and prolonged drought had a major impact on the resilience of the population of the Horn of Africa.

The vast majority of people in the region remain vulnerable: in many cases they feel alienated from the central areas where power is concentrated, and their prospects and aspirations are blighted by the combined effects of poverty, conflict, and climate change. This in turn can lead to displacement, fuel violent extremism, and increase the prevalence of human trafficking and smuggling by organised criminal groups.

In March 2017 IGAD⁶⁶, EU and UNHCR organised a Special Summit on Durable Solutions for Somali Refugees that has resulted in an agreed regional plan of action for providing refugees with better access to jobs, education, healthcare and land, for integrated service delivery for refugees and their hosts, and the creation of an environment in Somalia conducive to voluntary and sustainable returns (the 'Nairobi Declaration'). The plan and the follow-up to the Summit represent the regional application of the Comprehensive Refugee Response Framework (CRRF) agreed by the New York Declaration on Refugees and Migrants, and are helping to reinforce the roll out of the CRRF within countries in the region.

In view of the evolving situation regarding migration and stability, the Board of the EU Trust Fund agreed in June 2017 that three areas of intervention should be prioritised in the Horn of Africa: **(i) improving the management of refugees, internally displaced people and host communities; (ii) preventing and fighting trafficking and smuggling, and (iii) increasing stability in peripheral areas** (see pie chart, page 6).

The 4th Operational Committee (OPCOM) that took place in April 2017, shortly before the Board, anticipated these priority areas in approving four new actions focusing on conflict prevention or on areas prone to instability. The thirteen new actions for the Horn of Africa approved at the 5th OPCOM on 12 December 2017 were all formulated to fulfil at least one of these three priority areas of intervention. The OPCOM expressed its support for this strategy and concluded that the formulation of actions presented to future OPCOMs should be aligned with these priorities.

It is also worth noting that in May 2017 the EU Foreign Affairs Council (Development) approved the operationalisation of the Humanitarian-Development Nexus. The Council conclusions call for enhanced collaboration between EU institutions and Member States

⁶⁶ Intergovernmental Authority on Development

on humanitarian and development interventions, and on joined-up political dialogue and diplomatic engagement, in order to address situations of fragility and protracted crisis more effectively. During the second semester of the year, the work to prepare and carry out the Humanitarian-Development Nexus started in the two selected pilot countries of the Horn of Africa: Sudan (where a workshop that took place in September kicked-off the process) and Uganda.

1.2. Operational highlights of the year

The EUTF Horn of Africa staffing complement was at full strength by the beginning of 2017, with 6 full-time (EUTF Funded) and 3 part-time dedicated staff in headquarters in Brussels working alongside the Trust Fund Manager, and 12 new EUTF-funded staff located in Delegations (although in practice substantially more staff in Delegations and Brussels are engaged on EUTF Horn of Africa projects, either as programme managers or as finance and contract officers).

In September 2017 the Deputy Manager was replaced by a new incumbent, with previous experience of programme management in Africa. The Brussels-based Communications Manager left in October 2017, and recruitment is currently under way for a replacement and for an additional post of Data Management Officer to work on the more complicated information requirements that the system now demands as more projects are approved and more contracts signed (bringing the Brussels team to 7 full-time posts).

In February 2017 a Regional Seminar was organised in Nairobi, principally aimed at staff working in Delegations on the design and implementation of Trust Fund projects. The aim of the seminar was to take stock collectively of the state of play of implementation, to share thoughts on current trends and policies such as the Partnership Framework, the Khartoum Process, the Compact with Ethiopia and the new Comprehensive Refugee Response Framework, as well as to discuss future perspectives for the year. This was also the opportunity to brief colleagues on the usage of the two important communication and management systems: the AKVO on-line reporting tool and the WIKI internal platform.

A new system of fortnightly emails to Delegations was instituted in February 2017, to improve communications and keep Delegation staff well informed.

A number of transfers from the EDF to the EUTF for the Horn of Africa led to some concerns on the part of EDF Committee members that transfers were being made without adequate justification and without the full approval of the partner states in question. Indeed during 2017 the Member States became increasingly vocal about the need for the EUTF to focus on actions and programmes that could not equally well be implemented through the normal EDF Channels. A new format for informing the Committee of the rationale and justification for transfers was adopted in the course of the year, and was used successfully for the transfer of EUR 60 million from the DCI Migration line.

The HOA window was repeatedly called upon to justify its engagement with notably Sudan and explain how actions were in line with the poverty alleviation objective of EU Development assistance and on a rights-based approach.

Early in 2017 a negotiated procedure was launched for the award of a service contract to implement a monitoring and learning system for the EUTF Horn of Africa, an initiative which had been approved at the December 2016 Operational Committee. The successful bid was from Altai Consulting, who were contracted in July 2017. In their first three months of operation, Altai Consulting focused on mapping ongoing projects against the set of 19 macro-indicators common to the EUTF results framework, and on determining target values for these indicators with implementing partners. From October to December 2017, they continued to work out how the individual project M&E systems could be set-up to report to the MLS on a regular basis. This proved to be much more cumbersome than expected, as a great number of projects were still in the early premises of building baselines, indicators and targets. Many of them had inexistent or weaker than expected

M&E systems and capacities. Altai Consulting therefore had to provide extensive capacity building, in addition to what was foreseen in the terms of reference. In December 2017, Altai Consulting gave a presentation to EUTF donors, outlining their approach and explaining the progress made to date. This triggered a lot of interest, and a follow-up technical discussion was agreed for 2018.

In addition, details of Horn of Africa programmes have been included in AKVO, the common and publicly available reporting platform for the EUTF as a whole. This allowed all EUTF HoA projects to be represented on the new EUTF website launched in December 2017 – despite the occurrence of few technical problems. An internal platform, the WIKI, was also instituted as a repository of all contractually-related project documents and to facilitate internal knowledge sharing and communication.

Also in 2017, 19 EUTF HoA projects were proposed for Results Oriented Monitoring (ROM), and missions started at the end of the year.

The 4th Operational Committee in April 2017 was preceded by a meeting restricted to Member States and contributors to the Trust Fund. This was in response to a suggestion by Member States that there was a need for discussion on such issues as relations with partner countries and their ownership of the activities, as well as the coordination of information between EU Member States, Norway and Switzerland in the design of operational responses and the engagement in policy initiatives. This event was welcomed by all participants and repeated for the 5th Operational Committee meeting in December.

SECTION 2 - PROGRAMING, IMPLEMENTATION AND RESULTS (INCLUDING EVALUATIONS)

In 2017, 17 new actions for an overall amount of EUR 233.48 million were approved, each of them addressing one of the three priority areas of intervention defined for the HoA Window by the EUTF Board in June 2017.

Since the creation of the EUTF for Africa, a total of 50 actions for the Horn of Africa have been approved, for an overall amount of EUR 818.15 million (including partial decommitments for two projects implemented in South Sudan for a total amount of EUR 23 million). Through their different components, many of the projects simultaneously address more than one of the objectives in the EUTF Strategic Orientation Document. All of them correspond to the migration/forced displacement and stabilisation logic of the Operational Framework and to the three priority areas of intervention defined by the EUTF Board, as well as aligning with the priority domains of the Valletta Action Plan.

The total amount of resources made available to the EUTF for Africa in 2017 increased to EUR 3.3 billion including funding from the EU (EDF and other EU budget lines) as well as contributions from donors. The total amount allocated to the Horn of Africa to date is EUR 1.2 billion.

The following transfers were made from the EDF or DCI-Migration:

| | | | |
|--------------|--------------------------|---|---|
| February | EUR 200 million | Somalia | EDF |
| March | EUR 45 million | From the RIP (IGAD allocation) for two regional projects on resilience and on peace and stability | EDF |
| September | EUR 60 million | Sudan | DCI-M |
| October | EUR 24.5 million | South Sudan | EDF (decommitments of 9 and 10th EDF Funds) |
| Total | EUR 329.5 million | | |

The recent midterm review of the EDF concluded that a further EUR 150 million should be channelled through the EUTF to consolidate work already being done in the region, to implement the Comprehensive Refugee Response Framework, improve government

capacities to prevent and fight trafficking and smuggling, increase the rate of returns and reintegration from transit countries, and provide support for countering violent extremism. This proposal is scheduled for presentation to the EDF Committee in April 2018.

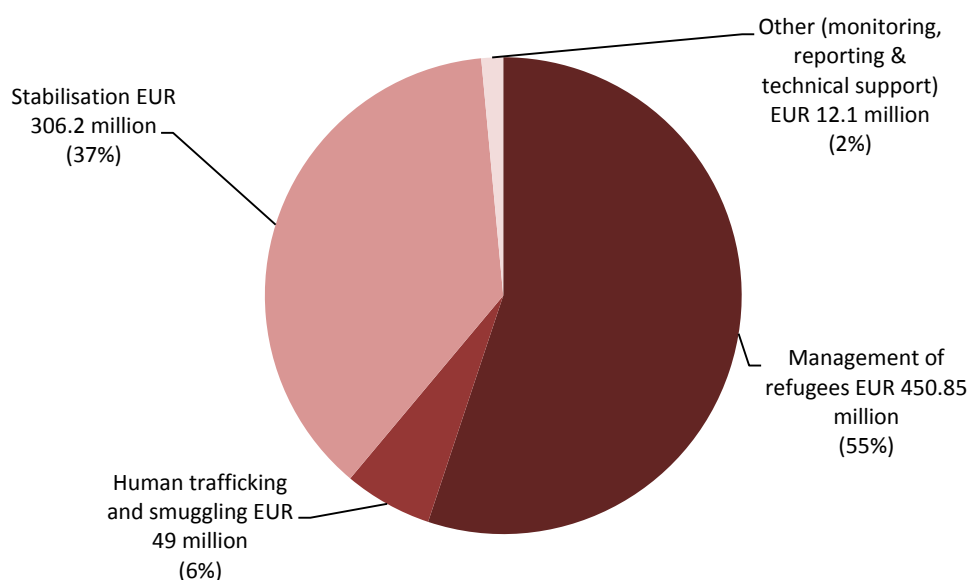
Total cost of actions approved, contracted and disbursed as of 31 December 2017:

| Approved (EUR million) | Contracted (EUR million) | Disbursed (EUR million) |
|---------------------------|-----------------------------|----------------------------|
| 818.1 | 460.8 | 169.5 |

Approved actions by country:

| Country | Number of actions in 2017 | Amount in 2017 (EUR million) | Total number of projects | Total amount (EUR million) |
|--------------|---------------------------|------------------------------|--------------------------|----------------------------|
| Djibouti | 1 | 15.00 | 2 | 25.00 |
| Eritrea | 0 | 0 | 1 | 13.00 |
| Ethiopia | 3 | 38.05 | 7 | 158.85 |
| Kenya | 1 | 5.00 | 3 | 34.00 |
| Somalia | 2 | 50.00 | 5 | 113.00 |
| South Sudan | 3 | 31.43 | 7 | 114.40 ⁶⁷ |
| Sudan | 5 | 34.00 | 13 | 121.00 |
| Uganda | 1 | 20.00 | 3 | 44.30 |
| Regional | 1 | 40.00 | 9 | 194.60 |
| Total | 17 | 233.48 | 50 | 818.15 |

Priority areas of intervention for Horn of Africa window (figures as of 31 December 2017)

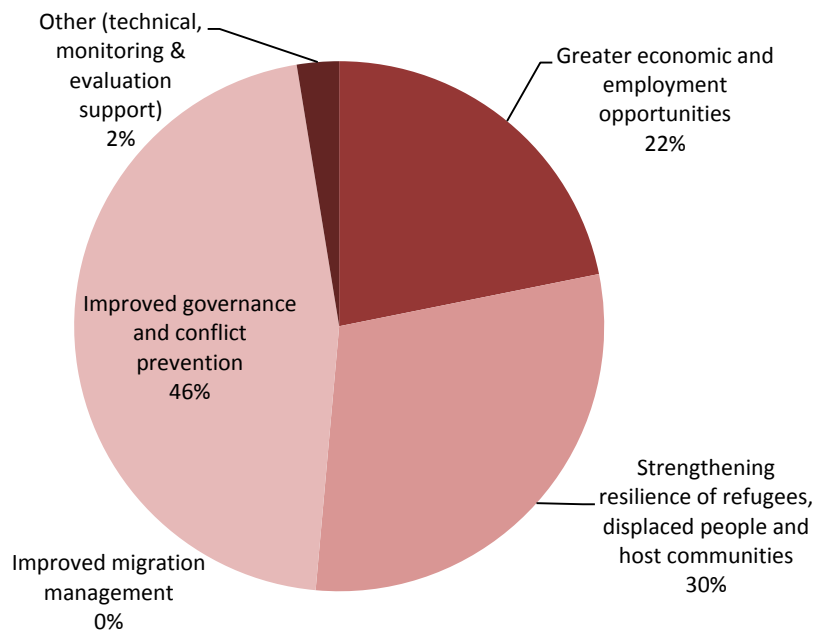


Approved actions in 2017 by strategic objectives of the EU Trust Fund for Africa:

| EUTF - Strategic objectives | Horn of Africa 2017 (EUR million) |
|---|-----------------------------------|
| 1.Greater economic and employment opportunities | 51.00 |
| 2.Strengthening resilience of refugees, displaced people and host communities | 69.05 |
| 3.Improved migration management | 0 |

⁶⁷Including decommitment on two projects for a total amount of EUR 23 million.

| | |
|---|---------------|
| 4.Improved governance and conflict prevention | 107.43 |
| 5. Other (technical, monitoring & evaluation support) | 6.00 |
| Total | 233.48 |



Approved projects in 2017 by priority areas of the Valletta Action Plan:

| Valletta Action Plan Priority Area | Horn of Africa (EUR million) |
|---|------------------------------|
| 1. Addressing root causes of irregular migration and forced displacement | 51.00 |
| 2. Legal migration and mobility | 0 |
| 3. Protection and asylum | 58.05 |
| 4. Prevention of and fight against irregular migration, migrant smuggling and trafficking in human beings | 4.00 |
| 5. Return, readmission and reintegration | 0 |
| 6. Stabilisation | 114.43 |
| 7. Technical, Monitoring and Evaluation Support | 6.00 |
| Total | 233.48 |

SECTION 3 - FINANCIAL REPORT⁶⁸

3.1 Amounts pledged and received

The Financial Report is drawn in accordance to Art. 7.2 (d) of the Constitutive Agreement of the EUTF.

The tables below provide a summary of the contributions to the EUTF for Africa as of 31/12/2017. Contributions are split between the three windows according to the earmarking information contained in the Contribution Certificate or if no earmarking has been requested according to the following distribution key:

- Window SAH(A) – Sahel and Lake Chad: 40%

⁶⁸ Draft annual accounts of the EU Trust Fund will be annexed to the AAR of the AOD.

- Window HOA(B) – Horn Of Africa: 40%
- Window NOA(C) – North Of Africa: 20%

Table I provides information on the contributions from external contributors (i.e. Member States and other external donors), as follows:

- Contributions pledged: total funding for the EUTF for Africa as agreed by donors (i.e. pledges that have been announced in a formal manner but have not yet been officially confirmed by a Contribution Certificate).
- Contributions certified: contributions supported by a Certificate of the external contributor;
- Contributions received: contributions received in the EUTF for Africa bank account, on the basis of which the amount available for commitment (i.e. the total amount of legal obligations that can be incurred) and the amount available for payment are subsequently established in the EUTF for Africa accounting system (ABAC). As of 31/12/2017 an amount available for commitments and payments of EUR 341 million had been made available in the EUTF for Africa accounting system (ABAC). Contributions received in currencies other than EURO are registered using the ECs official exchange rate.

Table II provides information on the contributions from the EU and EDF budgets, as follows:

- Contributions pledged: total funding for the EUTF for Africa as agreed by donors;
- Contributions certified: contributions supported by a Commission Financing Decision, on the basis of which the amount available for commitment (e.g. the total amount of legal obligations that can be incurred) is subsequently established in the EUTF for Africa accounting system (ABAC). As of 31/12/2017 an amount available for commitments of EUR 2,589 million had been made available in the EUTF for Africa accounting system (ABAC).
- Contributions received: contributions received in the EUTF for Africa bank account, on the basis of which the amount available for payment is subsequently established in the EUTF for Africa accounting system (ABAC). As of 31/12/2017 an amount available for payment of EUR 387 million had been made available in the EUTF for Africa accounting system (ABAC).

Interest generated by cash received in EUTF for Africa bank account is shown in section III of Table II.

Table I

| I= Country | Contributions pledged (EUR) | Contributions Certified (EUR) | | | | Contributions received (EUR) |
|------------------------------------|-----------------------------|-------------------------------|---------------------|-------------------|--------------------|------------------------------|
| | Total | Total | Allocated by Window | | | As at 31/12/2017 |
| | | | SAH (A) | HOA (B) | NOA (C) | Total |
| Austria | 3,000,000 | 3,000,000 | | 3,000,000 | | 3,000,000 |
| | 3,000,000 | 3,000,000 | | | 3,000,000 | 3,000,000 |
| Belgium | 10,000,000 | 10,000,000 | 5,500,000 | 500,000 | 4,000,000 | 6,000,000 |
| Bulgaria | 50,000 | 50,000 | 20,000 | 20,000 | 10,000 | 50,000 |
| | 500,000 | 500,000 | 200,000 | 200,000 | 100,000 | 500,000 |
| Czech Republic | 740,000 | 740,000 | | 740,000 | | 740,000 |
| | 929,008 | 929,008 | | | 929,008 | 929,008 |
| Denmark | 6,001,920.61 | 6,001,920.61 | 2,400,768.24 | 2,400,768.24 | 1,200,384.12 | 6,001,92.61 |
| | 4,001,274.89 | 4,001,274.89 | | | 4,001,274.89 | 4,001,274.89 |
| Estonia | 150,000 | 150,000 | | | 150,000 | 150,000 |
| | 300,000 | 300,000 | | | 300,000 | 300,000 |
| | 1,000,000 | 1,000,000 | | | 1,000,000 | 1,000,000 |
| Finland | 5,000,000 | 5,000,000 | 1,000,000 | 3,000,000 | 1,000,000 | 5,000,000 |
| France | 3,000,000 | 3,000,000 | 1,200,000 | 1,200,000 | 600,000 | 3,000,000 |
| | 6,000,000 | | | | | |
| Germany | 3,000,000 | 3,000,000 | 1,200,000.00 | 1,200,000 | 600,000 | 3,000,000 |
| | 48,000,000 | 48,000,000 | 38,400,000 | | 9,600,000 | |
| | 3,000,000 | 3,000,000 | | | 3,000,000 | 3,000,000 |
| | 100,000,000 | 100,000,000 | | | 100,000,000 | 100,000,000 |
| Hungary | 700,000 | 700,000 | | 700,000 | | 700,000 |
| Ireland | 3,000,000 | 3,000,000 | | 3,000,000 | | 600,000 |
| | 3,000,000 | 3,000,000 | 1,200,000 | 1,200,000 | | 400,000 |
| Italy | 10,000,000 | 10,000,000 | 4,000,000 | 5,000,000 | 1,000,000 | 10,000,000 |
| | 7,000,000 | 7,000,000 | 7,000,000 | | | 7,000,000 |
| | 15,000,000 | 15,000,000 | 15,000,000 | | | 15,000,000 |
| | 50,000,000 | 50,000,000 | 50,000,000 | | | 50,000,000 |
| | 10,000,000 | 10,000,000 | | | | 10,000,000 |
| | 10,000,000 | 10,000,000 | 10,000,000 | | | 10,000,000 |
| Latvia | 50,000 | 50,000 | 20,000 | 20,000 | 10,000 | 50,000 |
| | 250,000 | 250,000 | | | 250,000 | 250,000 |
| Lithuania | 50,000 | 50,000 | 20,000 | 20,000 | 10,000 | 50,000 |
| | 150,000 | 150,000 | | | 150,000 | 150,000 |
| Luxemburg | 3,100,000 | 3,100,000 | 3,000,000 | 100,000 | | 3,100,000 |
| Malta | 250,000 | 250,000 | | 125,000 | 125,000 | 50,000 |
| | 75,000 | 75,000 | | | 75,000 | |
| Netherlands | 15,000,000 | 15,000,000 | 6,000,000 | 6,000,000 | 3,000,000 | 9,000,000 |
| | 1,362,000 | 1,362,000 | | 1,362,000 | | 1,362,000 |
| | 10,000,000 | 10,000,000 | | | 10,000,000 | 10,000,000 |
| Norway (EUR equivalent of NOK) | 3,593,344 | 3,593,344 | 1,113,936.65 | 2,479,407.37 | | 3,593,344 |
| | 5,185,646 | 5,185,646 | 1,555,693.84 | 1,555,693.84 | 2,074,258 | 5,185,646 |
| Poland | 1,100,000 | 1,100,000 | | 1,100,000 | | 1,100,000 |
| | 7,028,019 | 7,028,019 | | | 7,028,019 | 7,028,019 |
| | 2,358,187 | 2,358,187 | | | 2,358,187 | 2,358,187 |
| Portugal | 250,000 | 250,000 | 100,000.00 | 100,000.00 | 50,000.00 | 250,000 |
| | 200,000 | 200,000 | 80,000.00 | 80,000.00 | 40,000.00 | 200,000 |
| | 1,350,000 | 1,350,000 | 675,000.00 | | 675,000.00 | 1,350,000 |
| Romania | 100,000 | 100,000 | 40,000 | 40,000 | 20,000 | 100,000 |
| Slovakia | 500,000 | 500,000 | 200,000.00 | 200,000.00 | 100,000.00 | 500,000 |
| | 100,000 | 100,000 | | 100,000 | | 100,000 |
| | 1,000,000 | 1,000,000 | | | 1,000,000 | 1,000,000 |
| Slovenia | 50,000 | 50,000 | 20,000.00 | 20,000.00 | 10,000.00 | 50,000 |
| | 50,000 | 50,000 | 20,000.00 | 20,000.00 | 10,000.00 | 50,000 |
| Spain | 3,000,000 | 3,000,000 | 1,200,000.00 | 1,200,000.00 | 600,000.00 | 3,000,000 |
| | 6,000,000 | 6,000,000 | 6,000,000 | | | 6,000,000 |
| Sweden | 3,000,000 | 3,000,000 | 1,200,000 | 1,200,000 | 600,000 | 3,000,000 |
| Switzerland | 4,100,000 | 4,100,000 | 1,640,000.00 | 1,640,000.00 | 820,000.00 | 3,600,000 |
| United Kingdom | 3,000,000 | 3,000,000 | | 3,000,000 | | 1,200,000 |
| Total External contribution | 378,834,400 | 372,834,400 | 175,005,399 | 48,622,869 | 167,206,132 | 340,909,400 |

Table II

| II= Programme | Contributions pledged (EUR) | | Contributions Certified (EUR) | | | Contributions received (EUR) |
|--|-----------------------------|----------------------|-------------------------------|----------------------|--------------------|------------------------------|
| | Total | Total | Allocated by Window | | | As at 31/12/2017 Total |
| | | | SAH (A) | HOA (B) | NOA (C) | |
| Reserve of the 11 th EDF | 1,000,000,000 | 1,000,000,000 | 666,666,667 | 333,333,333 | | 18,513,800 |
| RIP West Africa 11 th EDF | 200,000,000 | 200,000,000 | 200,000,000 | | | 20,000,000 |
| RIP Central Africa 11 th EDF | 10,000,000 | 10,000,000 | 10,000,000 | | | 10,000,000 |
| RIP EASAI0 11 th EDF | 50,000,000 | 50,000,000 | | 50,000,000 | | 50,000,000 |
| NIP ET 11 th EDF | 30,000,000 | 30,000,000 | | 30,000,000 | | 30,000,000 |
| DG NEAR | 500,000 | 500,000 | | | 500,000 | 500,000 |
| DG NEAR | 200,000,000 | 198,811,675 | | | 198,811,675 | |
| DG NEAR | 25,000,000 | 25,000,000 | | | 25,000,000 | |
| DG ECHO | 50,000,000 | 20,000,000 | 8,000,000 | 8,000,000 | 4,000,000 | 20,000,000 |
| Special Support Programme for the South Sudan Development Plan | 86,400,000 | 86,400,000 | | 86,400,000 | | 86,400,000 |
| El Nino Horn of Africa – Development Cooperation instrument (DCI) Food | 23,000,000 | 23,000,000 | | 23,000,000 | | 23,000,000 |
| El Nino Horn of Africa – Reserve of the 11th EDF | 43,500,000 | 43,500,000 | | 43,500,000 | | 43,500,000 |
| El Nino SAHEL DCI Food | 10,000,000 | 10,000,000 | 10,000,000 | | | 10,000,000 |
| El Nino SAHEL EDF | 25,000,000 | 25,000,000 | 25,000,000 | | | |
| DCI DEVCO B – Migration | 25,000,000 | 25,000,000 | 10,000,000 | 10,000,000 | 5,000,000 | 25,000,000 |
| Sudan Special Measure | 100,000,000 | 100,000,000 | | 100,000,000 | | 20,000,000 |
| Reserve of the 11th EDF | 500,000,000 | 500,000,000 | 368,000,000 | 132,000,000 | | |
| DCI PANAF | 25,000,000 | 25,000,000 | 10,000,000 | 10,000,000 | 5,000,000 | 25,000,000 |
| RIP EASAI0 – IGAD Peace and Security envelope EDF | 45,000,000 | 45,000,000 | | 45,000,000 | | |
| NIP Somalia EDF | 200,000,000 | 200,000,000 | | 200,000,000 | | |
| DG HOME | 50,000,000 | 50,000,000 | 10,000,000 | 10,000,000 | 30,000,000 | 5,000,000 |
| DCI MIGRATION | 230,000,000 | 230,000,000 | 140,000,000 | 60,000,000 | 30,000,000 | |
| EDF Special Support Programme for South Sudan | 24,533,858 | 24,533,858 | | 24,533,858 | | |
| Total EC Contribution | 2,952,933,858 | 2,921,745,533 | 1,457,666,667 | 1,165,767,191 | 298,311,675 | 386,913,800 |

| Total I+II= | Contributions pledge (EUR) | Contributions Certified (EUR) | | | Contributions received (EUR) | |
|-------------|----------------------------|-------------------------------|------------------|------------------|------------------------------|----------------|
| | All windows | SAH (A) | HOA (B) | NOA (C) | | |
| | 3,331,768,259 | 3,294,579,933.58 | 1,614,672,065.73 | 1,214,390,060.91 | 465,517,806.94 | 727,823,200.13 |

| III= Interest generated by cash received in Trust Fund bank account | | |
|---|--|------------------|
| 2015 Bank Interest | | 2,291.89 |
| 2016 Q1 & Q2 Bank Interest | | 44,675.28 |
| 2016 Q3 & Q4 Bank Interest | | 7,459.50 |
| 2017 Q1 & Q2 Bank Interest | | 585.58 |
| Cumulated interest generated by cash received in Trust Fund bank account | | 55,012.25 |

| | | |
|------------------------|--|-----------------------|
| Total I+II+III= | | 727,878,212.38 |
|------------------------|--|-----------------------|

3.2 Amounts paid

The table below shows the amounts paid during the reporting period by budget implementation modalities analysed between transactions managed by EC Headquarters and EU Delegations. The total amount paid falling under the responsibility of the TF Manager.

| | | ALL payments | | | | | |
|---------------|----------------------------------|-------------------|--------------------|-------------------|--------------------|--------------------|------------|
| | | HQ | | Delegations | | Total | |
| | | Amounts (EUR) | % | Amounts (EUR) | % | Amounts (EUR) | % |
| W HOA | Grants in Direct Management | 0 | 0% | 28,655,018 | 36% | 28,655,018 | 28% |
| | Procurement in Direct Management | 553,898 | 2% | 7,219,720 | 9% | 7,873,618 | 8% |
| | Organizations | 8,480,980 | 35% | 37,669,563 | 47% | 46,150,543 | 45% |
| | Agencies | 15,000,000 | 62% | 2,638,803 | 3% | 17,638,803 | 17% |
| | Other Contracts/Payments | 0 | 0% | 3,216,157 | 4% | 3,216,157 | 3% |
| | Total: | 24,034,878 | 20% | 79,499,262 | 30% | 103,534,140 | 27% |
| W NAFR | Grants in Direct Management | 2,900,011 | 4% | 0 | 0% | 2,900,011 | 4% |
| | Procurement in Direct Management | 99,018 | 0% | 0 | 0% | 99,018 | 0% |
| | Organizations | 52,100,699 | 67% | 0 | 0% | 52,100,699 | 67% |
| | Agencies | 22,637,755 | 29% | 0 | 0% | 22,637,755 | 29% |
| | Other Contracts/Payments | 280,000 | 0% | 0 | 0% | 280,000 | 0% |
| | Total: | 78,017,483 | 64% | 0 | 0% | 78,017,483 | 20% |
| W REG | Procurement in Direct Management | 77,931 | 100% | 0 | 0% | 77,931 | 100% |
| | Total: | 77,931 | 64% | 0 | 0% | 77,931 | 0% |
| W SAHEL | Grants in Direct Management | 1,600,000 | 8% | 49,930,608 | 27% | 51,530,608 | 25% |
| | Budget Support | 0 | 0% | 25,000,000 | 13% | 25,000,000 | 12% |
| | Procurement in Direct Management | 88,306 | 0% | 966,293 | 1% | 1,054,599 | 1% |
| | Organizations | 10,610,349 | 54% | 42,396,162 | 23% | 53,006,511 | 25% |
| | Agencies | 7,320,390 | 37% | 32,472,045 | 17% | 39,792,436 | 19% |
| | Other Contracts/Payments | 0 | 0% | 37,551,103 | 20% | 37,551,103 | 18% |
| Total: | 19,619,046 | 16% | 188,316,211 | 70% | 207,935,257 | 53% | |
| Total | 121,749,338 | 100% | 267,815,473 | 100% | 389,564,811 | 100% | |

3.3 Beneficiaries and amounts contracted

The table below provides a summary of the number of contracts and contracted amounts by entity in charge.

| Managing Entity (HQ/DELEGATION) | Number of contracts | Contracted Amount (EUR) |
|---------------------------------|---------------------|-------------------------|
| EU Delegations: HOA Window | 36 | 169,106,804 |
| EU Delegations: SAH Window | 54 | 450,472,949 |
| EU HQ: HOA Window | 4 | 27,194,519 |
| EU HQ: SAH Window | 15 | 69,061,009 |
| EU HQ REG Window* | 1 | 82,650 |
| EU HQ: NAFR Window | 18 | 174,658,174 |
| TOTAL | 128 | 594,105,809 |

* The commitment encoded under the REG Window was approved by the SAH Window but is for the external audit services for the entire Trust fund

The table below provides a list of beneficiaries and amounts contracted, with title of the project supported for the contracts falling under the responsibility of the Trust Fund Manager for the **HOA window**.

| Managing Entity | Contract Title | Contractor | Contracted Amount (EUR) |
|----------------------------|--|-------------------------------------|-------------------------|
| DEVCO D 02 (HOA Window) | T05-EUTF-REG-HOA-02-01 EUTF REGIONAL MEETING OF EU DELEGATIONS IN THE HOA | INTERCONTINENTAL HOTELS CORPORATION | 3,140 |
| | T05-EUTF-HOA-REG-25-01 FACILITY ON SUSTAINABLE AND DIGNIFIED RETURN AND REINTEGRATION IN SUPPORT OF THE KHARTOUM PROCESS | INTERNATIONAL ORGANIZATION FOR MIGR | 25,000,000 |
| | T05-EUTF-HOA-REG-28-01 MONITORING AND LEARNING SYSTEM TO THE HORN OF AFRICA WINDOW OF THE EUTF FOR STABILITY AND ADDRESSING THE ROOT CAUSES OF IRREGULAR MIGRATION AND DISPLACED PERSONS IN AFRICA | ALTAI | 1,949,000 |
| | T05-EUTF-REG-HOA-02-07 IMPLEMENTATION OF THE NAIROBI PLAN OF ACTION | INTERGOVERNMENTAL AUTHORITY ON DEV | 242,379 |
| Count: 4 | | Sum: | 27,194,519 |

SECTION 4 - MANAGEMENT AND INTERNAL CONTROL

The EUTF for Africa operates in the general system of internal control defined by the Commission.

It was decided that the EU Financial Regulation and the rules and procedures developed by the European Commission's Directorate General for International Cooperation and Development (DEVCO) for the management and implementation of its operations are equally applicable to the EUTF for Africa.

For the North of Africa window the Directorate-General for Neighbourhood and Enlargement Negotiations (NEAR) benefits from a sub delegation of DEVCO so that the EU Financial Regulation and the rules and procedures developed by the latter for the management and implementation of its operations are applicable to this window.

Once approved by the Operational Committee, actions are implemented in accordance with the implementing procedures provided for in the applicable Commission rules and regulations, including those applicable to EDF.

As per the Constitutive Agreement of the EUTF for Africa and given its objective to operate in a crisis and post-crisis situation, flexible procedures appropriate to the local environment are used to ensure that the Fund is effective and responsive to the needs identified. These procedures are in accordance with the FR provisions and are set up in DEVCO and NEAR financial guides. Their use needs to be justified on a case by case basis. A register of exceptions, derogations and prior approvals granted under the EUTF for Africa together with non-compliance events detected during the year is kept.

Project implementation is foreseen in direct management where the EUTF for Africa is the Contracting Authority and signs procurement and grant contracts or in indirect management by which project implementation is delegated to a third party, a EU Member State Agency or International Organisation. Candidate entities to be entrusted with budget-implementation tasks have to demonstrate a level of financial management and protection of the EU's financial interest equivalent to that of the Commission. International Organisations and Member States Agencies have to provide Management declarations on the use of the funds they are entrusted with.

Ex-ante controls are carried out by the EUTF for Africa staff for all operations/transactions carried out under the EUTF for Africa.

In line with DEVCO and NEAR contractual models and audit policy, audits/expenditure verifications are either foreseen in contracts or can be launched by the EUTF for Africa of its own volition based on a risk analysis. An annual audit and verification plan for the EUTF for Africa was drawn-up for year 2017.

In 2017 the EUTF for Africa was included in the "Residual Error Rate" exercise (ex-post controls) as are other programs/instruments managed by DEVCO and NEAR.

The EUTF for Africa accounts are also subject to an annual external audit.

The EUTF for Africa Managers take into account reports and recommendations of the different control bodies, notably the IAS and Court of Auditors, for the purpose of providing an assessment of the effectiveness of risk management, control and governance processes, in addition to the results of the audits carried out at the level of contractors/beneficiaries.

The European Anti-Fraud Office (OLAF) exercises the same powers over the EUTF for Africa in its entirety, including its governance bodies and the representatives of donors and observers participating in such bodies, as it does in respect of other activities of the Commission.

4.1 Control results

4.1.1 Control effectiveness as regards legality and regularity

4.1.1.1 Results of ex-ante controls

As of the end of 2017, the ex-ante controls had detected 92,723 EUR of ineligible expenditure for which one credit note was issued, as shown in the two tables below.

Overview of results of ex-ante controls for the all windows:

| Total for HQ and Delegations | | | | | | |
|--|--------------------|-------------------|--------------|---------------|--------------------|----------------|
| | Number of invoices | Gross Amount | Not Eligible | Credit Note | Total Not Eligible | % Not Eligible |
| Budget Support | 2 | 25,000,000 | 0 | 0 | 3,469 | 0,00% |
| Grants in Direct Management | 2 | 5,545,180 | 0 | 0 | 12,000,000 | 0,00% |
| Indirect Management with Development Agencies | 2 | 3,806,521 | 0 | 0 | 206,441 | 0,00% |
| Indirect Management with International Organizations | 1 | 613,010 | 0 | 0 | 0 | 0,00% |
| Other Contracts/Payments | 5 | 1,365,247 | 0 | 0 | 0 | 0,00% |
| Procurement in Direct Management | 19 | 1,574,774 | 0 | 92,723 | 92,723 | 5.89% |
| Total: | 31 | 37,904,731 | 0 | 92,723 | 92,723 | 0.24% |

Overview of results of ex-ante controls split by window and by expenditure type:

| | | HQ | | | | | | DELEGATION | | | | | | Total | | | | | |
|----------------|--|--------------------|------------------|--------------|---------------|--------------------|----------------|--------------------|-------------------|--------------|-------------|--------------------|----------------|--------------------|-------------------|--------------|---------------|--------------------|----------------|
| | | Number of invoices | Gross Amount | Not Eligible | Credit Note | Total Not Eligible | % Not Eligible | Number of invoices | Gross Amount | Not Eligible | Credit Note | Total Not Eligible | % Not Eligible | Number of invoices | Gross Amount | Not Eligible | Credit Note | Total Not Eligible | % Not Eligible |
| W HOA | Grants in Direct Management | 0 | 0 | 0 | 0 | 0 | 0.00% | 1 | 551 | 0 | 0 | 0 | 0 | 1 | 551 | 0 | 0 | 0 | 0.00% |
| | Procurement in Direct Management | 2 | 346,621 | 0 | 92,723 | 92,723 | 26.75% | 8 | 1,089,704 | 0 | 0 | 0 | 0 | 10 | 1,436,326 | 0 | 92,723 | 92,723 | 6.46% |
| | Indirect Management with Development Agencies | 1 | 1,622,953 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1,622,953 | 0 | 0 | 0 | 0.00% |
| | Other Contracts/Payments | 0 | | | | | 0.00% | 1 | 807,824 | 0 | 0 | 0 | 1 | 1 | 807,824 | 0 | 0 | 0 | 0.00% |
| Total : | | 3 | 1,969,574 | 0 | 92,723 | 92,723 | 4.71% | 10 | 1,898,079 | 0 | 0 | 0 | 0 | 13 | 3,867,654 | 0 | 92,723 | 92,723 | 2.40% |
| W NAF R | Procurement in Direct Management | 1 | 8,602 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 8,602 | 0 | 0 | 0 | 0.00% |
| | Other Contracts/Payments | 1 | 280,000 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 280,000 | 0 | 0 | 0 | 0.00% |
| | Total : | 2 | 788,602 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 288,602 | 0 | 0 | 0 | 0.00% |
| W REG * | Procurement in Direct Management | 1 | 32,275 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 32,275 | 0 | 0 | 0 | 0.00% |
| | Total : | 1 | 32,275 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 32,275 | 0 | 0 | 0 | 0.00% |
| W SAHEL | Grants in Direct Management | 0 | 0 | 0 | 0 | 0 | 0.00% | 1 | 5,544,629 | 0 | 0 | 0 | 0 | 1 | 5,544,629 | 0 | 0 | 0 | 0.00% |
| | Budget Support | 0 | 0 | 0 | 0 | 0 | 0.00% | | 25,000,000 | 0 | 0 | 0 | 0 | 2 | 25,000,000 | 0 | 0 | 0 | 0.00% |
| | Procurement in Direct Management | 6 | 94,156 | 0 | 0 | 0 | 0.00% | | 3,415 | 0 | 0 | 0 | 0 | 7 | 97,571 | 0 | 0 | 0 | 0.00% |
| | Indirect Management with International Organisations | 1 | 613,010 | 0 | 0 | 0 | 0.00% | | 0 | 0 | 0 | 0 | 0 | 1 | 613,010 | 0 | 0 | 0 | 0.00% |
| | Indirect Management with Development Agencies | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 2,183,568 | 0 | 0 | 0 | 0 | 1 | 2,183,568 | 0 | 0 | 0 | 0.00% |
| | Other Contracts/Payments | 0 | | | | | | | 277,423 | | | | | 3 | 277,423 | 0 | 0 | 0 | 0.00% |
| Total : | | 7 | 707,166 | 0 | 0 | 0 | 0.00% | 1 | 33,009,034 | 0 | 0 | 0 | 0 | 15 | 33,716,201 | 0 | 0 | 0 | 0.00% |
| Total : | | 13 | 2,997,618 | 0 | 92,723 | 92,723 | 3.09% | 18 | 34,907,114 | 0 | 0 | 0 | 0 | 31 | 37,904,731 | 0 | 92,723 | 92,723 | 0.24% |

4.1.1.2 Results of external audits

The annual external audit of accounts of the EUTF Africa for year 2016 was concluded satisfactorily in 2017.

With regards external audits of programmes under the EUTF, as of 31/12/2017 one external audit planned for 2017 was still ongoing not being yet finalised.

4.1.2 Fraud prevention and detection⁶⁹

No investigations by the European anti-fraud Office (OLAF) have been carried out.

4.2 Observations and recommendations made by IAS/ECA

A Performance Audit of the EUTF for Africa was launched by the ECA in early November 2017. The ECA aims to finalise the Performance Audit by the end of 2018. The Internal Audit Service of the Commission has not yet carried out a review of the EUTF for Africa.

4.3 Assessment of the effectiveness of the internal control systems

As indicated above, the EU Trust Fund operates in the general system of internal control defined by the Commission. In this framework, the EU Trust Fund has put in place the organisational structure and the internal control systems suited to the achievement of the policy and control objectives, in accordance with the standards and having due regard to the risks associated with the environment in which it operates.

Monitoring of the compliance and effectiveness of the internal control systems was done on a continuous basis by the Trust Fund Managers and adjusted and complemented where necessary.

Exceptions, derogations, prior approvals, events to be reported and non-compliance events occurred during the reporting period have been registered and documented.

One derogation was granted to adapt a contract template to the needs of a EUTF for Africa project. Approvals were given to a certain number of direct grant awards where this procedure could be justified by the urgency of the initiative or the monopoly situation of the grantee. A few retroactive financing after the Financing Decision had been adopted and a negotiated procedure for service to allow for a quicker start of the project, had to be reported. Two non-compliance events were registered where the legal commitment was signed before the reservation of funds in the accounting system. However, the contracts being part of decisions had the required budget. One exception was granted in order to modify the templates for the guidelines for a call for proposals giving the possibility to speed the implementation of the project. Overall the Trust Fund Manager for the HOA window authorised:

- 1 derogation
- 4 prior approvals
- 3 events to be reported
- 2 non-compliance events
- 1 exception

TF managers have carried out a self-assessment of the effectiveness of the Control System covering the reporting year based on the standard methodology in use at DEVCO. In 2017 the EUTF for Africa was included in the "Residual Error Rate" exercise (ex-post controls) as are other programs/instruments managed by DEVCO and NEAR, and the 2016 accounts of the EUTF for Africa were also subject to an annual external audit in 2017. The results of

⁶⁹ EU Trust Funds are included in the anti-fraud strategy of the DG of the Authorising Officer in charge.

the assessment show that the use of the general system of internal control defined by the Commission provides a sufficient level of assurance.

As stated above, the actions approved to date are still at an early stage of implementation. The Trust Fund Managers have taken appropriate measures to ensure that, when actions financed by the Trust Fund are implemented, the financial interests of the Union and of the donors are protected by the application of preventive measures against irregularities and fraud, by effective controls and, if irregularities or fraud are detected, by the recovery of the amounts wrongly paid. The contracts and agreements signed with third parties authorise the Commission to carry out controls on the spot, to suspend payments and implementation of actions where serious irregularities or fraud are noted, and to apply, where appropriate, effective, proportionate and deterrent contractual penalties.

I consider that the EU Trust Fund Horn of Africa window has met its objectives during 2017, in terms of continuing to put in place adequate systems of management and control, on the one hand, and responding operationally to strategic objectives through significant commitments and contracting. In that respect, the ground work has continued to be laid down in order to yield tangible results during 2018 and beyond. This should constitute one of the priorities moving forward. In this context, a strong focus should be pursued in finalising the set of monitoring arrangements that will allow to better capture the impact of EUTF-funded activities.

The following aspects to improve can continue to be signalled which are mainly attributed to the set-up of the Trust Fund and the general environment of external aid in crisis situations:

- Systems, circuits and procedures to be further fine-tuned to the specificities of the Trust Fund and simplified to adapt to the emergency nature of the actions

- IT systems need to further developed in order to provide for an automatic registration of information that is currently compiled manually (e.g. exceptions, derogations and non-compliance events, contributions pledged) The risk involved in manual processing, which is more prone to error, will grow as the volume of actions financed by the Trust Fund increases. This may lead to an unacceptably high risk of error and a reduction of the efficiency of the Trust Fund.

4.3 Conclusions as regards assurance

Based on the above statements related to the internal management and control systems put in place and their functioning, sufficient assurance can be provided with regards to the legality and regularity of underlying operations.

SECTION 5 – ANNEXES

Annex 1 - List of derogations, exceptions, non-compliance events, prior approvals and events to be reported.

| DEROGATIONS EXCEPTIONS AND NON-COMPLIANCE EVENTS - YEARS 2017 | | | | | |
|--|---|--------------------------|------------------|-----------------------|-------------------------------|
| Derogations are deviations from established processes and procedures which are explicitly allowed for by the applicable rules but nevertheless require adequate justification. Derogations are approved by the competent authority before action is taken (ex ante). | | | | | |
| NUMBER AND TYPE of DEROGATIONS | DECISION / PROJECT TITLE | DECISION / CONTRACT REF. | TYPE OF CONTRACT | ENTITY (if known) | SDAO reporting responsibility |
| Nbr 6: Other Derogations not listed above and not mentioned in the Special or General Conditions of a contract. | "IMPACT SOUTH SUDAN" | T05-EUTF-HOA-SS-06 | service contract | BMB MOTT MACDONALD BV | TF Manager HOA |
| Total number of derogations | | | | | |
| Exceptions are deviations from established processes and procedures which are not specifically allowed for by the applicable rules. Exceptions are not a breach of rules or procedures. They are approved by the competent authority before action is taken (ex ante). | | | | | |
| NUMBER AND TYPE of EXCEPTIONS | DECISION / PROJECT TITLE | DECISION / CONTRACT REF. | TYPE OF CONTRACT | ENTITY (if known) | SDAO reporting responsibility |
| Nbr 8b: Exceptions to PRAG/DEVCO Companion templates, other than General Conditions. Substantial modifications of the templates annexed to PRAG/DEVCO Companion other than the General Conditions. | COLLABORATION IN CROSS-BORDER AREAS: FIRST PHASE | T05-EUTF-HOA-REG-26 | Grants | | TF Manager HOA |
| Nbr 8b: Substantial modifications of the templates annexed to PRAG/DEVCO Companion other than the General Conditions (e.g. amendment of the technical and financial evaluation grid for calls for proposals; amendment of the template for financial guarantees) Substantial modifications of the templates annexed to PRAG/DEVCO Companion other than the General Conditions (e.g. amendment of the technical and financial evaluation grid for calls for proposals; amendment of the template for financial guarantees) | COLLABORATION IN CROSS-BORDER AREAS IN THE HORN OF AFRICA | T05-EUTF-HOA-REG-26 | Grants | | EU Delegation |
| Nbr 7c: Exceptions to all or certain provisions of the General Conditions annexed to the PRAG/DEVCO Companion. Supplementary and Derogatory provisions in Article 7 of the PAGoDA Special Conditions when not allowed by the General Conditions or an applicable Framework Agreement. | Programme d'appui à l'emploi dans les zones frontalières et périphériques au Burkina Faso | T05-EUTF-SAH-BF-05-01 | Grants | Expertise France | EU Delegation |

| | | | | | |
|--|-----------------------------|------------------------|-------|--|----------------|
| Nbr 7b: Exceptions to all or certain provisions of the General Conditions annexed to the PRAG/DEVCO Companion. Use of Special Conditions waiving/modifying one or more provisions from the General Conditions where such waved/modified provisions of the General Conditions does not explicitly allow their modification. (e.g. any modification of the payment schedules, reporting obligations, etc.) Applicable to services, work, supplies, grants, contribution, delegation, financing and transfer agreements. | LA VOIX DES JEUNES DU SAHEL | T05-EUTF-SAH-REG-09-01 | GRANT | CHD (CENTRE HENRY DUNANT POUR LE DIALOGUE) | TF Manager SAH |
| Total number of exceptions | | | | | |

A Non-Compliance Event is a departure from established processes and procedures or is a gap in existing controls, detected only after (ex post) action was taken. It could consist of a breach of existing regulatory and/or contractual provisions.

| NUMBER AND TYPE of NON COMPLIANCE EVENTS | DECISION / PROJECT TITLE | DECISION/CONTRACT REF. | TYPE OF CONTRACT | ENTITY (if known) | SDAO reporting responsibility |
|--|---|------------------------|------------------|------------------------|-------------------------------|
| Nbr 10b: A breach of existing regulatory and/or contractual provisions. (For instance a contract unconsciously signed without a previous budgetary commitment) | COLLABORATION IN CROSS-BORDER AREAS: FIRST PHASE - CLUSTER II LOT 2 - DRC | T05-EUTF-HOA-REG-26-02 | GRANT | DANISH REFUGEE COUNCIL | EU Delegation |
| Nbr 10b: A breach of existing regulatory and/or contractual provisions. (For instance a contract unconsciously signed without a previous budgetary commitment) | Implementation of the Nairobi Plan of Action | T05-EUTF-REG-HOA-02-07 | service contract | IGAD | TF Manager HOA |

PRIOR APPROVAL CASES - YEAR 2017

A prior approval is a request to activate an option explicitly allowed by the established processes and procedures, but which requires an adequate ex-ante justification and approval from the competent authority responsible for the procedure or contract.

| NUMBER AND TYPE | DECISION / PROJECT TITLE | DECISION/CONTRACT REF. | TYPE OF CONTRACT | ENTITY (if known) | SDAO reporting responsibility |
|--|---|------------------------|------------------|---------------------------------|-------------------------------|
| Nbr 20a: Use of direct award for grants without call for proposals. Exceptional and duly substantiated emergencies (urgency) | Programme "LRRD" de renforcement de la résilience des communautés vulnérables à l'insécurité alimentaire et nutritionnelle dans les zone frontalières septentrionales au Burkina Faso | T05-EUTF-SAH-BF-01 | Grant | LVIA, ACF, OXFAM Intermon & TDH | EU Delegation |
| Nbr 25a)1: Services: negotiated procedure instead of call for tenders. Extreme urgency. | TECHNICAL CONSULTANT SUPPORT TO THE IGAD SUMMIT ON SOMALI SOLUTIONS FOR SOMALI REFUGEES | T05-EUTF-REG-HOA-02-02 | Service Contract | Mr Chalouka Beyani | TF Manager HOA |
| Nbr 25a: Services: negotiated procedure instead of call for tenders. Extreme urgency | SUPPORT TO THE IGAD SUMMIT ON SOLUTIONS FOR SOMALI REFUGEES | T05-EUTF-REG-HOA-02-03 | Service Contract | IGAD | TF Manager HOA |

| | | | | | |
|--|---|------------------------|------------------|------------------------|----------------|
| Nbr 20a: Use of direct award for grants without call for proposals. Exceptional and duly substantiated emergencies (urgency) | Programme "LRRD" de renforcement de la résilience des communautés vulnérables à l'insécurité alimentaire et nutritionnelle dans les zone frontalières septentrionales au Burkina Faso | T05-EUTF-SAH-BF-01 | Grant | Handicap International | EU Delegation |
| 25. Services: negotiated procedure instead of call for tenders. b) Services entrusted to public-sector bodies or to non-profit making institutions or associations. | Analyse sectorielle dans les domaines de la sécurité et de la justice dans le cadre du Fonds fiduciaire d'Urgence pour l'Afrique (Fenêtre Sahel et Lac Tchad) | T05-EUTF-REG-REG-01 | Service Contract | DCAF | TF Manager SAH |
| Services: negotiated procedure instead of call for tenders. A.1) Extreme urgency 25.f) Services whose implementation, for technical/artistic reasons or for reasons connected with the protection of exclusive rights, can be awarded only to a particular service provider. | Strengthening IGAD's ability to promote resilience in the Horn of Africa | T05-EUTF-HOA-REG-20 | Service Contract | KPMG | TF Manager HOA |
| Nbr 19. Use of the open procedure for calls for proposals instead of the restricted one. | Building Resilience to Impacts of El Nino through Integrated Complementary Actions to the EU Resilience Building Programme in Ethiopia (RESET Plus) | T05-EUTF-HOA-ET-01-08 | Grant | OXFAM | EU Delegation |
| Nbr 25a: Services: negotiated procedure instead of call for tenders. Extreme urgency | IMPLEMENTATION OF THE NAIROBI PLAN OF ACTION | T05-EUTF-REG-HOA-02-07 | Service Contract | IGAD | TF Manager HOA |
| Nbr 25a)1: Services: negotiated procedure instead of call for tenders. Extreme urgency. | Dulqaad iyo wada hadal - Promoting a culture of tolerance and dialogue in Somalia | T05-EUTF-HOA-SO-16-01 | Service Contract | British Council | EU Delegation |
| Total number of Prior approval cases | | | | | |

EVENTS TO BE REPORTED (EVR) - YEAR 2017

Events to be reported (EVR) are meant to keep a statistical record of cases which have been previously approved by a Competent Authority in a support document (such as evaluation reports, financing agreements, basic acts, declaration of crisis, etc). They were previously encoded as prior approvals (PAP) with a full visa chain.

| NUMBER AND TYPE | DECISION/PROJECT TITLE | DECISION / CONTRACT REF. | TYPE OF CONTRACT | ENTITY (if known) | SDAO reporting responsibility |
|--|--|--------------------------|-----------------------|--|-------------------------------|
| Nbr 25 a.2): Services: negotiated procedure instead of call for tenders. Emergency assistance or Crisis situation (following declaration of crisis situation by the DG) | Monitoring and Learning System for the EUTF Horn of Africa | T05-EUTF-HOA-REG-28 | Service Contract | | TF Manager HOA |
| Use of direct award for grants without call for proposals. 20.b. For the purpose of humanitarian aid and civil protection operations, emergency assistance (EDF) or crisis situation (following declaration of crisis situation by the DG). 22.a. Retroactive financing after the Financing Decision has been adopted. For grants, retroactive financing to cover costs incurred before the signature of a grant contract but after the submission | La voix des jeunes du Sahel | T05-EUTF-SAH-REG-09-01 | Contrat de Subvention | CHD (CENTRE HENRY DUNANT POUR LE DIALOGUE) | TF Manager SAH |

| | | | | | |
|---|---|------------------------|----------------------|---|----------------|
| of the proposal | | | | | |
| Retroactive financing after the Financing Decision has been adopted. 22b. For indirect management, retroactive financing to cover costs incurred before the signature of the agreement but after the Organisation has submitted a written request for contribution. | Facility on Sustainable and Dignified Return and Reintegration | T05-EUTF-HOA-REG-25-01 | Delegation Agreement | IOM (International Organization for Migration) | TF Manager HOA |
| Use of direct award for grants without call for proposals. 20.b. For the purpose of humanitarian aid and civil protection operations, emergency assistance (EDF) or crisis situation (following declaration of crisis situation by the DG). | Resilient - Programme de redressement économique et social inclusif et de lutte contre l'insécurité alimentaire et nutritionnelle des territoires du Nord Cameroun | T05-EUTF-SAH-CM-01-01 | Delegation Agreement | ACF (Action Contre la Faim) | Head of sector |
| Use of direct award for grants without call for proposals. 20.b. For the purpose of humanitarian aid and civil protection operations, emergency assistance (EDF) or crisis situation (following declaration of crisis situation by the DG). | Presec - Projet de renforcement de la résilience des populations des régions septentrionales du Cameroun | T05-EUTF-SAH-CM-01-02 | Delegation Agreement | Stichting SNV Nederlandse Ontwikkel | Head of sector |
| 22. Retroactive financing after the Financing Decision has been adopted. A) For grants, retroactive financing to cover costs incurred before the signature of a grant contract but after the submission of the proposal | RENFORCEMENT DURABLE DE LA RESILIENCE DES COMMUNAUTES ET DES MENAGES VULNERABLES A L'INSECURITE ALIMENTAIRE ET NUTRITIONNELLE DE LA PROVINCE DU YAGHA DANS LA REGION DU SAHEL AU BURKINA FASO | T05-EUTF-SAH-BF-01-05 | Delegation Agreement | Handicap International | EU Delegation |
| Retroactive financing after the Financing Decision has been adopted. 22b. For indirect management, retroactive financing to cover costs incurred before the signature of the agreement but after the Organisation has submitted a written request for contribution. | RENFORCEMENT DE LA RESILIENCE DES POPULATIONS DÉPLACÉES PAR L'INSTABILITÉ AU NORD-MALI ET SOUTIEN À LA COEXISTENCE PACIFIQUE ENTRE COMMUNAUTÉS | T05-EUTF-SAH-REG-06-02 | Delegation Agreement | UNHCR (UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES) | EU Delegation |
| Use of direct award for grants without call for proposals. 20.b. For the purpose of humanitarian aid and civil protection operations, emergency assistance (EDF) or crisis situation (following declaration of crisis situation by the DG). | LA VOIX DES JEUNES DU SAHEL | T05-EUTF-SAH-REG-09-01 | GRANT | CHD (CENTRE HENRY DUNANT POUR LE DIALOGUE) | TF Manager SAH |
| Retroactive financing after the Financing Decision has been adopted. 22b. For indirect management, retroactive financing to cover costs incurred before the signature of the agreement but after the Organisation has submitted a written request for contribution. | REGIONAL OPERATIONAL CENTRE IN SUPPORT OF THE KHARTOUM PROCESS AND AU-HORN OF AFRICA INITIATIVE (ROCK) | T05-EUTF-HOA-REG-27-01 | Delegation Agreement | INTERPOL | TF Manager HOA |
| Retroactive financing after the Financing Decision has been adopted. 22b. For indirect management, retroactive financing to cover costs incurred before the signature of the agreement but after the Organisation has submitted a written request for contribution. | IOM Initiative for Migrant Protection and Reintegration: Regional Proposal | T05-EUTF-SAH-SN-06-04 | Delegation Agreement | OIM | TF Manager SAH |

| | | | | | |
|---|--|------------------------|----------------------|---|---------------|
| Use of direct award for grants without call for proposals. 20.b. For the purpose of humanitarian aid and civil protection operations, emergency assistance (EDF) or crisis situation (following declaration of crisis situation by the DG). | KRCS- CONFLICT PREVENTION, PEACE AND ECONOMIC OPPORTUNITIES FOR THE YOUTH IN KENYA - GRANT CONTRACT WITH THE KENYA RED CROSS SOCIETY | T05-EUTF-HOA-KE-18 | GRANT | SAIDC (Slovak Agency for International Development Cooperation) | EU Delegation |
| Use of direct award for grants without call for proposals. 20.b. For the purpose of humanitarian aid and civil protection operations, emergency assistance (EDF) or crisis situation (following declaration of crisis situation by the DG). | "ENHANCING INTEGRATION OF DISPLACEMENT AFFECTED COMMUNITIES IN SOMALIA -BAIDOA (EIDACS-B) (RE-INTEG)" | T05-EUTF-HOA-SO-03-4.6 | GRANT | CONCERN WORLDWIDE LBG | EU Delegation |
| Use of direct award for grants without call for proposals. 20.b. For the purpose of humanitarian aid and civil protection operations, emergency assistance (EDF) or crisis situation (following declaration of crisis situation by the DG). | "SUPPORTING THE DEVELOPMENT AND IMPLEMENTATION OF POLICIES FOR THE RETURN, REINTEGRATION AND PROTECTION OF IDPS AND REFUGEES" IDLO | T05-EUTF-HOA-SO-03-05 | GRANT | IDLO (INTERNATIONAL DEVELOPMENT LAW ORGAN) | EU Delegation |
| Retroactive financing after the Financing Decision has been adopted. 22b. For indirect management, retroactive financing to cover costs incurred before the signature of the agreement but after the Organisation has submitted a written request for contribution. | INITIATIVE EUTF-OIM POUR LA PROTECTION ET LA REINTEGRATION DES MIGRANTS AU BURKINA FASO | T05-EUTF-SAH-BF-04-01 | Delegation Agreement | OIM | EU Delegation |
| Total number of EVR | | | | | |

| REFUSED OR NOT CONSIDERED - YEAR 2017 | | | | | |
|---|---|--------------------------|------------------|-------------------|-------------------------------|
| NUMBER AND TYPE | DECISION/PROJECT TITLE | DECISION / CONTRACT REF. | TYPE OF CONTRACT | ENTITY (if known) | SDAO reporting responsibility |
| Nbr 8b: Exceptions to PRAG/DEVCO Companion templates, other than General Conditions.Substantial modifications of the templates annexed to PRAG/DEVCO Companion other than the General Conditions. | Collaboration in cross-border areas in the Horn of Africa | T05-EUTF-HOA-REG-26 | Grants | | EU Delegation |

Annex 2 - Questionnaire on the effectiveness of ICS implementation

ICS 1. Mission: The DG's raison d'être is clearly defined in up-to-date and concise mission statements developed from the perspective of the DG's customers.

1. Is the DG's/Directorate's/Unit's mission statement up-to-date and sufficiently instructive? (An effective mission statement is a concise statement developed from the perspective of the DG's/Directorate's/Unit's customers. It should answer two basic questions: Why do we exist? How do we fit within the broader Commission architecture?)

My assessment is negative in some respects. Need to define the functions of new unit D4.

ICS 2. Ethical and Organisational Values: Management and staff are aware of and share appropriate ethical and organisational values and uphold these through their own behaviour and decision-making.

2. Is the ethical guidance concise and user-friendly? (The way the code of conduct/guidance is written will affect its effectiveness. Studies show that the most effective codes of conduct are those that are short and concise, focus on a few main messages and utilise a straightforward vocabulary.)

My assessment is positive.

ICS 3. Staff Allocation and Mobility: The allocation and recruitment of staff is based on the DG's objectives and priorities. Management promote and plan staff mobility so as to strike the right balance between continuity and renewal.

3. Do management have sufficient and relevant information about priorities and staff workloads as well as required and available skills?

My assessment is positive.

4. Are the root causes of any abnormal staff turnover sufficiently analysed and addressed?

My assessment is positive.

5. In the event of "excessive" staff turnover, is appropriate action taken to retain staff with the required skills?

My assessment is positive.

ICS 4. Staff Appraisal and Development: Staff performance is appraised annually. Adequate measures are taken to develop the skills necessary to achieve the objectives set.

6. Are staff appraisals used effectively by managers and staff as a means to improve performance?

My assessment is positive.

7. Do staff receive concrete, useful feedback that helps them to improve?

My assessment is positive.

8. Is sufficient time and care devoted to the process in order that the dialogue and report are meaningful practical aids to improving performance and identifying training needs?

My assessment is positive.

ICS 5. Objectives and Performance Indicators: The DG's objectives are clearly defined and updated when necessary. These are formulated in a way that makes it possible to monitor their achievement. Key performance indicators are established to help management evaluate and report on progress made in relation to their objectives.

9. Are the DG's/Directorate's/Unit's AMP objectives known to staff and meaningful?

My assessment is positive.

10. Are the DG's/Directorate's/Unit's performance indicators meaningful, i.e. do they actually support and facilitate the management and monitoring of the DG's activities?

My assessment is positive but changes are needed. A very large part of the resources of the unit are devoted to tasks that are not captured by standard KPIs.

11. Are the performance indicators focused on the DG's/Directorate's/Unit's key activities and risks? Too many or too detailed indicators may be confusing and ineffective.

My assessment is positive but changes are needed. A very large part of the resources of the unit are devoted to tasks that are not captured by standard KPIs.

ICS 6. Risk Management Process: A risk management process that is in line with applicable provisions and guidelines is integrated into the annual activity planning.

12. Is the risk management concept sufficiently understood by management and staff?

My assessment is positive.

13. Is risk management regularly considered in Directorate/Unit meeting?

My assessment is positive.

14. Is the DG's risk management process user-friendly and pragmatic?

My assessment is positive.

15. Is risk management process generally perceived internally as a useful and necessary process and not as a bureaucratic burden?

My assessment is positive.

ICS 7. Operational Structure: The DG's operational structure supports effective decision-making by suitable delegation of powers. Risks associated with the DG's sensitive functions are managed through mitigating controls and ultimately staff mobility. Adequate IT governance structures are in place.

16. Is the operational structure of your DG/Directorate/Unit working properly or are there operational issues or problems that negatively impact on DG/Directorate/Unit performance or control environment?

My assessment is positive.

17. Are the nature and scope of delegated functions and powers clear to all persons concerned?

My assessment is positive.

18. Are the risks associated with the delegated functions and powers sufficiently analysed?

My assessment is positive.

19. Where sensitive functions have been removed and allocated to a different member of staff, is management satisfied that the risks involved have been effectively mitigated?

My assessment is positive.

20. Where additional mitigating controls have been put in place, is management satisfied that these controls are effective and that the risks involved have been reduced to an acceptable level (considering impact and likelihood of the risk)?

My assessment is positive.

ICS 8. Processes and Procedures: The DG's processes and procedures used for the implementation and control of its activities are effective and efficient, adequately documented and compliant with applicable provisions. They include arrangements to ensure segregation of duties and to track and give prior approval to control overrides or deviations from policies and procedures.

21. Are the main processes and procedures used for the implementation and control of the DG's/Directorate's/Unit's activities documented in a user-friendly fashion?

My assessment is positive.

22. Are they readily accessible?

My assessment is positive.

23. Are they kept up to date?

My assessment is positive.

24. Are there arrangements in place to ensure data protection is applied to manual processes?

My assessment is positive.

25. Have management performed a risk assessment of their main processes and procedures, when appropriate and for example in case of major modifications? (if not already covered through the AMP risk management exercise - see ICS 6)

My assessment is positive.

26. Accordingly, have the most vulnerable parts of the processes and procedures been identified and appropriate mitigating controls been implemented?

I cannot assess because...

27. Are the process controls in place adequately designed?

My assessment is positive.

ICS 9. Management Supervision: Management supervision is performed to ensure that the implementation of activities is running efficiently and effectively while complying with applicable provisions.

28. Are the supervisory activities sufficiently focused on high-risk areas?

(The following situations would typically warrant an increased level of supervision: - Complex operations; - Transactions of high monetary value; - Low control consciousness among staff; - Lack of experienced or skilled personnel; - Reorganisation or significant modification of operating activities; - New or revamped IT systems; - Potential conflicts of interest or influence from external parties; - Activities of a politically sensitive nature; - Activities impacting significantly on the working conditions of staff (health, safety, security).

My assessment is positive.

29. Is there systematic follow-up of significant issues identified through the supervisory activities?
My assessment is positive. Supervision of those activities takes places on a rolling basis.
30. If implementing bodies are responsible for carrying out actions (e.g. Member States or agencies), has appropriate supervision or follow-up been established by the responsible Commission service?
My assessment is positive.
31. Do management have satisfactory evidence that key controls in place are operating as intended in practice? (for example via the results of supervisory activities, audits, investigations and other relevant sources of information)
My assessment is positive.
32. Are all reported internal control weaknesses properly analysed and addressed where necessary?
My assessment is positive.

ICS 10. Business Continuity: Adequate measures are in place to ensure continuity of service in case of "business-as-usual" interruption. Business Continuity Plans are in place to ensure that the Commission is able to continue operating to the extent possible whatever the nature of a major disruption.

Continuity of Service:

33. Are the DG's procedures to ensure continuity of service (handover arrangements, backup procedures, etc.) sufficiently known, readily accessible and applied in practice?
My assessment is positive.
- Business Continuity Plan:*
34. Are management and relevant staff sufficiently aware and appropriately trained regarding the BCP?
My assessment is positive.
35. Is the BCP easily understandable and readily accessible to those who need it when they need it?
My assessment is positive.

ICS 11. Document Management: Appropriate processes and procedures are in place to ensure that the DG's document management is secure, efficient (in particular as regards retrieving appropriate information) and complies with applicable legislation.

36. Are documents adequately protected against destruction, theft, fire, etc.?
I cannot assess because I am not aware of the back-up systems used.
37. Are the procedures for registration sufficiently known and applied in practice?
My assessment is positive.
38. Are the procedures for filing sufficiently known?
My assessment is positive.
39. Are applicable rules (Commission and DG-specific) regarding handling of sensitive documents sufficiently known and applied in practice?
My assessment is positive.
40. Are management and staff sufficiently aware of applicable retention periods for documents?
My assessment is positive.

ICS 12. Information and Communication: Internal communication enables management and staff to fulfil their responsibilities effectively and efficiently, including in the domain of internal control. Where appropriate, the DG has an external communication strategy to ensure that its external communication is effective, coherent and in line with the Commission's key political messages. IT systems used and/or managed by the DG (where the DG is the system owner) are adequately protected against threats to their confidentiality and integrity.

41. Is the information provided in the DG's/Directorate's/Unit's management scoreboards pertinent and useful for the management of these activities?
My assessment is positive but changes are needed. A large part of the work of the unit is not captured by existing KPI's.
42. Have the current arrangements used for internal communication been analysed?
I cannot assess because I have not been a party to the discussions.
43. Is feedback from target audiences regarding communication impact obtained and analysed?
I cannot assess because I am not directly involved.
44. Is relevant feedback escalated to the appropriate level and used to adapt ongoing communication strategies?
I cannot assess because I am not directly involved.
45. Is Information System Security a regular topic at management meetings?
My assessment is positive.

- 46.** Is feedback from IT users regarding system performance collected and analysed, given that systematic collection and analysis of comments and suggestions from IT users (through surveys or channels for ad-hoc feedback) can be a good way of detecting effectiveness and efficiency issues?
My assessment is positive.
- 47.** Are statistics on system down-time, server capacity and other performance indicators regularly analysed?
I cannot assess because I don't know.

ICS 13. Accounting and Financial Reporting: Adequate procedures and controls are in place to ensure that accounting data and related information used for preparing the organisation's annual accounts and financial reports are accurate, complete and timely.

- 48.** Are accounting data quality controls pertinent and sufficiently documented? (Such controls may, for example, include analyses of general accounts, analysis of ageing balances of outstanding invoices, outstanding pre-financing, separation of duties, reviews of reports, sample testing, review of account reconciliations, checks of IT system interfaces, etc.)
My assessment is positive.
- 49.** Have the guidelines proposed by the Accounting Officer on the accounting quality project been put in place?
My assessment is positive.

ICS 14. Evaluation of Activities: Evaluations of expenditure programmes, legislation and other non-spending activities are performed to assess the results, impacts and needs that these activities aim to achieve and satisfy.

- 50.** Are the evaluation reports used by management in practice? (i.e. do they have a real impact on the DG's decision-making or the policy and legislative proposals prepared by the DG)
My assessment is positive.
- 51.** Are evaluation results communicated in such a way that they ensure maximum use of the results and that they meet the needs of decision-makers and stakeholders?
My assessment is positive.

ICS 15. Assessment of Internal Control Systems: Management assess the effectiveness of the DG's key internal control systems, including the processes carried out by implementing bodies, at least once a year.

- 52.** Is the self-assessment well organised, pragmatic and value-adding?
My assessment is positive.
- 53.** Is the self-assessment exercise sufficiently sponsored by senior management?
My assessment is positive.
- 54.** Is the self-assessment focused on the DG's main activities and risks? (A too wide or too detailed scope may reduce its effectiveness).
My assessment is positive.
- 55.** Are self-assessment results sufficiently supported, for example via references to other relevant sources?
My assessment is positive.

SECTION 6 - DECLARATION OF ASSURANCE

I, the undersigned,

Manager of the European Union Emergency Trust Fund for stability and addressing root causes of irregular migration and displaced persons in Africa: Horn of Africa Window.
In my capacity as authorising officer by sub-delegation

Declare that the information contained in this report gives a true and fair view⁷⁰.

State that I have reasonable assurance that the resources assigned to the activities described in this report have been used for their intended purpose and in accordance with the principles of sound financial management, and that the control procedures put in place give the necessary guarantees concerning the legality and regularity of the underlying transactions.

This reasonable assurance is based on my own judgement and on the information at my disposal, such as the results of the self-assessment, ex-post controls, the opinion of the Internal Auditor on the state of control.

Confirm that I am not aware of anything not reported here which could harm the interests of the European Union Emergency Trust Fund for stability and addressing root causes of irregular migration and displaced persons in Africa: Horn of Africa Window.

Brussels, 31 January 2018,

**Hans Stausboll
(signed)**

⁷⁰ True and fair in this context means a reliable, complete and correct view on the state of affairs under the TF

Outline annex 8C

- **Section 1 – Policy and/or operational highlights of the year**
- **Section 2 – Programming, implementation and results (including evaluations)**
- **Section 3 - Financial Report**
- **Section 4- Management and internal controls**
- **Section 5- Annexes**
 - **List of derogations, exceptions, non-compliance events, prior approvals and events to be reported**
 - **Survey on the effectiveness of ICS implementation**
 - **KPI Report (DWH Report)**
- **Section 6 - Statement of assurance**

SECTION 1 - POLICY AND OPERATIONAL HIGHLIGHTS OF THE YEAR

En 2017, le Fonds fiduciaire d'urgence de l'Union Européenne (FFU) pour l'Afrique a continué à mettre en œuvre une approche individualisée des défis auxquels sont confrontés les 12 pays de la région du Sahel et du Lac Tchad. Au 31 décembre, 14 nouveaux projets avaient été approuvés par le Comité opérationnel pour un montant de EUR 291,4 millions. En parallèle, 5 projets précédemment approuvés ont été renforcés en 2017 pour un montant de EUR 66,1 millions.

Ces nouvelles actions viennent renforcer l'approche globale opérée par le Fonds fiduciaire qui s'appuie sur une double logique: faciliter une meilleure gestion de la migration, prévenir les déplacements forcés et la migration irrégulière d'une part; et élaborer une approche globale de la stabilité, de la sécurité et de la résilience d'autre part.

En 2017, les actions du fonds fiduciaire ont permis d'offrir protection et assistance à plus de 13.000 migrants, et d'accompagner le retour volontaire et la réintégration de plus de 13.000 d'entre eux. Les capacités de 1.500 entités gouvernementales ont été renforcées en termes de lutte contre le trafic d'êtres humains et de protection des migrants vulnérables, au travers de projets tels que Equipe conjointe d'investigation au Niger, ou de l'Initiative UE-OIM pour la protection et la réintégration des migrants. Le FFU a également intensifié et accéléré la mise en œuvre de projets visant à créer des opportunités économiques et d'emplois, notamment dans les zones d'origine de la migration, et continue à développer des alternatives économiques durables dans les zones de transit, afin d'encourager les populations à renoncer aux activités illégales liées à la migration irrégulière. Enfin, le Fonds fiduciaire d'urgence de l'Union Européenne pour l'Afrique a continué à jouer un rôle d'importance dans la mise en œuvre du nouveau cadre de partenariat pour les migrations dans la région du Sahel et du bassin du Lac Tchad. Grâce à son soutien aux dialogues en cours et à la création d'incitations dans le cadre de partenariats gagnant-gagnant, il contribue de manière active à intégrer la migration dans les dialogues politiques entre l'UE et les principaux pays d'origine et de transit, notamment le Sénégal, le Mali, le Niger et le Nigeria.

En 2017, la situation sécuritaire dans la région du Sahel et du lac Tchad est restée préoccupante. L'instabilité est à la fois source et résultat de vulnérabilités liées la sécurité alimentaire et nutritionnelle, ce qui exacerbe parfois les pressions préexistantes. Conscient de l'urgence des besoins, le FFU a intensifié la mise en œuvre de son approche intégrée. Ainsi, la résilience des populations locales a été renforcée. En 2017, 200.000 personnes en situation d'extrême vulnérabilité ont ainsi bénéficié de transferts sociaux au Burkina Faso et au Mali, tandis que 500.000 personnes ont été assistées autour du Lac Tchad dans la mise en place d'activités sylvo-pastorales de subsistance. Des activités permettant de contribuer à la stabilité sociale et économique en répondant mieux aux besoins en termes d'accès à la santé et aux services sociaux de base ont également été mises en œuvre, comme c'est le cas au travers du programme KEY au Mali par exemple. Ce dernier a permis la réhabilitation de 48 infrastructures locales dans la région de Tombouctou, participant ainsi au renforcement de la cohésion sociale et à l'instauration d'un dialogue inter communautaire.

En parallèle, tout au long de l'année 2017, le Fonds fiduciaire de l'UE pour l'Afrique a œuvré à renforcer l'élément sécuritaire de son approche intégrée et inclusive en faveur de la gouvernance et du développement social et économique. Ainsi, l'approche du Fonds fiduciaire implique un soutien au retour des forces de sécurité internes, notamment dans les zones éloignées et généralement négligées, pour stabiliser les zones en proie aux groupes terroristes et criminels. En 2017 les activités de formation dans le cadre du projet GAR-SI ont débuté avec 25 cadres et formateurs mauritaniens, en parallèle de la sélection des cadres et formateurs maliens et burkinabés qui suivront sa formation au début de l'année 2018. Ces actions de renforcement des capacités des FSI se fait en coopération avec les forces militaires nationales et éventuellement les forces conjointes multinationales déployées sur le terrain, à l'instar de la Force Conjointe du G5 Sahel. Des actions visant à accompagner le retour à l'état de droit, notamment en soutenant les autorités pour répondre aux besoins des populations locales et en encourageant le dialogue avec les

forces de sécurité, viennent compléter le dispositif.

SECTION 2 - PROGRAMING, IMPLEMENTATION AND RESULTS (INCLUDING EVALUATIONS)

2.1 Programming

The EUTF for Africa is guided by the Strategic Orientation Document adopted by the Board in November 2015, which sets out the Trust Fund general objectives and strategic lines of action for each of the three windows.

2.1.1 Operational framework

In the Sahel and Lake Chad region, the root causes of instability, forced displacement and irregular migration are diverse, complex and often inter-related, requiring a holistic and integrated approach. The region is faced with growing challenges linked to demographic pressure, environmental stress, extreme poverty, internal tensions, institutional weaknesses, weak social and economic infrastructures, and insufficient resilience to food crises. These have in some cases led to open conflict, displacement, criminality, radicalisation and violent extremism, as well as irregular migration, trafficking in human beings and the smuggling of migrants – all further exacerbating existing challenges.

Based on the strategic objectives of the EU Trust Fund, the Sahel/Lake Chad window has developed its Operational Framework on a two-fold logic:

- preventing irregular migration and forced displacement and facilitating better migration management and returns;
- building a comprehensive approach for stability, security and resilience.

These two logics have a common denominator which is the youth of the region: the lack of economic opportunities and disparities in wealth distribution in the region is a major source of grievance and conflict. To address this situation and to keep young people from becoming irregular migrants, radicalised or recruited by networks engaged in transnational organised crime and smuggling, it is critical to offer valuable alternatives and opportunities and rekindling hope, notably for the African youth, must be our paramount objective, according to the Valetta political declaration.

2.1.2 Programming process

The identification of the priorities of the EUTF is the result of a thorough dialogue with African partners and relevant national and regional stakeholders. The process is based on a review of quantitative data (latest data available from numerous sources such as national statistics, IOM, Eurostat, Frontex, ACLED, HCR, FAO, World Bank, UNICEF and CILSS) as well as a qualitative analysis of the situation on the ground, based on the expertise developed by EU Delegations and its partners, constant dialogue with stakeholders and lessons learned from past projects. This enables a better understanding of local contexts and the identification of geographical areas and beneficiaries to be targeted and the most suitable implementing partners.

The EUTF addresses situations that are constantly evolving (migration flows are adapting to new routes, trafficking/smuggling networks adapt to new opportunities and border situations, terrorist groups make alliances, food security is seasonal and partly depends on climate) and needs to adapt. To do so, the EUTF can also rely on a research facility, to mobilise the best available research partners, enhance the knowledge and understanding of the complex root causes of instability, insecurity, irregular migration and forced displacement, their drivers and underlying factors.

2.2 Operational Implementation

As of 31st December 2017, 79 projects have been approved for a total of
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EUR 1,276,033,066 to capture the objectives of the EUTF Strategy and respond to the Operational Framework.

Approved projects in the Sahel/Lake Chad region (as of 31.12.2017)

| Country | Number of programs 2017 | Total number of programs | Total amount (EUR) |
|--------------|----------------------------|-----------------------------|----------------------|
| Burkina Faso | 3 | 9 | 154,500,000 |
| Cameroon | 0 | 4 | 40,300,000 |
| Gambia | 0 | 2 | 14,900,000 |
| Mali | 1 | 10 | 186,576,233 |
| Mauritania | 1 | 7 | 54,200,000 |
| Niger | 2 | 11 | 229,900,000 |
| Nigeria | 1 | 7 | 78,523,633 |
| Senegal | 0 | 9 | 161,803,200 |
| Chad | 1 | 6 | 103,300,000 |
| Guinee | 1 | 1 | 65,000,000 |
| Regional* | 4 | 13 | 187,030,000 |
| Total | 14 | 79 | 1,276,033,066 |

Preventing irregular migration and forced displacement and facilitating better migration management and returns

Despite the decrease in the number of irregular migrants arrival in 2017, the humanitarian situation remains difficult. Migrants from the Sahel and West Africa represented 42% of the arrival in Italy in 2017.

Creating economic and employment opportunities in targeted regions with a high migration potential

The EUTF for Africa aims to provide alternative opportunities for communities to foster growth and development in the long term. Indeed, there is a strong correlation between the lack of economic opportunities, high population growth, difficult access to land for the youth and the decision to migrate. Poverty hinders migration and therefore those who tend to migrate are rather educated, resilient and have benefited from a large support network. In addressing irregular migration, it is critical to develop tailor made programmes matching their needs and responding to their aspirations to create a better future at home.

Stimulating entrepreneurship and boosting business environment at local level, as well as bridging the skills gaps for the youth and most vulnerable groups remain major challenges to create additional employment opportunities.

EUTF interventions are complemented by medium and long term structural reforms based on better policy dialogue, fight against corruption and more efficient governance systems that will positively impact inclusive growth enablers. Complemented by bilateral and regional instruments, including the newly adopted External Investment Plan, the aim is to establish inclusive economic development programmes, thus, promoting stability, inclusive economic growth, social cohesion and development in selected regions of migration origins and regions with high growth potential.

The EUTF for Africa addresses youth's and vulnerable groups' employability through increasing their social and professional skills, enhancing effective job creation, promoting a private sector friendly ecosystem and boost inclusive finance in fragile countries. This includes supporting existing and new MSMEs to integrate local and regional value chains to increase their market access, as well as improving a local business enabling environment conducive to 'doing business' and access to finance for all to boost self-employment. EUTF programmes are fully integrated, combining interventions to unlock potentials and tailor-made to meet the needs of specific beneficiary profiles such as youth, women, voluntary returnees and other vulnerable groups as well as and members of the diaspora who face additional barriers preventing them to seize economic opportunities and access financial services.

| Creating economic and employment opportunities | | | |
|--|----------------------------|-----------------------------|--------------------|
| Country | Number of programs 2017 | Total number of programs | Total amount (EUR) |
| Cameroon | | 1 | 10,000,000 |
| Gambia | | 1 | 11,000,000 |
| Mali | | 2 | 33,576,233 |
| Mauritania | | 3 | 27,200,000 |
| Niger | 1 | 1 | 30,000,000 |
| Senegal | | 7 | 105,903,200 |
| Chad | | 1 | 10,300,000 |
| Guinee | 1 | 1 | 65,000,000 |
| Regional | 2 | 3 | 35,800,000 |
| Total | 4 | 20 | 328,779,433 |

Progress since 2016

In 2017, the EUTF has accelerated implementation and approved projects have achieved substantial improvements in difficult contexts. For instance, the "*Develop employment in Senegal*" programme launched in May 2017 that aims at securing and creating 1,200 jobs is currently supporting its 16 first beneficiaries to the national business mentoring scheme in the Casamance region. In the neighbouring **Gambia**, Commissioner Mimica launched the Youth Entrepreneurship Programme (YEP) in February 2017; the first employment forum took place in March with important private stakeholders from tourism, agribusiness, ICT and textile/fashion industries. Among many other training activities carried out throughout the year, more than 3,000 youth have already benefited from awareness raising on skills development.

In **Mauritania**, the PECOBAT programme targeted 40 SMEs and trained their staff to new eco construction building methods and energy saving technologies. In **Cameroon** 66 beneficiaries are currently employed within 5 small infrastructure rehabilitation schemes for water basin and secondary roads in the Northern Province.

Other innovative actions are taking place in the region. In **Mali**, 13,400 people will be assisted to develop income-generating activities and small agro-business through an innovative social business model approach called 'OYE model'. In **Burkina Faso**, the Ethical Fashion Initiative was launched in the outskirts of Ouagadougou with the opening of Pissy II, a newly renovated cotton waving facility improving the quality of cotton thread and textile material produced by some 5,000 providers and allowing their social enterprise 'GABES' to reinforce their commercial position with international garment and textile market and the fashion industry.

New actions in 2017

Two new major local economic programmes were adopted in December 2017, in Guinea and in Niger with an integrated and comprehensive approach fully aligned with local economic development agenda for a combined total amount of EUR 95 million to boost local economies and sustainable job creation. Alongside national programmes, an innovative multi country private sector support programme (IPDEV-2) is boosting the reinforcement and setting up of the new African Investment funds in 8 countries of the Sahel and Lake Chad region, thus helping hundreds of SMEs creating 5,000 sustainable jobs and promoting entrepreneurship values in the region.

Transforming systems built around irregular migration in regions where migrant smuggling and services for migrants are important economic factors

Niger and its Agadez region remains the most frequent crossing point for West African migrants trying to make the journey via the central Mediterranean route. Faced with an influx of migrants, criminal networks of smugglers and traffickers have emerged in North Niger and derive consequent revenues from these illegal activities, while not hesitating to

abandoning migrants in the desert if needed. Although Agadez was before known for its tourism and its flourishing handicrafts, from which it derived a large part of its revenues, it is now faced with a degraded security situation, risks of kidnappings, jihadism and various traffics that profoundly impact the economic life of Agadez. The consequences of this shift and the dire socio-economic conditions in Niger have triggered the dependency of local population on income generated by migration flows and migrant smuggling. Migrants often waiting for additional resources to continue their journey, live in ghettos in Niger where they run the risk of being exploited.

In this context, the EUTF for Africa adopts a comprehensive approach to protection, dismantling of criminal networks and local development by transforming the local economic system and providing alternatives means of income generation.

| Transforming systems built around irregular migration | | | |
|---|----------------------------|-----------------------------|--------------------|
| Country | Number of programs 2017 | Total number of programs | Total amount (EUR) |
| Niger | | 4 | 69,900,000 |
| Total | | 4 | 69,900,000 |

Progress since 2016

The EUTF supports capacity building to the Nigerien authorities to improve their control over the territory and to provide the means to apprehend and prosecute criminals in order to crackdown the economy of smuggling and trafficking. Faced with the increasing number of migrants abandoned in the desert on the Central Mediterranean route, the EUTF supported the rescue of more than 2,600 stranded migrants in 2017 through search and rescue missions in Niger implemented jointly by IOM and the Nigerien authorities.

In order to provide adequate protection and assistance to migrants along the Central Mediterranean route, the EUTF for Africa supports five open centres in Niger assisting migrants in need. There, vulnerable and stranded migrants are provided with a range of services such as food and temporary accommodation, health and psychosocial assistance, access to information, counselling and family tracing. As part of their protection, they are also offered the possibility to return to their home country voluntarily where they will receive proper reintegration assistance.

Finally, the EUTF also supports economic alternatives to the communities that previously lived on trafficking and illegal activities around migration through the Plan d’Action à Impact Economique Rapide – PAIERA. These projects offer economic opportunities to individuals and groups, through the development of income-generating activities, support to the farming industry and the creation of job opportunities. These efforts to support local and displaced communities and to support economic recovery in Niger is also reinforced by the programmes "Projet d’appui aux filières agricoles dans les régions de Tahoua et Agadez", "Renforcement de la gestion durable des conséquences des flux migratoires" and " Appuyer la formation et l’insertion professionnelle des jeunes filles et garçons des régions d’Agadez et Zinder en vue de contribuer au développement socioéconomique de ces deux régions".

[Contributing to better migration management and strengthening cooperation in order to facilitate the return and sustainable reintegration of migrants](#)

With the establishment of the ECOWAS region, legal migration and mobility, and in particular labour migration have contributed to the development of the region. However, current population dynamics coupled with socio-economic instability and conflicts in West and Central Africa have increased irregular migration and forced displacement within these regions as well as towards Northern Africa and Europe. Over 6 million people migrate annually inside the region, including 2.3 million internally displaced (IDPs) persons and over 900,000 refugees in 2015.

Although the number of migrants risking their lives to cross the Mediterranean sea has

decreased from 181,000 in 2016 to 119,000 in 2017, many are still in need of assistance and protection along the migration routes in West and Central Africa as they face extreme protection risks en- route where they cannot access services and live in fear of trafficking, exploitation, sexual violence, unlawful killings, capture and arbitrary detention in official and unofficial detention centres. Many of those also are stuck, for lack of means and in poor physical condition and without documents.

The EUTF also contributes to reinforcing other levels of migration management in countries of origin, transit and destination in the Sahel and Lake Chad region and neighbouring countries by supporting ongoing actions focussing on strengthening the national and regional migration policies as well as capacity building of national authorities in managing migration. The main objective is to strengthen the capacity of governments and other relevant players to address migration issues in a comprehensive, cooperative and ultimately self-reliant manner.

| Contributing to better migration management and strengthening cooperation in order to facilitate return | | | |
|---|----------------------------|-----------------------------|--------------------|
| Country | Number of programs 2017 | Total number of programs | Total amount (EUR) |
| Burkina Faso | | 1 | 8,300,000 |
| Cameroon | | 1 | 3,300,000 |
| Gambia | | 1 | 3,900,000 |
| Mali | | 3 | 46,000,000 |
| Mauritania | | 2 | 11,000,000 |
| Niger | | 2 | 22,000,000 |
| Nigeria | | 1 | 15,500,000 |
| Senegal | | 2 | 55,900,000 |
| Regional* | 1 | 2 | 31,330,000 |
| Total | 1 | 15 | 197,230,000 |

Progress since 2016

As the number of migrants victims of trafficking has increased due to living conditions along the road, the EUTF has agreed during its last operational committee to step up the protection to victims and counter-trafficking endeavours in the Gulf of Guinea by strengthening capacity building of over 1,500 state actors, ensuring the protection and assistance to nearly 10,000 victims and reinforce regional coordination mechanisms to fight trafficking.

New actions in 2017

The EUTF has approved during the last Operational Committee of December 2017 an action supporting legal migration and mobility of West and Central African youth to Europe. This programme further extends the existing ERASMUS+ programmes providing additional opportunities for the region to increase African youth skills and employability by supporting the mobility of an additional 2,000 students and 200 young teachers from West Africa to Europe. It is expected that about 30 additional universities in the region will benefit from this programme.

Building a comprehensive approach for stability, security and resilience

Tackling the challenges of stability requires an integrated approach to conflict and crises, one that builds states and societies' resilience to prevent, withstand, adapt and recover quickly from internal and external crises. This is a cornerstone of the EU's Global Strategy, and reflects recent, cumulative policies and commitments that address many of these different shocks. The response to these challenges has to go beyond traditional development work and has to be both prevent-specific and prevent-relevant. Prevent-specific activities are aimed at stopping people from turning to terrorism; prevent-relevant activities address the conditions that could be conducive to radicalisation and the spread of terrorism. As a result, and in order to address these three interrelated areas of concern, the EUTF for Africa appears as an important additional tool to build a comprehensive

approach for stability, security and resilience in the region.

Reinforcing the resilience of local communities through Linking Relief, Reconstruction and Development (LRRD) efforts in areas particularly affected by the current environmental, socio-economic and security challenges

Sahel countries experience protracted crises caused by growing insecurity, structural fragilities and sustained food insecurity and suffer recurrent emergencies such as disease outbreaks and natural disasters such as flooding or prolonged droughts. In the Lake Chad basin, Boko Haram-related violence has devastating effects on food security and livelihoods. The violence has driven millions from their homes and hampered access to agricultural lands and assets, creating massive humanitarian needs in an area already characterized by food insecurity, poverty and environmental degradation. Today, over 9.6 million people across the Sahel and Lake Chad are food insecure; figures are alarming in North East Nigeria where 3.6 million people are affected by food insecurity.

Furthermore, the level of insecurity linked to the ongoing armed conflict in Mali and the spread of violence to Northern Burkina and Western Niger increased in 2017. As a result, there has been significant higher forced displacement (IDPs and refugees) in this part of the Sahel. Seven countries of Sahel region are now hosting a total of over 1 million refugees. Malian refugees in Burkina Faso, Niger and Mauritania reach 1.5 million and there are 2.1 million internally displaced surrounding the Lake Chad basin, with 1.7 million in Nigeria alone. In this context, Sahelian States face major difficulties to provide protection and assistance to populations and measures to support the delivery of basic public services.

The EUTF resilience approach in the Sahel aims to tackle both structural and immediate challenges in a sustainable and comprehensive manner. The programme, which amounts to more than EUR 413 million across 7 countries, prioritises the most vulnerable groups and communities to food insecurity and displacement, as interventions are focused in areas of extreme fragility and most often conflict situations.

Each of the 24 projects implemented across the region adopt a multi-sectoral approach that meets essential food-related needs whilst improving access to basic services, the return of state services and long-term issues such as community dialogue and natural resources management. This multi-sectoral approach is a key feature of the EUTF to support resilience by addressing shocks and long term fragility thereby ensuring greater success in the Sahel.

In particular, the objective is to strengthen resilience by building up national capacities, local authorities are involved during all stages of the project cycle from formulation to evaluation and national policies form an inherent part of the projects strategy.

| Country | Reinforcing resilience | | |
|--------------|----------------------------|-----------------------------|--------------------|
| | Number of programs 2017 | Total number of programs | Total amount (EUR) |
| Burkina Faso | 1 | 5 | 100,200,000 |
| Cameroon | | 2 | 27,000,000 |
| Mali | 1 | 4 | 78,000,000 |
| Mauritania | 1 | 1 | 10,000,000 |
| Niger | 1 | 2 | 22,000,000 |
| Nigeria | 1 | 5 | 42,023,633 |
| Chad | 1 | 4 | 83,000,000 |
| Regional | | 2 | 51,100,000 |
| Total | 6 | 25 | 413,323,633 |

Progress since 2016

During 2017, the resilience approach has demonstrated rapid results on the ground: in 2017, 200,000 people in extreme vulnerability received social transfers in Mali and Burkina

Faso and 500,000 people were assisted through agro-sylvo pastoral activities in the Lake Chad region.

In Northern Mali, 2017 saw the rehabilitation of 48 local infrastructures in the region of Timbuktu and 5 small scale economic projects developed in Gao. Moreover, the KEY project aiming to build the resilience of the most vulnerable groups has supported 200,000 people this year – representing about 56% of all very poor households living in Gao, Timbuktu, Menaka, Kidal and Taoudeni – by offering multisectoral intervention packages (nutrition, livelihoods, social protection).

Among other results, programmes enabled to revise 48 Local development plans which resulted in the rehabilitation of 53 water infrastructures. During the lean season, 20 tons of seeds and 8,000 tools were distributed to the most vulnerable during the lean season. This year the housing construction project in Niger implemented with UNHCR also experienced major developments with the finalization of 2 of the 7 housing allotments designed for displaced persons, refugees and host communities in Diffa and 1,500 "social plots" distributed to the most vulnerable.

To harmonise the Trust Fund's approach to building resilience, three programming workshops were organised with implementing partners in 2017 and strong monitoring frameworks and impact assessments have been developed across these programmes to achieve more sustainable and tangible results.

New actions in 2017

In central Mali, public services are continuously under threat and can hardly maintain their presence and provide basic services to the populations. Protection needs are increasing, leading to gender based violence and child protection issues. The Youth and Stabilization Program in the regions for central Mali (PROJES) which was adopted in December 2017 aims to promote stabilization and socio-economic recovery by strengthening the supply and access of populations to basic services and reviving the local economic fabric. PROJES embodies the EUTF development approach to security interventions supported by the EU (G5 Joint force, CSDP missions) with a view to operationalize the EU's integrated approach (EEAS/COM 2017-8) in Mali. PROJES will also complement other programmes currently being funded by the EUTF in Mali, notably the PARSEC programme, which aims at supporting the Malian government in its efforts to redeploy internal security forces and restore the rule of law in unstable areas in line with the recently adopted Integrated Security plan for the Central Regions (PSIRC).

In Mauritania, according to latest figures, approximately 15% of the population will be in severe food insecurity for the first semester of 2018. In this context, the Trust Fund for Africa aims to strengthen the resilience of the most vulnerable populations with a specific focus on youth and women through the recently adopted "Programme de renforcement de la résilience des communautés urbaines et rurales vulnérables en Mauritanie". The structural causes of food insecurity will be addressed by working on the management of natural resources and supporting livelihood diversification through economic integration in both rural and urban areas.

New actions in Chad and Niger aim to strengthen resilience and promote social cohesion in areas of displacement by supporting refugees, internally displaced and host communities in an integrated manner. Both the "Integrated Resilience Support Project for Vulnerable Refugee, Displaced, Returned and Host Populations in the Diffa Region" in Niger and the "Inclusive Development Program in Hosting Areas" (DIZA) in Chad form part of the Humanitarian-Development nexus adopted by the Council Conclusions in May 2017 and give "an operational content to the links between humanitarian action and development".

[Improving border management, fighting against transnational trafficking and criminal networks and terrorism-related activities](#)

Depuis la crise libyenne, la situation sécuritaire au Sahel s'est profondément dégradée

faisant ainsi de la région et notamment de ses zones frontalières des espaces où se cristallisent des menaces pour la sécurité des populations et leur développement socio-économique durable. La porosité des frontières, couplée à des faibles capacités en matière de gestion frontalière, à la prolifération des armes, à la présence de groupes armés terroristes, de trafiquants (drogue, armes, humains, etc.) et de réseaux criminels n'ont fait qu'amplifier ce phénomène comme en témoigne les attaques quasi-quotidiennes qui frappent la région. En même temps, les populations de la région dépendent de leurs réseaux régionaux et transrégionaux de mobilité, qui représentent soit des ressources développementales importantes soit des stratégies de résilience et de sauvegarde face aux risques multiples.

Plus en particulier, la région de Mopti et l'axe Mopti - Gao au Mali, tout comme le nord du Burkina Faso, la zone commune aux trois frontières Mali-Niger-Burkina Faso et le bassin du Lac Tchad, ont été marqués par une recrudescence du nombre d'incidents et d'actes terroristes revendiqués par des groupes armés contre des forces de sécurité, autres services de l'Etat et contre les populations elles-mêmes. Cette situation entraîne le départ de représentants de l'Etat des zones les plus exposées, ainsi que la fermeture d'écoles prises pour cibles, accentuant le sentiment d'isolement et d'abandon des populations dans le centre du pays qui se voient de plus en plus souvent obligées à quitter leurs villages.

Cette situation d'insécurité chronique limite par ailleurs les très faibles opportunités économiques existantes et favorise, entre autres, une radicalisation de plus en plus inquiétante des jeunes dans certaines localités et l'infiltration de forces terroristes de pays voisins. Face à ces pressions croissantes, les gouvernements de la région sont en train de se mobiliser, mais leurs efforts doivent être davantage soutenus.

| Improving border management | | | |
|-----------------------------|----------------------------|-----------------------------|--------------------|
| Country | Number of programs 2017 | Total number of programs | Total amount (EUR) |
| Burkina Faso | | 1 | 30,000,000 |
| Mali | | 1 | 29,000,000 |
| Niger | | 2 | 86,000,000 |
| Nigeria | | 1 | 21,000,000 |
| Chad | | 1 | 10,000,000 |
| Regional | | 3 | 53,600,000 |
| Total | | 9 | 229,600,000 |

Progress since 2016

Tout au long de l'année 2017, le Fonds fiduciaire de l'UE pour l'Afrique a œuvré à renforcer l'élément sécuritaire de son approche intégrée et inclusive en faveur de la gouvernance et du développement social et économique. Ainsi, l'approche du Fonds fiduciaire implique un soutien au retour des forces de sécurité internes, notamment dans les zones éloignées et généralement négligées, pour stabiliser les zones en proie aux groupes terroristes et criminels. Ceci se fait en conjonction et en complétant les forces militaires et éventuellement des forces conjointes multinationales déployées, notamment la Force Conjointe du G5 Sahel, et est couplé à des actions visant à accompagner le retour à l'état de droit, notamment en soutenant les autorités pour répondre aux besoins des populations locales et en encourageant le dialogue avec les forces de sécurité.

Les actions du Fonds fiduciaire de l'UE pour l'Afrique prennent en considération les sensibilités locales et le contexte UE plus large pour ces actions, notamment avec la force conjointe du G5 Sahel. En 2017 les activités de formation dans le cadre du projet GAR-SI ont débuté avec 25 cadres et formateurs mauritaniens, en parallèle de la sélection des cadres et formateurs maliens et burkinabés qui suivront sa formation au début de l'année 2018.

New actions in 2017

Le programme AJUSEN, qui combine l'appui budgétaire et l'approche projet pour soutenir

le **Niger** dans le développement de politiques durables dans le domaine de la sécurité, de la justice, des migrations et de la gestion des frontières, vise à fournir 1.340 formations au personnel des institutions gouvernementales et des forces de sécurité internes. La première tranche de soutien budgétaire d'un montant de 12 millions d'euros a été décaissée. CIVIPOL Conseil a terminé sa phase initiale avec des formations au profit de la Garde nationale du Niger (GNN) organisées début juin 2017.

Depuis la fin 2016 la situation sécuritaire dans les zones frontalières du Burkina Faso a continué à se détériorer. C'est ainsi que les besoins identifiés par l'équipe du Programme ProGEF adopté en 2016 visant à appuyer la mise en œuvre de la Stratégie Nationale de Gestions des Frontières et le Programme d'Appui à la Gestion Intégrée des Frontières (PAGIF, 2016-2025) se sont révélés bien plus important que les moyens à disposition du ProGEF dans sa conception originale. Par ailleurs, les défis de sécurité sont devenus de plus en plus grave et urgents. Face à cette réalité, le budget destiné au PROGEF a été augmenté en 2017 afin de renforcer les infrastructures des forces de sécurité intérieure et d'améliorer la transmission des données et l'extension du réseau burkinabé "IRAPOL" (système de gestion de données des forces de sécurité intérieure).

En parallèle, l'année 2017 a été marquée par l'adoption des nouvelles actions afin de contrer la détérioration de la situation sécuritaire au Burkina Faso. Parmi ces dernières, un appui budgétaire de 50 millions d'euros pour la mise en œuvre du Programme d'Urgence Sahel (PUS) a été adopté pour accélérer la mise en œuvre du Programme National pour le Développement Economique et Sociale (PNDES) dans la région du Nord et du Sahel, figurent parmi les priorités du Fonds Fiduciaire pour l'Afrique dans le pays.

Une attention particulière est accordée à la coopération avec les organisations régionales et sous régionales, telles que le G5 Sahel. Le programme soutient également le développement du Collège sahélien de sécurité, maintenant sous l'égide du G5 Sahel, qui pourrait évoluer en un établissement de formation sur les questions de sécurité dans la région du Sahel.

Preventing radicalisation and violent extremism

L'insécurité grandissante au Sahel est souvent accompagnée d'une recrudescence des actes terroristes et d'une radicalisation de plus en plus inquiétante des jeunes dans certaines localités. Afin de contrer ces tendances, le Fonds Fiduciaire pour l'Afrique contribue activement à soutenir de nouvelles initiatives en lien avec les priorités des pays partenaires.

| Preventing radicalisation and violent extremism | | | |
|---|----------------------------|-----------------------------|--------------------|
| Country | Number of programs 2017 | Total number of programs | Total amount (EUR) |
| Burkina Faso | 2 | 2 | 16,000,000 |
| Mauretania | | 1 | 6,000,000 |
| Total | 2 | 3 | 22,000,000 |

New actions in 2017

L'année 2017 a été marquée par la signature du projet d'appui à la prévention de la radicalisation violente en Mauritanie en avril 2017. À travers cette action mise en œuvre par Expertise France, une étude sur le progrès des idéologies violentes et extrémistes en Mauritanie est en cours, en étroite collaboration avec les organismes de la société civile.

Au Burkina Faso, des actions pour la prévention de l'extrémisme violent autochtone à travers la cohésion sociale, ainsi que pour la protection des jeunes dans les zones à risque à travers l'éducation et le dialogue ont été adoptées par le Comité Opérationnel en décembre 2017. Ces actions s'inscrivent dans la Stratégie Sahel de l'UE pour la sécurité et le développement et notamment dans l'axe sur la prévention et lutte contre l'extrémisme violent ainsi que dans les axes d'intervention du Plan d'action régional en faveur du Sahel (2015-2020). Ces actions sont aussi complémentaires du Programme d'Urgence pour le

Sahel 2017-2020 et interviendront sur les mêmes zones afin de favoriser des synergies.

2.3 Results

In 2017, the Trust Fund has achieved significant results and has been able to better demonstrate them. These results are illustrated in the above sections. As part of the approach of ensuring maximum transparency, these results and more are publicised on the EUTF's new website and on the AKVO RSR platform.

2.4 Administrative implementation

Initial challenges linked to the setting up of the Trust Fund have been mostly dealt with within the Commission: systems are in place, staff is trained and procedures are better mastered.

However, despite some progress and despite the Trust fund being faster than other instruments, some challenges have appeared on the part of some implementing partners, as not all have adapted their rules/internal procedures to the emergency context. This has led for some actions to slow contractualisation and most importantly too long inception phases, in effect hindering the delivery of results for final beneficiaries.

2.5 Communication

In the course of 2017, the EUTF for Africa has developed a dedicated website⁷¹ which was launched in early December.

The website will enable the EUTF for Africa to communicate more widely and effectively on the work of the Trust Fund by focussing on results. It will help increasing the visibility of the Trust Fund by presenting relevant information and data on its structure and functioning, on adopted programmes, financial resources and implementing partners. This new tool helps presenting to the public and stakeholders news and stories from partner countries and people who have benefitted from the EUTF for Africa. The website also enhances the transparency of the EUTF actions through an open communication on targets and results.

Other communication efforts towards an external audience (such as CSOs, media and wider European and African audiences) include the use of the **AKVO RSR platform**, an online communication, reporting and monitoring tool which offers some communication functionalities such as the production of indicators used to collect, store and disseminate information regarding individual projects and their phases of implementation.

This platform also allows implementing partners to make regular updates from the field including audio-visual material such as photos, videos and interviews. In the course of 2017, the use of the AKVO platform has increased substantially directly impacting the capacity of the EUTF for Africa to monitor the implementation of its programs and present its results on the ground.

In order to improve communications amongst EU Delegations, EU Member States, Operational Committee Members and other relevant stakeholders, the **WIKI platform** has been set up to stock all relevant information regarding the three windows of the EUTF for Africa. This platform hosts an exhaustive list of approved projects as well as other relevant information on adopted projects and contracts. Data stored through these two platforms has regularly been extracted to produce reports, briefings and other communication materials such as maps, factsheets, infographics and country fiches.

As additional means to the improve visibility and transparency of the EUTF for Africa, a number of meetings, consultations or presentations on the work of the Trust Fund with

⁷¹ <https://ec.europa.eu/trustfundforafrica/>

representatives of partner and EU countries, implementing partners, Member States agencies and other stakeholders were organized in 2017, including presentations to the Council and the European Parliament. A couple of presentations on the state of play of the EUTF for Africa were held at the DEVCO Infopoint, and activities funded by the EUTF for Africa were also showcased at the European Development Days in June 2017.

Finally, the EUTF has launched the process leading to the recruitment of a contractor which will support the EUTF for Africa teams in conducting their communication work with external stakeholders through the development of specific communications products such as articles, newsletters, interactive maps, fact-sheets and media audio visuals.

In the course of 2017, with a view to further deepen its communication efforts towards a wide audience, the Sahel and Lake Chad region of the EU Trust Fund took the opportunity of the 1st anniversary of the EU-IOM Initiative for migrant protection and reintegration to organise a public conference. Chaired by Carla Montesi, Director for West Africa, DEVCO and Eugenio Ambrosi, Regional Director of IOM's Regional Office for the EU, Norway and Switzerland, this event introduced the challenges faced and results achieved by the programme one year on. A memo and an article, disseminated through various social media and internet websites (IOM, DEVCO, EEAS, EUTF) completed this initiative.

SECTION 3 - FINANCIAL REPORT⁷²

3.1 Amounts pledged and received

The Financial Report is drawn in accordance to Art. 7.2 (d) of the Constitutive Agreement of the EUTF.

The tables below provide a summary of the contributions to the EUTF for Africa as of 31/12/2017. Contributions are split between the three windows according to the earmarking information contained in the Contribution Certificate or if no earmarking has been requested according to the following distribution key:

- Window SAH(A) – Sahel and Lake Chad: 40%
- Window HOA(B) – Horn Of Africa: 40%
- Window NOA(C) – North Of Africa: 20%

Table I provides information on the contributions from external contributors (i.e. Member States and other external donors), as follows:

- **Contributions pledged:** total funding for the EUTF for Africa as agreed by donors (i.e. pledges that have been announced in a formal manner but have not yet been officially confirmed by a Contribution Certificate).
- **Contributions certified:** contributions supported by a Certificate of the external contributor;
- **Contributions received:** contributions received in the EUTF for Africa bank account, on the basis of which the amount available for commitment (i.e. the total amount of legal obligations that can be incurred) and the amount available for payment are subsequently established in the EUTF for Africa accounting system (ABAC). As of 31/12/2017 an amount available for commitments and payments of EUR 341 million had been made available in the EUTF for Africa accounting system (ABAC). Contributions received in currencies other than EURO are registered using the ECs official exchange rate.

Table II provides information on the contributions from the EU and EDF budgets, as follows:

- **Contributions pledged:** total funding for the EUTF for Africa as agreed by donors;
- **Contributions certified:** contributions supported by a Commission Financing Decision, on the basis of which the amount available for commitment (e.g. the total amount of legal obligations that can be incurred) is subsequently established in the

⁷² Draft annual accounts of the EU Trust Fund will be annexed to the AAR of the AOD.

EUTF for Africa accounting system (ABAC). As of 31/12/2017 an amount available for commitments of EUR 2,589 million had been made available in the EUTF for Africa accounting system (ABAC).

- Contributions received: contributions received in the EUTF for Africa bank account, on the basis of which the amount available for payment is subsequently established in the EUTF for Africa accounting system (ABAC). As of 31/12/2017 an amount available for payment of EUR 387 million had been made available in the EUTF for Africa accounting system (ABAC).

Interest generated by cash received in EUTF for Africa bank account is shown in section III of Table II.

Table I

| I= Country | Contributions pledged (EUR) | Contributions Certified (EUR) | | | | Contributions received (EUR) |
|--------------------------------|-----------------------------|-------------------------------|---------------------|--------------|--------------|------------------------------|
| | Total | Total | Allocated by Window | | | As at 31/12/2017 |
| | | | SAH (A) | HOA (B) | NOA (C) | Total |
| Austria | 3,000,000 | 3,000,000 | | 3,000,000 | | 3,000,000 |
| | 3,000,000 | 3,000,000 | | | 3,000,000 | 3,000,000 |
| Belgium | 10,000,000 | 10,000,000 | 5,500,000 | 500,000 | 4,000,000 | 6,000,000 |
| Bulgaria | 50,000 | 50,000 | 20,000 | 20,000 | 10,000 | 50,000 |
| | 500,000 | 500,000 | 200,000 | 200,000 | 100,000 | 500,000 |
| Czech Republic | 740,000 | 740,000 | | 740,000 | | 740,000 |
| | 929,008 | 929,008 | | | 929,008 | 929,008 |
| Denmark | 6,001,920.61 | 6,001,920.61 | 2,400,768.24 | 2,400,768.24 | 1,200,384.12 | 6,001,92.61 |
| | 4,001,274.89 | 4,001,274.89 | | | 4,001,274.89 | 4,001,274.89 |
| Estonia | 150,000 | 150,000 | | | 150,000 | 150,000 |
| | 300,000 | 300,000 | | | 300,000 | 300,000 |
| | 1,000,000 | 1,000,000 | | | 1,000,000 | 1,000,000 |
| Finland | 5,000,000 | 5,000,000 | 1,000,000 | 3,000,000 | 1,000,000 | 5,000,000 |
| France | 3,000,000 | 3,000,000 | 1,200,000 | 1,200,000 | 600,000 | 3,000,000 |
| | 6,000,000 | | | | | |
| Germany | 3,000,000 | 3,000,000 | 1,200,000.00 | 1,200,000 | 600,000 | 3,000,000 |
| | 48,000,000 | 48,000,000 | 38,400,000 | | 9,600,000 | |
| | 3,000,000 | 3,000,000 | | | 3,000,000 | 3,000,000 |
| | 100,000,000 | 100,000,000 | | | 100,000,000 | 100,000,000 |
| Hungary | 700,000 | 700,000 | | 700,000 | | 700,000 |
| Ireland | 3,000,000 | 3,000,000 | | 3,000,000 | | 600,000 |
| | 3,000,000 | 3,000,000 | 1,200,000 | 1,200,000 | | 400,000 |
| Italy | 10,000,000 | 10,000,000 | 4,000,000 | 5,000,000 | 1,000,000 | 10,000,000 |
| | 7,000,000 | 7,000,000 | 7,000,000 | | | 7,000,000 |
| | 15,000,000 | 15,000,000 | 15,000,000 | | | 15,000,000 |
| | 50,000,000 | 50,000,000 | 50,000,000 | | | 50,000,000 |
| | 10,000,000 | 10,000,000 | | | | 10,000,000 |
| | 10,000,000 | 10,000,000 | 10,000,000 | | | 10,000,000 |
| Latvia | 50,000 | 50,000 | 20,000 | 20,000 | 10,000 | 50,000 |
| | 250,000 | 250,000 | | | 250,000 | 250,000 |
| Lithuania | 50,000 | 50,000 | 20,000 | 20,000 | 10,000 | 50,000 |
| | 150,000 | 150,000 | | | 150,000 | 150,000 |
| Luxemburg | 3,100,000 | 3,100,000 | 3,000,000 | 100,000 | | 3,100,000 |
| Malta | 250,000 | 250,000 | | 125,000 | 125,000 | 50,000 |
| | 75,000 | 75,000 | | | 75,000 | |
| Netherlands | 15,000,000 | 15,000,000 | 6,000,000 | 6,000,000 | 3,000,000 | 9,000,000 |
| | 1,362,000 | 1,362,000 | | 1,362,000 | | 1,362,000 |
| | 10,000,000 | 10,000,000 | | | 10,000,000 | 10,000,000 |
| Norway (EUR equivalent of NOK) | 3,593,344 | 3,593,344 | 1,113,936.65 | 2,479,407.37 | | 3,593,344 |
| | 5,185,646 | 5,185,646 | 1,555,693.84 | 1,555,693.84 | 2,074,258 | 5,185,646 |
| Poland | 1,100,000 | 1,100,000 | | 1,100,000 | | 1,100,000 |
| | 7,028,019 | 7,028,019 | | | 7,028,019 | 7,028,019 |
| | 2,358,187 | 2,358,187 | | | 2,358,187 | 2,358,187 |
| Portugal | 250,000 | 250,000 | 100,000.00 | 100,000.00 | 50,000.00 | 250,000 |
| | 200,000 | 200,000 | 80,000.00 | 80,000.00 | 40,000.00 | 200,000 |
| | 1,350,000 | 1,350,000 | 675,000.00 | | 675,000.00 | 1,350,000 |
| Romania | 100,000 | 100,000 | 40,000 | 40,000 | 20,000 | 100,000 |
| Slovakia | 500,000 | 500,000 | 200,000.00 | 200,000.00 | 100,000.00 | 500,000 |

| | | | | | | |
|------------------------------------|--------------------|--------------------|--------------------|-------------------|--------------------|--------------------|
| | 100,000 | 100,000 | | 100,000 | | 100,000 |
| | 1,000,000 | 1,000,000 | | | 1,000,000 | 1,000,000 |
| Slovenia | 50,000 | 50,000 | 20,000.00 | 20,000.00 | 10,000.00 | 50,000 |
| | 50,000 | 50,000 | 20,000.00 | 20,000.00 | 10,000.00 | 50,000 |
| Spain | 3,000,000 | 3,000,000 | 1,200,000.00 | 1,200,000.00 | 600,000.00 | 3,000,000 |
| | 6,000,000 | 6,000,000 | 6,000,000 | | | 6,000,000 |
| Sweden | 3,000,000 | 3,000,000 | 1,200,000 | 1,200,000 | 600,000 | 3,000,000 |
| Switzerland | 4,100,000 | 4,100,000 | 1,640,000.00 | 1,640,000.00 | 820,000.00 | 3,600,000 |
| United Kingdom | 3,000,000 | 3,000,000 | | 3,000,000 | | 1,200,000 |
| Total External contribution | 378,834,400 | 372,834,400 | 175,005,399 | 48,622,869 | 167,206,132 | 340,909,400 |

Table II

| II= Programme | Contributions pledged (EUR) | | Contributions Certified (EUR) | | | Contributions received (EUR) |
|--|-----------------------------|----------------------|-------------------------------|----------------------|--------------------|------------------------------|
| | Total | Total | Allocated by Window | | | As at 31/12/2017 Total |
| | | | SAH (A) | HOA (B) | NOA (C) | |
| Reserve of the 11 th EDF | 1,000,000,000 | 1,000,000,000 | 666,666,667 | 333,333,333 | | 18,513,800 |
| RIP West Africa 11 th EDF | 200,000,000 | 200,000,000 | 200,000,000 | | | 20,000,000 |
| RIP Central Africa 11 th EDF | 10,000,000 | 10,000,000 | 10,000,000 | | | 10,000,000 |
| RIP EASAI0 11 th EDF | 50,000,000 | 50,000,000 | | 50,000,000 | | 50,000,000 |
| NIP ET 11 th EDF | 30,000,000 | 30,000,000 | | 30,000,000 | | 30,000,000 |
| DG NEAR | 500,000 | 500,000 | | | 500,000 | 500,000 |
| DG NEAR | 200,000,000 | 198,811,675 | | | 198,811,675 | |
| DG NEAR | 25,000,000 | 25,000,000 | | | 25,000,000 | |
| DG ECHO | 50,000,000 | 20,000,000 | 8,000,000 | 8,000,000 | 4,000,000 | 20,000,000 |
| Special Support Programme for the South Sudan Development Plan | 86,400,000 | 86,400,000 | | 86,400,000 | | 86,400,000 |
| El Nino Horn of Africa – Development Cooperation instrument (DCI) Food | 23,000,000 | 23,000,000 | | 23,000,000 | | 23,000,000 |
| El Nino Horn of Africa – Reserve of the 11th EDF | 43,500,000 | 43,500,000 | | 43,500,000 | | 43,500,000 |
| El Nino SAHEL DCI Food | 10,000,000 | 10,000,000 | 10,000,000 | | | 10,000,000 |
| El Nino SAHEL EDF | 25,000,000 | 25,000,000 | 25,000,000 | | | |
| DCI DEVCO B – Migration | 25,000,000 | 25,000,000 | 10,000,000 | 10,000,000 | 5,000,000 | 25,000,000 |
| Sudan Special Measure | 100,000,000 | 100,000,000 | | 100,000,000 | | 20,000,000 |
| Reserve of the 11th EDF | 500,000,000 | 500,000,000 | 368,000,000 | 132,000,000 | | |
| DCI PANAF | 25,000,000 | 25,000,000 | 10,000,000 | 10,000,000 | 5,000,000 | 25,000,000 |
| RIP EASAI0 – IGAD Peace and Security envelope EDF | 45,000,000 | 45,000,000 | | 45,000,000 | | |
| NIP Somalia EDF | 200,000,000 | 200,000,000 | | 200,000,000 | | |
| DG HOME | 50,000,000 | 50,000,000 | 10,000,000 | 10,000,000 | 30,000,000 | 5,000,000 |
| DCI MIGRATION | 230,000,000 | 230,000,000 | 140,000,000 | 60,000,000 | 30,000,000 | |
| EDF Special Support Programme for South Sudan | 24,533,858 | 24,533,858 | | 24,533,858 | | |
| Total EC Contribution | 2,952,933,858 | 2,921,745,533 | 1,457,666,667 | 1,165,767,191 | 298,311,675 | 386,913,800 |

| Total I+II= | Contributions pledge (EUR) | Contributions Certified (EUR) | | | Contributions received (EUR) | |
|-------------|----------------------------|-------------------------------|------------------|------------------|------------------------------|----------------|
| | All windows | SAH (A) | HOA (B) | NOA (C) | | |
| | 3,331,768,259 | 3,294,579,933.58 | 1,614,672,065.73 | 1,214,390,060.91 | 465,517,806.94 | 727,823,200.13 |

| III= Interest generated by cash received in Trust Fund bank account | | |
|---|--|------------------|
| 2015 Bank Interest | | 2,291.89 |
| 2016 Q1 & Q2 Bank Interest | | 44,675.28 |
| 2016 Q3 & Q4 Bank Interest | | 7,459.50 |
| 2017 Q1 & Q2 Bank Interest | | 585.58 |
| Cumulated interest generated by cash received in Trust Fund bank account | | 55,012.25 |

| | | |
|------------------------|--|-----------------------|
| Total I+II+III= | | 727,878,212.38 |
|------------------------|--|-----------------------|

3.2 Amounts paid

The table below shows the amounts paid during the reporting period by budget implementation modalities analysed between transactions managed by EC Headquarters and EU Delegations. The total amount paid falling under the responsibility of the Trust Fund Manager for the **SAH window** for the period is EUR 19,696,976.85. It is worth noting that the amounts paid under the Regional window (W REG) fall under the responsibility of the Trust Fund Manager for the **SAH window**.

| | | ALL payments | | | | | |
|--------------|----------------------------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|
| | | HQ | | Delegations | | Total | |
| | | Amounts (EUR) | % | Amounts (EUR) | % | Amounts (EUR) | % |
| W HOA | Grants in Direct Management | 0 | 0% | 28,655,018 | 36% | 28,655,018 | 28% |
| | Procurement in Direct Management | 553,898 | 2% | 7,219,720 | 9% | 7,873,618 | 8% |
| | Organizations | 8,480,980 | 35% | 37,669,563 | 47% | 46,150,543 | 45% |
| | Agencies | 15,000,000 | 62% | 2,638,803 | 3% | 17,638,803 | 17% |
| | Other Contracts/Payments | 0 | 0% | 3,216,157 | 4% | 3,216,157 | 3% |
| W HOA | Sum: | 24,034,878 | 20% | 79,499,262 | 30% | 103,534,140 | 27% |
| W NAFR | Grants in Direct Management | 2,900,011 | 4% | 0 | 0% | 2,900,011 | 4% |
| | Procurement in Direct Management | 99,018 | 0% | 0 | 0% | 99,018 | 0% |
| | Organizations | 52,100,699 | 67% | 0 | 0% | 52,100,699 | 67% |
| | Agencies | 22,637,755 | 29% | 0 | 0% | 22,637,755 | 29% |
| | Other Contracts/Payments | 280,000 | 0% | 0 | 0% | 280,000 | 0% |
| W NAFR | Sum: | 78,017,483 | 64% | 0 | 0% | 78,017,483 | 20% |
| W REG | Procurement in Direct Management | 77,931 | 100% | 0 | 0% | 77,931 | 100% |
| W REG | Sum: | 77,931 | 64% | 0 | 0% | 77,931 | 0% |
| W SAHEL | Grants in Direct Management | 1,600,000 | 8% | 49,930,608 | 27% | 51,530,608 | 25% |
| | Budget Support | 0 | 0% | 25,000,000 | 13% | 25,000,000 | 12% |
| | Procurement in Direct Management | 88,306 | 0% | 966,293 | 1% | 1,054,599 | 1% |
| | Organizations | 10,610,349 | 54% | 42,396,162 | 23% | 53,006,511 | 25% |
| | Agencies | 7,320,390 | 37% | 32,472,045 | 17% | 39,792,436 | 19% |
| W SAHEL | Sum: | 19,619,046 | 16% | 188,316,211 | 70% | 207,935,257 | 53% |
| Total | | 121,749,338 | 100% | 267,815,473 | 100% | 389,564,811 | 100% |

3.3 Beneficiaries and amounts contracted

The table below provides a summary of the number of contracts and contracted amounts by entity in charge.

| Managing Entity (HQ/DELEGATION) | Number of contracts | Contracted Amount (EUR) |
|---------------------------------|---------------------|-------------------------|
| EU Delegations: HOA Window | 36 | 169,106,804 |
| EU Delegations: SAH Window | 54 | 450,472,949 |
| EU HQ: HOA Window | 4 | 27,194,519 |
| EU HQ: SAH Window | 15 | 69,061,009 |
| EU HQ REG Window* | 1 | 82,650 |
| EU HQ: NAFR Window | 18 | 174,658,174 |
| TOTAL | 128 | 594,105,809 |

* The commitment encoded under the REG Window was approved by the SAH Window but is for the external audit services for the entire Trust fund

The table below provides a list of beneficiaries and amounts contracted, with title of the project supported for the contracts falling under the responsibility of the Trust Fund Manager for the **SAH window**.

| Managing Entity | Contract Title | Contractor | Contracted Amount (EUR) |
|-----------------------|--|-------------------------------------|-------------------------|
| DEVCO.E2 (SAH Window) | T05-EUTF-SAH-REG-07-01 CRÉATION D'EMPLOIS ÉQUITABLES ET DÉVELOPPEMENT DURABLE DE MICROENTREPRISES À TRAVERS LA GESTION RESPONSABLE ET ÉTHIQUE DE CHAINES DE VALEUR SPÉCIFIQUES LIÉES AUX SECTEURS DE LA MODE, DU « LIFESTYLE » ET DE L'AMÉNAGEMENT D'INTÉRIEUR | INTERNATIONAL TRADE CENTRE* | 10,000,000 |
| | T05-EUTF-SAH-MR-06-01 PHASE I DE DIAGNOSTIC DU PROJET D'APPUI À LA PRÉVENTION DE LA RADICALISATION VIOLENTE EN RÉPUBLIQUE ISLAMIQUE DE MAURITANIE | AGENCE FRANCAISE D EXPERTISE TECHNI | 421,246 |
| | T05-EUTF-SAH-REG-09-01 LA VOIX DES JEUNES DU SAHEL | CENTRE HENRY DUNANT POUR LE DIALOGU | 2,200,000 |
| | T05-EUTF-SAH-MR-03-01 INITIATIVE FFUE - OIM POUR LE RENFORCEMENT DE LA GESTION DES FRONTIÈRES, LA PROTECTION ET LA RÉINTÉGRATION DES MIGRANTS : MAURITANIE | INTERNATIONAL ORGANIZATION FOR MIGR | 8,000,000 |
| | T05-EUTF-REG-REG-01-01 - ANALYSE SECTORIELLE DANS LES DOMAINES DE LA SECURITÉ ET DE LA JUSTICE DANS LE CADRE DU EUTF FOR AFRICA | CENTRE POUR LE CONTROLE DEMOCRATIQU | 1,517,850 |
| | T05-EUTF-SAH-REG-08-05 INITIATIVE FFUE – OIM POUR LA PROTECTION ET LA RÉINTÉGRATION DES MIGRANTS : TCHAD | INTERNATIONAL ORGANIZATION FOR MIGR | 350,000 |
| | T05-EUTF-REG-SAH-02-05 ARTICLE JOURNALISTIQUE SUR LE PROJET PECOBAT POUR LE SITE WEB DU FONDS FIDUCIAIRE DE L'UE POUR L'AFRIQUE | DIEH MOCTAR | 395 |
| | T05-EUTF-SAH-MR-04-02 CRÉATION D'EMPLOIS DÉCENTS ET CONSOLIDATION DE L'EMPLOI EXISTANT POUR LES JEUNES ET POTENTIELS MIGRANTS DANS LE SECTEUR DE LA PÊCHE ARTISANALE | INTERNATIONAL LABOUR ORGANIZATION*I | 12,000,000 |
| | T05-EUTF-REG-SAH-02-06 SEMINAIRE AGENTS CONTRACTUELS FONDS FIDUCIAIRE (2017) | SOCIETE PROPRIETAIRE DE L HOTEL DE | 13,938 |
| | T05-EUTF-REG-SAH-02-07 CONSULTANCE TECHNIQUE POUR LA FORMULATION D'UN APPEL À MANIFESTATION | BROUDIC | 19,998 |
| | T05-EUTF-REG-SAH-02-10 ANIMATED VIDEO | MCI BENELUX S.A.* | 10,500 |
| | T05-EUTF-REG-SAH-2-11 ANNUAL REPORT | PARTICIP GMBH CONSULTANTS FUR ENTWI | 27,082 |
| | T05-EUTF-SAH-SN-06-04 EUTF – IOM INITIATIVE FOR MIGRANT PROTECTION AND REINTEGRATION: REGIONAL PROPOSAL | INTERNATIONAL ORGANIZATION FOR MIGR | 1,400,000 |
| | T05-EUTF-SAH-MR-04-01 CRÉATION D'EMPLOIS DÉCENTS ET CONSOLIDATION DE L'EMPLOI EXISTANT POUR LES JEUNES ET POTENTIELS MIGRANTS DANS LE SECTEUR DE LA PÊCHE ARTISANALE | DEUTSCHE GESELLSCHAFT FUR INTERNATI | 2,000,000 |
| | T05-EUTF-SAH-REG-05-01 RESILAC – REDRESSEMENT ECONOMIQUE ET SOCIAL INCLUSIF DU LAC TCHAD | AGENCE FRANCAISE DE DEVELOPPEMENT* | 31,100,000 |

| | | | |
|----------------------------------|---|--|------------|
| DEVCO.E2 (SAH REG Window*) | T05-EUTF-REG-REG-03-01 "ANNUAL FINANCIAL AUDIT OF THE EU TRUST FUND AFRICA (EUTF AFRICA) 2016-2018" | ERNST AND YOUNG BEDRIJFSREVISOREN C | 82,650 |
| Count: 16 | | Sum | 69,143,659 |

**The commitment encoded under the REG Window was approved by the SAH Window but is for the external audit services for the entire Trust fund*

3.4 KPI analysis

With two of the four KPI indicators resulting in a green value it is to be noted that the results for 2017 are overall positive. The result for the 'Ineligible amounts identified by ex-ante controls as a % of amount claimed' is below the benchmark as there have been only a small number of interim and final reports and thus the population taken into account for this indicator is small.

While the result for the 'RAL absorption period' indicator is above the benchmark it must be taken into account that the Trust Fund contains a high number of contracts that started recently and thus the indicator value are due to decrease in the next 12-18 month period.

| Indicator Category | Indicator Name | Indicator Title | Benchmark Label | KPI/Indicator Value |
|--|-----------------------|--|-----------------|---------------------|
| Effectiveness of Internal Controls | K21 - Ex-ante Inelig. | Ineligible amounts identified by ex-ante controls as a % of amount claimed | At least 2% | 0,00% |
| Sound Financial Management and Efficient Use of EC Resources | K04 - RAL Absorp. | RAL absorption period | Less than 4 | 19,31 |
| Sound Financial Management and Efficient Use of EC Resources | K10 - Pay. Time | % of payments paid within the contractual deadline | At least 85% | 94,12% |
| Sound Financial Management and Efficient Use of EC Resources | K11 - Inv. Reg. | % of invoices registered within 7 days | At least 80% | 89,47% |

SECTION 4 - MANAGEMENT AND INTERNAL CONTROL

The EUTF for Africa operates in the general system of internal control defined by the Commission.

It was decided that the EU Financial Regulation and the rules and procedures developed by the European Commission's Directorate General for International Cooperation and Development (DEVCO) for the management and implementation of its operations are equally applicable to the EUTF for Africa.

For the North of Africa window the Directorate-General for Neighbourhood and Enlargement Negotiations (NEAR) benefits from a sub delegation of DEVCO so that the EU Financial Regulation and the rules and procedures developed by the latter for the management and implementation of its operations are applicable to this window.

Once approved by the Operational Committee, actions are implemented in accordance with the implementing procedures provided for in the applicable Commission rules and regulations, including those applicable to EDF.

As per the Constitutive Agreement of the EUTF for Africa and given its objective to operate in a crisis and post-crisis situation, flexible procedures appropriate to the local environment are used to ensure that the Fund is effective and responsive to the needs identified. These procedures are in accordance with the FR provisions and are set up in DEVCO and NEAR financial guides. Their use needs to be justified on a case by case basis.

A register of exceptions, derogations and prior approvals granted under the EUTF for Africa together with non-compliance events detected during the year is kept.

Project implementation is foreseen in direct management where the EUTF for Africa is the Contracting Authority and signs procurement and grant contracts or in indirect management by which project implementation is delegated to a third party, a EU Member State Agency or International Organisation. Candidate entities to be entrusted with budget-implementation tasks have to demonstrate a level of financial management and protection of the EU's financial interest equivalent to that of the Commission. International Organisations and Member States Agencies have to provide Management declarations on the use of the funds they are entrusted with.

Ex-ante controls are carried out by the EUTF for Africa staff for all operations/transactions carried out under the EUTF for Africa.

In line with DEVCO and NEAR contractual models and audit policy, audits/expenditure verifications are either foreseen in contracts or can be launched by the EUTF for Africa of its own volition based on a risk analysis. An annual audit and verification plan for the EUTF for Africa was drawn-up for year 2017.

In 2017 the EUTF for Africa was included in the "Residual Error Rate" exercise (ex-post controls) as are other programs/instruments managed by DEVCO and NEAR.

The EUTF for Africa accounts are also subject to an annual external audit.

The EUTF for Africa Managers take into account reports and recommendations of the different control bodies, notably the IAS and Court of Auditors, for the purpose of providing an assessment of the effectiveness of risk management, control and governance processes, in addition to the results of the audits carried out at the level of contractors/beneficiaries.

The European Anti-Fraud Office (OLAF) exercises the same powers over the EUTF for Africa in its entirety, including its governance bodies and the representatives of donors and observers participating in such bodies, as it does in respect of other activities of the Commission.

4.1 Control results

4.1.1 Control effectiveness as regards legality and regularity

Results of ex-ante controls

As of the end of 2017, the ex-ante controls had detected EUR 92,723 of ineligible expenditure for which one credit note was issued, as shown in the two tables below.

Overview of results of ex-ante controls for the all windows:

| Total for HQ and Delegations | | | | | | |
|--|--------------------|-------------------|--------------|---------------|--------------------|----------------|
| | Number of invoices | Gross Amount | Not Eligible | Credit Note | Total Not Eligible | % Not Eligible |
| Budget Support | 2 | 25,000,000 | 0 | 0 | 3,469 | 0,00% |
| Grants in Direct Management | 2 | 5,545,180 | 0 | 0 | 12,000,000 | 0,00% |
| Indirect Management with Development Agencies | 2 | 3,806,521 | 0 | 0 | 206,441 | 0,00% |
| Indirect Management with International Organizations | 1 | 613,010 | 0 | 0 | 0 | 0,00% |
| Other Contracts/Payments | 5 | 1,365,247 | 0 | 0 | 0 | 0,00% |
| Procurement in Direct Management | 19 | 1,574,774 | 0 | 92,723 | 92,723 | 5.89% |
| Total: | 31 | 37,904,731 | 0 | 92,723 | 92,723 | 0.24% |

Overview of results of ex-ante controls split by window and by expenditure type:

| | | HQ | | | | | | DELEGATION | | | | | | Total | | | | | |
|----------|--|--------------------|------------------|--------------|---------------|--------------------|----------------|--------------------|-------------------|--------------|-------------|--------------------|----------------|--------------------|-------------------|--------------|---------------|---------------------|----------------|
| | | Number of invoices | Gross Amount | Not Eligible | Credit Note | Total Not Eligible | % Not Eligible | Number of invoices | Gross Amount | Not Eligible | Credit Note | Total Not Eligible | % Not Eligible | Number of invoices | Gross Amount | Not Eligible | Credit Note | Total Note Eligible | % Not Eligible |
| W HOA | Grants in Direct Management | 0 | 0 | 0 | 0 | 0 | 0.00% | 1 | 551 | 0 | 0 | 0 | 0 | 1 | 551 | 0 | 0 | 0 | 0.00% |
| | Procurement in Direct Management | 2 | 346,621 | 0 | 92,723 | 92,723 | 26,75 % | 8 | 1,089,704 | 0 | 0 | 0 | 0 | 10 | 1,436,326 | 0 | 92,723 | 92,723 | 6,46% |
| | Indirect Management with Development Agencies | 1 | 1,622,953 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1,622,953 | 0 | 0 | 0 | 0.00% |
| | Other Contracts/Payments | 0 | | | | | 0.00% | 1 | 807,824 | 0 | 0 | 0 | 1 | 807,824 | 0 | 0 | 0 | 0 | 0.00% |
| | Total : | 3 | 1,969,574 | 0 | 92,723 | 92,723 | 4.71% | 10 | 1,898,079 | 0 | 0 | 0 | 0 | 13 | 3,867,654 | 0 | 92,723 | 92,723 | 2.40% |
| W NA F R | Procurement in Direct Management | 1 | 8,602 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 8,602 | 0 | 0 | 0 | 0.00% |
| | Other Contracts/Payments | 1 | 280,000 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 280,000 | 0 | 0 | 0 | 0.00% |
| | Total : | 2 | 788,602 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 288,602 | 0 | 0 | 0 | 0.00% |
| W REG* | Procurement in Direct Management | 1 | 32,275 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 32,275 | 0 | 0 | 0 | 0.00% |
| | Total : | 1 | 32,275 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 32,275 | 0 | 0 | 0 | 0.00% |
| W SAHEL | Grants in Direct Management | 0 | 0 | 0 | 0 | 0 | 0.00% | 1 | 5,544,629 | 0 | 0 | 0 | 0 | 1 | 5,544,629 | 0 | 0 | 0 | 0.00% |
| | Budget Support | 0 | 0 | 0 | 0 | 0 | 0.00% | | 25,000,000 | 0 | 0 | 0 | 0 | 2 | 25,000,000 | 0 | 0 | 0 | 0.00% |
| | Procurement in Direct Management | 6 | 94,156 | 0 | 0 | 0 | 0.00% | | 3,415 | 0 | 0 | 0 | 0 | 7 | 97,571 | 0 | 0 | 0 | 0.00% |
| | Indirect Management with International Organisations | 1 | 613,010 | 0 | 0 | 0 | 0.00% | | 0 | 0 | 0 | 0 | 0 | 1 | 613,010 | 0 | 0 | 0 | 0.00% |
| | Indirect Management with Development Agencies | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 2,183,568 | 0 | 0 | 0 | 0 | 1 | 2,183,568 | 0 | 0 | 0 | 0.00% |
| | Other Contracts/Payments | 0 | | | | | | | 277,423 | | | | | 3 | 277,423 | 0 | 0 | 0 | 0.00% |
| | Total : | 7 | 707,166 | 0 | 0 | 0 | 0.00% | 1 | 33,009,034 | 0 | 0 | 0 | 0 | 15 | 33,716,201 | 0 | 0 | 0 | 0.00% |
| | Total : | 13 | 2,997,618 | 0 | 92,723 | 92,723 | 3.09% | 18 | 34,907,114 | 0 | 0 | 0 | 0 | 31 | 37,904,731 | 0 | 92,723 | 92,723 | 0.24% |

Results of external audits

The annual external audit of accounts of the EUTF Africa for year 2016 was concluded satisfactorily in 2017.

With regards external audits of programmes under the EUTF, as of 31/12/2017 one external audit planned for 2017 was still ongoing not being yet finalised.

4.1.2 Fraud prevention and detection⁷³

No investigations by the European anti-fraud Office (OLAF) have yet been carried out.

4.2 Observations and recommendations made by IAS/ECA

A Performance Audit of the EUTF for Africa was launched by the ECA in early November 2017. The ECA aims to finalise the Performance Audit by the end of 2018. The Internal Audit Service of the Commission has not yet carried out a review of the EUTF for Africa.

4.3 Assessment of the effectiveness of the internal control systems

As indicated above, the EU Trust Fund operates in the general system of internal control defined by the Commission. In this framework, the EU Trust Fund has put in place the organisational structure and the internal control systems suited to the achievement of the policy and control objectives, in accordance with the standards and having due regard to the risks associated with the environment in which it operates.

Monitoring of the compliance and effectiveness of the internal control systems was done on a continuous basis by the Trust Fund Managers and adjusted and complemented where necessary.

Exceptions, derogations, prior approvals, events to be reported and non-compliance events occurred during the reporting period have been registered and documented.

One exception to the provisions of the General Condition to allow more efficiency and control was granted. One prior approval was given for a negotiated procedure for services entrusted to a non-profit making public-sector body. Some retroactive financing after the Financing Decision has been adopted and the use of direct grant for the purpose of crisis situation had to be reported. Overall the Trust Fund Manager for the SAH window authorised:

- 1 exception
- 1 prior approval
- 3 events to be reported

TF managers have carried out a self-assessment of the effectiveness of the Control System covering the reporting year based on the standard methodology in use at DEVCO. In 2017 the EUTF for Africa was included in the "Residual Error Rate" exercise (ex-post controls) as are other programs/instruments managed by DEVCO and NEAR, and the 2016 accounts of the EUTF for Africa were also subject to an annual external audit in 2017. The results of the assessment show that the use of the general system of internal control defined by the Commission provides a sufficient level of assurance.

As stated above, the actions approved to date are still at an early stage of implementation. The Trust Fund Managers have taken appropriate measures to ensure that, when actions financed by the Trust Fund are implemented, the financial interests of the Union and of the donors are protected by the application of preventive measures against irregularities and fraud, by effective controls and, if irregularities or fraud are detected, by the recovery of

⁷³ EU Trust Funds are included in the anti-fraud strategy of the DG of the Authorising Officer in charge.

the amounts wrongly paid. The contracts and agreements signed with third parties authorise the Commission to carry out controls on the spot, to suspend payments and implementation of actions where serious irregularities or fraud are noted, and to apply, where appropriate, effective, proportionate and deterrent contractual penalties.

The following aspects to improve can continue to be signalled which are mainly attributed to the set-up of the Trust Fund and the general environment of external aid in crisis situations:

- Systems, circuits and procedures to be further fine-tuned to the specificities of the Trust Fund and simplified to adapt to the emergency nature of the actions
- IT systems need to further developed in order to provide for an automatic registration of information that is currently compiled manually (e.g. exceptions, derogations and non-compliance events, contributions pledged) The risk involved in manual processing, which is more prone to error, will grow as the volume of actions financed by the Trust Fund increases. This may lead to an unacceptably high risk of error and a reduction of the efficiency of the Trust Fund.

4.4 Conclusions as regards assurance

Based on the above statements related to the internal management and control systems put in place and their functioning, sufficient assurance can be provided with regards to the legality and regularity of underlying operations.

SECTION 5 – ANNEXES

Annex 1 - List of derogations, exceptions, non-compliance events, prior approvals and events to be reported

| DEROGATIONS EXCEPTIONS AND NON-COMPLIANCE EVENTS - YEARS 2017 | | | | | |
|--|---|--------------------------|------------------|--|-------------------------------|
| Derogations are deviations from established processes and procedures which are explicitly allowed for by the applicable rules but nevertheless require adequate justification. Derogations are approved by the competent authority before action is taken (ex ante). | | | | | |
| NUMBER AND TYPE of DEROGATIONS | DECISION / PROJECT TITLE | DECISION / CONTRACT REF. | TYPE OF CONTRACT | ENTITY (if known) | SDAO reporting responsibility |
| Nbr 6: Other Derogations not listed above and not mentioned in the Special or General Conditions of a contract. | "IMPACT SOUTH SUDAN" | T05-EUTF-HOA-SS-06 | service contract | BMB MOTT MACDONALD BV | TF Manager HOA |
| Total number of derogations | | | | | |
| Exceptions are deviations from established processes and procedures which are not specifically allowed for by the applicable rules. Exceptions are not a breach of rules or procedures. They are approved by the competent authority before action is taken (ex ante). | | | | | |
| NUMBER AND TYPE of EXCEPTIONS | DECISION / PROJECT TITLE | DECISION / CONTRACT REF. | TYPE OF CONTRACT | ENTITY (if known) | SDAO reporting responsibility |
| Nbr 8b: Exceptions to PRAG/DEVCO Companion templates, other than General Conditions. Substantial modifications of the templates annexed to PRAG/DEVCO Companion other than the General Conditions. | COLLABORATION IN CROSS-BORDER AREAS: FIRST PHASE | T05-EUTF-HOA-REG-26 | Grants | | TF Manager HOA |
| Nbr 8b: Substantial modifications of the templates annexed to PRAG/DEVCO Companion other than the General Conditions (e.g. amendment of the technical and financial evaluation grid for calls for proposals; amendment of the template for financial guarantees) Substantial modifications of the templates annexed to PRAG/DEVCO Companion other than the General Conditions (e.g. amendment of the technical and financial evaluation grid for calls for proposals; amendment of the template for financial guarantees) | COLLABORATION IN CROSS-BORDER AREAS IN THE HORN OF AFRICA | T05-EUTF-HOA-REG-26 | Grants | | EU Delegation |
| Nbr 7c: Exceptions to all or certain provisions of the General Conditions annexed to the PRAG/DEVCO Companion. Supplementary and Derogatory provisions in Article 7 of the PAGoDA Special Conditions when not allowed by the General Conditions or an applicable Framework Agreement. | Programme d'appui à l'emploi dans les zones frontalières et périphériques au Burkina Faso | T05-EUTF-SAH-BF-05-01 | Grants | Expertise France | EU Delegation |
| Nbr 7b: Exceptions to all or certain provisions of the General Conditions annexed to the PRAG/DEVCO Companion. Use of Special Conditions waiving/modifying one or more provisions from the General Conditions where such waved/modified provisions of the General Conditions does not explicitly allow their modification. (e.g. any modification of the payment schedules, reporting obligations, etc.) Applicable to services, work, supplies, grants, contribution, delegation, financing and transfer agreements. | LA VOIX DES JEUNES DU SAHEL | T05-EUTF-SAH-REG-09-01 | GRANT | CHD (CENTRE HENRY DUNANT POUR LE DIALOGUE) | TF Manager SAH |
| Total number of exceptions | | | | | |

A Non-Compliance Event is a departure from established processes and procedures or is a gap in existing controls, detected only after (ex post) action was taken. It could consist of a breach of existing regulatory and/or contractual provisions.

| NUMBER AND TYPE of NON COMPLIANCE EVENTS | DECISION / PROJECT TITLE | DECISION/CONTRACT REF. | TYPE OF CONTRACT | ENTITY (if known) | SDAO reporting responsibility |
|--|---|------------------------|------------------|------------------------|-------------------------------|
| Nbr 10b: A breach of existing regulatory and/or contractual provisions. (For instance a contract unconsciously signed without a previous budgetary commitment) | COLLABORATION IN CROSS-BORDER AREAS: FIRST PHASE - CLUSTER II LOT 2 - DRC | T05-EUTF-HOA-REG-26-02 | GRANT | DANISH REFUGEE COUNCIL | EU Delegation |
| Nbr 10b: A breach of existing regulatory and/or contractual provisions. (For instance a contract unconsciously signed without a previous budgetary commitment) | Implementation of the Nairobi Plan of Action | T05-EUTF-REG-HOA-02-07 | service contract | IGAD | TF Manager HOA |

PRIOR APPROVAL CASES - YEAR 2017

A prior approval is a request to activate an option explicitly allowed by the established processes and procedures, but which requires an adequate ex-ante justification and approval from the competent authority responsible for the procedure or contract.

| NUMBER AND TYPE | DECISION / PROJECT TITLE | DECISION/CONTRACT REF. | TYPE OF CONTRACT | ENTITY (if known) | SDAO reporting responsibility |
|--|---|------------------------|------------------|---------------------------------|-------------------------------|
| Nbr 20a: Use of direct award for grants without call for proposals. Exceptional and duly substantiated emergencies (urgency) | Programme "LRRD" de renforcement de la résilience des communautés vulnérables à l'insécurité alimentaire et nutritionnelle dans les zone frontalières septentrionales au Burkina Faso | T05-EUTF-SAH-BF-01 | Grant | LVIA, ACF, OXFAM Intermon & TDH | EU Delegation |
| Nbr 25a)1: Services: negotiated procedure instead of call for tenders. Extreme urgency. | TECHNICAL CONSULTANT SUPPORT TO THE IGAD SUMMIT ON SOMALI SOLUTIONS FOR SOMALI REFUGEES | T05-EUTF-REG-HOA-02-02 | Service Contract | Mr Chalouka Beyani | TF Manager HOA |
| Nbr 25a: Services: negotiated procedure instead of call for tenders. Extreme urgency | SUPPORT TO THE IGAD SUMMIT ON SOLUTIONS FOR SOMALI REFUGEES | T05-EUTF-REG-HOA-02-03 | Service Contract | IGAD | TF Manager HOA |
| Nbr 20a: Use of direct award for grants without call for proposals. Exceptional and duly substantiated emergencies (urgency) | Programme "LRRD" de renforcement de la résilience des communautés vulnérables à l'insécurité alimentaire et nutritionnelle dans les zone frontalières septentrionales au Burkina Faso | T05-EUTF-SAH-BF-01 | Grant | Handicap International | EU Delegation |
| 25. Services: negotiated procedure instead of call for tenders. b) Services entrusted to public-sector bodies or to non-profit making institutions or associations. | Analyse sectorielle dans les domaines de la sécurité et de la justice dans le cadre du Fonds fiduciaire d'Urgence pour l'Afrique (Fenêtre Sahel et Lac Tchad) | T05-EUTF-REG-REG-01 | Service Contract | DCAF | TF Manager SAH |
| Services: negotiated procedure instead of call for tenders. A.1) Extreme urgency 25.f) Services whose implementation, for technical/artistic reasons or for reasons connected with the protection of exclusive rights, can be awarded only to a particular service provider. | Strengthening IGAD's ability to promote resilience in the Horn of Africa | T05-EUTF-HOA-REG-20 | Service Contract | KPMG | TF Manager HOA |

| | | | | | |
|--|---|------------------------|------------------|-----------------|----------------|
| Nbr 19. Use of the open procedure for calls for proposals instead of the restricted one. | Building Resilience to Impacts of El Nino through Integrated Complementary Actions to the EU Resilience Building Programme in Ethiopia (RESET Plus) | T05-EUTF-HOA-ET-01-08 | Grant | OXFAM | EU Delegation |
| Nbr 25a: Services: negotiated procedure instead of call for tenders. Extreme urgency | IMPLEMENTATION OF THE NAIROBI PLAN OF ACTION | T05-EUTF-REG-HOA-02-07 | Service Contract | IGAD | TF Manager HOA |
| Nbr 25a)1: Services: negotiated procedure instead of call for tenders. Extreme urgency. | Dulqaad iyo wada hadal - Promoting a culture of tolerance and dialogue in Somalia | T05-EUTF-HOA-SO-16-01 | Service Contract | British Council | EU Delegation |

Total number of Prior approval cases

EVENTS TO BE REPORTED (EVR) - YEAR 2017

Events to be reported (EVR) are meant to keep a statistical record of cases which have been previously approved by a Competent Authority in a support document (such as evaluation reports, financing agreements, basic acts, declaration of crisis, etc). They were previously encoded as prior approvals (PAP) with a full visa chain.

| NUMBER AND TYPE | DECISION/PROJECT TITLE | DECISION/CONTRACT REF. | TYPE OF CONTRACT | ENTITY (if known) | SDAO reporting responsibility |
|--|---|------------------------|-----------------------|--|-------------------------------|
| Nbr 25 a.2): Services: negotiated procedure instead of call for tenders. Emergency assistance or Crisis situation (following declaration of crisis situation by the DG) | Monitoring and Learning System for the EUTF Horn of Africa | T05-EUTF-HOA-REG-28 | Service Contract | | TF Manager HOA |
| Use of direct award for grants without call for proposals. 20.b. For the purpose of humanitarian aid and civil protection operations, emergency assistance (EDF) or crisis situation (following declaration of crisis situation by the DG). 22.a. Retroactive financing after the Financing Decision has been adopted. For grants, retroactive financing to cover costs incurred before the signature of a grant contract but after the submission of the proposal | La voix des jeunes du Sahel | T05-EUTF-SAH-REG-09-01 | Contrat de Subvention | CHD (CENTRE HENRY DUNANT POUR LE DIALOGUE) | TF Manager SAH |
| Retroactive financing after the Financing Decision has been adopted. 22b. For indirect management, retroactive financing to cover costs incurred before the signature of the agreement but after the Organisation has submitted a written request for contribution. | Facility on Sustainable and Dignified Return and Reintegration | T05-EUTF-HOA-REG-25-01 | Delegation Agreement | IOM (International Organization for Migration) | TF Manager HOA |
| Use of direct award for grants without call for proposals. 20.b. For the purpose of humanitarian aid and civil protection operations, emergency assistance (EDF) or crisis situation (following declaration of crisis situation by the DG). | Resilient - Programme de redressement économique et social inclusif et de lutte contre l'insécurité alimentaire et nutritionnelle des territoires du Nord Cameroun | T05-EUTF-SAH-CM-01-01 | Delegation Agreement | ACF (Action Contre la Faim) | Head of sector |
| Use of direct award for grants without call for proposals. 20.b. For the purpose of humanitarian aid and civil protection operations, emergency assistance (EDF) or crisis situation (following declaration of crisis situation by the DG). | Presec - Projet de renforcement de la résilience des populations des régions septentrionales du Cameroun | T05-EUTF-SAH-CM-01-02 | Delegation Agreement | Stichting SNV Nederlandse Ontwikkel | Head of sector |
| 22. Retroactive financing after the Financing Decision has been adopted. A) For grants, retroactive financing to cover costs incurred before the signature of a grant contract but after the submission of the proposal | RENFORCEMENT DURABLE DE LA RESILIENCE DES COMMUNAUTES ET DES MENAGES VULNERABLES A L'INSECURITE ALIMENTAIRE ET NUTRITIONNELLE DE LA PROVINCE DU YAGHA DANS LA REGION DU SAHEL AU BURKINA FASO | T05-EUTF-SAH-BF-01-05 | Delegation Agreement | Handicap International | EU Delegation |

| | | | | | |
|---|--|------------------------|----------------------|---|----------------|
| Retroactive financing after the Financing Decision has been adopted. 22b. For indirect management, retroactive financing to cover costs incurred before the signature of the agreement but after the Organisation has submitted a written request for contribution. | RENFORCEMENT DE LA RÉSILIENCE DES POPULATIONS DÉPLACÉES PAR L'INSTABILITÉ AU NORD-MALI ET SOUTIEN À LA COEXISTENCE PACIFIQUE ENTRE COMMUNAUTÉS | T05-EUTF-SAH-REG-06-02 | Delegation Agreement | UNHCR (UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES) | EU Delegation |
| Use of direct award for grants without call for proposals. 20.b. For the purpose of humanitarian aid and civil protection operations, emergency assistance (EDF) or crisis situation (following declaration of crisis situation by the DG). | LA VOIX DES JEUNES DU SAHEL | T05-EUTF-SAH-REG-09-01 | GRANT | CHD (CENTRE HENRY DUNANT POUR LE DIALOGUE) | TF Manager SAH |
| Retroactive financing after the Financing Decision has been adopted. 22b. For indirect management, retroactive financing to cover costs incurred before the signature of the agreement but after the Organisation has submitted a written request for contribution. | REGIONAL OPERATIONAL CENTRE IN SUPPORT OF THE KHARTOUM PROCESS AND AU-HORN OF AFRICA INITIATIVE (ROCK) | T05-EUTF-HOA-REG-27-01 | Delegation Agreement | INTERPOL | TF Manager HOA |
| Retroactive financing after the Financing Decision has been adopted. 22b. For indirect management, retroactive financing to cover costs incurred before the signature of the agreement but after the Organisation has submitted a written request for contribution. | IOM Initiative for Migrant Protection and Reintegration: Regional Proposal | T05-EUTF-SAH-SN-06-04 | Delegation Agreement | OIM | TF Manager SAH |
| Use of direct award for grants without call for proposals. 20.b. For the purpose of humanitarian aid and civil protection operations, emergency assistance (EDF) or crisis situation (following declaration of crisis situation by the DG). | KRCS- CONFLICT PREVENTION, PEACE AND ECONOMIC OPPORTUNITIES FOR THE YOUTH IN KENYA - GRANT CONTRACT WITH THE KENYA RED CROSS SOCIETY | T05-EUTF-HOA-KE-18 | GRANT | SAIDC (Slovak Agency for International Development Cooperation) | EU Delegation |
| Use of direct award for grants without call for proposals. 20.b. For the purpose of humanitarian aid and civil protection operations, emergency assistance (EDF) or crisis situation (following declaration of crisis situation by the DG). | "ENHANCING INTEGRATION OF DISPLACEMENT AFFECTED COMMUNITIES IN SOMALIA -BAIDOA (EIDACS-B) (RE-INTEG)" | T05-EUTF-HOA-SO-03-4.6 | GRANT | CONCERN WORLDWIDE LBG | EU Delegation |
| Use of direct award for grants without call for proposals. 20.b. For the purpose of humanitarian aid and civil protection operations, emergency assistance (EDF) or crisis situation (following declaration of crisis situation by the DG). | "SUPPORTING THE DEVELOPMENT AND IMPLEMENTATION OF POLICIES FOR THE RETURN, REINTEGRATION AND PROTECTION OF IDPS AND REFUGEES" IDLO | T05-EUTF-HOA-SO-03-05 | GRANT | IDLO (INTERNATIONAL DEVELOPMENT LAW ORGAN) | EU Delegation |
| Retroactive financing after the Financing Decision has been adopted. 22b. For indirect management, retroactive financing to cover costs incurred before the signature of the agreement but after the Organisation has submitted a written request for contribution. | INITIATIVE EUTF-OIM POUR LA PROTECTION ET LA REINTEGRATION DES MIGRANTS AU BURKINA FASO | T05-EUTF-SAH-BF-04-01 | Delegation Agreement | OIM | EU Delegation |

Total number of EVR

REFUSED OR NOT CONSIDERED - YEAR 2017

| NUMBER AND TYPE | DECISION/PROJECT TITLE | DECISION/CONTRACT REF. | TYPE OF CONTRACT | ENTITY (if known) | SDAO reporting responsibility |
|---|---|------------------------|------------------|-------------------|-------------------------------|
| Nbr 8b: Exceptions to PRAG/DEVCO Companion templates, other than General Conditions.Substantial modifications of the templates annexed to PRAG/DEVCO Companion other than the General Conditions. | Collaboration in cross-border areas in the Horn of Africa | T05-EUTF-HOA-REG-26 | Grants | | EU Delegation |

Annex 2 - Questionnaire on the effectiveness of ICS implementation

ICS 1. Mission: The DG's raison d'être is clearly defined in up-to-date and concise mission statements developed from the perspective of the DG's customers.

1. Is the DG's/Directorate's/Unit's mission statement up-to-date and sufficiently instructive? (An effective mission statement is a concise statement developed from the perspective of the DG's/Directorate's/Unit's customers. It should answer two basic questions: Why do we exist? How do we fit within the broader Commission architecture?)
My assessment is positive. Through the EUTF Strategy and the Operational Framework, as well as through communications efforts within the EU institutions, with EU Member States, contributing donors and other stakeholders, the mission statement of the EUTF Sahel window is clearly defined and up-to-date.

ICS 2. Ethical and Organisational Values: Management and staff are aware of and share appropriate ethical and organisational values and uphold these through their own behaviour and decision-making.

2. Is the ethical guidance concise and user-friendly? (The way the code of conduct/guidance is written will affect its effectiveness. Studies show that the most effective codes of conduct are those that are short and concise, focus on a few main messages and utilise a straightforward vocabulary.)
My assessment is positive. The team within the EUTF's Sahel window is strictly adhering to strong ethical and organisational values in application of DG DEVCO's code of conduct and guidance.

ICS 3. Staff Allocation and Mobility: The allocation and recruitment of staff is based on the DG's objectives and priorities. Management promote and plan staff mobility so as to strike the right balance between continuity and renewal.

3. Do management have sufficient and relevant information about priorities and staff workloads as well as required and available skills?
My assessment is positive. The priorities are clearly defined and understood by the EUTF's Sahel team, and the workload is distributed equitably and according to each member's skills.
4. Are the root causes of any abnormal staff turnover sufficiently analysed and addressed?
The EUTF Sahel team has not suffered any abnormal staff turnover thus far.
5. In the event of "excessive" staff turnover, is appropriate action taken to retain staff with the required skills?
The EUTF Sahel team has not suffered any staff turnover thus far.

ICS 4. Staff Appraisal and Development: Staff performance is appraised annually. Adequate measures are taken to develop the skills necessary to achieve the objectives set.

6. Are staff appraisals used effectively by managers and staff as a means to improve performance?
My assessment is positive. Dialogue revolves around performance, objectives achieved, challenges faced, issues to prioritise going forward, and feedback from the staff to the manager and deputy manager.
7. Do staff receive concrete, useful feedback that helps them to improve?
My assessment is positive. Fluid and regular communication and feedback is part of the daily work routine and does not just happen during the formal appraisal.
8. Is sufficient time and care devoted to the process in order that the dialogue and report are meaningful practical aids to improving performance and identifying training needs?
My assessment is positive. Staff follows training sessions following discussions with the Trust Fund Manager and the deputy.

ICS 5. Objectives and Performance Indicators: The DG's objectives are clearly defined and updated when necessary. These are formulated in a way that makes it possible to monitor their achievement. Key performance indicators are established to help management evaluate and report on progress made in relation to their objectives.

9. Are the DG's/Directorate's/Unit's AMP objectives known to staff and meaningful?
My assessment is positive. Objectives are discussed with, and known to, the team members and the work is oriented towards their achievement.
10. Are the DG's/Directorate's/Unit's performance indicators meaningful, i.e. do they actually support and facilitate the management and monitoring of the DG's activities?
My assessment is positive. To monitor the achievement of the EUTF's Sahel window is a key challenge. To facilitate and strengthen it, the Sahel window has put in place further measures to better capture the impact of activities (research facility, streamlining of the result framework indicators).
11. Are the performance indicators focused on the DG's/Directorate's/Unit's key activities and risks? Too many or too detailed indicators may be confusing and ineffective.
My assessment is positive. Indicators are being streamlined, simplified, updated and made more targeted. This will continue to be a priority to pursue during 2018.

ICS 6. Risk Management Process: A risk management process that is in line with applicable provisions and guidelines is integrated into the annual activity planning.

12. Is the risk management concept is sufficiently understood by management and staff?
My assessment is positive. Risks, whether fiduciary, financial or reputational are amply discussed with staff and sufficiently understood by all members of the team.
13. Is risk management regularly considered in Directorate/Unit meeting?
My assessment is positive. Risks, whether fiduciary, financial or reputational are amply discussed at Directorate, Unit and sector meetings, as well as in other contexts (with other Commission services, EU institutions, EU Member States and other stakeholders).
14. Is the DG's risk management process user-friendly and pragmatic?
My assessment is positive. There is a right balance between the use of flexible procedures, sound financial management and risk management processes.
15. Is risk management process generally perceived internally as a useful and necessary process and not as a bureaucratic burden?
My assessment is positive. In the specific and complex context of the implementation of the EUTF Sahel window, all team members understand the need for strong processes to manage the multiple risks involved.

ICS 7. Operational Structure: The DG's operational structure supports effective decision-making by suitable delegation of powers. Risks associated with the DG's sensitive functions are managed through mitigating controls and ultimately staff mobility. Adequate IT governance structures are in place.

16. Is the operational structure of your DG/Directorate/Unit working properly or are there operational issues or problems that negatively impact on DG/Directorate/Unit performance or control environment?
My assessment is positive. The operational structure of the EUTF Sahel team is well balanced and designed to facilitate high performance, both in the implementation of the window's projects and in the provision of thematic support to other sections within the Unit.
17. Are the nature and scope of delegated functions and powers clear to all persons concerned?
My assessment is positive. All members of the team have a clear understanding of what their functions and roles are within the team.
18. Are the risks associated with the delegated functions and powers sufficiently analysed?
My assessment is positive. All delegated functions have been sufficiently discussed, with pros and cons weighed in.
19. Where sensitive functions have been removed and allocated to a different member of staff, is management satisfied that the risks involved have been effectively mitigated?
My assessment is positive. Although no sensitive functions have been removed and allocated to different members of staff, some have taken on additional tasks after discussion and agreement with them, and following an assessment of the risk involved in terms of workload.
20. Where additional mitigating controls have been put in place, is management satisfied that these controls are effective and that the risks involved have been reduced to an acceptable level (considering impact and likelihood of the risk)?
My assessment is positive. A number of mitigating measures are put in place to reduce operational and procedural risks, and well as to improve the measurement of operational impact.

ICS 8. Processes and Procedures: The DG's processes and procedures used for the implementation and control of its activities are effective and efficient, adequately documented and compliant with applicable provisions. They include arrangements to ensure segregation of duties and to track and give prior approval to control overrides or deviations from policies and procedures.

21. Are the main processes and procedures used for the implementation and control of the DG's/Directorate's/Unit's activities documented in a user-friendly fashion?
My assessment is positive. Useful and user-friendly guidance has been put in place to complement existing guidance and answer to the particular characteristics of the EUTF (e.g. WIKI).
22. Are they readily accessible?
My assessment is positive. They are readily available and communicated to all staff concerned.
23. Are they kept up to date?
My assessment is positive.
24. Are there arrangements in place to ensure data protection is applied to manual processes?
My assessment is positive. The applicable framework and guidance applied in DG DEVCO applies to the operations of the EUTF.
25. Have management performed a risk assessment of their main processes and procedures, when appropriate and for example in case of major modifications? (if not already covered through the AMP risk management exercise - see ICS 6)
This is already covered by the risk assessment done in the context of the AMP's risk management exercise.
26. Accordingly, have the most vulnerable parts of the processes and procedures been identified and appropriate mitigating controls been implemented?
My assessment is positive. The procedural guidance issued in the context of the EUTF aims precisely to add clarity on specific issues pertaining to the EUTF where more questions could be raised.
27. Are the process controls in place adequately designed?
My assessment is positive although further analyses are inevitably needed given the relatively little experience with the EUTF.

ICS 9. Management Supervision: Management supervision is performed to ensure that the implementation of activities is running efficiently and effectively while complying with applicable provisions.

28. Are the supervisory activities sufficiently focused on high-risk areas?

(The following situations would typically warrant an increased level of supervision: - Complex operations; - Transactions of high monetary value; - Low control consciousness among staff; - Lack of experienced or skilled personnel; - Reorganisation or significant modification of operating activities; - New or revamped IT systems; - Potential conflicts of interest or influence from external parties; - Activities of a politically sensitive nature; - Activities impacting significantly on the working conditions of staff (health, safety, security).

My assessment is positive. There is a strong degree of supervision regarding situations such as those depicted above.

29. Is there systematic follow-up of significant issues identified through the supervisory activities?

My assessment is positive. Supervision of those activities takes places on a rolling basis.

30. If implementing bodies are responsible for carrying out actions (e.g. Member States or agencies), has appropriate supervision or follow-up been established by the responsible Commission service?

My assessment is positive. Implementing partners carry out activities within the contractual parameters set by the Commission and EU Delegations, which also remain responsible for monitoring and overseeing the effective and efficient implementation of activities.

31. Do management have satisfactory evidence that key controls in place are operating as intended in practice? (for example via the results of supervisory activities, audits, investigations and other relevant sources of information)

My assessment is positive on the basis of supervisory activities carried out so far. However, no audits, evaluations or monitoring reports have been completed yet in view of the short period of time since the establishment of the EUTF.

32. Are all reported internal control weaknesses properly analysed and addressed where necessary?

No audits or evaluations have yet been completed in view of the short period of time since the establishment of the EUTF.

ICS 10. Business Continuity: Adequate measures are in place to ensure continuity of service in case of "business-as-usual" interruption. Business Continuity Plans are in place to ensure that the Commission is able to continue operating to the extent possible whatever the nature of a major disruption.

Continuity of Service:

33. Are the DG's procedures to ensure continuity of service (handover arrangements, backup procedures, etc.) sufficiently known, readily accessible and applied in practice?

My assessment is positive. They are known, accessible and regularly used.

Business Continuity Plan:

34. Are management and relevant staff sufficiently aware and appropriately trained regarding the BCP?

My assessment is positive. There is a well-seated culture of business continuity within the team.

35. Is the BCP easily understandable and readily accessible to those who need it when they need it?

My assessment is positive.

ICS 11. Document Management: Appropriate processes and procedures are in place to ensure that the DG's document management is secure, efficient (in particular as regards retrieving appropriate information) and complies with applicable legislation.

36. Are documents adequately protected against destruction, theft, fire, etc.?

My assessment is positive; although the operational team of the EUTF does not keep physical files.

37. Are the procedures for registration sufficiently known and applied in practice?

My assessment is positive.

38. Are the procedures for filing sufficiently known?

My assessment is positive as far as electronic filing is concerned.

39. Are applicable rules (Commission and DG-specific) regarding handling of sensitive documents sufficiently known and applied in practice?

My assessment is positive; although the majority of the documents handled by the team are not regarded as sensitive.

40. Are management and staff sufficiently aware of applicable retention periods for documents?

My assessment is positive.

ICS 12. Information and Communication: Internal communication enables management and staff to fulfil their responsibilities effectively and efficiently, including in the domain of internal control. Where appropriate, the DG has an external communication strategy to ensure that its external communication is effective, coherent and in line with the Commission's key political messages. IT systems used and/or managed by the DG (where the DG is the system owner) are adequately protected against threats to their confidentiality and integrity.

41. Is the information provided in the DG's/Directorate's/Unit's management scoreboards pertinent and useful for the management of these activities?

My assessment is positive. There is a pertinent and useful flow of information allowing the team to fulfil their functions.

42. Have the current arrangements used for internal communication been analysed?

My assessment is positive but further efforts to streamline channels of communication are being analysed.

43. Is feedback from target audiences regarding communication impact obtained and analysed?

My assessment is positive. Communication practices are reviewed constantly based, amongst others, on feedback from targeted audiences.

44. Is relevant feedback escalated to the appropriate level and used to adapt ongoing communication strategies?

My assessment is positive. The Communication's strategy of the EUTF answers to a large extent to feedback received from different stakeholders.

45. Is Information System Security a regular topic at management meetings?

This is not a regular topic of discussion given the operational character of the unit and the fact that we do not retain files within the team. However, the establishment of an e-filing system and its use has been amply discussed before and after its establishment.

46. Is feedback from IT users regarding system performance collected and analysed, given that systematic collection and analysis of comments and suggestions from IT users (through surveys or channels for ad-hoc feedback) can be a good way of detecting effectiveness and efficiency issues?

My assessment is positive. The internal e-filing system responds to the needs and feedback received from users.

47. Are statistics on system down-time, server capacity and other performance indicators regularly analysed?

This is an issue dealt with in the broader context of the Directorate.

ICS 13. Accounting and Financial Reporting: Adequate procedures and controls are in place to ensure that accounting data and related information used for preparing the organisation's annual accounts and financial reports are accurate, complete and timely.

48. Are accounting data quality controls pertinent and sufficiently documented? (Such controls may, for example, include analyses of general accounts, analysis of ageing balances of outstanding invoices, outstanding pre-financing, separation of duties, reviews of reports, sample testing, review of account reconciliations, checks of IT system interfaces, etc.)

My assessment is positive. Forecasts for commitments, contracting and disbursements are regularly carried out and subject to the controls of various services at operational and financial level.

49. Have the guidelines proposed by the Accounting Officer on the accounting quality project been put in place?

My assessment is positive.

ICS 14. Evaluation of Activities: Evaluations of expenditure programmes, legislation and other non-spending activities are performed to assess the results, impacts and needs that these activities aim to achieve and satisfy.

50. Are the evaluation reports used by management in practice? (i.e. do they have a real impact on the DG's decision-making or the policy and legislative proposals prepared by the DG)

No evaluation has been conducted so far for the operations of the EUTF.

51. Are evaluation results communicated in such a way that they ensure maximum use of the results and that they meet the needs of decision-makers and stakeholders?

No evaluation has been conducted so far for the operations of the EUTF.

ICS 15. Assessment of Internal Control Systems: Management assess the effectiveness of the DG's key internal control systems, including the processes carried out by implementing bodies, at least once a year.

52. Is the self-assessment well organised, pragmatic and value-adding?

My assessment is positive.

53. Is the self-assessment exercise sufficiently sponsored by senior management?

My assessment is positive.

54. Is the self-assessment focused on the DG's main activities and risks? (A too wide or too detailed scope may reduce its effectiveness).

My assessment is positive.

55. Are self-assessment results sufficiently supported, for example via references to other relevant sources?

My assessment is positive.

Annex 3 - KPI Report (DWH Report)

| Indicator Category | Indicator Name | Indicator Title | Indicator Type Text | Benchmark Label | Value A | Value B | KPI/Indicator Value |
|--|-----------------------------|--|---------------------|-----------------|---------------|---------------|---------------------|
| Effectiveness of Internal Controls | K21 - Ex-ante Inelig. | Ineligible amounts identified by ex-ante controls as a % of amount claimed | Snapshot | At least 2% | 0 | 739,441.18 | 0,00% |
| Effectiveness of Internal Controls | K21B -Ex-ante Inelig. (Nbr) | Ineligible amounts identified by ex-ante controls as a % of amount claimed (by number of invoices) | Snapshot | - | 0 | 8 | 0,00% |
| Sound Financial Management and Efficient Use of EC Resources | K04 - RAL Absorp. | RAL absorption period | Snapshot | Less than 4 | 379,474,717.8 | 19,651,320.85 | 19,31 |
| Sound Financial Management and Efficient Use of EC Resources | K07 - Old Pref. | Reduction of Old Pre-financing | Snapshot | At least 25% | 0 | 0 | 0,00% |
| Sound Financial Management and Efficient Use of EC Resources | K07B - Old Pref. (Nbr) | Reduction of Old Pre-financing (by number of invoices) | Snapshot | - | 0 | 0 | 0,00% |
| Sound Financial Management and Efficient Use of EC Resources | K10 - Pay. Time | % of payments paid within the contractual deadline | Cumulative | At least 85% | 16 | 17 | 94,12% |
| Sound Financial Management and Efficient Use of EC Resources | K10B -Pay Time (Amnt) | % of payments paid within the contractual deadline (by payment value) | Cumulative | - | 19,647,785.85 | 19,648,170.85 | 100,00% |
| Sound Financial Management and Efficient Use of EC Resources | K11 - Inv. Reg. | % of invoices registered within 7 days | Cumulative | At least 80% | 17 | 19 | 89,47% |

SECTION 6 - DECLARATION OF ASSURANCE

I, the undersigned,
Manager of the European Union Trust Fund for for stability and addressing root causes of irregular migration and displaced persons in Africa: Sahel and Lake Chad Window.

In my capacity as authorising officer by sub-delegation

Declare that the information contained in this report gives a true and fair view⁷⁴.

State that I have reasonable assurance that the resources assigned to the activities described in this report have been used for their intended purpose and in accordance with the principles of sound financial management, and that the control procedures put in place give the necessary guarantees concerning the legality and regularity of the underlying transactions.

This reasonable assurance is based on my own judgement and on the information at my disposal, such as the results of the self-assessment, ex-post controls, the opinion of the Internal Auditor on the state of control. for years prior to the year of this declaration.

Confirm that I am not aware of anything not reported here which could harm the interests of the European Union Trust Fund for stability and addressing root causes of irregular migration and displaced persons in Africa: Sahel and Lake Chad Window.

Brussels, 31 January 2018

**Roland Sourd
(Signed)**

⁷⁴ True and fair in this context means a reliable, complete and correct view on the state of affairs.

Annex 8D Annual AOSD Report of TF Managers for EUTF Africa: North of Africa Window

Outline annex 8D

- **Section 1 – Policy and/or operational highlights of the year**
- **Section 2 – Programming, implementation and results (including evaluations)**
- **Section 3 - Financial Report**
- **Section 4- Management and internal controls**
- **Section 5- Annexes**
 - **List of derogations, exceptions, non-compliance events, prior approvals and events to be reported**
 - **Survey on the effectiveness of ICS implementation**
 - **KPI Report (DWH Report)**
- **Section 6 - Statement of assurance**

SECTION 1 POLICY AND/OR OPERATIONAL HIGHLIGHTS OF THE YEAR

1.1 Policy highlights of the year

In 2017, the EUTF for Africa has kept a strong focus on addressing current crises in the Sahel and Lake Chad, the Horn of Africa and the North of Africa regions by fostering stability and contributing to better migration management. It tackled the root causes of destabilisation, forced displacement and irregular migration, by promoting economic and equal opportunities, security and development.

In addition to long-lasting challenges, the three regions of the EUTF for Africa have faced a growing number of crises at national and regional level affecting security and stability. Security conditions linked with on-going armed conflicts deteriorated and combined with recurrent emergencies such as disease outbreaks, natural disasters or prolonged droughts. This context severely limits existing economic opportunities and favours, among other things, impoverishment and radicalisation. Through its activities, the EUTF for Africa has been working actively to limit the adverse effects of such unfavourable conditions by creating economic and employment opportunities. This past year, it has further demonstrated to be a valuable tool that translates priorities set by the EU, its Member States and partner countries, into actions.

Migration and forced displacement have been solidly embedded in the overall policy and political dialogues between partner countries, the EU and its Member States. A number of initiatives have been adopted to respond appropriately to the needs and interests of the EU and partner countries as well as to closely monitor the progress made in terms of implementation.

On 25 January 2017, the European Commission and the High Representative/Vice-President presented a Joint Communication 'Migration on the Central Mediterranean Route, Managing flows, saving lives', proposing a number of additional measures as part of a comprehensive strategy to strengthen the EU's work along this route. The measures outlined in the Joint Communication focus on fighting human smuggling of migrants and trafficking in human beings, helping to manage migratory flows more effectively, continuing to save lives at sea and improving the living conditions of migrants and refugees in Libya and in the Sahel countries.

This has led to a more efficient cooperation with partner countries and international partners such as the International Organisation for Migration (IOM) and the United Nations High Commissioner for Refugees (UNHCR). At the European Council of 22-23 June 2017, leaders committed to act decisively by stepping up coordination and delivery on all the elements contained in the Malta Declaration, the Partnership Framework and the Joint Valletta Action Plan, underpinned by sufficient financial resources. The European Council of 22-23 October 2017 confirmed its commitment to ensure sufficient and targeted funding for migration-related projects with a focus on the North of Africa window of the EUTF for Africa, calling for additional contributions from Member States. This pledge has successfully materialised with a total contribution of EUR 143 million between June and December 2017.

The EU Foreign Affairs Council approved in May 2017 the operationalisation of the Humanitarian-Development Nexus. The Council conclusions call for enhanced collaboration between EU institutions and Member States in humanitarian and development action, and in joined-up political dialogue and diplomatic engagement in order to address situations of fragility and protracted crisis more effectively.

On 7 June 2017, the EU presented a new strategy in support of resilience building in the EU's external action, which recognises the need to move from crisis containment to a

more structural, long-term approach to vulnerabilities.

In September 2017, the Commission set out the next steps to make the EU migration and asylum policy fairer and more effective. New initiatives proposed included a new resettlement scheme for at least 50,000 refugees, pilot projects for legal migration which the Commission can help finance and coordinate, and new measures to make the EU's return policy more effective.

At the AU-EU Summit on 29-30 November 2017, the African and European leaders committed to work together to improve the conditions of migrants and refugees in Libya and to undertake all necessary action to provide them with the appropriate assistance and to facilitate their voluntary repatriation to their countries of origin as well as durable solutions for refugees. Leaders also emphasised the necessity to further invest in youth, including by promoting mobility between Africa and Europe.

1.2 Operational highlights of the year

Two years after its inception at the Valletta Summit on Migration, held in November 2015, the EUTF for Africa has further demonstrated its added value as a quick and effective implementing tool that facilitates political dialogue with partner countries, covers new sectors, allows innovative approaches, produces results, and pulls and attracts funding, expertise and experience from a variety of stakeholders and partners. In addition, it has ensured complementarity with existing instruments by being able to address uncovered needs of beneficiary countries. For instance, the EUTF for Africa was able to mobilise substantial funding for longer term and sustainable actions to address the needs of protracted forced displacement, which enabled the European Union (EU) to play a leading role in the operationalisation of the Humanitarian-Development nexus.

Through its activities, the EUTF for Africa has been working actively in the three regions to limit the combined effects of worsened security conditions and long-lasting challenges such as demographic pressure, institutional weaknesses and extreme poverty. To meet these challenges, the EU and its partners have been implementing an integrated approach that combines security and development to support local populations and address their needs while enhancing dialogue with partner countries' security forces, relying on the advantages and complementarity of available instruments, including the EUTF for Africa.

Along the Central Mediterranean Route, the EUTF for Africa, notably through the EUTF-OIM Initiative, has contributed to fighting smuggling of migrants and trafficking in human beings, helping to manage migratory flows more effectively, continuing to save lives at sea and in the desert, and improving the living conditions of migrants and refugees in Libya and in the Sahel region. The Commission called on Member States to provide additional contributions to the EUTF for Africa, and in particular for the North of Africa region. As a result, resources pledged by EU Member States and other donors have increased by 148.5 % during 2017.

The EUTF for Africa relies on an evidence-based approach to enhance knowledge and understanding of the complex root causes, drivers and underlying factors of instability, insecurity, irregular migration and forced displacement in every region concerned. To this end, activities implemented in the three regions of the EUTF for Africa are supported by Research & Evidence facilities that contribute to the identification and dissemination of the most effective policies and approaches. A number of research activities are ongoing to steer decision-making with the best possible set of data and information.

Additional efforts have been deployed to ensure close monitoring and evaluation of activities. To ease these processes, innovative tools have been launched, such as a new common and publicly available reporting platform and a monitoring system that includes

a set of 19 commonly agreed overarching indicators.

During 2017, decisive steps have been taken towards better communication, transparency and access to information. A dedicated website laying out results achieved, programmes adopted and available financial resources was launched. A great number of meetings, consultations and presentations were held in 2017 on the work of the Trust Fund.

SECTION 2 PROGRAMMING, IMPLEMENTATION AND RESULTS (INCLUDING EVALUATIONS)

2.1. Programming

During 2017, the North of Africa window saw a notable increase in the formulation and implementation pace of activities in comparison to 2016, in tune with the emergency character of the EUTF for Africa. Notably, Libya has become the priority country under the North of Africa window, and despite challenges, delivery of activities in the country has resumed at a relatively fast pace, in particular in the protection sector. Moreover, 2017 also represented a new opportunity to expand support to other countries in the region, therefore enlarging the response to the various priorities set out in the Regional Operational Framework.

In 2017, eight new programmes were approved for a total amount of EUR 232.5 million, as well as one cross-window programme for EUR 8.6 million. This brings the total amount of approved programmes as of 31 December 2017 to 14 programmes for a total of EUR 293.6 million, capturing the objectives of the EUTF for Africa's strategy and addressing the priorities of the Operational Framework approved in December 2016.

Decisions were approved in the following way:

- in **April 2017**, the EUTF for Africa, North of Africa window (NoA window) adopted by emergency written procedure a programme supporting the management of mixed migration flows in Libya for an amount of EUR 90 million;
- in **May 2017**, the NoA window adopted 4 programmes:
 - EUR 60 million for actions in Egypt, as a strategic response to the migration challenges the country is facing;
 - a regional programme on support to migration at local level for an amount of EUR 5.5 million;
 - a technical cooperation facility for monitoring, evaluation and communication purposes for an amount of EUR 5.2 million;
 - and a first cross-window programme (NoA/Sahel) enhancing the cooperation on migration between Morocco, Mali, Senegal and Côte d'Ivoire) for an amount of EUR 8.6 million.
- in **July 2017**, the NoA window adopted by written urgent procedure a programme supporting integrated border management in Libya, for an amount of EUR 42,2 million;
- in **December 2017**, the NoA window adopted 3 actions:
 - a regional return and reintegration facility for an amount of EUR 10 million;
 - a regional programme about the prevention and fight against smuggling and trafficking for an amount of EUR 15 million;
 - a programme supporting the legal empowerment of migrants in Morocco for an amount of EUR 4.6 million.

Following the approval of the re-casted action 'Enhancing the response to Migration Challenges in Egypt (ERMCE)' worth EUR 60 million in May 2017, the programme under

the same name approved in December 2016 and worth EUR 11.5 million was fully de-committed. In addition, a Technical Cooperation Facility worth EUR 5.2 million was adopted in May 2017 as an operational modality recasting EUR 600,000 from programmes approved in 2016 in order to create one overarching contract covering monitoring, evaluation and communication needs for the North of Africa window as a whole, including providing country support in monitoring, evaluation and communication.

At the end of 2017, 17 contracts have been signed for an amount of EUR 174.6 million.

2.1 Implementation and results

The Operational framework of the North of Africa window focuses exclusively on priority three of the EUTF for Africa (“improved migration management”). The latter is fully in line with the Valletta Action Plan, the European Agenda on Migration, the European Neighbourhood policy review and the regional policy dialogue of the Rabat and Khartoum processes. As a result, the global objective of the Regional Operational Framework of the EUTF for Africa in the North of Africa region is to contribute to safe, secure and legal migration from, to and within the region and to support a migration governance approach based on human rights.

Progress in the implementation of this operational framework can be highlighted along the following lines:

1. Migration governance including a rights-based migration management

Migration systems should continuously be monitored and adapted to emerging needs and circumstances. In this respect, the EUTF for Africa aims to improve knowledge and the collection and analysis of migration-related data, which will be used to initiate legal and institutional reforms, as well as to enable in-depth understanding of local contexts and evidence-based investments in implementation of the legislation. Actions addressing this priority are expected to contribute to social cohesion, safe mobility and security, as well as to ensure international protection, in accordance with international law. This includes capacity building on legislative and regulatory issues to progressively develop fully-fledged migration systems.

A total of five actions have been approved since the creation of the EUTF for Africa with at least one component addressing this area, for an overall amount of EUR 129.05 million.

Progress since 2016

On this front, the EUTF for Africa has particularly focused on supporting the development of national and regional migration, asylum and integration policies and measures, to ensure that migrants' needs and aspirations are addressed. In 2016, the EUTF for Africa adopted the programme '*Favoriser la mise en œuvre de la stratégie nationale migratoire de la Tunisie*' ('Promote the implementation of Tunisia's national migration strategy'). It provides support to relevant Ministries and national Institutions to operationalise the Tunisian Migration National Strategy. The planning of activities has taken place jointly with relevant national authorities while a household survey on migration and the budgeting of the migration policy component of this programme are currently under negotiation, pending the validation of the National Strategy and the agreement of the Tunisian authorities on proposed activities.

New actions in 2017

Programmes adopted in 2017 under this priority focus on supporting partner countries in the implementation of their respective Migration National Strategies. In this respect, the

action 'Enhancing the Response to Migration Challenges in Egypt' (EUR 60 million), adopted in May 2017, includes a component which specifically supports the objectives of Egypt's National Strategy for combating and preventing illegal migration as well as human trafficking (see Box below).

At regional level, the 'City-to-City' programme adopted in May put a particular focus on improving migration governance at local level in 16 cities of the North of Africa region and two cities from the Middle-East, notably through partnership with cities in Europe, with a specific focus on integration and inclusion of migrants. The action builds on the results achieved by the pilot initiative 'Mediterranean City to City Migration Profiles' which succeeded in building a network of expertise on migration in cities in Europe and the Neighbourhood region.

In Morocco, efforts have already been deployed to support a more effective implementation of the legislative and regulatory framework related to racism and xenophobia (the '*Vivre ensemble*' (Live together) programme) as well as the memoranda of understanding governing the cooperation with three significant countries of origin of migrants present in Morocco ('*Coopération Sud-Sud*' (Cooperation South-South) programme). They will be complemented in 2018 with additional actions focusing on improving migration policies at local level and economic integration of migrants in the country.

Enhancing the response to migration challenges in Egypt (ERMCE)

The EUTF for Africa will enhance migration governance and management in Egypt through institutional strengthening and capacity building. This action will support the objectives of the National Strategy for combating and preventing illegal migration launched in October 2016, as well as human trafficking. It will do so by enhancing coordination between government organisations and relevant stakeholders and by strengthening the overall institutional and regulatory frameworks to manage migration.

This action will be implemented by the Spanish Development Agency (AECID) with the possibility of including other EU Member States in the form of a Consortium.

2. Advancing mutually beneficial legal migration and mobility

Creating the right conditions to ensure that migration and mobility lead to a win-win situation for both migrant and hosting countries remains a priority for the EUTF for Africa. Actions aiming to improve skills and strengthen labour market information systems, reinforcing cooperation and networking between labour agencies and relevant institutions in the field of job creation with a view to facilitating job placements and opportunities will materialise in 2018. Meanwhile, support under this priority has focused mostly on programmes adopted, in particular in Tunisia and Morocco, with an emphasis on supporting the mobilisation of human talent and financial capacity of diasporas' networks and on measures aiming to decrease and prevent racism and xenophobia towards migrant populations.

A total of three actions have been approved since the creation of the EUTF for Africa with at least one component addressing this area, for an overall amount of EUR 25.4 million.

Progress since 2016

The promotion of diaspora engagement in Tunisia is a central aspect in the implementation of the Tunisian National Strategy on Migration. In this framework, the EUTF for Africa promotes the investment of diaspora's talent in innovative businesses in Tunisia. In November 2017 the EUTF for Africa, together with GIZ, signed a programme that will support the creation of 30 enterprises from innovative sectors in Tunisia supported by the Tunisian Diaspora in Europe. In Morocco, support to the development of

an institutional framework aiming at preventing racism and xenophobia is currently being provided by AECID. In particular, AECID has defined the main activities that will be carried out during the first months of 2018. These include a revision of relevant Treaties, Conventions, International Agreements and existing recommendations on the prevention of racial discrimination and xenophobia; a comparative legal study on the regulatory provisions and standards, including a normative comparison of five EU Member States; and a study on good practices in awareness campaigns to fight racism and xenophobia. A study visit to Spain will also take place to become better acquainted with relevant organisations, services and best practices in the areas of intervention of the programme. By reinforcing national mechanisms on racism and xenophobia prevention and promoting access to services that can provide protection and assistance in this domain, this action should facilitate migrant mobility and integration in Morocco.

New actions in 2017

With the adoption of the first cross-window programme between the North of Africa and Sahel/Lake Chad window, the EUTF for Africa will aim at strengthening south-south cooperation on migration through support to the implementation of the memoranda of understanding between Morocco and Senegal, Côte d'Ivoire (Ivory Coast) and Mali. The latter relates in particular to enhancing cooperation on diaspora policies and practices and on professionals, students, trainees and volunteers' mobility. In 2018, the EUTF for Africa will push forward its first programme on legal migration with a particular focus on labour mobility.

Development of employment and investment opportunities by mobilising the diaspora

The contract for the component 2 of the programme 'Support the implementation of the National Migration Strategy in Tunisia' (EUR 11.3 million) was signed in November 2017 with GIZ (*Gesellschaft für Internationale Zusammenarbeit*).

Through this action, the EUTF for Africa is supporting the talents of the Tunisian diaspora in investing in innovative businesses in Tunisia. The action looks at the selection of business ideas as well as support, including financial aid, to diaspora members to set up businesses.

It will also entail the setup of business incubators in several regions of Tunisia, as well as capacity-building support to local authorities and existing local structures, to accompany the start-up of new businesses. Diaspora members will benefit from an incubation service and assistance during the critical phases of pre and post-creation, as well as training and coaching in entrepreneurship.

3. Ensuring protection for those in need

Actions under this priority aim to strengthen protection and resilience of migrants, forcibly displaced persons and local host populations. Given the emergency situation in Libya, actions in 2017 have focused particularly on protection and assistance-related activities in this country. Actions under this priority support the resilience of displaced populations together with their host communities as well enhancing the capacities of partner countries to establish functioning policy, legislative and institutional frameworks on asylum and international protection.

A total of seven actions have been approved since the creation of the EUTF for Africa with at least one component addressing this area, for an overall amount of EUR 198.78 million.

Progress since 2016

By supporting the Regional Development and Protection Programme (RDPP) for North Africa, the EUTF for Africa helps establish sustainable national and local systems to effectively deliver inclusive services (education, health and social protection) and provide

members of migrant and host communities with greater economic opportunities, including self-employment and short-term employment. A first project under the RDPP has been signed with Save the Children with a focus on addressing child vulnerabilities with regards to migration (prevention, mitigation and protection) in those areas identified as prone to migration.

Following the signature of programmes adopted in 2016 for Libya, International organisations and Civil Society organisations are working hand in hand under the EUTF for Africa to improve protection and resilience of refugees, migrants (including those in detention centres), Internally displaced persons (IDPs) and host communities, and develop pilot initiatives to promote alternatives to detention.

New actions in 2017

In line with the political priorities established at the beginning of 2017, the EUTF for Africa has expanded its assistance to migrants, refugees and IDPs in Libya. In this respect, the EUTF for Africa is supporting UN Agencies (IOM, UNHCR and UNICEF) to expand protection spaces for migrants, refugees and host communities by scaling up relevant capacities and provision of assistance. In particular, it aims at ensuring access to sufficient and adequate food and non-food items for the most vulnerable migrants, refugees and host communities, providing targeted health care and psychosocial support as well as establishing alternatives to detention as safe spaces to cater for the most vulnerable cases (see Box below). In addition, this action links up with other longer-term solutions such as assisted voluntary return and reintegration and resettlement of refugees. In Morocco, a new complementary action to the EU's support to the implementation of the Moroccan National Strategy on Migration (SNIA) was adopted. With a two-fold approach, whilst strengthening awareness on their rights and access to legal counselling, the EUTF for Africa will also contribute to promote socioeconomic integration of migrants and facilitate migrants' integration into Moroccan society.

In the coming year, the EUTF for Africa will build on these results. A financial expansion of the activities is being discussed as current financial allocations are being rapidly exhausted. In this respect, the protection and assistance components of the programme will need to be reinforced to address the most pressing needs of migrants and refugees. This replenishment would also include the support to UNHCR's plan to evacuate refugees and other persons of concern from Libya to neighbouring countries through an Emergency Evacuation Mechanism (ETM).

Managing mixed migration flows in Libya: Protection

Following the adoption of the Communication on the Central Mediterranean Route, the Operational Committee of the North of Africa Window adopted on 12 April 2017 a programme for Libya worth EUR 90 million with the overall objective of reinforcing protection and resilience of migrants, refugees and host communities including Internally Displaced Persons and returnees in Libya, while supporting improved capacities for migration management along the migration routes in the country. The programme has two pillars.

The Protection pillar of this action is implemented by the International Organisation on Migration, the United Nations High Commissioner for Refugees and the United Nations Children Fund. Contracts with the respective implementing partners were signed two months after the adoption of the programme, allowing partners to prepare the ground for implementation. In particular, protection and assistance activities have been the first to be rolled out in order to address the appalling situation of migrants, refugees, Internally Displaced Persons and their host communities in the country.

In October 2017, the support provided under the EUTF for Africa was key to enable IOM, UNHCR and UNICEF to respond to the emergency needs in the aftermath of the clashes between militias in Sabratha by delivering medical help and humanitarian aid to more than 14,000 vulnerable migrants held in detention centres.

As a result:

- *25,000 migrants outside and inside detention centres have benefited from direct assistance in the form non-food items, including blankets and clothing, and hygiene kits.*
- *8,000 migrants have benefited from medical assistance.*
- *IOM and UNHCR have also provided assistance to more than 3,000 Libyan displaced families.*
- *Around 1,000 of the most vulnerable households impacted by and/or hosting migrants, refugees and asylum seekers have benefited from cash-grants.*

4. Tackling the drivers of irregular migration

Migration - and irregular migration alike - stems from diverse socioeconomic backgrounds in the regions of origin. Factors such as poor economic conditions, regional/ethnic disparities, forms of direct discrimination, and emerging social tensions and conflicts have a strong impact on the need for protection and better living conditions, and on people's readiness to take high risks by leaving behind their home and choosing irregular migration. The overall aim of the EUTF for Africa through this priority is to address the drivers of irregular migration, in specific areas of origin, by supporting economic and social programmes creating employment and education opportunities, especially for young people and women in local communities and to support a sustainable reintegration of the returnees into their societies and communities.

A total of five actions have been approved since the creation of the EUTF for Africa with at least one component addressing this area, for an overall amount of EUR 191.1 million.

Progress since 2016

While the overall aim of the action '*Favoriser la mise en œuvre de la stratégie nationale migratoire de la Tunisie*' (Promote the implementation of Tunisia's national migration strategy) is to support Tunisia in the operationalisation of its National Migration Strategy, components 3 and 4 of this action aim respectively at setting up a platform offering services spanning psychosocial assistance to economic support for the reintegration of Tunisian returnees and seeking local synergies to promote economic and social integration for youngsters prone to migration in the most disadvantaged regions. Contracts were successfully signed in June 2017 with Expertise France in cooperation

with the *Office Français de l'Immigration et de l'Intégration* (French Office of Immigration and Integration) for component 3) and in November 2017 with the *Agence Française de Développement* (AFD – French Development Agency) for component 4.

As far as the setup of the reintegration platform is concerned, Expertise France has carried out a number of meetings with relevant Tunisian institutions. Discussions with Tunisian Authorities focused mainly on identifying the institution to host the platform and to ensure its sustainability over time, as well as on the establishment of a task force formed by focal points from the relevant institutions. Such a task force will *inter alia* be in charge of the identification of the two regions where local branches of the reintegration platform will be located. Those regions have been pre-identified and a final choice will be made following a consultation with CSOs.

New actions in 2017

In order to enhance equal economic opportunities as well as to promote stability and recovery of local communities, the EUTF for Africa has complemented its assistance and protection approach in Libya with support to Libyan municipalities in order to strengthen the resilience of migrant hosting communities as well as to enhance the provision of basic services and access to socioeconomic development for both Libyan and migrant populations. Actions under this component are currently ongoing (see Box below). In Egypt, building from a programme originally developed in 2016, the EUTF for Africa has expanded the scope of its support to address the root causes of irregular migration with the view to diversify employment perspectives and opportunities with initiatives aiming to support education as well as entrepreneurial initiatives in areas prone to migration. This programme will be mainly implemented by Member State development agencies and Egyptian national organisations.

In 2018, the expansion of the component on community stabilisation and local governance will be prioritised in Libya to help achieve more robust development and restore essential services delivery and livelihood opportunities across the country.

Managing mixed migration flows in Libya: Socioeconomic development

The EU does not look at Libya only through the lens of migration. Its main policy objective in Libya is to bring about stability and reinforce Libya's capacity to manage its own country. This is the spirit followed in this action: an inclusive approach that addresses both the needs of vulnerable migrants and refugees and those of the local population in terms of access to basic services and livelihoods. Through the different angles from which the IOM, UNDP, GIZ and UNICEF approach key municipalities in Libya, the EUTF for Africa addresses essential services going from health and education to infrastructure and from supporting local economic development to the establishment of business incubators.

Needs assessments have been carried out in all municipalities, targeting priority sectors of intervention including health, education, infrastructure and water and sanitation. UNDP and GIZ are finalising the assessment of the state of the infrastructures to be rehabilitated, tenders have been launched and works are about to start. Sectors deemed to be appropriate for boosting the creation of socioeconomic opportunities, such as livestock, agriculture and transport, have been identified by the relevant partners. For its part, UNICEF is finalising technical discussions to set up a transitional care centre for Unaccompanied and Separated Children and is discussing with the Libyan Ministry of Education on how to support Arabic speaking schools, both with formal and non-formal education, in addition to developing curricula in French and English for migrant children.

Through the support of this action:

- *IOM has delivered medical equipment to three Primary Health Care Centres (PHCCs) in Sabha (serving 32,000 individuals, 16 % of the Sabha population) and one PHCC in Qatroun (serving 3,500 individuals).*
- *IOM is currently working to provide several health facilities in Sabha with generators to maintain a continuous power supply and allow them to operate even when the power supply is unstable.*
- *IOM together with the FAO will assist local farmers to preserve date palm production in affected areas. This will be complemented with capacity building for farmers to strengthen their technical capacities and build community resilience.*
- *UNDP has delivered a number of ambulances to the municipalities of Murzuq and Kufra and started rehabilitation of a clinic in Benghazi.*
- *UNICEF is creating child friendly spaces in UNHCR facilities both for education and protection purposes.*

5. Improving information and the protection of vulnerable migrants along the migratory route

Irregular migration not only poses challenges to host and target countries, but also entails high risks for the security of persons on the move. It fuels organised crime by smugglers and groups engaged in human trafficking, and violence against migrants, and, in particular, the most vulnerable such as women, children, and disabled persons. This priority aims to reduce the enablers of this behaviour – lack of institutional capacities to combat migrant smuggling and human trafficking - and to mitigate vulnerabilities arising from irregular migration. Information about voluntary return options in countries of transit or along the migration routes is also important to mitigate the risks associated with irregular movements. In this respect, this priority also aims at putting in place rights-based assisted voluntary return and reintegration mechanisms from transit countries or along the migratory routes.

A total of four actions have been approved since the creation of the EUTF for Africa with at least one component addressing this area, for an overall amount of EUR 157.2 million.

New actions in 2017

A number of actions under this priority have been adopted in the course of 2017, thus

opening new areas of support for the EUTF for Africa.

Notably, in the case of Libya, improving migration management and, in particular, better control of its borders has become a priority as a means to save lives at sea and improve the capacity of Libyan authorities to improve Search and Rescue operations and coordination both at sea and in the desert. In this respect, the EUTF for Africa, with the support of the Italian Ministry of Interior, has stepped up activities in support of the Libyan Border and Coast Guards, to enhance their capacity to effectively manage the country's borders, including strengthening the operational capacities of the Libyan coastguards and Libyan border guards as well as conducting feasibility studies for two fully-fledged control facilities in Tripoli. A fact-finding mission is expected to take place by the end of January 2018 to be followed by the first Steering Committee governing this project.

Support to Assisted Voluntary Return in the North of Africa region (AVRR)

As part of the efforts to offer assisted voluntary return and reintegration support¹ (AVRR) to migrants stranded in Libya, in 2017, the EUTF for Africa increased its support to IOM to assist an additional 10,000 AVRR in addition to the 5,000 already foreseen in the action 'Supporting protection and humanitarian repatriation and reintegration of vulnerable migrants in Libya' adopted in December 2016. The EUTF for Africa has therefore allocated funds to IOM for a total of 15,000 AVRR foreseen from Libya over a period of 24 months.

This type of assistance includes pre-departure counselling interviews in detention centres; consular services, including facilitating the issuance of travel documents; ensuring medical checks; and providing escorts for vulnerable migrants, in particular unaccompanied children and migrants with disabilities. Returning migrants are also provided with adequate clothing, hygiene and sanitary kits, as well as food and water before they depart. Each case is assessed and tailored individually taking into account specific vulnerabilities such as Victims of Trafficking and Gender-based Violence.

In the context of Libya, IOM has reached a remarkable pace by increasing its capacity to assist the voluntary return and reintegration of migrants stranded in Libya in comparison to 2016 when it repatriated 2,775. In 2017, IOM assisted 8,800 stranded migrants to voluntarily return from Libya to their countries of origin under the EUTF-IOM initiative and more than 19,000 in total with support from other donors. In the framework of the EU-AU-UN Task Force established following the EU-AU Summit in November 2017, the EUTF for Africa has committed to support an additional 15,000 additional returns from Libya (and their reintegration in their home country) as an emergency measure early 2018.

In order to complement this support throughout the North of Africa region, a Facility for Migrant Protection and Reintegration in North Africa worth EUR 10 million has been conceived as a regional flexible mechanism able to adapt to the specific needs of the countries, in particular to support returning migrants to countries of origin in the North of Africa, including from the EU, as well as reinforcing national return and reintegration systems across the region.

¹ Reintegration assistance to migrants returning from Libya is being provided under all three windows of the EU Trust Fund for Africa, depending on the country of origin/return.

A regional programme 'Dismantling the criminal networks operating in North Africa and involved in migrant smuggling and human trafficking' worth EUR 15 million was adopted in December 2017. This project will focus on the regional dimension of the fight against smugglers and traffickers, by targeting key national stakeholders in the region, in particular the Ministries of Interior, Justice, Finance, and Health. Under this programme, implemented by the United Nations Office on Drugs and Crime (UNODC), capacity-building as well as light equipment, such as IT and forensic tools, will be provided to actors dealing with law enforcement and criminal justice.

2.3 Research, Monitoring & evaluation, communication activities

All three windows of the EUTF for Africa are supported by **Research & Evidence facilities** that contribute to the identification and dissemination of the most effective policies and approaches to equip the EUTF for Africa with the broadest possible evidence base. One facility was adopted in 2016 for the Horn of Africa and one in 2017 for the other two operational windows, with a view to produce new analyses when needed. Research and analyses have been contracted in all windows to contribute to the better identification and targeting of actions.

Under the Research Facility, the North of Africa window, together with the Sahel/Lake Chad window, has formulated a project with a special focus on monitoring trends of migrant smuggling and human trafficking in the Greater Sahara and the Maghreb regions. This action will serve as a source of primary information on which to build recommendations and policy orientations for adopted programmes.

In 2017, the three EUTF for Africa operational windows have increased their respective efforts to set up effective processes and systems aiming at **improving the monitoring and evaluation functions of the Trust Fund**. AKVO – Real Simple Reporting (RSR), a common and publicly available monitoring platform that integrates all projects and log frames, has been implemented to enable better monitoring and reporting. It specifically lays out the expected and actual results, outcomes and impact of EUTF for Africa programmes according to each action's specific indicators.

The platform has been designed to ease the reporting process for implementing partners by allowing the easy extraction of reports from encoded data. A reporting framework including implementing partners is being developed.

In addition, a set of 19 macro indicators common to the three windows has been developed (see Box). These indicators are included in all projects in order to aggregate targets and results at country, region and at EUTF level. They reflect the four thematic areas of the Trust Fund and will be aggregated in the new AKVO RSR platform as well as in the EUTF website for both monitoring and transparency purposes. These new tools significantly strengthen the cohesion of EUTF for Africa actions across all operational windows.

EUTF macro indicators

1. Greater economic and employment opportunities

- 1.1 Number of jobs created
- 1.2 Number of MSMEs supported
- 1.3 Number of people assisted to develop economic income-generating activities
- 1.4 Number of people benefiting from professional trainings (TVET) and/or skills development

2. Strengthening Resilience

- 2.1 Number of local development plans directly supported
- 2.2 Number of people receiving basic social services
- 2.3 Number of people receiving nutrition assistance
- 2.4 Number of people receiving food-security related assistance
- 2.5 Number of local governments that adopt and implement local disaster risk reduction strategies

3. Improving migration management

- 3.1 Number of projects by diaspora members
- 3.2 Number of migrants in transit and forcibly displaced people protected or assisted
- 3.3 Number of migrants, or potential migrants, reached out by information campaign on migration and risks linked to irregular migration
- 3.4 Number of voluntary returns or humanitarian repatriation supported
- 3.5 Number of returning migrants benefiting from reintegration packages
- 3.6 Number of Institutions (National and local) and Non-State actors directly supported through capacity building on migration management

4. Improved governance

- 4.1 Number of border stations supported to strengthen border control
- 4.2 Number of staff from governmental institutions and internal security forces trained
- 4.3 Number of people participating in conflict prevention and peace building activities
- 4.4 Number of victims of trafficking, assisted or referred to assistance services

3. FINANCIAL REPORT⁷⁵

3.1 Amounts pledged and received

This Financial Report is drawn up in accordance with Art. 7.2 (d) of the Constitutive Agreement of the EUTF for Africa.

The tables below provide a summary of the contributions to the EUTF for Africa as of 31 December 2017. Contributions are split between the three windows according to the earmarking information contained in the Contribution Certificate or, if no earmarking has been requested, according to the following distribution key:

- Window SAH(A) – Sahel and Lake Chad: 40 %
- Window HOA(B) – Horn of Africa: 40 %
- **Window NOA(C) – North of Africa: 20 %**

Table 35 provides information on the contributions from external contributors (i.e. Member States and other external donors), as follows:

- Contributions pledged: total funding for the EUTF for Africa as agreed by donors (i.e. pledges that have been announced in a formal manner but have not yet been officially confirmed by a Contribution Certificate).

⁷⁵ Draft annual accounts of the EU Trust Funds will be annexed to the AAR of the AOD.

- **Contributions certified:** contributions supported by a Certificate of the external contributor.
- **Contributions received:** contributions received in the EUTF for Africa bank account, on the basis of which the amount available for commitment (i.e. the total amount of legal obligations that can be incurred) and the amount available for payment are subsequently established in the EUTF for Africa accounting system (ABAC). As of 31 December 2017, an amount available for commitments and payments of EUR 341 million had been made available in the EUTF for Africa accounting system (ABAC). Contributions received in currencies other than EUR are registered using the ECs official exchange rate.

Table 36 provides information on the contributions from the EU and EDF budgets, as follows:

- **Contributions pledged:** total funding for the EUTF for Africa as agreed by donors;
- **Contributions certified:** contributions supported by a Commission Financing Decision, on the basis of which the amount available for commitment (e.g. the total amount of legal obligations that can be incurred) is subsequently established in the EUTF for Africa accounting system (ABAC). As of 31 December 2017, an amount available for commitments of EUR 2,589 million had been made available in the EUTF for Africa accounting system (ABAC).
- **Contributions received:** contributions received in the EUTF for Africa bank account, on the basis of which the amount available for payment is subsequently established in the EUTF for Africa accounting system (ABAC). As of 31 December 2017, an amount available for payment of EUR 387 million had been made available in the EUTF for Africa accounting system (ABAC).

Interest generated by cash received in the EUTF for Africa bank account is shown in section III of Table 36.

Table 35 EUTF for Africa contributions from external contributors

| I= Country | Contributions pledged (EUR) | Contributions Certified (EUR) | | | | Contributions received (EUR) |
|----------------|-----------------------------|-------------------------------|---------------------|--------------|--------------|------------------------------|
| | Total | Total | Allocated by Window | | | As at 31/12/2017 |
| | | | SAH (A) | HOA (B) | NOA (C) | Total |
| Austria | 3,000,000 | 3,000,000 | | 3,000,000 | | 3,000,000 |
| | 3,000,000 | 3,000,000 | | | 3,000,000 | 3,000,000 |
| Belgium | 10,000,000 | 10,000,000 | 5,500,000 | 500,000 | 4,000,000 | 6,000,000 |
| Bulgaria | 50,000 | 50,000 | 20,000 | 20,000 | 10,000 | 50,000 |
| | 500,000 | 500,000 | 200,000 | 200,000 | 100,000 | 500,000 |
| Czech Republic | 740,000 | 740,000 | | 740,000 | | 740,000 |
| | 929,008 | 929,008 | | | 929,008 | 929,008 |
| Denmark | 6,001,920.61 | 6,001,920.61 | 2,400,768.24 | 2,400,768.24 | 1,200,384.12 | 6,001,92.61 |
| | 4,001,274.89 | 4,001,274.89 | | | 4,001,274.89 | 4,001,274.89 |
| Estonia | 150,000 | 150,000 | | | 150,000 | 150,000 |
| | 300,000 | 300,000 | | | 300,000 | 300,000 |
| | 1,000,000 | 1,000,000 | | | 1,000,000 | 1,000,000 |
| Finland | 5,000,000 | 5,000,000 | 1,000,000 | 3,000,000 | 1,000,000 | 5,000,000 |
| France | 3,000,000 | 3,000,000 | 1,200,000 | 1,200,000 | 600,000 | 3,000,000 |
| | 6,000,000 | | | | | |

| | | | | | | |
|------------------------------------|--------------------|--------------------|--------------------|-------------------|--------------------|--------------------|
| Germany | 3,000,000 | 3,000,000 | 1,200,000.00 | 1,200,000 | 600,000 | 3,000,000 |
| | 48,000,000 | 48,000,000 | 38,400,000 | | 9,600,000 | |
| | 3,000,000 | 3,000,000 | | | 3,000,000 | 3,000,000 |
| | 100,000,000 | 100,000,000 | | | 100,000,000 | 100,000,000 |
| Hungary | 700,000 | 700,000 | | 700,000 | | 700,000 |
| Ireland | 3,000,000 | 3,000,000 | | 3,000,000 | | 600,000 |
| | 3,000,000 | 3,000,000 | 1,200,000 | 1,200,000 | | 400,000 |
| Italy | 10,000,000 | 10,000,000 | 4,000,000 | 5,000,000 | 1,000,000 | 10,000,000 |
| | 7,000,000 | 7,000,000 | 7,000,000 | | | 7,000,000 |
| | 15,000,000 | 15,000,000 | 15,000,000 | | | 15,000,000 |
| | 50,000,000 | 50,000,000 | 50,000,000 | | | 50,000,000 |
| | 10,000,000 | 10,000,000 | | | | 10,000,000 |
| | 10,000,000 | 10,000,000 | 10,000,000 | | | 10,000,000 |
| Latvia | 50,000 | 50,000 | 20,000 | 20,000 | 10,000 | 50,000 |
| | 250,000 | 250,000 | | | 250,000 | 250,000 |
| Lithuania | 50,000 | 50,000 | 20,000 | 20,000 | 10,000 | 50,000 |
| | 150,000 | 150,000 | | | 150,000 | 150,000 |
| Luxemburg | 3,100,000 | 3,100,000 | 3,000,000 | 100,000 | | 3,100,000 |
| Malta | 250,000 | 250,000 | | 125,000 | 125,000 | 50,000 |
| | 75,000 | 75,000 | | | 75,000 | |
| Netherlands | 15,000,000 | 15,000,000 | 6,000,000 | 6,000,000 | 3,000,000 | 9,000,000 |
| | 1,362,000 | 1,362,000 | | 1,362,000 | | 1,362,000 |
| | 10,000,000 | 10,000,000 | | | 10,000,000 | 10,000,000 |
| Norway (EUR equivalent of NOK) | 3,593,344 | 3,593,344 | 1,113,936.65 | 2,479,407.37 | | 3,593,344 |
| | 5,185,646 | 5,185,646 | 1,555,693.84 | 1,555,693.84 | 2,074,258 | 5,185,646 |
| Poland | 1,100,000 | 1,100,000 | | 1,100,000 | | 1,100,000 |
| | 7,028,019 | 7,028,019 | | | 7,028,019 | 7,028,019 |
| | 2,358,187 | 2,358,187 | | | 2,358,187 | 2,358,187 |
| Portugal | 250,000 | 250,000 | 100,000.00 | 100,000.00 | 50,000.00 | 250,000 |
| | 200,000 | 200,000 | 80,000.00 | 80,000.00 | 40,000.00 | 200,000 |
| | 1,350,000 | 1,350,000 | 675,000.00 | | 675,000.00 | 1,350,000 |
| Romania | 100,000 | 100,000 | 40,000 | 40,000 | 20,000 | 100,000 |
| Slovakia | 500,000 | 500,000 | 200,000.00 | 200,000.00 | 100,000.00 | 500,000 |
| | 100,000 | 100,000 | | 100,000 | | 100,000 |
| | 1,000,000 | 1,000,000 | | | 1,000,000 | 1,000,000 |
| Slovenia | 50,000 | 50,000 | 20,000.00 | 20,000.00 | 10,000.00 | 50,000 |
| | 50,000 | 50,000 | 20,000.00 | 20,000.00 | 10,000.00 | 50,000 |
| Spain | 3,000,000 | 3,000,000 | 1,200,000.00 | 1,200,000.00 | 600,000.00 | 3,000,000 |
| | 6,000,000 | 6,000,000 | 6,000,000 | | | 6,000,000 |
| Sweden | 3,000,000 | 3,000,000 | 1,200,000 | 1,200,000 | 600,000 | 3,000,000 |
| Switzerland | 4,100,000 | 4,100,000 | 1,640,000.00 | 1,640,000.00 | 820,000.00 | 3,600,000 |
| United Kingdom | 3,000,000 | 3,000,000 | | 3,000,000 | | 1,200,000 |
| Total External contribution | 378,834,400 | 372,834,400 | 175,005,399 | 48,622,869 | 167,206,132 | 340,909,400 |

Table 36 EUTF for Africa contributions from the EU and EDF budgets

| II= Programme | Contributions pledged (EUR) | | Contributions Certified (EUR) | | | Contributions received (EUR) |
|--|-----------------------------|----------------------|-------------------------------|----------------------|--------------------|------------------------------|
| | Total | Total | Allocated by Window | | | As at 31/12/2017 Total |
| | | | SAH (A) | HOA (B) | NOA (C) | |
| Reserve of the 11 th EDF | 1,000,000,000 | 1,000,000,000 | 666,666,667 | 333,333,333 | | 18,513,800 |
| RIP West Africa 11 th EDF | 200,000,000 | 200,000,000 | 200,000,000 | | | 20,000,000 |
| RIP Central Africa 11 th EDF | 10,000,000 | 10,000,000 | 10,000,000 | | | 10,000,000 |
| RIP EASAI0 11 th EDF | 50,000,000 | 50,000,000 | | 50,000,000 | | 50,000,000 |
| NIP ET 11 th EDF | 30,000,000 | 30,000,000 | | 30,000,000 | | 30,000,000 |
| DG NEAR | 500,000 | 500,000 | | | 500,000 | 500,000 |
| DG NEAR | 200,000,000 | 198,811,675 | | | 198,811,675 | |
| DG NEAR | 25,000,000 | 25,000,000 | | | 25,000,000 | |
| DG ECHO | 50,000,000 | 20,000,000 | 8,000,000 | 8,000,000 | 4,000,000 | 20,000,000 |
| Special Support Programme for the South Sudan Development Plan | 86,400,000 | 86,400,000 | | 86,400,000 | | 86,400,000 |
| El Nino Horn of Africa – Development Cooperation instrument (DCI) Food | 23,000,000 | 23,000,000 | | 23,000,000 | | 23,000,000 |
| El Nino Horn of Africa – Reserve of the 11th EDF | 43,500,000 | 43,500,000 | | 43,500,000 | | 43,500,000 |
| El Nino SAHEL DCI Food | 10,000,000 | 10,000,000 | 10,000,000 | | | 10,000,000 |
| El Nino SAHEL EDF | 25,000,000 | 25,000,000 | 25,000,000 | | | |
| DCI DEVCO B – Migration | 25,000,000 | 25,000,000 | 10,000,000 | 10,000,000 | 5,000,000 | 25,000,000 |
| Sudan Special Measure | 100,000,000 | 100,000,000 | | 100,000,000 | | 20,000,000 |
| Reserve of the 11th EDF | 500,000,000 | 500,000,000 | 368,000,000 | 132,000,000 | | |
| DCI PANAF | 25,000,000 | 25,000,000 | 10,000,000 | 10,000,000 | 5,000,000 | 25,000,000 |
| RIP EASAI0 – IGAD Peace and Security envelope EDF | 45,000,000 | 45,000,000 | | 45,000,000 | | |
| NIP Somalia EDF | 200,000,000 | 200,000,000 | | 200,000,000 | | |
| DG HOME | 50,000,000 | 50,000,000 | 10,000,000 | 10,000,000 | 30,000,000 | 5,000,000 |
| DCI MIGRATION | 230,000,000 | 230,000,000 | 140,000,000 | 60,000,000 | 30,000,000 | |
| EDF Special Support Programme for South Sudan | 24,533,858 | 24,533,858 | | 24,533,858 | | |
| Total EC Contribution | 2,952,933,858 | 2,921,745,533 | 1,457,666,667 | 1,165,767,191 | 298,311,675 | 386,913,800 |

| Total I+II= | Contributions pledge (EUR) | Contributions Certified (EUR) | | | Contributions received (EUR) | |
|-------------|----------------------------|-------------------------------|------------------|------------------|------------------------------|----------------|
| | All windows | SAH (A) | HOA (B) | NOA (C) | | |
| | 3,331,768,259 | 3,294,579,933.58 | 1,614,672,065.73 | 1,214,390,060.91 | 465,517,806.94 | 727,823,200.13 |

| III= Interest generated by cash received in Trust Fund bank account | | |
|--|--|-----------|
| 2015 Bank Interest | | 2,291.89 |
| 2016 Q1 & Q2 Bank Interest | | 44,675.28 |
| 2016 Q3 & Q4 Bank Interest | | 7,459.50 |
| 2017 Q1 & Q2 Bank Interest | | 585.58 |
| Cumulated interest generated by cash received in Trust Fund bank account | | 55,012.25 |

| | | |
|------------------------|--|-----------------------|
| Total I+II+III= | | 727,878,212.38 |
|------------------------|--|-----------------------|

3.2 Trust Fund administration

As far as the administrative costs of the North of Africa window is concerned (to cover salaries and remuneration related costs, missions and training of staff in HQ and EU Delegations), an amount of **EUR 8,361,427** was available by 31 December 2017. These funds will be used during the entire duration of EUTF. In 2017 **EUR,322,096** were spent on administration costs.

3.3 Amounts paid

The total amount paid under the North of Africa window during the reporting year 2017 is worth EUR 78 million.

| Implementation modality | Paid (EUR) | Contracted (EUR) | % of total paid |
|--|----------------------|-----------------------|-----------------|
| Grant Direct management | 2,900,010.91 | 7,870,474.92 | 3.72% |
| Procurement | 8,602.00 | 306,736.00 | 0.01% |
| Indirect Management with IO | 47,685,698.95 | 98,918,036.00 | 61.16% |
| Indirect management with Development agencies | 27,052,754.68 | 67,523,927.28 | 34.70% |
| Indirect management with beneficiary countries | 0.00 | 0.00 | 0.00% |
| Administrative expenditure | 322,096 | 322,096 | 0.41% |
| Sum | 77,969,162.54 | 174,941,270.20 | |

3.4 Beneficiaries and amounts contracted

| Pays | Contract Title | Contractor | Contracted Amount (EUR) | Contract signed |
|--------------|--|--------------------|-------------------------|-----------------|
| Libya | Strengthening protection and resilience of displaced populations in Libya | DRC | 5,900,000.00 | 06-01-2017 |
| Tunisia | Accompagner la réinsertion économique et sociale des migrants tunisiens de retour | Expertise France | 2,500,000 | 19-05-2017 |
| Morocco | Vivre ensemble sans discrimination: une approche basée sur les Droits de l'Homme et la dimension de genre | AECID | 5,500,000 | 23-05-2017 |
| Libya | Strengthening Local Capacities for Resilience and Recovery | UNDP | 18,000,000 | 31-05-2017 |
| Libya | Reinforcing International Protection and Delivery of Assistance to refugees, asylum seekers, migrants and host communities in Libya | UNHCR | 13,000,000 | 02-06-2017 |
| Libya | Protecting vulnerable migrants and stabilizing communities in Libya | IOM | 54,800,000 | 02-06-2017 |
| Libya | Resilience building programme for vulnerable children in Libya, including host communities, migrant and refugee children | UNICEF | 11,000,000 | 09-06-2017 |
| Libya | Municipal development in the context of mixed migration | GIZ | 10,000,000 | 12-06-2017 |
| RDPP / Egypt | Addressing unsafe mixed migration from Egypt | Save the Children | 1,000,000 | 24-07-2017 |
| Tunisia | Favoriser la mise en oeuvre de la stratégie nationale migratoire en Tunisie | AFD | 3,300,000 | 26-10-2017 |
| Tunisia | Développement des opportunités d'emploi et d'investissement à travers la mobilisation de la diaspora | GIZ | 4,000,000 | 26-10-2017 |
| Regional | Support for the completion and implementation of the Monitoring and Evaluation System for the North of Africa Window of the EU Emergency Trust Fund for Africa (MENOA) | ICMPD | 2,118,036 | 17-11-2017 |
| Libya | Support to Integrated border and migration management in Libya - First phase | IT Mol | 42,223,927 | 08-12-2017 |
| Egypt | Tackling the root causes of irregular migration and supporting integrated communities in Upper Egypt' | Plan International | 970,474,092 | 08-12-2017 |

| | | | | |
|-------------------------------|--|-----------|------------------|------------|
| Regional/ Cross- window | Support for the completion and implementation of the Monitoring and Evaluation System for the North of Africa Window of the EU Emergency Trust Fund for Africa (MENOA) | ICMPD | 2,118,036 | 17-11-2017 |
| Regional | Cecoforma | Cecoforma | 8,602 | 17-11-2017 |
| Morocco | Étude de formulation et identification d'un projet de déploiement des politiques migratoires dans le développement local au Maroc | Altair | 298,134 | 24-11-2017 |

3.4 KPI analysis

The implementation of the on-going contracts is unfolding smoothly. The table in annex 6 displays no red traffic light. However, in the EAMR exercise gathering data on KPI 5 and 6 (project implementation and project objectives), the two projects mentioned below appear in orange for the following reasons:

DRC (T05-EUTF-NOA-LY-01-01/T05.62): 'STRENGTHENING PROTECTION AND RESILIENCE OF DISPLACED POPULATIONS IN LIBYA'

This programme is implemented by a consortium of organisations led by the Danish Refugee Council (DRC). However, due to the volatile and risky situation on the ground and its implications on the different partner organisations, the consortium needs to be reshuffled. The implementation is therefore slightly delayed.

UNHCR (T05-EUTF-NOA-LY-03-04/T05.156): 'REINFORCING INTERNATIONAL PROTECTION AND DELIVERY OF ASSISTANCE TO REFUGEES, ASYLUM SEEKERS, MIGRANTS AND VULNERABLE HOST COMMUNITIES IN LIBYA'

UNHCR has communicated its intention to submit a rider which foresees the support to the setting-up of a transit centre in Tripoli. Due to lengthy discussions with the Libyan authorities, the submission of this rider is delayed. As a consequence, the implementation of the contract is also delayed and the rider may have to go hand in hand with a no-cost extension, since the contract is foreseen to end in June 2018.

4. MANAGEMENT AND INTERNAL CONTROL

4.1 Control results

General

The EUTF for Africa operates in the general system of internal control defined by the European Commission.

It was decided that the EU Financial Regulation and the rules and procedures developed by the European Commission's Directorate General for International Cooperation and Development (DEVCO) for the management and implementation of its operations are equally applicable to the EUTF for Africa.

For the **North of Africa window**, the Directorate-General for Neighbourhood and Enlargement Negotiations (NEAR) benefits from a sub delegation from DEVCO so that the EU Financial Regulation and the rules and procedures developed by the latter for the management and implementation of its operations are applicable to this window also.

Once approved by the Operational Committee, actions are implemented in accordance with the implementing procedures provided for in the applicable Commission rules and regulations.

As per the Constitutive Agreement of the Trust Fund and given its objective to operate in a crisis and post-crisis situation, flexible procedures appropriate to the local environment are used to ensure that the Fund is effective and responsive to the needs identified.

These procedures are in accordance with the FR provisions and are set up in NEAR financial guides. A register of exceptions, derogations and prior approvals granted under the Trust Fund together with non-compliance events detected during the year is kept.

Project implementation is foreseen in direct management where the Trust Fund is the Contracting Authority and signs procurement and grant contracts, or indirect management by which project implementation is delegated to a third party, a EU Member State Agency or International Organisation. Candidate entities to be entrusted with budget-implementation tasks have to demonstrate a level of financial management and protection of the EU's financial interest equivalent to that of the Commission. International Organisations and Member States Agencies have to provide Management declarations on the use of the funds they are entrusted of.

Ex-ante controls are carried out by the TF staff for all operations/transactions carried out under the TF.

In line with NEAR contractual models and audit policy, audits/expenditure verifications are either foreseen in contracts or can be launched by the TF based on a risk analysis.

The Trust Fund accounts are subject to an annual external audit.

The Trust Fund Managers take into account reports and recommendations of the different control bodies, notably the IAS and Court of Auditors, for the purpose of providing an assessment of the effectiveness of risk management, control and governance processes, in addition to the results of the audits carried out at the level of contractors/beneficiaries.

The European Anti-Fraud Office (OLAF) exercises the same powers over the Trust Fund in its entirety, including its governance bodies and the representatives of donors and observers participating in such bodies, as it does in respect of other activities of the Commission.

4.1.1 Results of ex-ante controls

In 2017 no ex-ante controls proved to be necessary.

4.1.2 Results of external audits

No external audits were carried out. An Audit/verification Plan will be drawn-up specifically for the Trust Fund in 2018.

4.1.3 Fraud prevention and detection

No investigations by the European anti-fraud Office (OLAF) have yet been carried out.

4.2 Observations and recommendations made by IAS/ECA

A Performance Audit of the EUTF for Africa was launched by the ECA in early November 2017. The ECA aims to finalise the Performance Audit by the end of 2018. The Internal Audit Service of the Commission has not yet carried out a review of the EUTF for Africa.

4.3 Assessment of the effectiveness of the internal control systems

The EU Trust Fund operates in the general system of internal control defined by the European Commission. In this framework, during its first year of operation the EU Trust Fund has put in place the organisational structure and the internal control systems suited to the achievement of the policy and control objectives, in accordance with the standards and having due regard to the risks associated with the environment in which it operates.

Monitoring of the compliance and effectiveness of the internal control systems was done on a continuous basis by the Trust Fund Manager and adjusted and complemented where necessary.

Exceptions, derogations, prior approvals and non-compliance events occurred during the reporting period have been registered and documented (see table in annex 6). Approvals were given to a certain number of direct grant awards where this procedure could be justified by the urgency of the initiative or the monopoly situation of the grantee. Only one negotiated procedure for service contracts was equally registered. Derogations were granted in 2016, but the contracts will only be signed in 2017.

The actions approved to date are still at an early stage of implementation. The Trust Fund Manager has taken appropriate measures to ensure that, when actions financed by the Trust Fund are implemented, the financial interests of the Union and of the donors are protected by the application of preventive measures against irregularities and fraud, by effective controls and, if irregularities or fraud are detected, by the recovery of the amounts wrongly paid. The contracts and agreements signed with third parties authorise the Commission to carry out controls on the spot, to suspend payments and implementation of actions where serious irregularities or fraud are noted, and to apply, where appropriate, effective, proportionate and deterrent contractual penalties.

4.4 Conclusions as regards assurance

The North of Africa window of the EU Trust Fund has reached cruising speed in 2017, in terms of number of programmes adopted and speediness in the contracting process. The internal control business workflow process, based on PRAG and Companion and put in place end of 2016 has duly contributed to ensure priority setting in contracting, clarify procedures and transparency for all involved in business management of the Trust Fund, including Delegation staff and FCA section.

ANNEXES

Annex 1 - List of derogations, exceptions, non-compliance events, prior approvals and events to be reported

| Nr | Year | Action Document | Signed Document | Proposed partner | Prior approval 100% financing | Prior approval 100% direct award |
|----|------|--|-----------------|------------------|-------------------------------|-------------------------------------|
| 1 | 2017 | Contract T05-EUTF-NOA-LY-03-01 for project 'Protecting vulnerable migrants and stabilizing communities in Libya' with IOM | EVR | 22b | Retroactivity | 17.05.2017 |
| 2 | 2017 | Contract T05-EUTF-NOA-TN-01 (T05.139) for project 'FAVORISER LA MISE EN OEUVRE DE LA STRATEGIE NATIONALE MIGRATOIRE EN TUNISIE' with EF | EVR | 20b | Direct Award | 19.05.2017 |
| 3 | 2017 | Contract T05-EUTF-NOA-MA-01 (T05.138) for project 'VIVRE ENSEMBLE SANS DISCRIMINATION: UNE APPROCHE BASEE SUR LES DROITS DE L'HOMME ET LA DIMENSION DE GENRE' with AECID | EVR | 20b | Direct Award | 19.05.2017 |
| 4 | 2017 | Contract T05-EUTF-NOA-REG-01-01 (T05.59) for project 'ADDRESSING UNSAFE MIXED MIGRATION FROM EGYPT' with Save the Children | EVR | 21 | Full financing | 04.07.2017 |
| 5 | 2017 | Contract T05-EUTF-NOA-REG-01-01 (T05.59) for project 'ADDRESSING UNSAFE MIXED MIGRATION FROM EGYPT' with Save the Children | EVR | 20b | Direct Award | 04.07.2017 |
| 6 | 2017 | Contract T05-EUTF-NOA-EG-01-03 (T05.61) for project 'Tackling the root causes of irregular migration and supporting integrated communities in Upper Egypt' with Plan International | EVR | 21 | Full financing | Ares(2017)568 1626 21/11/2017 |
| 7 | 2017 | Contract T05-EUTF-NOA-EG-01-03 (T05.61) for project 'Tackling the root causes of irregular migration and supporting integrated communities in Upper Egypt' with Plan International | EVR | 20b | Direct Award | Ares(2017)568 1748 21/11/2017 |

Annex 2 - Questionnaire on the effectiveness of ICS implementation

ICS 1. Mission: The DG's raison d'être is clearly defined in up-to-date and concise mission statements developed from the perspective of the DG's customers.

1. Is the DG's/Directorate's/Unit's mission statement up-to-date and sufficiently instructive? (An effective mission statement is a concise statement developed from the perspective of the DG's/Directorate's/Unit's customers. It should answer two basic questions: Why do we exist? How do we fit within the broader Commission architecture?)

My assessment is positive

ICS 2. Ethical and Organisational Values: Management and staff are aware of and share appropriate ethical and organisational values and uphold these through their own behaviour and decision-making.

2. Is the ethical guidance concise and user-friendly? (The way the code of conduct/guidance is written will affect its effectiveness. Studies show that the most effective codes of conduct are those that are short and concise, focus on a few main messages and utilise a straightforward vocabulary.)

My assessment is positive

ICS 3. Staff Allocation and Mobility: The allocation and recruitment of staff is based on the DG's objectives and priorities. Management promote and plan staff mobility so as to strike the right balance between continuity and renewal.

3. Do management have sufficient and relevant information about priorities and staff workloads as well as required and available skills?

Management has been regularly informed about staff workload in 2017. The 2017 pipeline of the North of Africa window has been conceived with more staff as from May 2017 (2 Contract agents joined the North of Africa window team at that point in time) but this was still insufficient to cover properly the workload related to the adoption of very urgent programmes benefitting Libya in particular, the need to proceed to their contracting at a very high pace, as well the necessity to catch up on the contracting of all the other adopted programmes. Additional staff will be recruited in 2018 to share the workload. This will enable staff focusing on their key deliverables in line with their competencies and level of responsibility.

4. Are the root causes of any abnormal staff turnover sufficiently analysed and addressed?

N/A. There was no abnormal staff turnover.

5. In the event of "excessive" staff turnover, is appropriate action taken to retain staff with the required skills?

N/A

ICS 4. Staff Appraisal and Development: Staff performance is appraised annually. Adequate measures are taken to develop the skills necessary to achieve the objectives set.

6. Are staff appraisals used effectively by managers and staff as a means to improve performance?

Yes. The annual dialogue conducted in the framework of the staff appraisal is used as a way to discuss staff motivation and performance.

7. Do staff receive concrete, useful feedback that helps them to improve?

This annual dialogue is the opportunity to provide concrete feedback. However time remains very limited so as to provide staff with on the job feedback in order to improve on their competencies and allowing them to participate in trainings.

8. Is sufficient time and care devoted to the process in order that the dialogue and report are meaningful practical aids to improving performance and identifying training needs?

Yes

ICS 5. Objectives and Performance Indicators: The DG's objectives are clearly defined and updated when necessary. These are formulated in a way that makes it possible to monitor their achievement. Key performance indicators are established to help management evaluate and report on progress made in relation to their objectives.

9. Are the DG's/Directorate's/Unit's AMP objectives known to staff and meaningful?

My assessment is positive

10. Are the DG's/Directorate's/Unit's performance indicators meaningful, i.e. do they actually support and facilitate the management and monitoring of the DG's activities?

My assessment is positive

11. Are the performance indicators focused on the DG's/Directorate's/Unit's key activities and risks? Too many or too detailed indicators may be confusing and ineffective.
My assessment is positive

ICS 6. Risk Management Process: A risk management process that is in line with applicable provisions and guidelines is integrated into the annual activity planning.

12. Is the risk management concept sufficiently understood by management and staff?
My assessment is positive
13. Is risk management regularly considered in Directorate/Unit meeting?
My assessment is positive, but changes are needed to ensure inclusive participation of all staff
14. Is the DG's risk management process user-friendly and pragmatic?
My assessment is positive
15. Is risk management process generally perceived internally as a useful and necessary process and not as a bureaucratic burden?
My assessment is positive

ICS 7. Operational Structure: The DG's operational structure supports effective decision-making by suitable delegation of powers. Risks associated with the DG's sensitive functions are managed through mitigating controls and ultimately staff mobility. Adequate IT governance structures are in place.

16. Is the operational structure of your DG/Directorate/Unit working properly or are there operational issues or problems that negatively impact on DG/Directorate/Unit performance or control environment?
My assessment is positive, but changes are needed in order to have a more appropriate staffing and workload balance
17. Are the nature and scope of delegated functions and powers clear to all persons concerned?
My assessment is positive
18. Are the risks associated with the delegated functions and powers sufficiently analysed?
My assessment is positive
19. Where sensitive functions have been removed and allocated to a different member of staff, is management satisfied that the risks involved have been effectively mitigated?
Not applicable
20. Where additional mitigating controls have been put in place, is management satisfied that these controls are effective and that the risks involved have been reduced to an acceptable level (considering impact and likelihood of the risk)?
My assessment is positive

ICS 8. Processes and Procedures: The DG's processes and procedures used for the implementation and control of its activities are effective and efficient, adequately documented and compliant with applicable provisions. They include arrangements to ensure segregation of duties and to track and give prior approval to control overrides or deviations from policies and procedures.

21. Are the main processes and procedures used for the implementation and control of the DG's/Directorate's/Unit's activities documented in a user-friendly fashion?
My assessment is positive
22. Are they readily accessible?
My assessment is positive
23. Are they kept up to date
My assessment is positive though changes are needed on financial systems, circuits and procedures to be further fine-tuned to the specifics of the Trust Fund, in particular for situations specific to crisis contexts. The new Trust Fund guidelines will be welcome.
24. Are there arrangements in place to ensure data protection is applied to manual processes?
My assessment is positive
25. Have management performed a risk assessment of their main processes and procedures, when appropriate and for example in case of major modifications? (if not already covered through the AMP risk management exercise - see ICS 6)
Not applicable
26. Accordingly, have the most vulnerable parts of the processes and procedures been identified and appropriate mitigating controls been implemented?
My assessment is positive. A business management workflow process has been developed in order to ensure

transparency and clarity of goals for all the stakeholders involved in the Trust Fund business management.

27. Are the process controls in place adequately designed?

My assessment is positive

ICS 9. Management Supervision: Management supervision is performed to ensure that the implementation of activities is running efficiently and effectively while complying with applicable provisions.

28. Are the supervisory activities sufficiently focused on high-risk areas? (The following situations would typically warrant an increased level of supervision: - Complex operations; - Transactions of high monetary value; - Low control consciousness among staff; - Lack of experienced or skilled personnel; - Reorganisation or significant modification of operating activities; - New or revamped IT systems; - Potential conflicts of interest or influence from external parties; - Activities of a politically sensitive nature; - Activities impacting significantly on the working conditions of staff (health, safety, security).)

My assessment is positive

29. Is there systematic follow-up of significant issues identified through the supervisory activities?

My assessment is positive

30. If implementing bodies are responsible for carrying out actions (e.g. Member States or agencies), has appropriate supervision or follow-up been established by the responsible Commission service?

Not applicable

31. Do management have satisfactory evidence that key controls in place are operating as intended in practice? (for example via the results of supervisory activities, audits, investigations and other relevant sources of information)

My assessment is positive

32. Are all reported internal control weaknesses properly analysed and addressed where necessary?

My assessment is positive

ICS 10. Business Continuity: Adequate measures are in place to ensure continuity of service in case of "business-as-usual" interruption. Business Continuity Plans are in place to ensure that the Commission is able to continue operating to the extent possible whatever the nature of a major disruption.

Continuity of Service:

33. Are the DG's procedures to ensure continuity of service (handover arrangements, backup procedures, etc.) sufficiently known, readily accessible and applied in practice?

My assessment is positive

Business Continuity Plan:

34. Are management and relevant staff sufficiently aware and appropriately trained regarding the BCP?

My assessment is positive

35. Is the BCP easily understandable and readily accessible to those who need it when they need it?

My assessment is positive

ICS 11. Document Management: Appropriate processes and procedures are in place to ensure that the DG's document management is secure, efficient (in particular as regards retrieving appropriate information) and complies with applicable legislation.

36. Are documents adequately protected against destruction, theft, fire, etc.?

My assessment is positive

37. Are the procedures for registration sufficiently known and applied in practice?

My assessment is positive

38. Are the procedures for filing sufficiently known?

My assessment is positive

39. Are applicable rules (Commission and DG-specific) regarding handling of sensitive documents sufficiently known and applied in practice?

My assessment is positive

40. Are management and staff sufficiently aware of applicable retention periods for documents?

My assessment is positive

ICS 12. Information and Communication: Internal communication enables management and staff to fulfil their responsibilities effectively and efficiently, including in the domain of internal control. Where appropriate, the DG has an external communication strategy to ensure that its external communication is effective, coherent and in line with the Commission's key political messages. IT systems used and/or managed by the DG (where the DG is the system owner) are adequately protected against threats to their confidentiality and integrity.

41. Is the information provided in the DG's/Directorate's/Unit's management scoreboards pertinent and useful for the management of these activities?
My assessment is positive
42. Have the current arrangements used for internal communication been analysed?
My assessment is positive
43. Is feedback from target audiences regarding communication impact obtained and analysed?
My assessment is positive
44. Is relevant feedback escalated to the appropriate level and used to adapt ongoing communication strategies?
My assessment is positive
45. Is Information System Security a regular topic at management meetings?
My assessment is positive
46. Is feedback from IT users regarding system performance collected and analysed, given that systematic collection and analysis of comments and suggestions from IT users (through surveys or channels for ad-hoc feedback) can be a good way of detecting effectiveness and efficiency issues?
My assessment is positive
47. Are statistics on system down-time, server capacity and other performance indicators regularly analysed?
My assessment is positive

ICS 13. Accounting and Financial Reporting: Adequate procedures and controls are in place to ensure that accounting data and related information used for preparing the organisation's annual accounts and financial reports are accurate, complete and timely.

48. Are accounting data quality controls pertinent and sufficiently documented? (Such controls may, for example, include analyses of general accounts, analysis of ageing balances of outstanding invoices, outstanding pre-financing, separation of duties, reviews of reports, sample testing, review of account reconciliations, checks of IT system interfaces, etc.)
My assessment is positive
49. Have the guidelines proposed by the Accounting Officer on the accounting quality project been put in place?
My assessment is positive

ICS 14. Evaluation of Activities: Evaluations of expenditure programmes, legislation and other non-spending activities are performed to assess the results, impacts and needs that these activities aim to achieve and satisfy.

50. Are the evaluation reports used by management in practice? (i.e. do they have a real impact on the DG's decision-making or the policy and legislative proposals prepared by the DG)
Not applicable yet
51. Are evaluation results communicated in such a way that they ensure maximum use of the results and that they meet the needs of decision-makers and stakeholders?
Not applicable yet

ICS 15. Assessment of Internal Control Systems: Management assess the effectiveness of the DG's key internal control systems, including the processes carried out by implementing bodies, at least once a year.

52. Is the self-assessment well organised, pragmatic and value-adding?
My assessment is positive
53. Is the self-assessment exercise sufficiently sponsored by senior management?
My assessment is positive
54. Is the self-assessment focused on the DG's main activities and risks? (A too wide or too detailed scope may reduce its effectiveness)
My assessment is positive
55. Are self-assessment results sufficiently supported, for example via references to other relevant sources?
My assessment is positive

Annex 3 - KPI Report (DWH Report)

| Nr | KPI Name | Target/Bench marks | Headquarters | Delegation | Total |
|-------------------|--|--------------------|---------------|---------------|---------------|
| 4 | RAL absorption period | Less than 4 | 1,3 | No data found | 1,3 |
| 5 | % of projects with red traffic light for implementation progress | No more than 10% | 0% | No data found | 0% |
| 6 | % of projects with red traffic light for achieving results | No more than 10% | 0% | No data found | 0% |
| 7 | Reduction of Old Pre-Financing | At least 25% | No data found | No data found | No data found |
| 9 | Reduction of Old RAL | At least 25% | No data found | No data found | No data found |
| 10 | % of payments paid within the contractual deadline | At least 85% | 100% | No data found | 100% |
| 11 | % of invoices registered within 7 days | At least 80% | 100% | No data found | 100% |
| 19 | % of projects visited by Commission staff and/or the HoD, by project value | At least 80% | 100% | No data found | 100% |
| 20 | % contracted of project evaluations in the AEP | At least 75% | No data found | No data found | No data found |
| 21 | Ineligible amounts identified by ex-ante controls as a % of amount claimed | At least 2% | No data found | No data found | No data found |
| Global assessment | | | | | |

SECTION 5 - DECLARATION OF ASSURANCE

I, the undersigned,

Manager of the North of Africa window of the European Union Trust Fund for Africa.

In my capacity as authorising officer by sub-delegation

Declare that the information contained in this report gives a true and fair view. State that I have reasonable assurance that the resources assigned to the activities described in this report have been used for their intended purpose and in accordance with the principles of sound financial management, and that the control procedures put in place give the necessary guarantees concerning the legality and regularity of the underlying transactions.

This reasonable assurance is based on my own judgement and on the information at my disposal for years prior to the year of this declaration.

Confirm that I am not aware of anything not reported here which could harm the interests of the North of Africa window of the European Union Trust Fund for Africa.

Brussels, date 09 February 2018

**Corinne Andre
(signed)**

Outline annex 8E

- **Section 1 – Policy and/or operational highlights of the year**
- **Section 2 – Programming, implementation and results (including evaluations)**
- **Section 3 - Financial Report**
- **Section 4- Management and internal controls**
- **Section 5- Annexes**
 - **List of derogations, exceptions, non-compliance events, prior approvals and events to be reported**
 - **Survey on the effectiveness of ICS implementation**
 - **KPI Report (DWH Report)**
- **Section 6 - Statement of assurance**

SECTION 1. POLICY AND/OR OPERATIONAL HIGHLIGHTS OF THE YEAR

1.1. Policy aspects

The first months of the Trust Fund were also the first months of the peace agreement between the Government and FARC. There were several notable achievements in early implementation, including the disarmament and demobilisation of FARC as a guerrilla group and its transition to a political party. The disarmament of FARC was overseen by an innovative tripartite Mechanism for Monitoring and Verification (MMV), which was made up of the UN, Government and FARC members, and concluded in August 2017. The UN Security Council approved the mandate for a 2nd UN Mission which commenced on 26 September 2017. This second Mission is mandated to verify commitments on FARC's reincorporation, security of the demobilised guerrilla and the security and protection of local communities. While its mandate is for 12 months, it is expected that the UN Mission will have a three year duration.

FARC launched its political party on 1 September, thereby confirming its commitment to politics by peaceful means. The party is called Fuerza Alternativa Revolucionaria del Comun (still FARC). The Colombian National Electoral Council ruled that FARC had full authorisation to participate in the 2018 elections. FARC announced that their leader, Timochenko, will be their candidate for the presidential elections. For the legislative elections, the peace agreement gave 10 guaranteed seats to FARC (5 in Senate and 5 in the House of Representatives). These seats will be taken by the FARC leadership, including Ivan Marquez, Pablo Catatumbo and Jesus Santrich, with or without meeting the threshold, and FARC also hope to gain a few more in their traditional strongholds. In recognition of its political transition, FARC was permanently delisted from the EU terrorist list in November 2017.

While the political transition of FARC has been positive, it faces its first major challenge with the Congress elections in March and the Presidential election in June. These elections take place in a context of increasing violence against and killings of social leaders and human rights defenders, particularly in rural areas. Weak state presence, power struggles between armed groups in a post FARC scenario and booming illegal economies are the main factors behind these killings. 2018 has seen an increase in violence and threats against FARC members participating in campaign activities. This has prompted President Santos to make a statement appealing to the public to let FARC carry out their legitimate political activities. On 9 February FARC made a statement declaring that they would refrain from all election activities until their security could be guaranteed.

In addition to violence against social leaders, human rights defenders and FARC politicians, the mammoth task of tackling Colombia's coca crop through eradication and voluntary substitution programmes has led to increased social protest and tension. This has in some cases placed the army and police in confrontational positions with farmers and local communities, who are in turn coming under pressure from illegal armed groups. At the heart of the peace agreement was the desire to transform rural Colombia through state presence, local economic opportunities and development. This is a process which not be achieved in the short term. New structures and institutions were set up under the agreement to advance this process and are only now really starting to be embedded and established on the ground.

The demobilisation zones were converted into areas for the training and reincorporation of ex-FARC members. The development of concrete plans for reincorporation advanced very slowly; mainly due to a lack of clear coordination and action in the National Reincorporation Council. EU leadership on this point has been most useful to respond quickly to security and stability concerns and prevent bored ex-combatants drifting into other illegal armed groups. The swift decision to adjust the Trust Fund strategic

orientations to reinforce the reincorporation aspects was a very welcome and concrete step

Public peace talks between the Government and the last remaining guerrilla group, the ELN, began in January 2017 in Quito after several delays. A temporary bilateral ceasefire took effect on 1 October until 9 January 2018. The UN and the Catholic Church were tasked with verifying the ceasefire. Due to difficulties in verification, mainly due to mistrust between the parties, the ELN let the ceasefire lapse at midnight on 9 January and hours later, the group staged attacks on police and infrastructure in different areas of Colombia. The talks in Quito are suspended at the time of writing

1.2 Operational highlights

In its first year of operations, the Colombia Trust Fund approved 7 projects for a total amount of EUR 30.3 million⁷⁶. EUR 20 million were contracted by 31/12/2017.

Activity in the Operational Committee was intense throughout the year, with 5 formal meetings held and numerous informal meeting at Heads of Cooperation level. Initial committees laid the basic pillars for the functioning of the Trust Fund, agreed on the criteria to prioritise projects, the geographical zones of action and ensured alignment with the Colombian Government's Framework Plan for Implementation of the Peace Agreements. Project identification and formulation actually started as of May 2017 and resulted in the pipelined outlined in chapter 2, absorbing roughly 65% of the available funds. Projects in the pipeline at the time of writing (February 2018) actually exceed the financial capacity of the Trust Fund.

The Trust Fund Strategic Board also held an ad-hoc meeting in Bogotá in October in order to adjust the strategic orientations of the Fund (see below)

Even if it is too early to show tangible results under the different projects, the Trust Fund has already shown its advantages as cooperation modality in terms of:

- Donor coordination; the Operational Committee established in Bogotá has de facto become the coordination forum among Member States for cooperation matters relating to the peace process and the vehicle to coordinate with other international Trust Funds (managers of the other international Trust Funds are invited to our Operational Committee on a reciprocal basis).
- Flexibility; at the request of the Colombian government and in view of the difficulties the reintegration process was experiencing, we were able to adjust in a matter of weeks the strategy of the Trust Fund in order to include the reincorporation of former FARC Members as a priority area. First projects in this area were adopted by the Operational Committee two months later. This ability to react to changing circumstances would have been significantly more difficult with other instruments.
- Visibility; The Trust Fund has become a very visible instrument, ideal to highlight the joint efforts undertaken by the Colombian Government and the EU, showing the European institutions and the Member States acting as one. President Santos came to Brussels for the launching of the Trust Fund in December 2016. All contract signing ceremonies have counted with the participation of the High Counsellor for post-conflict Rafael Pardo, the EU Head of Delegation and Member States Ambassadors and have received ample media coverage in Colombia.

⁷⁶On 18 January 2018 the Operational Committee approved by written procedure further 6 projects for an additional amount of EUR 24.8 million.

With regards to the projects that started operations during 2017, after only a few months functioning we can already see some quick wins:

- 6,000 families in 13 municipalities are engaged with the project and co-operating on the re-activation of the local economies
- Through fair trade agreements under the project, 260 coffee growers in Cauca have obtained a 15% increase on their income for bio certified coffee, production commercialized through the scheme this year reached 56 Tn.
- 800 farms in Choco with diversified complementary production through poultry and pork farming in addition to their usual crops
- Laboratory equipment for milk testing and quality assurance provided in Meta Launch of a pilot land formalisation process in Vista Hermosa (Meta) with the support of the Dutch Cadaster, whose methodology should offer a faster and cheaper land titling process to be replicated elsewhere.

These results, as scattered as they may be for the time being, are perceived by local populations as tangible peace dividends which would have unlikely happened without the peace agreement.

The technical assistance facility was also put in motion at the beginning of the 4th quarter. It has already been used to support identification and formulation of programmes with some Member States, government and FARC and to provide support to the integral rural reform process set out in point 1 of the peace agreement, in line with the role given to the EU as international accompanying partner on this point.

One of the aims of the Technical Assistance is to enable us to provide specific European expertise on matters that Colombia may find of use for the implementation of the agreements. In connection therewith, at the proposal of Ireland, we co-financed a visit to Ireland by a group representative of organisations in Colombia who have been opposed to the peace agreement. The objective of the visit was to create a space for dialogue between different groups opposed to the agreement and provide an opportunity for the consideration of relevant lessons from the Irish peace building process through the encounters with a wide variety of actors involved in the Irish conflict and peace process. As a result of the visit, the group have formed themselves into the 'Foro de Irlanda' to facilitate continued engagement and dialogue among themselves and with representatives of the Institute for Integrated Transitions IFIT (co-organizer of the visit together with the Irish Embassy) and Ireland on issues raised during the visit.

1.3 Summary of programmes adopted and current pipeline

By the end of 2017, seven programmes had been approved and 6 more were in the pipeline for adoption (subsequently approved on 18/1/2017). Details are outlined as follows:

Projects approved by the operational committee in 2017:

| No | Pais miembro | Organización | Proyecto | Presupuesto (EUR) | | | Departamento | Municipios |
|----|--------------|--|--|-------------------|----------------|------------|--------------|---|
| | | | | TF | Otros recursos | Total | | |
| 1 | EU | Instituto SINCHI, IIAP, Cabildo, Nasa Chacha, Infallle | Strengthening comprehensive intervention mechanisms in marginalised rural areas of Colombia | 11,000,000 | 2,750,000 | 13,750,000 | | |
| 2 | EU | AECOM | Technical Assistance Facility | 3,500,000 | | 3,500,000 | National | |
| 3 | Holanda | ICCO | Organizaciones indígenas, afrodescendientes y campesina, se fortalecen como agentes centrales en la construcción de la paz y la transformación territorial – DRIET: fortalecimiento capacidades económicas, productivas, comerciales, (enfoque en jóvenes y mujeres y ex-combatientes) y cultura de paz: reconciliación y reintegración | 3,660,000 | 915,000 | 4,575,000 | Putumayo | Villa Garzón, Puerto Asis, Valle del Güamuez, Orito (PDET) y Colón, Sibundoy, San Francisco, Santiago (ZOMAC) |
| | | | | | | | Nariño | Los Andes, Barbacoas, Tumaco, Ricaurte, Cumbitara, Policarpa (PDET) y Linares, Smaniego (ZOMAC) |
| 4 | Italia | CISP | Proyecto la Paz Unica Esperanza para el Desarrollo Económico y Social – PUEDES: Acción de desarrollo rural integral con 3 componentes: planificación rural participativa, producción y cooperativismo y vinculación con oferta nacional de servicios públicos | 2,700,000 | 675,000.00 | 3,375,000 | | Puerto Asis, Puerto Caicedo, Orito, Valle del Guamuez y Puerto Leguizamo |
| 5 | EU | ECHO | Implementación de Acciones para la Estabilización Económica y Social del Municipio de Puerto Guzmán: DRIET, Género, Protección y Resiliencia | 2,000,000 | 273,247 | 2,273,247 | Putumayo | Puerto Guzmán |
| 6 | Gobierno | Caquetá: Solicitante: Corpomanigua; Cosolicitante: Vicariato de San Vicente del Caguán Guaviare: Solicitante: FAO; | AMAZONIA JOVEN: "Corredores amazónicos sostenibles para la paz liderados por jóvenes" – DRIET, Construcción de Paz, Desarrollo Sostenible | 4,300,000 | 1,075,000 | 5,375,000 | Guaviare | Cuencas altas del Río Guaviare y cuenca baja del Río Guayabero (municipios de San José, El Retorno y Calamar) |

| | | | | | | | | |
|--------------|----------|---|--|-------------------|------------------|-------------------|---------|--|
| | | Co-Solicitantes: NRC; Deispaz | | | | | Caquetá | Cuenca media del Rio Caguán (municipios de San Vicente del Caguán, Puerto Rico y Cartagena del Chairá) |
| 7 | Portugal | Instituto Marquêz de Valle Flor (IMWF); Co-Solicitante: Red Nacional de Agencias de Desarrollo Local de Colombia (Red Adelco) | TERRITORIOS CAQUETEÑOS SOSTENIBLES PARA LA PAZ: Una apuesta de construcción de desarrollo, paz y cultura de la legalidad en municipios postconflicto de Caquetá en Colombia – DRIET: apoyo producción, comercialización, refuerzo capacidades institucionales locales, fortalecimiento organizacional, desarrollo local | 3,150,000 | 787,150 | 3,937,150 | Caquetá | El Paujil y La Montañita |
| Total | | | | 38,310,000 | 6,475,397 | 36,785,397 | | |

Projects in the pipeline on 31/12/2017:

| No | País miembro | Organización | Proyecto | Presupuesto (EUR) | | | Departamento | Municipios |
|--------------|--------------|-----------------------|---|-------------------|-------------------|-------------------|------------------------------|---|
| | | | | TF | Otros recursos | Total | | |
| 8 | España | AECID | Derarrollo Territorial en Nariño | 6,500,000 | 3,021,042 | 9,765,087 | Nariño | Pasco, Tumaco e Ipiales |
| 9 | Francia | AFD | Desarrollo Rural Integral del Guaviare para la Paz | 5,396,036 | 1,348,009 | 6,744,045 | Guaviare | San José del Guaviare y El Retorno |
| 10 | Alemania | Caritas International | "Tejedoras de Vida" del Putumayo – Empoderamiento de Mujeres, Desarrollo Económico e Institucional Local | 5,500,000 | 1,375,000 | 6,875,000 | Putumayo | Puerto ASis, Valle del Guamez, San Miguel, Puerto Guzmán, Puerto Caicedo, Orito y Mocoa |
| 11 | UE | El Espectador | PROYECTO COLOMBIA 2020, Construyendo país desde las regiones – Pedagogía para la construcción de paz | 1,400,000 | 7,850,000 | 9,875,000.00 | Nacional | |
| 12 | UE* | FAO | Food security Project for reincorporated FARC members | 2,000,000 | 400,000 | 9,250,000 | Territorios de concentracion | |
| 13 | Gobierno | Gobierno (DAICMA) | Humanicemos. Fortalecimiento de la Acción contra Minsa para la Implementación del Acuedo de Paz | 4,000,000 | 300,600 | 2,400,000 | Nacional | |
| Total | | | | 24,796,036 | 14,294,651 | 39,334,732 | | |

* All projects were subsequently approved on 18 January 2018

1.4 Obstacles encountered for EUTF implementation

Necessarily, the Trust Fund started its operations without having a full operational team in place while the different recruitment processes were being completed. That made its start more complicated than anyone was expecting.

Furthermore, the initial months had to be devoted to agree on basic aspects of the Trust Fund functioning, such as the geographical area of action, the criteria to prioritise some projects over others, the way to ensure alignment with government post-conflict policy, the circuits of approval to appropriately take into account Government, Members of the Committee and management of the Trust Fund views into account. Seen in perspective, many of these topics could have been settled before the adoption of the Trust Fund so that projects would have been launched earlier

Due to legal proceedings on the procurement process for the technical assistance contract by firms that had been discarded (the claims later proved unfounded), the contracting process took longer than expected. As a result, the Technical Assistance was only available as of November 2017, i.e. almost 6 months later than expected.

1.5 Particular risks associated to the management of EUTF programmes

While the peace agreement and the demobilisation of FARC has clearly improved the situation of local populations in our area of intervention, there still remain security threats linked especially to the ELN and to drug production and trafficking. Projects working in remote areas report this as a factor of risk to attain the objectives of the programme and something that in any case is complicating and slowing down the rolling out of some of the activities.

SECTION 2 - Programming, implementation and results (including evaluations)

2.1 Brief description of programmes adopted

Strengthening comprehensive intervention mechanisms in marginalised rural areas of Colombia

Project adopted in the first meeting of the Operational Committee in January 2017. It proposes comprehensive local development interventions in four distinct territories of Colombia in the Departments of Cauca, Meta, Chocó and Valle del Cauca. These territories are representative of the different agricultural types (tropic, Andean, etc) and rural populations in Colombia (afro-Colombians, indigenous populations, etc). The programme was designed and is implemented in close coordination with the ministries of agriculture, environment and trade & industry, whose policies are also supported by the EU through budget support, helping to reinforce institutional presence in conflict affected territories beyond security forces.

Under the programme, 6.000 families will benefit from local economic development initiatives (coffee, fish, tourism), small infrastructure restoration, social and cultural development as well as strengthening of local governance

Technical Assistance Facility

This project allows grouping operational expenses necessary for a smooth management of the Trust Fund under one single structure, maximising the efficiency of its operation.

The facility has 4 main components:

- Technical support for identification, formulation and implementation of projects, including the deployment of expertise from EU Member States through an expert facility.
- Follow-up, monitoring and evaluation of projects.
- Communications and visibility.
- Annual audit of the Trust Fund.

La Paz Única Esperanza para el Desarrollo Económico y Social

The project pursues empowering local communities and strengthening local governance capacity for sustainable local development of 5 targeted municipalities of the Putumayo Department, specially affected by the internal armed conflict in Colombia. The project addresses precarious living conditions of the population, weak territorial economic development in the rural communities and fragile local and governmental institutional presence. Expected outcomes are: a) the improvement of the participation and public incidence of local communities in social public policies; b) the improvement of the territorial planning at a municipality and departmental level through the adoption of Rural Development with a Territorial Focus Approach (DRET); c) the development of at least one chain of strategic value in these municipalities with the contribution of private sector actors, national and international, that will facilitate access to markets of the local "veredal" products; d) the establishment of a Cultural-Artistic District for Peace in each Municipality. The project is especially sensitive to women and youth needs and participation.

Una apuesta de construcción de desarrollo, paz y cultura de la legalidad en municipios postconflicto del Caquetá en Colombia

Project focussed on the municipalities of La Montañita and El Paujil, in Caquetá, reinforcing the existing cocoa value chain and setting out commercial links, national and international. European and Colombian companies in the cocoa sector are partners in the project to ensure commercialization, and it is foreseen that other products complementary to cocoa can be associated too. The project envisages small investments on community infrastructure and tertiary roads rehabilitation

Ethnic-territorial and small-scale farmer organizations are strengthened as central agents in peacebuilding and territorial transformation

This project focuses on the strengthening of small and medium enterprises tied to specific agri-food chains (coffee, cacao, panela, chontaduro, plantain, banana, avocado, other fruit trees and minor species), in order to gain access to local and national markets, and increase their income and food security. It ensures the participation of indigenous and small-scale farmers' communities in the local territorial planning process, in line with the PDETs approach (Development Plans with a Territorial Approach) and it promotes the entrepreneurship of rural youth, offering opportunities in their territories, promoting income generating activities such as, gastronomy and tourism. The action will strengthen the reincorporation of former FARC combatants, promoting a peace culture, reconciliation and conflict resolution. A consortium of national and international NGOs and CSO's led by ICCO, will be in charge of the implementation. The benefited area covers 16 prioritized municipalities in the departments of Nariño and Putumayo, involving around 2,500 people, 12 producer organizations and 12 agri-food companies, reaching almost 397,000 final beneficiaries. Implementación de Acciones para la Estabilización Económica y Social del Municipio de Puerto Guzman

Implementación de Acciones para la Estabilización Económica y Social del Municipio de Puerto Guzman

The project seeks to address serious protection problems faced by civilian population in

the municipality of Puerto Guzmán, in the Department of Putumayo, due to the prolonged internal armed conflict and the continued absence of national government institutions in the area, historically occupied by the FARC.

Through an Integral Rural Development response with a resilience approach, it pretends to provide solutions to main deficiencies in health and education infrastructure, as well as in the delivery of services, low diversity in food production, deficient alternative income sources and decent employment, increased levels of deforestation, and planting of illicit crops. Main outcomes are: communities with water, basic sanitation and health services improved; a functional justice system in the target communities; community groups technically strengthened in different topics and with social recognition; families with access to diversified food and communities to functional income-generation strategies. The implementation will benefit 13,125 persons approximately. Overall, it will focus both at community and institutional level, and aims at improving of the communities' perception of the presence of the National Government in their territories.

Amazonia Joven

Project covering six Amazonian municipalities in the Departments of Guaviare and Caquetá, it seek to foster local development through the generation of green businesses, contributing to reduce deforestation and providing sustainable alternatives for income generation.

The action focusses on youth, and beyond the generation of economic alternatives, it seeks to contribute to retaining more of them in rural areas by providing also cultural and educational activities (sports school, digital alphabetization, etc)

2.2 Monitoring and lessons learnt

Experience with the first four contracts shows that projects will need a close monitoring throughout their operational life. As a result of 50 years of armed conflict, the areas where the EUTF acts are normally remote, lack a solid institutional presence and proper infrastructures to facilitate economic development.

The fragile security situation in some areas, no longer linked to FARC but now to organised crime around drug trafficking or other armed groups such as ELN, have slowed down the implementation of activities. Also, the very nature of EUTF projects, which necessarily work with all ethnic groups (afro Colombian, indigenous, etc) causes that sometimes securing agreements between the different groups involved in one project takes longer than expected and delays the development of activities.

When co-financing is required from public funds (municipalities or departments budgets), all projects are experiencing difficulties and delays in securing these funds in time, closer follow up with local authorities becomes necessary

Most projects approved in 2017 are implemented through grants which involve a high number of contracting parties and other stakeholders. Institutional setups and implementing modalities are complex and the coordination and financial management of the actions is challenging. Operational, contractual and financial implementation aspects will therefore need to be closely monitored and supported by the EU delegation.

The monitoring structure envisaged within the Technical Assistance contract is currently being put in place and will no doubt be extremely important once the bulk of projects adopted in 2017 reach cruising speed.

2.3 Visibility of the EUTF and the programmes financed within

The Trust fund has attracted great media attention in Colombia. As of its signature in December 2016 with president Santos in Brussels, coverage has been frequent, programme launching etc. TF programmes have also generated big interest from local authorities involved, for instance the EUR 3.5 contract for Meta Department, was signed in a ceremony in the Cathedral with the Governor during the national day. Several EU Ambassadors participated in the launching of projects (e.g. Popayan on 9 May to commemorate Europe's day) contributing to portray an image of Europe acting as one. We have also had some modest coverage in Europe, with articles having been published in Der Standard, La Stampa, Le Soir, The Telegraph, The Guardian and Svenska Dagbladet,

A communications agency will be hired during the first semester of 2018, apart from implementing our communications strategy in Colombia, we should be able to communicate to audiences in Europe in a more consistent manner.

SECTION 3 FINANCIAL REPORT

3.1 Amounts pledged and received

By the end of 2017, the European Union and 19 Member States contributed to the EU Trust Fund for Colombia, reaching a total amount of EUR 96.48 million pledged and confirmed by contribution certificates. The contributions pledged from the EU Budget amounted to EUR 73.47 million while the contributions from Member States amounted to EUR 23.01 million.

A total amount of EUR 26.48 million was disbursed to the Trust Fund. Article 3.3 of the Constitutive Agreement provides for the possibility of donors to honour their pledged contribution in up to three annual instalments. The financial contribution effectively disbursed by each individual donor should be seen in this context.

All contributions to the EUTF are detailed in the table below:

EUTF Colombia Amounts Pledged and Received:

| Donor | Contributions pledged (EUR) | Contributions certified (EUR) | Contributions received (EUR) | Balance |
|----------------------------|-----------------------------|-------------------------------|------------------------------|-------------------|
| BUDGET EU | | | | |
| DCI* | 71,470,000 | 71,470,000 | 10,000,000 | 61,470,000 |
| Humanitarian Aid (ECHO) | 2,000,000 | 2,000,000 | 2,000,000 | 0 |
| Sub-Total EU Budget | 73,470,000 | 73,470,000 | 12,000,000 | 61,470,000 |
| | | | | |
| MEMBER STATES | | | | |
| Croatia | 20,000 | 20,000 | 20,000 | 0 |
| Cyprus | 10,000 | 10,000 | 10,000 | |
| Czech Republic | 20,319 | 20,319 | 20,319 | 0 |
| France | 3,000,000 | 3,000,000 | 1,200,000 | 1,800,000 |
| Germany | 3,000,000 | 3,000,000 | 3,000,000 | 0 |
| Hungary | 20,000 | 20,000 | 20,000 | 0 |
| Ireland | 3,000,000 | 3,000,000 | 750,000 | 2,250,000 |
| Italy | 3,000,000 | 3,000,000 | 3,000,000 | 0 |
| Latvia | 10,000 | 10,000 | 10,000 | 0 |
| Lithuania | 24,000 | 24,000 | 24,000 | 0 |
| Luxembourg | 35,000 | 35,000 | 35,000 | 0 |
| Malta | 10,000 | 10,000 | 10,000 | 0 |
| Netherlands | 3,000,000 | 3,000,000 | 3,000,000 | 0 |
| Portugal | 200,000 | 200,000 | 200,000 | 0 |
| Slovakia | 20,000 | 20,000 | 20,000 | 0 |
| Slovenia | 12,000 | 12,000 | 12,000 | 0 |

| | | | | |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| Spain | 3,000,000 | 3,000,000 | 1,020,000 | 1,980,000 |
| Sweden | 3,117,000 | 3,117,000 | 614,200 | 2,502,800 |
| United Kingdom | 1,510,000 | 1,510,000 | 1,510,000 | 0 |
| Sub-Total Member States | 23,008,319 | 23,008,319 | 14,475,519 | 8,532,800 |
| TOTAL | 96,478,319 | 96,478,319 | 26,475,519 | 70,002,800 |

* Development Cooperation Instrument

3.2 Beneficiaries and amounts contracted and paid

In 2017 the EU Trust Fund for Colombia signed 7 contracts for a total value of EUR 19.98 million. A total amount of EUR 0.66 million was committed for Administrative expenditure, in particular for the recruitment of Trust Fund Staff. The details with a list of beneficiaries and amounts contracted are provided below. All amounts in the table reflect EUTF contributions only; additional co-funding by counterparts is not included.

| Ref | Reference | Contractor | Contracted | Paid | Balance |
|-----------------------------------|--|---|----------------------|---------------------|----------------------|
| Operational Expenditure | | | | | |
| T06.2 | RUTAS PARA LA PAZ – NORTE VALLE DEL CAUCA-INFIVALLE | INSTITUTO FINANCIERO PARA EL DESARROLLO DEL VALLE DEL CAUCA (INFIVALLE) | 1,400,000 | 682,020.54 | 717,979.46 |
| T06.3 | EUTF "FRONTERAS PARA LA PAZ" | INSTITUTO DE INVESTIGACIONES AMBIENTALES DEL PACIFICO JOHN VON NEUMANN | 3,200,000 | 1,928,231.27 | 1,271,768.73 |
| T06.4 | EUTF "MASCAPAZ / INSTITUTO SINCHI | INSTITUTO AMAZONICO DE INVESTIGACIONES CIENTIFICAS SINCHI | 3,200,000 | 1,081,553 | 2,118,447.00 |
| T06.5 | EUTF "PAZADENTRO"/ASOCIACION DE CABILDOS NASA CHA CHA | ASOCIACION DE CABILDOS NASA CHA CHA | 3,200,000 | 1,228,346.02 | 1,971,653.98 |
| T06.7 | PARA COLOMBIA DE LA UNION EUROPEA/AECOM INTERNATIONAL DEVELOPMENT EUROPE S.L. | AECOM INTERNATIONAL DEVELOPMENT | 3,132,400 | - | 3,132,400.00 |
| T06.8 | IVMF – TERRITORIOS CAQUETENOS SOSTENIBLE PARA LA PAZ | INSTITUTO MARQUES DE VALLE FLOR | 3,150,000 | - | 3,150,000.00 |
| T06.10 | PROYECTO LA PAZ UNICA ESPERANZA PARA EL DESARROLLO ECONOMICO Y SOCIAL – PUEDES | COMITATO INTERNAZIONALE PER LO SVILUPPO DEI POPOLI ASSOCIAZIONE | 2,700,000 | - | 2,700,000.00 |
| Administrative Expenditure | | | | | |
| T06.1 | BUDGET LINE 21.010408 (STAFF COSTS) | | 662,200.89 | 662,200.89 | 0.00 |
| Total | | | 20,644,600.89 | 5,582,351.72 | 15,062,249.17 |

One additional contract for an amount of EUR 3.63 million was signed during the first days of 2018.

Apart from administrative expenditure, only first pre-financing payments for newly signed contracts were made in 2017. During the first days of 2018, the Trust Fund disbursed additional pre-financings for total of EUR 3.2 million.

| | All payments | | Pre-financings | | Relevant Expenditure | |
|--|------------------|-------------|------------------|-------------|----------------------|-------------|
| | (EUR) | % | (EUR) | % | (EUR) | % |
| Grants in Direct Management | 4,920,151 | 88% | 4,920,151 | 0% | 0 | 0% |
| Budget Support | 0 | 0% | 0 | 0% | 0 | 0% |
| Procurement in Direct Management | 0 | 0% | 0 | 0% | 0 | 0% |
| Indirect Management with International Organizations | 0 | 0% | 0 | 0% | 0 | 0% |
| Indirect Management with EIB and EIF | 0 | 0% | 0 | 0% | 0 | 0% |
| Indirect Management with Development Agencies | 0 | 0% | 0 | 0% | 0 | 0% |
| Indirect Management with Beneficiary countries | 0 | 0% | 0 | 0% | 0 | 0% |
| Administrative expenditure | 662,201 | 12% | 0 | 0% | 662,201 | 100% |
| Other | 0 | 0% | 0 | 0% | 0 | 0% |
| Total: | 5,582,352 | 100% | 4,920,151 | 100% | 662,201 | 100% |

3.3 KPI analysis

General remarks:

The EU Trust Fund for Colombia started its operations in 2017. Until the end of the year, 7 contracts were signed and 5 payments were made, including one transfer of administrative credits. KPI results for 2017 are therefore based on a very limited number of transactions, with a high impact of each individual transaction on the achievement of benchmarks.

The following KPI targets were not met during the reporting period:

KPI 10: % of payments paid within the contractual deadline:

The extended payment delays are due to technical problems with the system in which payments are encoded and executed (ABAC), and in particular with the module specially created for the EU Trust fund for Colombia. These issues were resolved in between. As outlined under general remarks, these problems concerned a very limited number of cases, but have a relatively high impact in % terms.

KPI 19: % of projects visited by Commission staff and/or the HOD

In fact, all operational projects have been visited by Commission staff during the first months of activities. Two projects were signed in December 2017 and were consequently not yet operational by the end of the year.

KPI 20: % contracted of projects in the AEP

First projects started operations during the second semester 2017. No project was therefore scheduled for evaluation in 2017.

KPI 21: Ineligible amounts identified by ex-ante controls as a % of amount claimed.

Only first pre-financing payments were made during 2017. Consequently, no ineligible amounts have been detected.

| Nr | KPI Name | Targets/ Benchmark | Delegations | |
|--------------------------|--|-----------------------|---------------|--|
| 4 | RAL absorption period | Less than 4 | 2.7 | |
| 5 | % of projects with red traffic light for implementation progress | No more than 10% | 0% | |
| 6 | % of projects with red traffic light for achieving results | No more than 10% | 0% | |
| 7 | Reduction of Old Pre-financing | At least 25% | No data found | |
| 9 | Reduction of Old RAL | At least 25% | No data found | |
| 10 | % of payments paid within the contractual deadline | At least 85% | 50% | |
| 11 | % of invoices registered within 7 days | At least 80% | 100% | |
| 19 | % of projects visited by Commission staff and/or the HoD, by project value | At least 80% | 33% | |
| 20 | % contracted of project evaluations in the AEP | At least 75% | 0% | |
| 21 | Ineligible amounts identified by ex-ante controls as a % of amount claimed | At least 2% | 0% | |
| Global Assessment | | | | |

SECTION 4 - MANAGEMENT AND INTERNAL CONTROL

4.1 Control results

4.1.1 General

The Commission implementing decision on the establishment of the EU Trust Fund for Colombia defines that, for the purposes of implementing this Trust Fund, Colombia shall be considered a country in crisis situation in the sense of Article 190(2) of Commission Delegated Regulation (EU) No 1268/2012. Consequently, flexible procedures appropriate to the local environment are used to ensure that the Fund is effective and responsive to the needs identified. These procedures are in accordance with the EU Financial Regulation and the rules set up by the Commission to develop and clarify it. Only contracts under direct (Commission) management have been signed during the first year of operations.

The Trust Fund is subject to an annual external audit. For individual implementation contracts, audits and/or expenditure verifications are carried out at the level of each contract beneficiary.

In the framework of a specific audit planning process, a risk assessment is performed yearly for the entire contract portfolio. If necessary, risk audits will be performed for individual contracts signed by the Trust Fund.

4.1.2 Results of ex-ante controls

Only first pre-financing payments were made during 2017. Consequently, no ineligible amounts have been detected.

4.1.3 Results of external audits

The EU Trust Fund for Colombia will be subject to a first external audit in 2018. Individual contracts started only in 2017 and have not yet been audited.

4.1.4 Fraud prevention and detection

No cases forwarded for investigation.

4.2 Observations and recommendations made by IAS/ECA

No observations or recommendation have been received.

4.3 Assessment of the effectiveness of the internal control systems

The EU Trust Fund for Colombia operates within the general system of internal control defined by the Commission.

During its first year of operations the Trust Fund has progressively put in place the required organisational structure and internal control systems in accordance with the standards and having due regard to the risks associated with the environment in which it operates. Procedures and circuits are still being fine-tuned in order to strike the balance between the achievement of all control objectives and the need for a rapid and flexible implementation of activities.

In December 2017 the TF manager evaluated the effectiveness of control systems in place by means of an ad-hoc assessment, based on the Commission's internal control standards and his own appreciation of risks. No significant control weakness was detected.

Exceptions, derogations, prior approvals and non-compliance events occurred during the reporting period have been registered and documented. All exceptions granted in 2017 are in line with the regulation in place.

The contracts and agreements signed with third parties authorise the Commission to carry out controls on the spot. During the second semester of 2017 the EU Delegation undertook several control missions in order to assess the operational and contractual progress of the first projects signed by the Trust fund in early 2017.

4.4 Conclusions as regards assurance

During the reporting period internal control systems functioned effectively and provided sufficient assurance concerning the legality and regularity of operations. During 2018, financial circuits and procedures will be further fine-tuned to the specificities of the Trust Fund.

SECTION 5 - Annexes

Annex 1 - List of derogations, exceptions, non-compliance events, prior approvals and events to be reported

| Ref | Reference | Contractor | Contracted (EUR) | Category | Description |
|--------------------------------|--|---|------------------|----------------------|--|
| Operational Expenditure | | | | | |
| T06.2 | RUTAS PARA LA PAZ – NORTE VALLE DEL CAUCA-INFIVALLE | INSTITUTO FINANCIERO PARA EL DESARROLLO DEL VALLE DEL CAUCA (INFIVALLE) | 1,400,000 | Event to be reported | 20B/V9 - Use of direct award for grants without call for proposals: Emergency assistance (EDF) or crisis situation (following declaration of crisis situation) |
| T06.3 | EUTF "FRONTERAS PARA LA PAZ" | INSTITUTO DE INVESTIGACIONES AMBIENTALES DEL PACIFICO JOHN VON NEUMANN | 3,200,000 | Event to be reported | 20B/V9 - Use of direct award for grants without call for proposals: Emergency assistance (EDF) or crisis situation (following declaration of crisis situation) |
| T06.4 | EUTF "MASCAPAZ/INSTITUTO SINCHI | INSTITUTO AMAZONICO DE INVESTIGACIONES CIENTIFICAS SINCHI | 3,200,000 | Event to be reported | 20B/V9 - Use of direct award for grants without call for proposals: Emergency assistance (EDF) or crisis situation (following declaration of crisis situation) |
| T06.5 | EUTF "PAZADENTRO"/ASOCIACION DE CABILDOS NASA CHA CHA | ASOCIACION DE CABILDOS NASA CHA CHA | 3,200,000 | Event to be reported | 20B/V9 - Use of direct award for grants without call for proposals: Emergency assistance (EDF) or crisis situation (following declaration of crisis situation) |
| T06.7 | PARA COLOMBIA DE LA UNION EUROPEA/AECOM INTERNATIONAL DEVELOPMENT EUROPE S.L. | AECOM INTERNATIONAL DEVELOPMENT | 3,132,400 | Event to be reported | 20B/V9 - Use of direct award for grants without call for proposals: Emergency assistance (EDF) or crisis situation (following declaration of crisis situation) |
| T06.8 | IVMF – TERRITORIOS CAQUETENOS SOSTENIBLE PARA LA PAZ | INSTITUTO MARQUES DE VALLE FLOR | 3,150,000 | Event to be reported | 20B/V9 - Use of direct award for grants without call for proposals: Emergency assistance (EDF) or crisis situation (following declaration of crisis situation) |
| T06.10 | PROYECTO LA PAZ UNICA ESPERANZA PARA EL DESARROLLO ECONOMICO Y SOCIAL – PUEDES | COMITATO INTERNAZIONALE PER LO SVILUPPO DEI POPOLI ASSOCIAZIONE | 2,700,000 | Event to be reported | 20B/V9 - Use of direct award for grants without call for proposals: Emergency assistance (EDF) or crisis situation (following declaration of crisis situation) |

Annex 2 - Questionnaire on the effectiveness of ICS implementation

ICS 1. Mission: The DG's raison d'être is clearly defined in up-to-date and concise mission statements developed from the perspective of the DG's customers.

1. Is the DG's/Directorate's/Unit's mission statement up-to-date and sufficiently instructive? (An effective mission statement is a concise statement developed from the perspective of the DG's/Directorate's/Unit's customers. It should answer two basic questions: Why do we exist? How do we fit within the broader Commission architecture?)

My assessment is positive. Well defined in the constitutive agreement.

ICS 2. Ethical and Organisational Values: Management and staff are aware of and share appropriate ethical and organisational values and uphold these through their own behaviour and decision-making.

2. Is the ethical guidance concise and user-friendly? (The way the code of conduct/guidance is written will affect its effectiveness. Studies show that the most effective codes of conduct are those that are short and concise, focus on a few main messages and utilise a straightforward vocabulary.)

My assessment is positive. Concise reminders from DG DEVCO forwarded to all staff.

ICS 3. Staff Allocation and Mobility: The allocation and recruitment of staff is based on the DG's objectives and priorities. Management promote and plan staff mobility so as to strike the right balance between continuity and renewal.

3. Do management have sufficient and relevant information about priorities and staff workloads as well as required and available skills?

My assessment is positive. Flexibility shown by management to deal with workload pressures under the EU Trust Fund was exemplary.

4. Are the root causes of any abnormal staff turnover sufficiently analysed and addressed?

My assessment is positive. No abnormal staff turnover.

5. In the event of "excessive" staff turnover, is appropriate action taken to retain staff with the required skills?

My assessment is positive. No abnormal staff turnover.

ICS 4. Staff Appraisal and Development: Staff performance is appraised annually. Adequate measures are taken to develop the skills necessary to achieve the objectives set.

6. Are staff appraisals used effectively by managers and staff as a means to improve performance?

My assessment is positive.

7. Do staff receive concrete, useful feedback that helps them to improve?

My assessment is positive.

8. Is sufficient time and care devoted to the process in order that the dialogue and report are meaningful practical aids to improving performance and identifying training needs?

My assessment is positive.

ICS 5. Objectives and Performance Indicators: The DG's objectives are clearly defined and updated when necessary. These are formulated in a way that makes it possible to monitor their achievement. Key performance indicators are established to help management evaluate and report on progress made in relation to their objectives.

9. Are the DG's/Directorate's/Unit's AMP objectives known to staff and meaningful?

My assessment is positive.

10. Are the DG's/Directorate's/Unit's performance indicators meaningful, i.e. do they actually support and facilitate the management and monitoring of the DG's activities?

My assessment is positive. Specific KPIs for EUTF Colombia have been established.

11. Are the performance indicators focused on the DG's/Directorate's/Unit's key activities and risks? Too many or too detailed indicators may be confusing and ineffective.

My assessment is positive. KPIs are a very useful tool. I think all staff would benefit from a deeper knowledge of DEVCO Results Framework and its annual evolution in terms of goals met.

ICS 6. Risk Management Process: A risk management process that is in line with applicable provisions and guidelines is integrated into the annual activity planning.

12. Is the risk management concept sufficiently understood by management and staff?

My assessment is positive.

13. Is risk management regularly considered in Directorate/Unit meeting?

My assessment is positive.

14. Is the DG's risk management process user-friendly and pragmatic?

My assessment is positive.

15. Is risk management process generally perceived internally as a useful and necessary process and not as a bureaucratic burden?

My assessment is positive. The process could be more participative.

ICS 7. Operational Structure: The DG's operational structure supports effective decision-making by suitable delegation of powers. Risks associated with the DG's sensitive functions are managed through mitigating controls and ultimately staff mobility. Adequate IT governance structures are in place.

16. Is the operational structure of your DG/Directorate/Unit working properly or are there operational issues or problems that negatively impact on DG/Directorate/Unit performance or control environment?

My assessment is positive.

17. Are the nature and scope of delegated functions and powers clear to all persons concerned?

My assessment is positive.

18. Are the risks associated with the delegated functions and powers sufficiently analysed?

My assessment is positive.

19. Where sensitive functions have been removed and allocated to a different member of staff, is management satisfied that the risks involved have been effectively mitigated?

My assessment is positive.

20. Where additional mitigating controls have been put in place, is management satisfied that these controls are effective and that the risks involved have been reduced to an acceptable level (considering impact and likelihood of the risk)?

My assessment is positive. No additional mitigating controls were necessary.

ICS 8. Processes and Procedures: The DG's processes and procedures used for the implementation and control of its activities are effective and efficient, adequately documented and compliant with applicable provisions. They include arrangements to ensure segregation of duties and to track and give prior approval to control overrides or deviations from policies and procedures.

21. Are the main processes and procedures used for the implementation and control of the DG's/Directorate's/Unit's activities documented in a user-friendly fashion?

My assessment is positive.

22. Are they readily accessible?

My assessment is positive.

23. Are they kept up to date?

My assessment is positive.

24. Are there arrangements in place to ensure data protection is applied to manual processes?

My assessment is positive. Clear standard written guidelines on how to deal with manual processes is needed, especially in relation to EUTFs.

25. Have management performed a risk assessment of their main processes and procedures, when appropriate and for example in case of major modifications? (if not already covered through the AMP risk management exercise - see ICS 6)

My assessment is positive.

26. Accordingly, have the most vulnerable parts of the processes and procedures been identified and appropriate mitigating controls been implemented?

My assessment is positive.

27. Are the process controls in place adequately designed?

My assessment is positive.

ICS 9. Management Supervision: Management supervision is performed to ensure that the implementation of activities is running efficiently and effectively while complying with applicable provisions.

28. Are the supervisory activities sufficiently focused on high-risk areas?

(The following situations would typically warrant an increased level of supervision: - Complex operations; - Transactions of high monetary value; - Low control consciousness among staff; - Lack of experienced or skilled personnel; - Reorganisation or significant modification of operating activities; - New or revamped IT systems; - Potential conflicts of interest or influence from external parties; - Activities of a politically sensitive nature; - Activities impacting significantly on the working conditions of staff (health, safety, security)).

My assessment is positive.

29. Is there systematic follow-up of significant issues identified through the supervisory activities?

My assessment is positive. Supervision of those activities takes places on a rolling basis.

30. If implementing bodies are responsible for carrying out actions (e.g. Member States or agencies), has appropriate supervision or follow-up been established by the responsible Commission service?

My assessment is positive. A dedicated monitoring mechanism has been established for EUTF projects. In addition, coordinating committees by Department with all implementing partners involved have been set up.

31. Do management have satisfactory evidence that key controls in place are operating as intended in practice? (for example via the results of supervisory activities, audits, investigations and other relevant sources of information)

My assessment is positive.

32. Are all reported internal control weaknesses properly analysed and addressed where necessary?

My assessment is positive.

ICS 10. Business Continuity: Adequate measures are in place to ensure continuity of service in case of "business-as-usual" interruption. Business Continuity Plans are in place to ensure that the Commission is able to continue operating to the extent possible whatever the nature of a major disruption.

Continuity of Service:

33. Are the DG's procedures to ensure continuity of service (handover arrangements, backup procedures, etc.) sufficiently known, readily accessible and applied in practice?

My assessment is positive.

Business Continuity Plan:

34. Are management and relevant staff sufficiently aware and appropriately trained regarding the BCP?

My assessment is positive.

35. Is the BCP easily understandable and readily accessible to those who need it when they need it?

My assessment is positive.

ICS 11. Document Management: Appropriate processes and procedures are in place to ensure that the DG's document management is secure, efficient (in particular as regards retrieving appropriate information) and complies with applicable legislation.

36. Are documents adequately protected against destruction, theft, fire, etc.?

I cannot assess because I am not aware of the back-up systems used.

37. Are the procedures for registration sufficiently known and applied in practice?

My assessment is positive.

38. Are the procedures for filing sufficiently known?

My assessment is positive.

39. Are applicable rules (Commission and DG-specific) regarding handling of sensitive documents sufficiently known and applied in practice?

My assessment is positive.

40. Are management and staff sufficiently aware of applicable retention periods for documents?

My assessment is positive.

ICS 12. Information and Communication: Internal communication enables management and staff to fulfil their responsibilities effectively and efficiently, including in the domain of internal control. Where appropriate, the DG has an external communication strategy to ensure that its external communication is effective, coherent and in line with the Commission's key political messages. IT systems used and/or managed by the DG (where the DG is the system owner) are adequately protected against threats to their confidentiality and integrity.

41. Is the information provided in the DG's/Directorate's/Unit's management scoreboards pertinent and useful for the management of these activities?

My assessment is positive.

42. Have the current arrangements used for internal communication been analysed?

My assessment is positive.

43. Is feedback from target audiences regarding communication impact obtained and analysed?

My assessment is positive.

44. Is relevant feedback escalated to the appropriate level and used to adapt ongoing communication strategies?

I cannot assess because I am not directly involved.

45. Is Information System Security a regular topic at management meetings?

My assessment is positive.

46. Is feedback from IT users regarding system performance collected and analysed, given that systematic collection and analysis of comments and suggestions from IT users (through surveys or channels for ad-hoc feedback) can be a good way of detecting effectiveness and efficiency issues?

My assessment is positive.

47. Are statistics on system down-time, server capacity and other performance indicators regularly analysed?
I cannot assess because... this is out of my duties as EUTF manager

ICS 13. Accounting and Financial Reporting: Adequate procedures and controls are in place to ensure that accounting data and related information used for preparing the organisation's annual accounts and financial reports are accurate, complete and timely.

48. Are accounting data quality controls pertinent and sufficiently documented? (Such controls may, for example, include analyses of general accounts, analysis of ageing balances of outstanding invoices, outstanding pre-financing, separation of duties, reviews of reports, sample testing, review of account reconciliations, checks of IT system interfaces, etc.)

My assessment is positive.

49. Have the guidelines proposed by the Accounting Officer on the accounting quality project been put in place?

My assessment is positive.

ICS 14. Evaluation of Activities: Evaluations of expenditure programmes, legislation and other non-spending activities are performed to assess the results, impacts and needs that these activities aim to achieve and satisfy.

50. Are the evaluation reports used by management in practice? (i.e. do they have a real impact on the DG's decision-making or the policy and legislative proposals prepared by the DG)

My assessment is positive.

51. Are evaluation results communicated in such a way that they ensure maximum use of the results and that they meet the needs of decision-makers and stakeholders?

My assessment is positive.

ICS 15. Assessment of Internal Control Systems: Management assess the effectiveness of the DG's key internal control systems, including the processes carried out by implementing bodies, at least once a year.

52. Is the self-assessment well organised, pragmatic and value-adding?

My assessment is positive but changes are needed. Responding these questions as manager of one of the EUTFs it is sometimes misleading since we only provide a Delegation view. Some questions are better answered at DG level and not from a Delegation. There could be an optional answer to refer the question to HQs.

53. Is the self-assessment exercise sufficiently sponsored by senior management?

My assessment is positive.

54. Is the self-assessment focused on the DG's main activities and risks? (A too wide or too detailed scope may reduce its effectiveness).

My assessment is positive.

55. Are self-assessment results sufficiently supported, for example via references to other relevant sources?

My assessment is positive.

Annex 3 - KPI Report (DWH Report)

| Nr | KPI Name | Targets/ Benchmark | Delegations | |
|--------------------------|--|-----------------------|---------------|--|
| 4 | RAL absorption period | Less than 4 | 2.7 | |
| 5 | % of projects with red traffic light for implementation progress | No more than 10% | 0% | |
| 6 | % of projects with red traffic light for achieving results | No more than 10% | 0% | |
| 7 | Reduction of Old Pre-financing | At least 25% | No data found | |
| 9 | Reduction of Old RAL | At least 25% | No data found | |
| 10 | % of payments paid within the contractual deadline | At least 85% | 50% | |
| 11 | % of invoices registered within 7 days | At least 80% | 100% | |
| 19 | % of projects visited by Commission staff and/or the HoD, by project value | At least 80% | 33% | |
| 20 | % contracted of project evaluations in the AEP | At least 75% | 0% | |
| 21 | Ineligible amounts identified by ex-ante controls as a % of amount claimed | At least 2% | 0% | |
| Global Assessment | | | | |

SECTION 6 – DECLARATION OF ASSURANCE (AND RESERVATIONS)

I, the undersigned, Francisco Garcia, Manager of the European Union Trust Fund for Colombia,

In my capacity as authorising officer by sub-delegation

Declare that the information contained in this report gives a true and fair view. State that I have reasonable assurance that the resources assigned to the activities described in this report have been used for their intended purpose and in accordance with the principles of sound financial management, and that the control procedures put in place give the necessary guarantees concerning the legality and regularity of the underlying transactions.

This reasonable assurance is based on my own judgement and on the information at my disposal, such as the results of the self-assessment, ex-post controls, the opinion of the Internal Auditor on the state of control, the observations of the Internal Audit Service for years prior to the year of this declaration.

Confirm that I am not aware of anything not reported here which could harm the interests of the European Union Trust Fund for Colombia.

Bogotá, 15 February 2018

**Francisco Garcia
(SIGNED)**

ANNEX 9: Evaluations and other studies finalised or cancelled during the year

| No used in Annex3 MP2017 | Title | Reason | Scope | Type | Associated DGs | Costs (EUR) | Comments | Reference |
|--|--|-----------|---|------|--------------------|-------------|---|--|
| I. Evaluations finalised or cancelled in 2017 | | | | | | | | |
| a. Evaluations finalised in 2017 | | | | | | | | |
| 1 | Evaluation of EU cooperation with Pakistan (2007 - 2014) | MFF | All EU development actions in Pakistan over 2007 - 2014 | E | EEAS | 259,767 | | https://ec.europa.eu/europeaid/strategic-evaluation-eu-cooperation-pakistan-2007-2014-0_en |
| 2 | Evaluation of the EU development cooperation support to higher education in partner countries | O | Thematic: all programmes focused on Higher Education including Erasmus Mundus | O | EAC | 499,614 | Building block that will feed into major evaluations. | https://ec.europa.eu/europeaid/strategic-evaluation-eu-development-co-operation-support-higher-education-partner-countries-2007_en |
| 3 | Evaluation of Blending | MFF | EU regional blending facilities | E | ECFIN, NEAR, CLIMA | 489,279 | Word 'mechanisms' was finally taken out of the title. | https://ec.europa.eu/europeaid/evaluation-blending_en |
| 4 | Evaluation of the EU approach to building resilience to withstand food crises in African Drylands (Sahel and horn of Africa - 2007-2015) | O | Thematic evaluation | O | ECHO | 399,632 | Building block that will feed into major evaluations | Strategic Evaluation of the EU approach to resilience to withstand food crises in African Drylands (Sahel and Horn of Africa) 2007-2015 - European Commission |
| 6 | Evaluation of EU cooperation through Delegated Cooperation | O | Aid modality: Delegation and Transfer Agreements | O | | 469,276 | Building block that will feed into major evaluations | https://ec.europa.eu/europeaid/evaluation-eu-aid-delivery-mechanism-delegated-cooperation-2007-2014_en |
| 8 | Evaluation of EU Joint Programming Process of Development Cooperation (2011-2015) | O | Process evaluation of the EU-Member States Joint programming | | EEAS | 334,926 | Building block that will feed into major evaluations | https://ec.europa.eu/europeaid/evaluation-eu-joint-programming-process-development-cooperation-2011-2015_en |
| 9 | Joint Evaluation of Budget Support to Ghana (2005-2015) | O | Geographic Evaluation - Budget Support of the EU+MSs and the WB | O | EEAS | 419,488 | Building block that will feed into major evaluations | https://ec.europa.eu/europeaid/joint-strategic-evaluation-budget-support-ghana-2005-2015_en |
| 14 | Evaluation of Development Co-operation Instrument (DCI) | CWP, LMMF | DCI | R | EEAS | 419,761 | | SWD(2017) 600 https://ec.europa.eu/europeaid/external-financial-instruments-evaluations_en |

| No used in Annex3 MP2017 | Title | Reason | Scope | Type | Associated DGs | Costs (EUR) | Comments | Reference |
|--------------------------|---|---------------------------------------|--|------|----------------|-----------------|--|---|
| 15 | Evaluation of Greenland Decision (GD) | CWP, LMMF | GD | R | EEAS | Included in DCI | | SWD(2017) 609; https://ec.europa.eu/europeaid/external-financial-instruments-evaluations_en |
| 16 | Evaluation of Common Implementing Regulation (CIR) | CWP, LMMF | CIR | R | EEAS | Included in DCI | | SWD(2017) 606; https://ec.europa.eu/europeaid/external-financial-instruments-evaluations_en |
| 17 | Evaluation of the Instrument for Nuclear Safety Cooperation (INSC) | CWP, LMMF | INSC | R | EEAS | 283,230 | | SWD(2017) 605; https://ec.europa.eu/europeaid/external-financial-instruments-evaluations_en |
| 18 | Evaluation of the European Instrument for Democracy and Human Rights (EIDHR) | CWP, LMMF | EIDHR | R | EEAS | 299,988 | | SWD(2017) 604; https://ec.europa.eu/europeaid/external-financial-instruments-evaluations_en |
| 19 | Evaluation of 11th European Development Fund (EDF) | CWP, LMMF | EDF | R | EEAS | 565,018 | | SWD(2017) 601; https://ec.europa.eu/europeaid/external-financial-instruments-evaluations_en |
| 20 | Evaluation of Instrument contributing to Stability and Peace (IcSP) | CWP, LMMF | IcSP | R | LEADING FPI | 286,220 | | SWD(2017) 607; https://ec.europa.eu/europeaid/external-financial-instruments-evaluations_en |
| 21 | Evaluation of Partnership Instrument (PI) | CWP, LMMF | PI | R | LEADING FPI | 305,749 | | SWD(2017) 608; https://ec.europa.eu/europeaid/external-financial-instruments-evaluations_en |
| NA | Evaluation of EU Budget Support to Paraguay (2006-2014) | O | Geographic Evaluation - Budget Support of the EU to Paraguay | O | EEAS | 299,912 | Building block that will feed into major evaluations | https://ec.europa.eu/europeaid/evaluation-budget-support-paraguay-2006-2014_en |
| 62 | Support to HQ and Delegations for the implementation of Budget Support operations | To improve the overall quality of the | To improve the quality of budget support programmes in Tajikistan, Pakistan and Bangladesh | I | | 72,959 | | 3 country studies produced |

| No used in Annex3 MP2017 | Title | Reason | Scope | Type | Associated DGs | Costs (EUR) | Comments | Reference |
|---|--|------------------------------|--|------|----------------|-------------|--|----------------------------------|
| | | BS operations in Asia region | | | | | | |
| b. Evaluations cancelled in 2017 | | | | | | | | |
| II. Other studies finalised or cancelled in 2017 | | | | | | | | |
| a. Other studies finalised in 2017 | | | | | | | | |
| 59 | Eurobarometer | O | Public approval of development cooperation | O | N/A | 240,000 | reason : monitoring of development policy perception and input for communication strategy, type: public poll | |
| 63 | Joint Africa-EU Strategy (JAES) Review | O | Review of 10 years of the Joint Africa-EU Partnership: to "identify strengths and weaknesses of the JAES and its implementation and draw up lessons learnt in view of the Africa-EU Summit in November 2017, which should define the focus of JAEs for the period 2018-2020. | I | | 87,500 | The study has been undertaken for the Commission services internal use only and decision has been made not to make it public. The main purpose of the study was to present a forward-looking review of the Africa-EU Partnership to inform the preparatory process of the 5th Africa-EU Summit. The review provides an assessment of how the partnership has evolved since 2007 and the ways in which certain core issues have been addressed, such as the continental projections of the Joint Africa-EU Strategy (JAES) and their coexistence with several other frameworks, the role of the institutions, the role of EU Member States and African States, and the role of civil society. It provides an assessment of the Africa-EU Partnership, its governance modalities and its impact on the overall implementation of | No reference, internal use only. |

| No used in Annex3 MP2017 | Title | Reason | Scope | Type | Associated DGs | Costs (EUR) | Comments | Reference |
|--------------------------|--|--------|---|------|----------------|-------------|--|---|
| | | | | | | | the JAES Roadmap. It reviews related political dialogue and cooperative action, and identifies the main outputs of the Africa-EU Partnership. It then identifies the main strengths and weaknesses of the Africa-EU Partnership, and assesses the monitoring and evaluative mechanism. Finally, it identifies areas of common concern that have served as a basis for setting a positive agenda for the 5th Africa-EU Summit (Ivory Coast, November 2017). | |
| 64 | 2016 RER study | O | All DEVCO contracts closed between September 2015 and August 2016 | I | N/A | 633,415 | Study for assurance purposes | Ares(2017)2141931 - 26/04/2017 |
| 70 | Overview of Private Sector in Central Asia | MFF | Private Sector Development | E | N/A | 81,824 | N/A | |
| 61 | Operational Guidance on the preparation and implementation of EU financed actions specific to countering terrorism and violent extremism in third countries. | O | Thematic- Counter-terrorism and violent extremism | I | N/A | 295,000 | In the last 15 years, there has been a gradual expansion of EU development and other cooperation policies into security-related areas, and this is likely to grow still further. The "Operational Guidelines on the preparation and implementation of EU financed actions specific to countering terrorism and violent extremism in third countries" developed by DEVCO in | https://ec.europa.eu/europeaid/sites/devco/files/eu_ct_cve_guidelines.pdf |

| No used in Annex3 MP2017 | Title | Reason | Scope | Type | Associated DGs | Costs (EUR) | Comments | Reference |
|---|--|--------|---|------|----------------|-------------|--|-----------|
| | | | | | | | November 2017, are intended to provide adequate guidance to EU staff working in those areas. | |
| b. Other studies cancelled in 2017 | | | | | | | | |
| 65 | Eurobarometer | O | Public approval of development cooperation | O | N/A | 250,000 | Eurobarometer was cancelled due to expiration of the framework contract with DG Comm. | |
| 67 | Comparative analysis of donors' engagement with more advanced developing countries | O | Linked to the implementation of the new European Consensus on Development | I | | 150,000 | This study was cancelled. The main reason for its cancellation was to avoid a duplication with the work done in the context of the "High Level Seminar on Tailored Partnership in the context of the 2030 Agenda (October 2017). Indeed, the seminar was preceded and informed by an innovative and highly sound Analytical Report reflecting the state-of-the-art academic research on topics that were supposed to be covered by the external study. | |
| 71 | Study Yemen | O | To provide a risk assessment to convey further funding to UNICEF (ie DEC 23-817 on Social Welfare Fund) | I | | 120,000 | Due to the deteriorating security situation in Yemen it was not possible to carry out the planned evaluations in 2017. In 2018 the EU DEL will re-assess the possibility to perform these evaluations if the security situation in the country improves. | |

ANNEX 10: Analysis of DG DEVCO Key Performance Indicators (KPI) for 2017

I – Introduction

KPIs are at the basis of the assurance provided by the Heads of Delegations and by DEVCO Directors in their External Assistance Management Reports.

They feed directly into the Annual Activity Report of DG DEVCO, supporting the Declaration of Assurance of the Director-General.

KPIs are also used by DG DEVCO as a management tool. They identify targets or benchmarks on key issues of financial management, audits and controls. An analysis of KPI's results versus targets is regularly presented to Management and a follow-up is ensured by the concerned services at Headquarters and the EU Delegations through the established action plans and regular review of progress made.

The purpose of this report is to present the results of DEVCO⁷⁷ KPIs on 31/12/2017 for 86 "EAMR Delegations" implementing projects as per Budget devolution and 43 HQ units managing projects or financial transactions centrally and to decide on necessary actions.

The main variances compared to the annual benchmarks are highlighted. Correlations between KPIs and constraints that may have a negative impact are examined. KPI values are based on the data as registered in the systems (ABAC, CRIS, Audits, BPC) on 31/12/2017. They are presented in the frozen version of the [KPI Dashboard](#).

The report includes a detailed analysis of 2017 performance on projects implementation and results (KPI-5 and KPI-6).

A KPI definition and benchmark overview is available at the very end of this Annex.

⁷⁷ DEVCO KPIs only cover transactions for which the Director General of DG DEVCO is the Authorising Officer by Delegation. Transactions made in the framework of the cross-sub-delegation made by DEVCO to other DGs (including DG NEAR) are not covered by the report.

II – Executive summary

Performance Indicators (KPI) are grouped in three categories: sound financial management, effectiveness of the internal control systems and effectiveness of the audit system. The KPI results are assessed versus the benchmarks through a “traffic lights” system.

The global results for DEVCO at the end of 2017 are presented in the table below.

| KPI Name | | KPI result | Annual Target/Benchmark |
|---|--|-------------|-----------------------------|
| A - Sound financial management and effective use of EC Resources | | | |
| K1 | Accuracy of initial annual financial forecast for payments | 101.63% ▲ | From 90% to 110% |
| K2 | Accuracy of initial annual financial forecast for contracts | 108.96% ▲ | From 90% to 110% |
| K3 | Accuracy of initial annual financial forecast for decisions | 106.73% ▲ | From 90% to 110% |
| K4 | RAL absorption period | 3.7 years ▲ | Less than 4 years |
| K5 | % of Projects with Red Traffic Light for progress in implementation | 3.31% ▼ | Max 10% |
| K6 | % of Projects with Red Traffic Light for achieving results | 3.85% ▲ | Max 10% |
| K7 | Reduction of old pre-financing | 37.60% ▲ | 25% |
| K8 | Expired contracts as a % of the contract portfolio | 14.95% ▼ | 15% |
| K9 | Reduction of old RAL | 38.49% ▼ | 25% |
| K10 | % of payments paid within contractual deadline | 89.10% | 85% |
| K11 | % of invoices registered within 7 days | 89.51% | 80% |
| K12 | Respect of flexibility arrangements for the use of staff in Delegations | 96.51% ▲ | Yes for 100% of Delegations |
| B – Effectiveness of internal control systems (ICS) | | | |
| K13 | % of green traffic lights for the effectiveness of the two ICS related to mission and values in Delegations | 97.67% ▲ | 80% |
| K14 | % of green traffic lights for the effectiveness of the two ICS related to human resources in Delegations | 95.09% ▲ | 80% |
| K15 | % of green traffic lights for the effectiveness of the two ICS related to planning and risk management in Delegations | 95.96% ▲ | 80% |
| K16 | % of green traffic lights for the effectiveness of the five ICS related to operations and control activities in Delegations | 95.95% ▲ | 80% |
| K17 | % of green traffic lights for the effectiveness of the two ICS related to information and financial reporting in Delegations | 95.99% ▲ | 80% |
| K18 | % of green traffic lights for the effectiveness of the three ICS related to evaluation and audit in Delegations | 97.22% ▲ | 80% |
| K19 | % of projects visited by Commission staff and/or by the HOD | 83.22% ▼ | 80% |
| K20 | % contracted of project evaluations in the AEP (Annual Evaluation Plan) | 80.94% ▼ | 75% |
| K21 | Undue payment prevented by ex-ante controls | 2.07% ▼ | 2% |
| C – Effectiveness of audit system | | | |
| K22 | % contractualisation of the annual audit plan: year N | 71.43% ▼ | 60% |
| K23 | % implementation of the annual audit plan: year N-1 | 76.64% | 40% |
| K24 | % implementation of the annual audit plan: year N-2 | 90.48% | 60% |
| K25 | Ineligible amounts identified by audits as a % of the audited amount | 4.66% ▲ | 2% |

Results at global level:

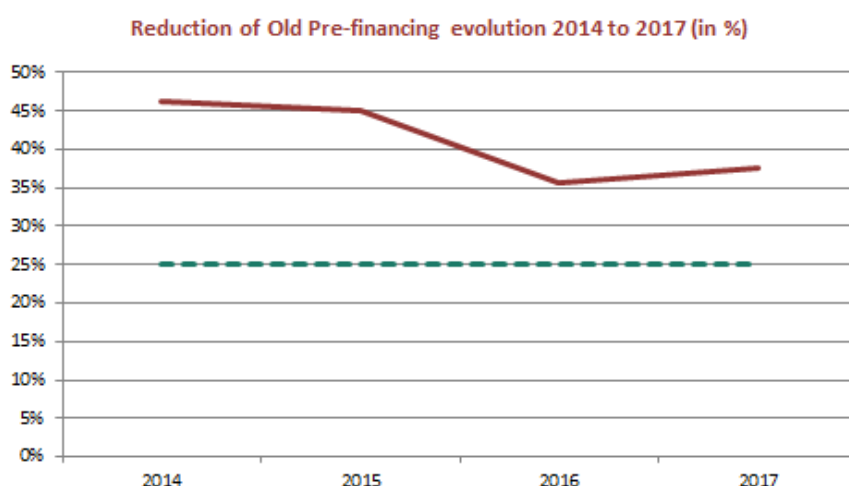
At global level, performance further improved in 2017 with 24 out of 25 KPIs in line with the benchmarks compared to 21 out of 24 KPIs in 2016:

- 11 green out of 12 KPIs in the category 'sound financial management and effective use of European Commission Resources': accuracy of financial forecasts for payments, accuracy of financial forecasts for contracts, accuracy of initial annual financial forecast for decisions, RAL absorption period, % of projects with red traffic light for implementation progress, % of projects with red traffic light for achieving results, Reduction of Old Pre-financing, Expired Contracts as a % of the contract portfolio, Reduction of Old RAL, % of payments paid within the contractual deadline and % of invoices registered within 7 days.
- 9 green KPIs out of 9 in the category 'effectiveness of internal control systems': ICS - Missions & Values, ICS - Human Resources, ICS 4- Planning and Risk Management, ICS - Operations & Control Activities, ICS - Information & Financial Reporting, ICS - Evaluation & Audit, % contracted of project evaluations in the AEP and Ineligible amounts identified by ex-ante controls as a % of amount claimed, percentage of project visited by DEVCO staff in EU Delegations and/or the Head of Delegation.
- 4 green KPIs out of 4 in the category 'effectiveness of audit system (implementation of audit plans and ineligible amounts identified by audits).
- In addition, most of the green KPIs in 2016 have further improved in 2017.

The only KPI not meeting the benchmark in 2017 is the one on the flexibility arrangements for the use of staff in Delegation which were not respected in 3⁷⁸ out of 86 Delegations. Improvement for this KPI will be part of DEVCO's priorities for 2018.

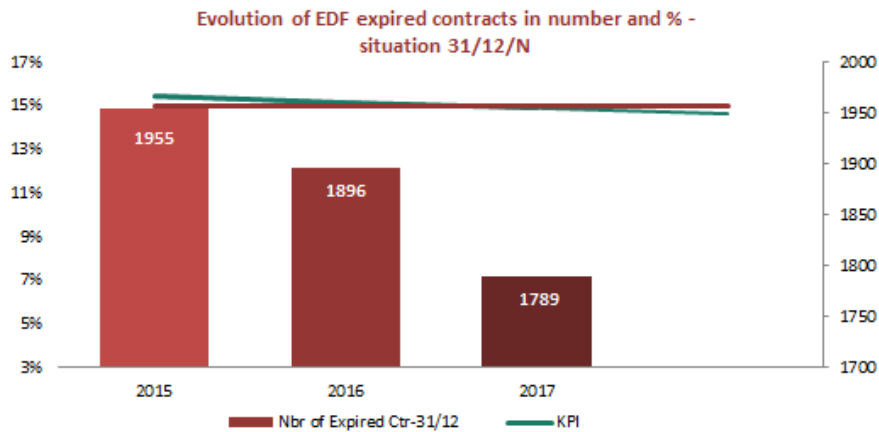
The general trend is positive with steady improvements achieved for most of the KPIs.

- Accuracy of initial annual financial forecast for payments has further improved and remains within the benchmark range of 90%-110% (2017: 101.63%, 2016: 95.45% and 2015: 89.44%).
- Accuracy of initial annual financial forecasts for contracts has further improved and remains within the benchmark range of 90%-110% (2017: 108.96%, 2016: 109.16% and 2015: 126.02%).
- During 2017, DEVCO further reduced (by EUR 1,175 million) the amount of old pre-financing. The reduction rate has always been more than 35% since 2014.

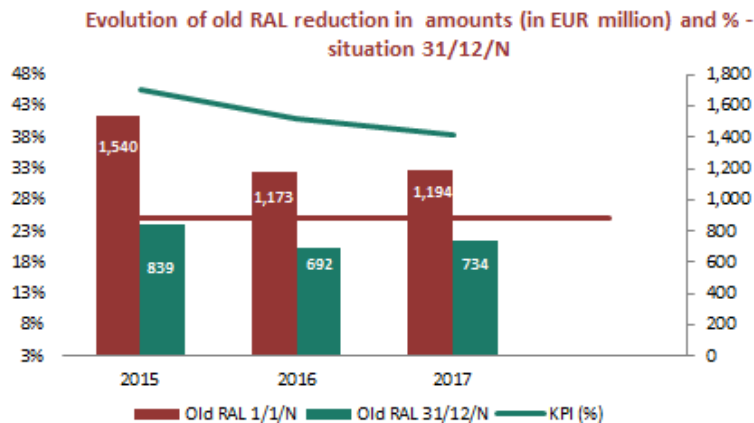


- The KPI on expired contracts continues to improve (2017: 14.95%, 2016: 15.15% and 2015: 15.38%). The evolution in terms of KPI and number of expired contracts is illustrated below.

⁷⁸ Kenya, Lesotho and Tanzania



- The amount of old RAL was already considerably reduced by 2015. This explains the deceleration of the reduction rate (from 51% to 38%) during the last 3 years. However this rate (38%) is still above the target and demonstrates that DG DEVCO is following up closely the old RAL. The graph below shows the evolution of old RAL in amounts and in percentage.



- The implementation of all three audit plans has reached the highest results in 3 years.

Results at Delegation level:

Very good results have been achieved at Delegation level with an increased number of Delegations meeting targets for most of the KPIs in 2017:

| % of green KPIs | 2016 | | 2017 | |
|-------------------|--------------------|-----|--------------------|-------|
| | Nbr of Delegations | % | Nbr of Delegations | % |
| Total Delegations | 86 | | 86 | |
| 80% and more | 36 | 42% | 55 | 64% ▲ |
| 60% and more | 80 | 93% | 82 | 95% ▲ |
| Less than 50% | 1 | 1% | 0 | 0% ▼ |

At the end of 2017 and thanks to the action plans implemented during the year, only 4 Delegations have achieved the benchmarks for less than 60% of their KPIs compared to 6 Delegations at the end of 2016 and 9 at the end of 2015.

| Overall Green KPI Result for | 2016 | 2017 |
|------------------------------|------|------|
| Barbados | 58% | 71% |
| Central African Republic | 52% | 68% |
| Congo (DRC) | 52% | 83% |
| Eritrea | 67% | 58% |
| Mauritania | 71% | 58% |
| South Sudan | 60% | 50% |
| Sudan | 59% | 67% |
| Timor Leste | 59% | 79% |
| Yemen | 45% | 50% |

Priorities for 2018

- Invoice registration and payment time: even though DEVCO has a positive KPI result for invoice registration and payment time (KPI 10 and KPI 11) in 2017, the DG will further reinforce the monitoring on the basis of an enhanced version of the Portfolio Management Dashboard and through the extension of paperless circulation of payment files.
- Respect of flexibility arrangement for the use of staff in Union Delegations: Delegations will be reminded of the applicable rules and procedures regarding the flexibility arrangement for the use of staff in Union Delegations.

III - Detailed analysis

A) Results at KPI level

KPI 1 – Accuracy of initial annual financial forecast for payments

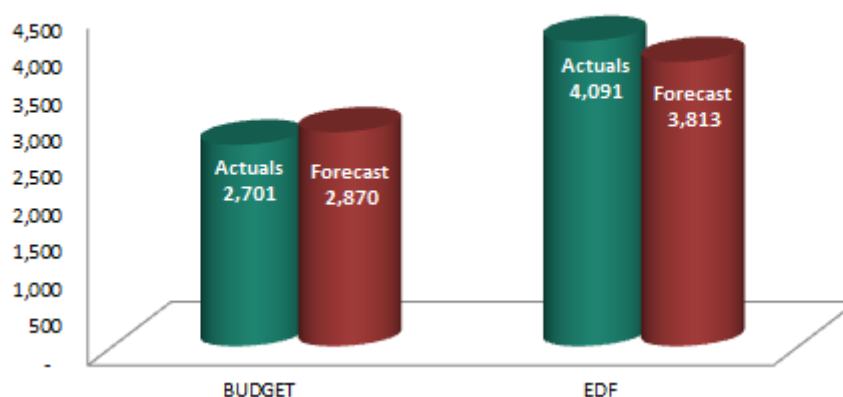
DEVCO achieved an accuracy of 101.63% of its financial forecast for payments for 2017 (benchmark range 90-110%). EUR 6,792 million was paid compared the forecasted amount (EUR 6,683 million).

| 101.63% [▲] | DEVCO D | DEVCO E | DEVCO F | DEVCO G | DEVCO A | DEVCO B | DEVCO C ⁷⁹ | DEVCO R | DG 02 | DG 06 | DIR BCR | Total |
|----------------------------|---------|---------|---------|---------|---------|---------|-----------------------|---------|---------|-------|---------|---------|
| KPI Value | 96.82% | 99.89% | 93% | 89.94% | 79.86% | 108.90% | 185.50% | 107.31% | 112.51% | 0% | 102.39% | 101.63% |
| Actuals (in EUR million) | 1,721 | 1,747 | 1,252 | 637 | 32 | 659 | 569 | 143 | 6 | - | 11 | 6,777 |
| Forecasts (in EUR million) | 1,777 | 1,748 | 1,347 | 708 | 40 | 605 | 307 | 133 | 5 | 2 | 11 | 6,683 |
| Variance (in EUR million) | -57 | -2 | -94 | -71 | -8 | 54 | 262 | 10 | 1 | -2 | 0 | 93 |

Results by fund source:

For Budget the accuracy is 94% and for EDF 107%.

Payments forecasts BUDGET vs EDF - 2017 (in EUR million)



EU Budget: the ratio payments versus forecast is EUR 2,701 million : EUR 2,870 million.

⁷⁹ Note: DEVCO C had forecasted EUR 307 million. The high variance of 262 concerns an additional EUR 300 million which were paid as a contribution of the EDF to the EFSD Guarantee fund (AID.CTR.393786.01), which is a new fund. The contribution was not confirmed during forecasting at the beginning of the year, which is why it was not included.

- 27 Delegations and 15 HQ Units have achieved accuracy within the benchmark of 90%-110%.
- 59 Delegations and 18 HQ Units have achieved accuracy less than 90%.
- 22 Delegations and 5 HQ Units have exceeded the benchmark of 110% (i.e they have paid more than forecasted - by at least 10%).

EDF: the ratio payments versus forecast is EUR 4,091 million : EUR 3,813 million.

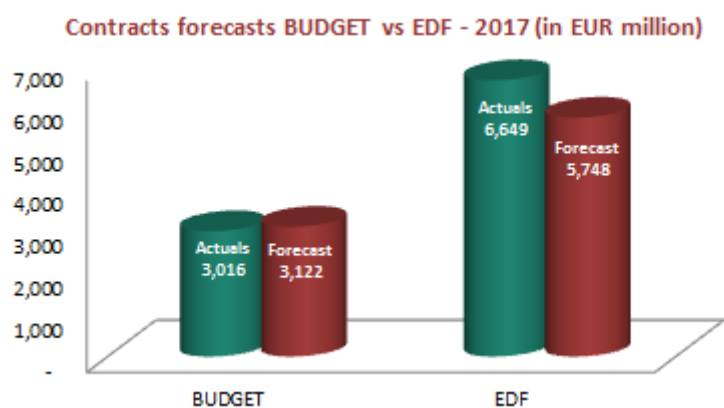
- 31 Delegations and 9 HQ Units have achieved accuracy within the benchmark of 90%-110%.
- 15 Delegations and 13 HQ Units have achieved accuracy less than 90%.
- 8 Delegations and 6 HQ Units have exceeded the benchmark of 110% (i.e they have paid more than forecasted - by at least 10%).

KPI 2 – Accuracy of initial annual financial forecast for contracts

DEVCO achieved an accuracy of 108.96% of its financial forecast for contracts for 2017 (benchmark range 90-110%). The volume of contracts is EUR 9,665 million compared to the forecasted amount (EUR 8,870 million).

| 108.96% [▲] | DEVCO D | DEVCO E | DEVCO F | DEVCO G | DEVCO A | DEVCO B | DEVCO C | DEVCO R | DG 02 | DG 06 | DIR BCR | Total |
|----------------------------|----------------|----------------|---------------|---------------|---------------|---------------|----------------|---------------|----------------|-----------|----------------|----------------|
| KPI Value | 111.46% | 117.89% | 89.56% | 91.21% | 93.22% | 97.78% | 169.91% | 97.03% | 106.81% | 0% | 174.92% | 108.96% |
| Actuals (in EUR million) | 2,366.8 | 2,885.0 | 1,393.1 | 869.1 | 33.9 | 1,008.8 | 948.5 | 143.3 | 5.6 | - | 11.0 | 9,665 |
| Forecasts (in EUR million) | 2,123.5 | 2,447.2 | 1,555.4 | 952.8 | 36.4 | 1,031.7 | 558.3 | 147.7 | 5.3 | 5.6 | 6.3 | 8,870 |
| Variance (in EUR million) | 243.3 | 437.8 | -162.4 | -83.7 | -2.5 | -22.9 | 390.3 | -4.4 | 0.4 | -5.6 | 4.7 | 795 |

Results by fund source:



EU Budget: EUR 3,015 million were contracted. The forecasted amount was EUR 3,122 million (97 % accuracy)

- 22 Delegations⁸⁰ and 9 HQ Units⁸¹ reached the targets of 90-110%.
- Amongst Delegations and HQ Units that did not reach the benchmark of 90%, Cuba (8.29%) and Units A01, F03, B06 and DG06 have contracted less than 10% of their forecasted amounts.

⁸⁰ Colombia, Mauritania, Papua New Guinea, Brazil, Vietnam, Zimbabwe, Laos, Afghanistan, China, Bangladesh, India, South Africa, El Salvador, Cambodia, Namibia, Nicaragua, Bolivia, Paraguay, Nepal, Ghana, Peru and Kazakhstan

⁸¹ DEVCO DG 04, DEVCO C 02, DEVCO B 03, DEVCO B 04, DEVCO G 01, DEVCO E 02, DEVCO C 04, DEVCO R 02 and DG 02

- The 10 Delegations/HQ Units with the largest variance below contract forecasts are presented below.

| Largest variance below Contract forecasts – BUDGET (in EUR million) | | | |
|---|------------------|---------------|----------------|
| Managing Entity | INITIAL FORECAST | ACTUALS | VARIANCE |
| Pakistan PK | 156.48 | 81.65 | - 74.83 |
| Tadzhikistan TJ | 46.85 | 4.85 | - 42.00 |
| DEVCO F 01 | 117.69 | 88.87 | - 28.82 |
| Ecuador EC | 48.65 | 20.28 | - 28.37 |
| Philippines PH | 40.13 | 15.67 | - 24.46 |
| Cameroon CM | 27.40 | 3.72 | - 23.68 |
| DEVCO B 01 | 137.78 | 118.13 | - 19.65 |
| Honduras HN | 33.23 | 19.83 | - 13.40 |
| Cuba CU | 13.84 | 1.15 | - 12.69 |
| DEVCO B 03 | 347.14 | 334.55 | - 12.59 |
| Total | 969.19 | 688.70 | -280.49 |

Pakistan had forecasted about 59 EUR million to be contracted amount for Decision "*Programme for Improved Nutrition in Sindh (PINS)*" –DEC: **38937**- but only about EUR 6 million were contracted and six other contracts are still drafts.

EDF: EUR 6,649 million were contracted. The forecasted amount was EUR 5,747 million (116%).

- 14 Delegations⁸² and 8 HQ Units⁸³ have reached the target of 90%-110%.
- Managing Entities exceeding the forecasts by the biggest amounts are: DEVCO C03 (EUR 400 million)⁸⁴ DEVCO E02 (EUR 125 million), Guinea Conakry (EUR 93 million), Malawi (EUR 68 million) and Zambia (EUR 67 million).
- The 10 Delegations/HQ Units with the lowest accuracy rate (compared to the 90% benchmark) are presented below.

| Largest variance below Contract forecasts - EDF(in EUR million) | | | |
|---|------------------|---------------|-----------------|
| Managing Entity | INITIAL FORECAST | ACTUALS | VARIANCE |
| Nigeria NG | 385.76 | 291.03 | - 94.73 |
| Haiti HT | 213.24 | 120.49 | - 92.75 |
| Fiji FJ | 160.93 | 97.44 | - 63.49 |
| Angola AO | 77.64 | 37.73 | - 39.91 |
| Ethiopia ET | 80.54 | 41.00 | - 39.54 |
| DEVCO C 04 | 30.93 | 6.14 | - 24.78 |
| Benin BJ | 178.20 | 154.16 | - 24.04 |
| Papua New Guinea PG | 44.53 | 30.98 | - 13.55 |
| DEVCO R 05 | 18.47 | 8.67 | - 9.80 |
| South Soudan SS | 21.54 | 12.54 | - 9.01 |
| Total | 1,211.78 | 800.17 | - 411.60 |

Nigeria was mainly impacted by Decision "*EU Support to Response, Recovery and Resilience in Borno State (3RBS)*" – **DEC: 40165** – where only an amount of

⁸² Kenya, Chad, African Union, Congo (D R C), Uganda, Liberia, Swaziland, Niger, Rwanda, Timor Leste, Gambia, Zimbabwe, Somalia, Madagascar

⁸³ C 01, C 02, C 05, B 04, R 01, R 02, G 01 and DG 03

⁸⁴ A contracted amount of EUR 400 million (FED/2017/393-786) under CRIS DECISION *nbr:40589- "Contribution to the EFSD (European Fund for Sustainable Development) Guarantee Fund"* for which no forecasts could have been done in the beginning of the year

EUR 91 million was contracted out of EUR 123 million forecasted and decision "Contribution to the AfIF in support of the Energy Sector in Nigeria (2" - **DEC: 40050** - where EUR 15 million were forecasted and not yet contracted.

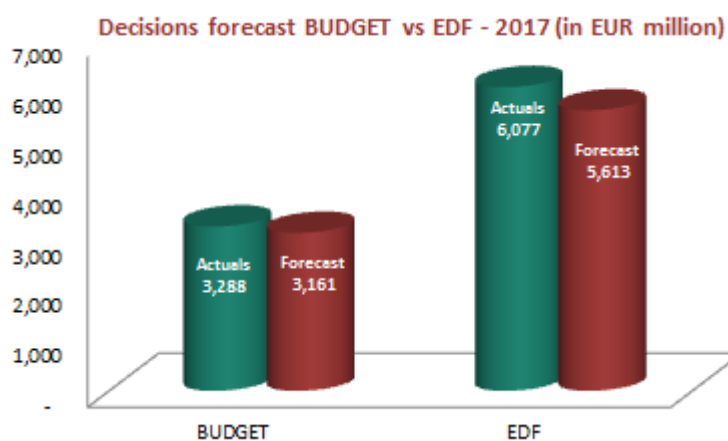
Haïti forecasted a contracted amount of EUR 112 million on Decision "Programme Haitien d'Appui à la Réforme de l'Etat (SBC-II) " - DEC: 39148 - that has not yet been finalised.

KPI 3 – Accuracy of initial annual financial forecast for decisions

The total decided amount at the end of 2017 was EUR 9,364 million, i.e 106.73% of the initial forecasted amount (EUR 8,774 million).

| 106.73% [▼] | DEVCO D | DEVCO E | DEVCO F | DEVCO G | DEVCO A | DEVCO B | DEVCO C ⁸⁵ | DEVCO R | DG 02 | DIR BCR | Total |
|----------------------------|---------------|----------------|----------------|---------------|---------------|-------------|-----------------------|----------------|---------------|---------------|----------------|
| KPI Value | 95.29% | 116.63% | 103.30% | 95.10% | 97.56% | 103% | 144.31% | 113.10% | 91.72% | 31.53% | 106.73% |
| Actuals (in EUR million) | 2,154 | 2,266 | 1,372 | 693 | 277 | 1,246 | 1,176 | 151 | 9 | 19 | 9,364 |
| Forecasts (in EUR million) | 2,260 | 1,943 | 1,328 | 729 | 284 | 1,210 | 815 | 134 | 10 | 61 | 8,774 |
| Variance (in EUR million) | -106 | 323 | 44 | -36 | -7 | 36 | 361 | 18 | -1 | -42 | 590 |

Results by fund source:



EU Budget: The Decisions in 2017 amount for EUR 3,288 million, i.e 104% of the forecasted amount (EUR 3,161 million).

EDF: The Decision in 2017 amount for EUR 6,077 million, i.e 108% of the forecasted amount (EUR 5,613 million).

KPI 4 – RAL absorption

When dividing the RAL amount at the end of 2017 by the annual amount of payment made during the year, it represents an implementation period of less than 4 years which is perfectly normal taking into account the multi-annuality of EU projects.

The global result for DEVCO is 3.7 years on 31/12/2017. This amounts for EUR 27,200 million of RAL versus EUR 7,287 million of payments. This figure has improved compared to 2016 (3.88 years), since the amount of payments in 2017 was higher.

RAL absorption period is a snapshot of the situation of each Delegation at the end of the

⁸⁵ A decided amount of EUR 400 million for CRIS DECISION *nbr:40589* "Contribution to the EFSD (European Fund for Sustainable Development) Guarantee Fund" for which no forecasts could have been done in the beginning of the year.

year. At Delegation level, the Delegations' highest and lowest absorption periods are presented in the tables below:

| TOP 10 Delegations | KPI result | BOTTOM 10 Delegations | KPI result |
|---------------------|------------|-----------------------|------------|
| India IN | 1.51 | Eritrea ER | 28.54 |
| Kazakhstan KZ | 1.63 | Namibia NA | 15.99 |
| Ecuador EC | 1.83 | Ghana GH | 11.84 |
| Cape Verde CV | 1.84 | Gabon GA | 10.90 |
| Guatemala GT | 1.99 | Mauritania MR | 9.83 |
| Swaziland SZ | 2.06 | Djibouti DJ | 9.07 |
| Bolivia BO | 2.10 | Cuba CU | 8.34 |
| Somalia SO | 2.16 | Papua New Guinea PG | 7.86 |
| Union Africaine OUA | 2.25 | Zambia ZM | 7.71 |
| Nepal NP | 2.26 | Burundi BI | 7.51 |

To be noted that KPI 4 can be exceptionally high at one point in time as a result of a combination of high financial amounts committed during the year (as a result of an emergency for example) and low level of payment during the reporting year. In these cases, RAL absorption period will quickly improve as the amount of payment will increase.

KPI 5 – % of projects with red traffic light for implementation progress

The traffic light is computed based on the following question: What is the expected level of scheduled resources the project will be able to use before the end of the project (< 75%: red / 75% - 90%: orange / > 90%, green)?

This year's result for share of projects with red traffic lights looks as follows:

| KPI 5 result | Annual Target/Benchmark | |
|--------------|-------------------------|---------------------------------------|
| 3.31% ▼ | Max 10% | No of projects with red traffic light |

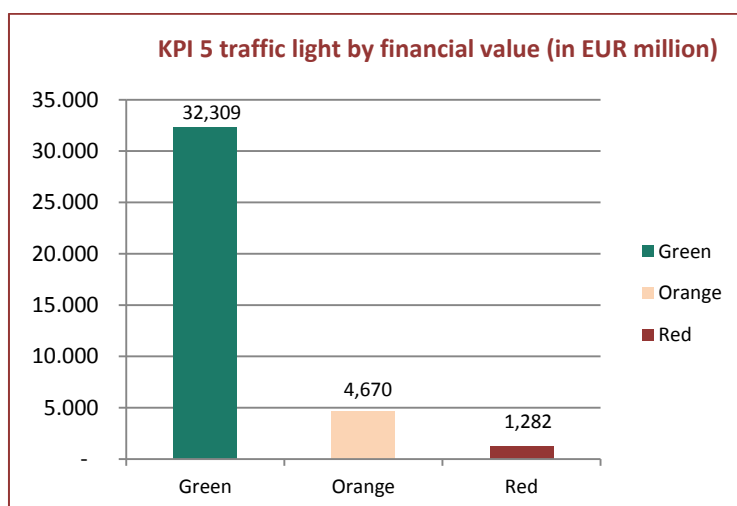
A share of 3.3% of projects received a red traffic light for implementation progress. This is below the benchmark of 10% and represents a decrease compared to last year by 0.31 percentage points. In terms of the corresponding financial amount, this translates into the same share (3.3%) of the overall project budget – see tables below.

Distribution of KPI 5 traffic lights by directorate

| Directorate | Green | Orange | Red | Total (G+O+R) |
|--------------|--------------------------------|------------------------------|-----------------------------|---------------|
| DEVCO A | 28 (96.6%) | 0 (0.0%) | 1 (3.4%) | 29 |
| DEVCO B | 363 (93.1%) | 23 (5.9%) | 4 (1.0%) | 390 |
| DEVCO C | 184 (93.9%) | 10 (5.1%) | 2 (1.0%) | 196 |
| DEVCO D | 810 (82.2%) | 134 (13.6%) | 42 (4.3%) | 986 |
| DEVCO E | 966 (85.6%) | 127 (11.2%) | 36 (3.2%) | 1,129 |
| DEVCO F | 810 (84.4%) | 114 (11.9%) | 36 (3.8%) | 960 |
| DEVCO G | 635 (84.4%) | 91 (12.1%) | 26 (3.5%) | 752 |
| Task Force | 2 (100.0%) | 0 (0.0%) | 0 (0.0%) | 2 |
| Total | 3,798 (85.5%) | 499 (11.2%) | 147 (3.3%) | 4,444 |

Distribution KPI 5 traffic light by financial value:

| | Green | Orange | Red | Total (G+O+R) |
|--|--------|--------|-------|---------------|
| Project financial value (in EUR million) | 32,309 | 4,670 | 1,282 | 38,261 |



KPI 6 – % of projects with red traffic light for achieving results

The traffic light is computed based on the following two questions for each project:

6.1. *What is the likely level that the projects will achieve in terms of output targets (< 75%, red; 75% - 90%, orange; > 90%, green)?*

6.2. *What are the risks that - regardless of outputs achieved - the outcomes of the project will not be achieved (high: red/ medium: orange/ low: green)?*

The traffic light is awarded based on the worst-scoring of the two above questions.

| KPI 6 result | Annual Target/Benchmark | |
|--------------|-------------------------|---------------------------------------|
| 3.85% ▼ | Max 10% | No of projects with red traffic light |

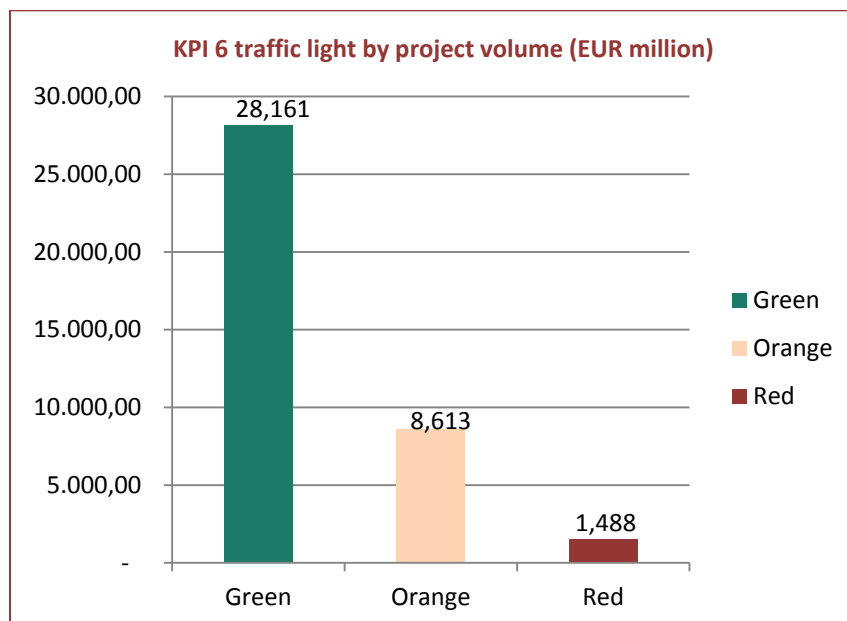
A share of 3.8% of projects received a red traffic light for achieving results. This represents a slight decrease since last year (0.02 percentage points) and is below the benchmark of 10%. In terms of the corresponding financial amount, this translates into 3.9% of the overall project budget – see tables below.

Distribution of KPI 6 traffic lights by directorate

| Directorate | Green | Orange | Red | Total (G+O+R) |
|--------------|--------------------------|------------------------|-----------------------|---------------|
| DEVCO A | 28 (96.6%) | 0 (0%) | 1 (3.4%) | 29 |
| DEVCO B | 347 (89%) | 36 (9.2%) | 7 (1.8%) | 390 |
| DEVCO C | 176 (89.8%) | 18 (9.2%) | 2 (1%) | 196 |
| DEVCO D | 714 (72.4%) | 217 (22%) | 55 (5.6%) | 986 |
| DEVCO E | 823 (72.9%) | 261 (23.1%) | 45 (4%) | 1,129 |
| DEVCO F | 783 (81.6%) | 141 (14.7%) | 36 (3.8%) | 960 |
| DEVCO G | 621 (82.6%) | 106 (14.1%) | 25 (3.3%) | 752 |
| Task Force | 2 (100%) | 0 (0%) | 0 (0%) | 2 |
| Total | 3,494 (78.6%) | 779 (17.5%) | 171 (3.8%) | 4,444 |

Distribution of KPI 6 traffic light by financial value

| | Green | Orange | Red | Total (G+O+R) |
|--------------------------------|--------|--------|-------|---------------|
| Project Value (in EUR million) | 28,161 | 8,613 | 1,488 | 38,261 |



Analysis of KPI 5 and 6 - Problematic projects

A project is defined as problematic if one of KPI-5 and/or KPI-6 is orange or red.

KPI-5 and KPI-6 are forward looking as they assess the probability to fully use the project resources and to reach the expected level of outputs and outcomes at the end of the projects. Orange or red traffic lights call for attention and indicate if corrective actions are envisaged and if risks on implementation and on achieving results remain.

A project can be given an orange traffic light even if it is on schedule, if a risk remains. On the other hand, a project behind schedule may be given a green traffic light if constraints or issues have been solved and the project will now continue at full speed and make up for delays.

Out of 4,444 projects reported upon in the EAMR, 3,395 (76.2%) received a green traffic light on both KPI-5 and KPI-6 and are therefore not considered problematic. This relates to a total value of EUR 27,247 million (71.2% of total financial value).

Conversely, 860 (19.4%) projects were flagged orange on either KPI-5 or KPI-6, representing EUR 9,231 million (24.1% of total financial value).

Particularly, 199 (4.5%) projects were flagged red with a total EUR 1,784 million (4.7% of total financial value).

| | Green | Problematic (Orange + Red) | Total (G+O+R) |
|--------------------------------|-------------------|----------------------------|------------------|
| Nb projects | 3,385 (76.2%) | 1,059 (23.8%) | 4,444 (100%) |
| Project Value (in EUR million) | 27,247 (71.2%) | 11,015 (28.8%) | 38,261 (100%) |

Performance results per EU Delegation/DEVCO HQ unit

Top 10 Delegations/DEVCO HQ Units with the highest share of green projects in the portfolio in terms of financial value are reported below:

| Delegation/DEVCO HQ unit | Green projects (in EUR) | Total value of portfolio (in EUR) | % of green projects value of total value |
|--------------------------|-------------------------|-----------------------------------|--|
| DEVCO C 03 | 1,129,800,000 | 1,129,800,000 | 100% |
| DEVCO C 04 | 120,663,526 | 120,663,526 | 100% |
| DEVCO G 01 | 28,662,530 | 28,662,530 | 100% |
| DEVCO DG 03 | 23,000,000 | 23,000,000 | 100% |
| Nepal | 272,830,878 | 275,385,507 | 99% |
| Sri Lanka | 130,832,725 | 132,199,238 | 99% |
| DEVCO B 04 | 1,238,883,884 | 1,264,656,144 | 98% |
| DEVCO E 02 | 651,316,779 | 665,008,998 | 98% |
| Cape Verde | 124,804,283 | 129,886,616 | 96% |
| DEVCO A 05 | 80,691,374 | 84,343,715 | 96% |

Top 10 EU Delegations/DEVCO HQ Units with the highest share of orange or red projects in the portfolio in terms of financial value are reported below:

| Delegation/DEVCO HQ unit | Problematic (Orange or Red) (in EUR) | Total value of portfolio (in EUR) | % of problematic projects value of total value |
|--------------------------|--------------------------------------|-----------------------------------|--|
| DEVCO D 02 | 68,995,357 | 70,944,357 | 97.3% |
| Eritrea | 28,932,477 | 31,130,974 | 92.9% |
| DEVCO E 03 | 23,200,000 | 27,594,700 | 84.1% |
| Burundi | 145,514,086 | 173,419,988 | 83.9% |
| DEVCO D 03 | 334,435,874 | 413,025,008 | 81.0% |
| Rwanda | 389,903,989 | 492,199,730 | 79.2% |
| Lesotho | 63,872,250 | 81,108,896 | 78.7% |
| Namibia | 85,700,000 | 121,287,135 | 70.7% |
| Tadzhikistan | 104,940,000 | 151,065,729 | 69.5% |
| Congo | 60,876,696 | 88,201,411 | 69.0% |

Top 10 EU Delegations/DEVCO HQ Units with the highest share of red projects in the portfolio in terms of financial value are reported below:

| Delegation/DEVCO HQ unit | Red projects (in EUR) | Total value of portfolio (in EUR) | % of red projects value of total value |
|--------------------------|-----------------------|-----------------------------------|--|
| DEVCO E 03 | 18,200,000 | 27,594,700 | 66.0% |
| Lesotho | 51,822,250 | 81,108,896 | 63.9% |
| Trinidad and Tobago | 8,559,283 | 14,618,915 | 58.5% |
| Indonesia | 118,699,473 | 279,738,832 | 42.4% |
| Mozambique | 263,025,352 | 654,730,358 | 40.2% |
| Mexico | 16,540,000 | 45,551,969 | 36.3% |
| Congo | 27,301,343 | 88,201,411 | 31.0% |
| Malawi | 173,356,670 | 601,787,207 | 28.8% |
| Eritrea | 8,552,680 | 31,130,974 | 27.5% |
| Mali | 217,000,000 | 872,248,180 | 24.9% |

Looking at individual projects, the top 15 largest green projects managed by delegations in terms of financial value are the following:

| Delegation / DEVCO HQ unit | Title of project | EU contribution (in EUR) | Budget Support Y/N |
|--------------------------------|---|--------------------------|--------------------|
| South Africa | National Development Policy Support Programme for South Africa | 253,900,000 | Y |
| Tanzania | Tanzania Economic and Fiscal Governance Programme | 205,000,000 | Y |
| Afghanistan | Support to Police Reform in Afghanistan | 170,000,000 | N |
| Congo (Democratic Republic of) | Programme de renforcement de l'Offre et Développement de l'accès aux Soins de Santé en RDC | 145,000,000 | N |
| Ivory Coast | Programme d'appui budgétaire à la restauration des services de l'Etat en Côte d'Ivoire | 144,389,200 | Y |
| Niger | Contrat de bonne gouvernance et de développement 10ème FED - CBGD Niger | 141,000,000 | Y |
| Ethiopia | Fourth Road Sector Policy Support Program in Ethiopia (SPSP IV) | 140,000,000 | Y |
| Burkina Faso | Contrat de bonne gouvernance et de développement | 136,000,000 | Y |
| Uganda | Development initiative for Northern Uganda (DINU) | 132,800,000 | N |
| South Africa | Primary Health Care Sector Policy Support Programme (PrimCare SPSP) | 126,000,000 | Y |
| Afghanistan | System Enhancement For Health Action in Transition (SEHAT) | 125,000,000 | N |
| Afghanistan | Strengthening government capacities for sustainable development in Afghanistan | 125,000,000 | N |
| Haiti | Programme d'Appui Budgétaire à la Construction de l'Etat Haïtien | 122,000,000 | Y |
| Congo (Democratic Republic of) | Environnement et agriculture durable pour sauvegarder de sites biologiques prioritaires de la RDC | 120,000,000 | N |
| Burkina Faso | Programme d'appui à la sécurité alimentaire et nutritionnelle, à l'agriculture durable et à la résilience au Burkina Faso | 117,000,000 | Y |

Conversely, the top 15 largest problematic projects (orange or red) in terms of financial value are the following:

| Delegation / DEVCO HQ unit | Title of project | EU contribution (in EUR) | Budget Support Y/N | Traffic Light (O-R) |
|----------------------------|--|--------------------------|--------------------|---------------------|
| Niger | Contrat de réforme sectorielle Sécurité alimentaire et nutritionnelle et développement agricole durable » au Niger | 243,000,000 | Y | O |
| Mali | DESANCLAVEMENT DU NORD DELTA DU NIGER, APPUI SECT. TRANSPORTS | 217,000,000 | N | R |
| Mali | Partie appui budgétaire globale du Contrat d'appui à la réforme et à la consolidation de l'état de droit | 216,000,000 | Y | O |
| Mozambique | GGDC Mozambique | 200,000,000 | Y | R |
| Nigeria | EU Niger Delta Support Programme | 200,000,000 | N | O |
| Rwanda | Budget Support Component of the 11th EDF Sector Reform Contract (SRC) to enhance the agriculture sector's sustainable use of land and water resources, value creation and contribution to nutrition security | 182,000,000 | Y | O |
| DEVCO D 03 | African Union Mission in Somalia (AMISOM XVII) | 177,000,000 | N | O |
| Chad | Sécurité alimentaire et nutritionnelle (SAN) | 156,000,000 | N | O |
| Rwanda | Budget Support Component of the Sector Reform Contract (SRC) to increase performance of Rwanda's energy sector and develop the corresponding institutional capacities | 156,000,000 | Y | O |
| Nigeria | EU Support to Response, Recovery and Resilience in Borno State (3RBS) | 123,000,000 | N | O |
| Botswana | Human Resource Development Sector Policy Support Programme (HRD SPSP) | 116,800,000 | Y | O |
| Afghanistan | Support to Police Reform in Afghanistan | 107,084,713 | N | O |
| South Africa | Infrastructure Investment Programme for South Africa (IIPSA) | 100,000,000 | N | O |
| Chad | Programme d'appui à la consolidation de l'Etat - République tchadienne II | 98,000,000 | Y | O |
| Malawi | Good Governance and Development Contract I | 98,000,000 | Y | R |

Problems and corrective measures

Types of problems or risks encountered in 2017

To strengthen corporate reporting, EU Delegations and DEVCO HQ Units are requested to select main types of problems encountered for projects flagged orange or red (1,059) and to specify which corrective measures are being undertaken – choosing from a predetermined menu of options. Multiple problem and/or corrective measures can be selected for a project.

In the table below, problem types and related occurrence are reported.

| Problem typology | Problematic projects (Orange or Red) | |
|--|---|---------------------|
| | Count | % total occurrences |
| Low capacity/performance of implementing partner/T.A./beneficiaries (absorption/procedures) | 534 | 27% |
| Procurement issues/delays (calls for tender/proposals/other) | 259 | 13% |
| Low interest/commitment of stakeholders - insufficient coordination among stakeholder | 240 | 12% |
| Political or economic instability or general/sector policy issues | 193 | 10% |
| OTHER | 160 | 8% |
| Blocking conditions (e.g. awaiting voting of a law, an administrative reform, a resettlement...) | 148 | 8% |
| Insecurity/unrest | 130 | 7% |
| Insufficient co-financing/staff contribution by Government or partner organisation | 97 | 5% |
| Substantial flaws in the intervention logic in assumptions | 84 | 4% |
| Substantial flaws in the intervention logic in risk assessment | 57 | 3% |
| Natural disaster/hazard | 35 | 2% |
| Fiduciary risk (corruption, fraud...) | 30 | 2% |

The more frequent problem occurring in almost one third of the cases is the low perceived capacity of the implementing partner. This adds to related problem types such as low commitment of stakeholders and insufficient co-financing by partners. Altogether, they sum up to 44%. Delays due to procedural issues and procurement of goods and services are the second most frequent problem, though at a much lower magnitude (13%). It is worth noticing that flaws in project intervention logics is relatively low (7% as a whole), showing that internal investments made in terms of guidance and tools as part of the DEVCO results agenda seem to bear fruits.

Types of corrective measures being applied in 2017

| Corrective measure | Problematic (Orange or Red) | |
|---|-----------------------------|---------------------|
| | Count | % total occurrences |
| Moderate adaptation of activities/budget reallocation | 351 | 20% |
| Extension of project anticipated (this year or in later years) | 308 | 18% |
| Intensified political dialogue and/or donor coordination | 306 | 17% |
| Increased monitoring (internal/ROM/MTR) - increased fiduciary control mechanism | 289 | 16% |
| Changes in implementation/contractual arrangements | 207 | 12% |
| OTHER | 100 | 6% |
| No new significant corrective measures required/planned | 91 | 5% |
| Substantial change in intervention logic | 65 | 4% |
| Security risk mitigation measures impacting on performance | 43 | 2% |

Adaptation of activities and budget is the main countermeasure being applied, together with project extension and intensified political dialogue. Though linking problems and corrective measures is more meaningful at project level, these figures seem to suggest

that low capacity amongst partners is dealt with readjusting the scope and duration of the projects as well as with a more intense dialogue at political level with partner countries and other stakeholders.

Evolution of project flagging from 2016 to 2017

| Flag 2017 | Flag 2016 | Comparison | Number |
|--|-----------|------------|--------------|
| Green | Green | = | 2,065 |
| Green | Orange | ▲ | 338 |
| Green | Red | ▲ | 18 |
| Orange | Green | ▼ | 307 |
| Orange | Orange | = | 358 |
| Orange | Red | ▲ | 38 |
| Red | Green | ▼ | 42 |
| Red | Orange | ▼ | 67 |
| Red | Red | = | 67 |
| Total (G+O+R) appearing in 2016 + 2017 EAMR | | | 3,300 |

The large majority of projects were and still are flagged as green (2,065). Amongst the orange and red categories, 425 projects did not manage to improve their performance which corresponds approximately to half the number of problematic projects in 2016, showing that when problems emerge it is possible to tackle them in a substantial number of cases.

Improvements were made for 394 projects, out of which the large majority managed to reach a satisfactory score (green). Conversely, a total of 416 projects overall worsened their performance compared to the previous year – mostly being scored as orange. In this context, it is important to stress the relevance of continuous monitoring at all levels as well as the provision of specific support – as the one provided through the ROM system – to EU operational managers in order to timely detect problems and identify corrective measures.

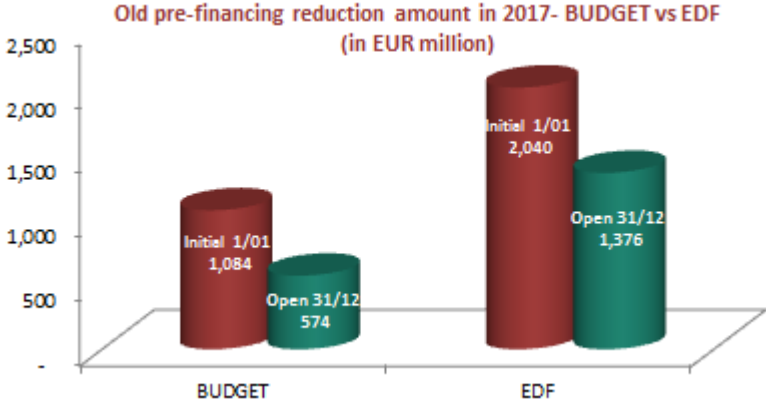
KPI 7 – Reduction of old pre-financing

Old pre-financing was reduced by 37.60% or EUR 1,175 million in 2017 and currently is EUR 1,950 million. This result is above the benchmark (reduction by 25%).

The old pre-financing amount at the end of 2017 represents 19% of the total pre-financing open in DEVCO (10,385 EUR million).

| 37.60% [▲] | DEVCO D | DEVCO E | DEVCO F | DEVCO G | DEVCO A | DEVCO B | DEVCO C | DEVCO R | DIR BCR | Total |
|---|---------------|---------------|---------------|---------------|--------------|---------------|---------------|---------------|---------------|---------------|
| KPI Value | 49.58% | 34.13% | 51.06% | 40.23% | 3.53% | 62.70% | 13.38% | 92.60% | 18.96% | 37.60% |
| Old pre-financing 31/12/2017 (in EUR million) | 383 | 374 | 190 | 221 | 33 | 73 | 665 | 2 | 4 | 1,945 |
| Reduction in amounts (in EUR million) | 377 | 194 | 198 | 149 | 1 | 123 | 103 | 29 | 1 | 1,175 |

At the end of 2017, 29% of old pre-financing relates to EU BUDGET and 71% to EDF; this difference is explained by an initial open pre-financing amount twice higher⁸⁶ for the latter (i.e.: EUR 2 billion for EDF and EUR 1 billion for the EU BUDGET) combined with a higher reduction rate for the EU BUDGET (47% vs 33%). With 57% of old pre-financing, Delegations account for 68% of the total reduction of the old pre-financing amount.



At HQ level, thematic Directorates remain the entities with the highest open amounts. For example, DEVCO C's portfolio consists of a limited number of large contracts (contribution agreements, especially Trust Funds) which have their own implementation timing in terms of report delivery (EUR 486 million EIB EU-Africa infrastructure Trust Fund and EUR 25 million FAO Food Facility) which explains its level of open old pre-financing.

At Delegation⁸⁷ level, Nigeria and Ethiopia have the biggest open amounts with 138 EUR million and EUR 64 million respectively. The table below shows the Delegations having the biggest amounts of old open pre-financing.

| Delegation | Open amount (in EUR million) | KPI |
|------------|------------------------------|--------|
| Nigeria | 137.73 | 12.43% |
| Ethiopia | 63.60 | 53.82% |
| Kenya | 37.60 | 50.21% |
| Yemen | 35.27 | 22.45% |
| Fiji | 32.31 | 46.07% |
| Mali | 31.51 | 27.06% |
| Nicaragua | 30.89 | 53.30% |
| Barbados | 29.21 | 24.67% |
| Cameroon | 28.42 | 30.92% |
| Bangladesh | 26.32 | 49.87% |

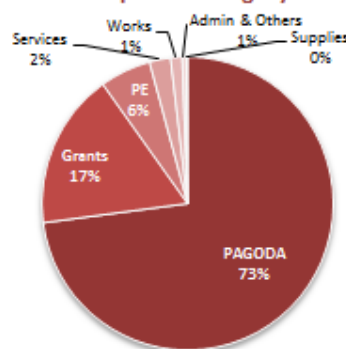
Top 10 Delegations are: Trinidad and Tobago (100%), Uzbekistan (100%), Eritrea (99%), Myanmar (96%), Guinea Conakry (96%), Mauritius (94%), Kazakhstan (94%), Vietnam (92%), Laos (89%) and Tadjikistan (88%).

⁸⁶ The increase of the old pre-financing amount in 2017 is explained by the opening of the 11th EDF in 2015 with the commitment of many new contracts and the payment of related pre-financings.

⁸⁷ The 10 lowest ranking Delegations in terms of KPI achievement are : Djibouti, Rwanda, Guyana, Botswana, Benin, Ghana, Afghanistan, Sri Lanka, Sierra Leone and Uganda

Old pre-financing amounts mostly relate to Delegated Cooperation with International Organisations and Member States Agencies⁸⁸ (73%) followed by grants (17%). International Organisations alone make up 42% or EUR 817 million.

Distribution of old pre-financing by contract nature



During the second half of 2017, Unit DEVCO has launched the annual Accounting and Data Quality campaign requesting feedback on commitments with old open pre-financing amounts greater than or equal to EUR 0.1 million. The campaign encourages, monitors and supports the activities linked to the clearing of open pre-financings.

KPI 8 - Expired contracts as a % of the contract portfolio

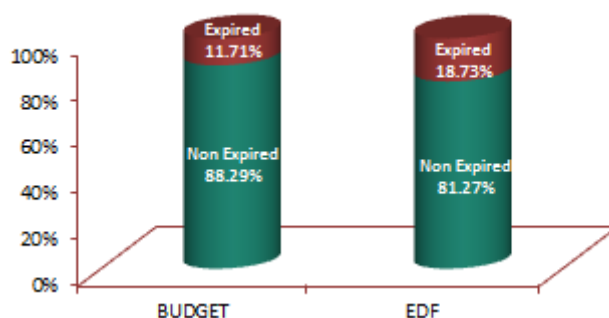
At the end of the year, 1,789 contracts or 14.95% of the total number of open contracts (11,967) were expired. In contract numbers, EDF makes up 58% of expired contracts and Budget 42%. In terms of amounts, 70% of the "expired contracted amount" belongs to EDF (EUR 3,166 million) and 30% to Budget (EUR 1,386 million). This is explained by the EDF Average Contract Size which is 1.8 times higher than Budget contracts. Expired contracts represent 11.81% (EUR 4,552 million) out of total contracted amounts (EUR 38,530 million).

On 31/12/2017, DEVCO managed 11,967 contracts with an average contract size of EUR 2.8 million. Out of the total number of contracts, HQ manages 19% and Delegations 81%. In terms of amounts, HQ manages 30% and Delegations 70%. The average contract size in HQ is EUR 5.2 million and the average contract size in Delegations is EUR 2.8 million.

| 14.95% [^] | DEVCO D | DEVCO E | DEVCO F | DEVCO G | DEVCO A | DEVCO B | DEVCO C | DEVCO R | DG 01 | DG 02 | DIR BCR | Total |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------|---------------|---------------|---------------|---------------|
| KPI 8 | 12.61% | 20.70% | 12.24% | 15.54% | 12.63% | 13.75% | 11.48% | 3.01% | 33.33% | 28.38% | 10.14% | 14.95% |
| no of expired contracts | 346 | 726 | 239 | 294 | 12 | 80 | 35 | 20 | 1 | 21 | 15 | 1.789 |
| RAL of expired contracts (in EUR million) | 84.15 | 117.19 | 35.87 | 49.08 | 2.09 | 14.11 | 13.39 | 0.09 | 0.01 | 0.80 | 1.10 | 318 |

The graph below shows the Expired contracts KPI on split Budget versus EDF.

Expired contracts in 2017 - BUDGET vs EDF



⁸⁸ PAGoDA contracts have the biggest share (45%) of the total open contracted amount and 57% of the total open pre-financing amount. Moreover, PAGoDA's contractual specific conditions allow 1st pre-financing instalment to go up to 100% of the Commission's part of the forecast budget for the subsequent 12-month period. For grants, the amount of the pre-financing is always limited to 80% up to 95%. Moreover, progress reports received by the Commission in the framework of Standard Contribution Agreements (SCA) signed under the previous financial regulation did not always include necessary information for defining the amount of eligible costs and allowing for the clearing of previous pre-financing(s). Clearing should therefore be done on case by case basis, depending on the quality and content of the supporting documents provided by the Organisations.

The table below lists the 10 Delegations with the highest number of expired contracts. All except Sudan and Congo have over 200 ongoing contracts in their portfolio.

| TOP 10 Delegation | Expired | KPI result | RAL (in EUR million) |
|-----------------------------------|---------|------------|----------------------|
| Central African Republic CF | 148 | 47.59% | 13.15 |
| Congo (Democratic Republic of) CD | 106 | 28.42% | 6.17 |
| Barbados BB | 90 | 34.88% | 7.01 |
| Chad TD | 83 | 31.20% | 5.43 |
| Nigeria NG | 75 | 25.42% | 22.35 |
| Haiti HT | 64 | 27.23% | 19.60 |
| Sudan SD | 55 | 34.16% | 1.72 |
| Fiji FJ | 55 | 25.23% | 7.57 |
| Congo CG | 49 | 39.20% | 3.24 |
| Madagascar MG | 41 | 12.97% | 4.84 |

The lowest-ranking Managing Entities are presented in the table below.

| Bottom 10 Managing Entities | KPI result | Expired | RAL (in EUR million) |
|-----------------------------------|------------|---------|----------------------|
| Central African Republic CF | 47.59% | 148 | 13.15 |
| Congo CG | 39.20% | 49 | 3.24 |
| Yemen YE | 36.25% | 29 | 7.19 |
| Barbados BB | 34.88% | 90 | 7.01 |
| Sudan SD | 34.16% | 55 | 1.72 |
| DEVCO DG 01 | 33.33% | 1 | 0.01 |
| Chad TD | 31.20% | 83 | 5.43 |
| DEVCO D 03 | 28.79% | 19 | 16.64 |
| Congo (Democratic Republic of) CD | 28.42% | 106 | 6.17 |
| DEVCO DG 02 | 28.38% | 21 | 0.80 |

With KPIs from 0% to 2.78%, **Top ten Delegations** are: Myanmar, Peru, Thailand, Uzbekistan, Togo, Guatemala, Kirghizstan, Cape Verde, Zambia and Kazakhstan

In addition to PAR (Potential Abnormal RAL) exercise that always contributes to reduce BUDGET expired contracts, DEVCO has launched Data Quality actions to help reducing the amount of expired contracts and in particular the 8th, 9th and 10th EDF contracts' closure campaign.

KPI 9 – Reduction of old RAL

DEVCO has reduced its old RAL amount by 38.49% at the end of 2017 well above the yearly target of an annual reduction of 25%.

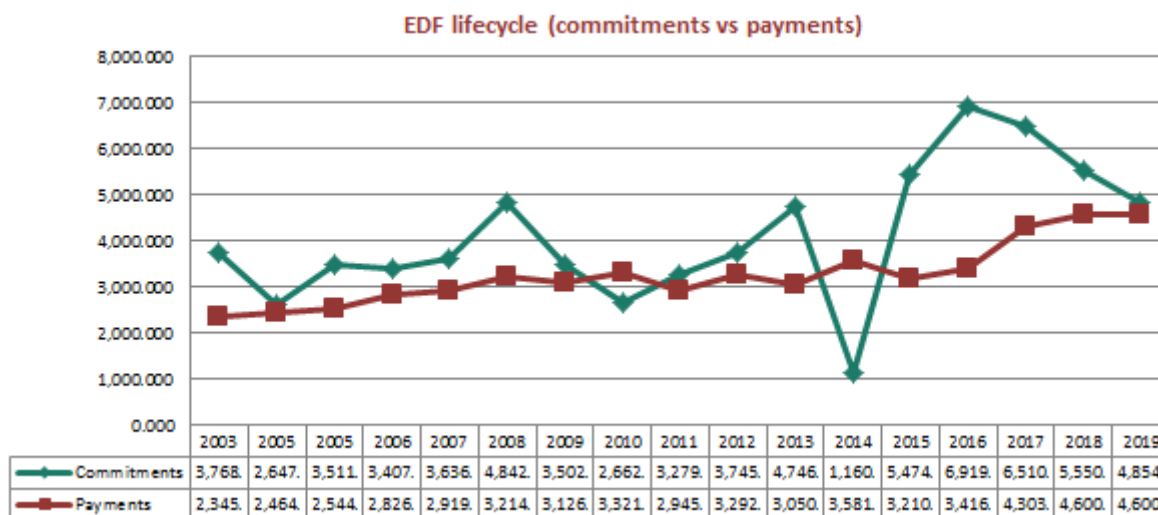
| 38.49% [▼] | DEVCO D | DEVCO E | DEVCO F | DEVCO G | DEVCO A | DEVCO B | DEVCO C | DEVCO R | DEVCO DG 02 | DIR BCR | Total |
|--|---------------|---------------|---------------|---------------|----------------|---------------|---------------|---------------|---------------|---------------|---------------|
| KPI 9 old RAL | 41.60% | 34.83% | 39.81% | 52.86% | -17.23% | 29.70% | 28.99% | 90.42% | 88.09% | 29.08% | 38.49% |
| Reduction achieved in amounts (in EUR million) | 92.98 | 174.07 | 67.08 | 92.78 | -1.48 | 12.69 | 18.32 | 0.43 | 0.96 | 1.91 | 459.70 |
| Old RAL remaining 31/12/2017 (in EUR million) | 130.53 | 325.62 | 101.40 | 82.74 | 10.04 | 30.03 | 44.88 | 0.05 | 0.13 | 4.65 | 734.59 |

At the end of the year, 72% of the old RAL amount refers to EDF and 28% to Budget. This difference can be explained as follows:

1. the amount committed for the EDF (EUR 37,058 million) is much higher compared to

that of the Budget (EUR 23,173 million). That is, the amount for the EDF corresponds to 62% of the total committed amount.

2. the lifecycle of the EDF commitments is bound to multi-annuality. This means that the commitments for EDF are lower at the beginning and at the end of the EDF lifecycle, whereas there is a peak during the period in between. However, payments follow a steady rhythm. This explains why the RAL is high in middle of the EDF cycle (more commitments than payments) and considerably lower at the beginning and at the end of the EDF. Therefore, by extrapolation, the EDF RAL amount is expected to go downward during next three years.



Although HQ C (29%) and HQ B (30%) have an above-the threshold result for this KPI (reduction of old RAL) and they cleared the biggest amounts at HQ level in 2017, they still have the biggest amounts of old RAL to be cleared in the future. Tables below show the top 10 HQs in terms of: KPI 9 result, cleared amount, and old RAL amount at the end of 2017.

| TOP HQ | KPI result | Cleared amount (in EUR million) |
|----------|------------|---------------------------------|
| HQ-DG 05 | 94% | 2.51 |
| HQ-R | 90% | 0.43 |
| HQ-DG 02 | 88% | 0.96 |
| HQ-B | 30% | 12.69 |
| HQ-G | 30% | 2.74 |
| HQ-C | 29% | 18.32 |
| HQ-E | 22% | 0.39 |
| HQ-DG 04 | 0% | - |
| HQ-DG 03 | -16% | - 0.61 |
| HQ-A | -17% | - 1.48 |
| HQ-F | -18% | - 4.19 |
| HQ-D | -22% | - 3.89 |

| TOP HQ | Cleared amount (in EUR million) |
|----------|---------------------------------|
| HQ-C | 18,32 |
| HQ-B | 12,69 |
| HQ-G | 2,74 |
| HQ-DG 05 | 2,51 |
| HQ-DG 02 | 0,96 |
| HQ-R | 0,43 |
| HQ-E | 0,39 |
| HQ-DG 04 | - |
| HQ-DG 03 | - 0,61 |
| HQ-A | - 1,48 |
| HQ-D | - 3,89 |
| HQ-F | - 4,19 |

| TOP HQ | Old RAL 31/12/2017 (in EUR million) |
|----------|-------------------------------------|
| HQ-C | 44,88 |
| HQ-B | 30,03 |
| HQ-F | 27,92 |
| HQ-D | 21,34 |
| HQ-A | 10,04 |
| HQ-G | 6,52 |
| HQ-DG 03 | 4,39 |
| HQ-E | 1,34 |
| HQ-DG 05 | 0,16 |
| HQ-DG 02 | 0,13 |
| HQ-DG 04 | 0,09 |
| HQ-R | 0,05 |

Despite a high amount of old RAL, HQ-F and HQ-D didn't manage to reduce 25% of the amount. DG 04 is a specific case and has an orange KPI assessment due to a very low amount of old RAL linked to one decision that has a closure rider in the workflow; the old RAL can then be reduced by 100% as soon as the rider will be finalised.

The following tables show that even by being in top 10 ranking, some Delegations still have to intensify their efforts to reduce their Old RAL amounts.

| TOP 10 Delegations | KPI result | Cleared amount (in EUR million) | TOP 10 Delegations | Cleared amount (in EUR million) | TOP 10 Delegations | Old RAL 31/12/2017 (in EUR million) |
|---------------------|------------|---------------------------------|--------------------------|---------------------------------|--------------------------|-------------------------------------|
| Cape Verde | 100% | 0,004 | Nigeria | 70 | Nigeria | 108 |
| Ecuador | 100% | 0,38 | Haiti | 54 | Central African Republic | 47 |
| Myanmar | 100% | 0,41 | Congo (DRC) | 22 | Haiti | 36 |
| Trinidad and Tobago | 100% | 1,09 | Malawi | 17 | Mali | 34 |
| Uzbekistan | 99% | 2,45 | Lesotho | 17 | Congo (DRC) | 31 |
| South Africa | 97% | 11,67 | Central African Republic | 16 | Malawi | 23 |
| Kirghizstan | 93% | 0,69 | India | 15 | Ethiopia | 22 |
| Cambodia | 93% | 11,02 | Mali | 14 | Ghana | 17 |
| Kazakhstan | 90% | 3,46 | South Africa | 12 | Fiji | 17 |
| Nepal | 88% | 2,72 | Cambodia | 11 | Bangladesh | 15 |

While being in top 10 cleared amounts, Central African Republic, Congo (DRC), Haiti, Nigeria, Mali and Malawi still remain among the top 10 in the old RAL at the end of 2017.

The lowest-ranking Delegations are presented in the table below. Rwanda and Eritrea have a negative KPI, which is generally due to de-commitments.

| Bottom 10 Delegations | KPI result | Cleared amount (in EUR million) |
|-----------------------|------------|---------------------------------|
| Rwanda | -218% | - 8.2 |
| Eritrea | -37% | - 0.5 |
| South Soudan | 0% | 0 |
| Sudan | 6% | 0.4 |
| Fiji | 17% | 3.4 |
| Papua New Guinea | 24% | 0.9 |

KPI 10 – % of payments paid within the contractual deadline

In total, 12,115 payments have been made during 2017 and 89.10% of payments were paid within the contractual period which is above the benchmark (85%). In terms of financial value - out of the total amount paid in 2017 (EUR 5,705 million), 88.62% has been paid on time.

DG DEVCO has implemented the recommendation of IAS on the need to enhance the monitoring of the payment processing in order to ensure that possible issues are timely detected and addressed before they materialise in payments being delayed. Thanks to these measures, very good performances were achieved by DG DEVCO in 2017: 89.1% of the invoices were paid within the contractual deadlines. This is line with the Commission average of 89.9%.

| 89.10% [^] | DEVCO D | DEVCO E | DEVCO F | DEVCO G | DEVCO A | DEVCO B | DEVCO C | DEVCO R | DEVCO.02 ⁸⁹ | DIR BCR | DEVCO (Other) ⁹⁰ | Total |
|--|---------|---------|---------|---------|---------|---------|---------|---------|------------------------|---------|-----------------------------|--------|
| KPI 10 payment | 92.02% | 90.35% | 92.16% | 87.97% | 90% | 96.53% | 94.9% | 72.5% | 74.71% | 63.46% | 78.16% | 89.10% |
| Total payments of | 2,580 | 3,958 | 1,723 | 1,754 | 70 | 518 | 255 | 840 | 87 | 156 | 174 | 12,115 |
| Number of payments within contractual period | 2,374 | 3,576 | 1,588 | 1,543 | 63 | 500 | 242 | 609 | 65 | 99 | 136 | 10,795 |

⁸⁹ Responsibility for KPI 10 is shared with DEVCO R5; as DG 02 gives operational VISAs for payments while DEVCO R5 gives the financial VISAs

⁹⁰ Payments done directly in ABAC (ex: administrative payments) and for which no specific directorate can be found as those don't appear in CRIS.

At HQ level the KPI is 82.17% which is increasing but still below the benchmark and below the performance of the Delegations.

The HQ overall result is presented in the table below.

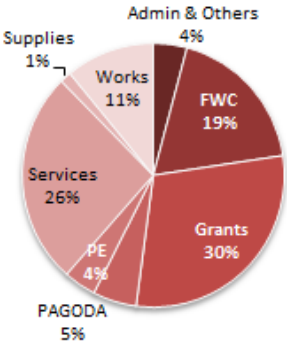
| HQ | KPI result | Total no. of payments | Number of payments paid within contractual period |
|--------------|---------------|-----------------------|---|
| HQ A | 90% | 70 | 63 |
| HQ B | 96.53% | 518 | 500 |
| HQ C | 94.90% | 255 | 242 |
| HQ D | 88.68% | 53 | 47 |
| HQ E | 81.72% | 186 | 152 |
| HQ F | 79.44% | 107 | 85 |
| HQ G | 87.13% | 101 | 88 |
| HQ R | 72.50% | 840 | 609 |
| DG 02 | 74.71% | 87 | 65 |
| DGA DIR BCR | 63.46% | 156 | 99 |
| Total | 82.17% | 2.373 | 1.950 |

At delegation level, the KPI result is 91.02%, which is above the benchmark, and setting the performance of the Delegations at a higher level than the one of HQ (82.17% of invoices were paid within the contractual deadlines). The delegations represent almost 80% of the volume of payments done in 2017. 72 out of 86 DEVCO delegations reached the 85% benchmark and 5 out of the 14 EUDs not reaching the benchmark have a KPI above than 80%. Highest and lowest ranking delegations in term of respecting the payment period are presented in the table below.

| TOP Delegations | KPI result | TOP 10 Delegations | Highest no. of payments | Bottom 10 Delegations | KPI result |
|-----------------|------------|--------------------------|-------------------------|-----------------------|------------|
| Guinea Conakry | 100% | Congo (DRC) | 438 | Trinidad and Tobago | 52.94% |
| Kirghizstan | 100% | Madagascar | 437 | Mauritania | 58.78% |
| Myanmar | 100% | Niger | 301 | Lesotho | 59.09% |
| Togo | 99.13% | Chad | 296 | Sudan | 64.58% |
| Guatemala | 98.53% | Central African Republic | 292 | South Soudan | 70.59% |
| Bolivia | 98.48% | Nigeria | 281 | Cuba | 75% |
| Ivory Coast | 98.22% | Senegal | 210 | Jamaica | 76.88% |
| Sri Lanka | 98.21% | Barbados | 197 | Rwanda | 78.57% |
| Tadzhikistan | 98.18% | Burkina Faso | 193 | Barbados | 79.70% |
| African Union | 98.11% | Tanzania | 185 | Guyana | 80% |

Most of the payments paid outside contractual period relate to Grants and Services contracts and that is consistent with the distribution of the total number of invoices among contract types. The Framework Contract (FWC) is mostly managed at HQ. Among the 10 Delegations with the highest number of invoices, 8 have a positive KPI.

Distribution of payments paid outside contractual delay in 2017 by contract nature



KPI 11 – % of invoices registered within 7 days

This KPI compares the number of invoices registered within 7 calendar days, to the total number of invoices registered during the period. In total, 15,363 invoices were registered during the year 2017. At DEVCO level, 89.51% of invoices were registered within 7 calendar days which is above the benchmark of 80%.

DG DEVCO has implemented the recommendation of IAS on the timely invoice registration. Thanks to these measures, very good performances were achieved by DG DEVCO in 2017: 89.5% of the invoices were registered within 7 calendar days.

The table below gives an overview, by directorate, of the respect of the 7 days target for the registration of invoices.

| 89.51% ⁹¹ | DEVCO D | DEVCO E | DEVCO F | DEVCO G | DEVCO A | DEVCO B | DEVCO C | DEVCO R | DG 01 | DG 02 | DIR BCR | DEVCO (Other) ⁹¹ | Total |
|---|---------|---------|---------|---------|---------|---------|---------|---------|-------|--------|---------|-----------------------------|--------|
| KPI 11 Invoice Registration | 90.26% | 90.49% | 93.24% | 88.05% | 74.04% | 94.73% | 92.09% | 84.70% | 100% | 76.42% | 69.34% | 63.72% | 89.51% |
| Average period for registration of invoices (in days) | 8.12 | 5.81 | 6.46 | 7.49 | 24.41 | 3.47 | 6.10 | 11.62 | 2.00 | 50.19 | 26.21 | 12.13 | 7.71 |
| Total no. of invoices | 3,469 | 4,878 | 2,294 | 2,101 | 104 | 702 | 354 | 915 | 2 | 106 | 212 | 226 | 15,363 |
| Number of invoices registered within 7 days | 3,131 | 4,414 | 2,139 | 1,85 | 77 | 665 | 326 | 775 | 2 | 81 | 147 | 144 | 13,751 |

At HQ level the KPI is 86.09%. HQ A, DG 02 and DIR BCR didn't achieve the target of 80%. Although dealing with the highest number of invoices, HQ B and R are among the 8 entities that respect the maximum period of 7 days to register the invoices.

| HQ | KPI result | Total of invoices | Number of invoices registered within 7 days |
|--------------|---------------|-------------------|---|
| HQ DG 01 | 100.00% | 2 | 2 |
| HQ B | 94.73% | 702 | 665 |
| HQ C | 92.09% | 354 | 326 |
| HQ G | 88.24% | 136 | 120 |
| HQ R | 84.70% | 915 | 775 |
| HQ D | 83.87% | 93 | 78 |
| HQ E | 82.71% | 133 | 110 |
| HQ F | 81.17% | 154 | 125 |
| HQ DG 02 | 76.42% | 106 | 81 |
| HQ A | 74.04% | 104 | 77 |
| HQ DIR BCR | 69.34% | 212 | 147 |
| Total | 86.09% | 2,911 | 2,506 |

At Delegation level, the KPI result is 90.80%. The delegations represent 80% of the volume of invoices registered in DEVCO for the year 2017.

90% of DEVCO's delegations reached the 80% benchmark. The Top 10 delegations in term of respecting the registration time are presented in the table below. Among the 10 delegations with the highest number of invoices, only 2 didn't achieve a positive KPI. The lowest performing delegations are also presented here (only 9 delegations didn't reach the benchmark).

⁹¹ Invoices done directly in ABAC (ex: administrative invoices) and for which no specific directorate can be found as those don't appear in CRIS.

| TOP 10 Delegations | KPI result |
|--------------------|------------|
| Myanmar MM | 100% |
| Tanzania TZ | 100% |
| Mauritius MU | 100% |
| Namibia NA | 100% |
| Uzbekistan UZ | 100% |
| China CN | 99.25% |
| Nepal NP | 99.15% |
| Peru PE | 99.08% |
| Cape Verde CV | 98.70% |
| Sri Lanka LK | 98.68% |

| TOP 10 Delegations | Highest no. of invoices |
|----------------------|-------------------------|
| Madagascar MG | 485 |
| Congo (DR of) CD | 456 |
| Niger NE | 423 |
| Nigeria NG | 337 |
| Central African Rep. | 324 |
| Chad TD | 316 |
| Kenya KE | 281 |
| Burkina Faso BF | 277 |
| Barbados BB | 260 |
| Senegal SN | 256 |

| Bottom Delegations | KPI result |
|----------------------|------------|
| Yemen YE | 59.32% |
| Mexico MX | 61.82% |
| El Salvador SV | 63.16% |
| Central African Rep. | 68.21% |
| Trinidad and Tobago | 70.37% |
| South Soudan SS | 70.71% |
| Honduras HN | 72.81% |
| Sudan SD | 73.73% |
| Barbados BB | 77.69% |

There is a strong correlation between KPI 10 and 11 that shows that all directorates that have a good performance on invoice registration usually reach the payments KPI's benchmark as well. Only DEVCO A reached the target on payment deadline without registering invoices on time. Directorate R although having a good KPI on registration failed to reach the benchmark for payments.

This trend is confirmed at Delegation level where 69 out of the 77 delegations reaching a green KPI 11 (invoice registration), have also reached the benchmark for payments (KPI 10). Only 8 delegations have reached the benchmark for registration, when they didn't reach the benchmark for payment.

KPI 12 – Use of DEVCO staff and respect of the flexibility arrangements

The global DEVCO result of 96.51% is below the benchmark of 100% but has improved since 2016 (93.10%).

| | Directorate | KPI result |
|---------------------|-------------|------------|
| 96.51% [▲] | DEVCO D | 86.36% |
| | DEVCO E | 100% |
| | DEVCO F | 100% |
| | DEVCO G | 100% |

Based on the 2017 EAMRs, 3 Heads of Delegation falling under DEVCO D (Kenya, Lesotho and Tanzania) indicated that they have not fully respected the flexibility arrangements for the use of staff in Delegations which relates to staff under the responsibility of either DEVCO (cooperation sections) or EEAS (political sections). Kenya and Tanzania didn't improve their results since 2016.

These Delegations and their comments are presented in the table below:

| Delegation | EAMR comments |
|------------|--|
| Kenya | Two DEVCO LA secretaries are provided to the office of the Head of Delegation / Deputy Head of Delegation and the Head of Press and Information Office on a permanent basis. EEAS has been asked to reinforce the secretarial capacity of the Head of Delegations Office but no action has been taken so far. |
| Lesotho | One Contract Agent in the cooperation section spends substantial time on tasks outside her job description, mainly on political analysis and reporting, i.e. tasks that would usually be performed by an EEAS political officer, or by default (up to 20%) , by a DEVCO official. These tasks should not normally be performed by a CA. As all programme managers in the cooperation section, the CA in question works regular overtime hours including on weekends. One official in the cooperation section spends substantial time on tasks related to economic diplomacy, and other requests emanating from the EEAS or various Commission DGs. The allocation of a political officer post to the Delegation would certainly alleviate this situation as would a more adequate staffing of the cooperation section, specifically with trade expertise. In this context the assignment of a JPD post would already contribute to easing the situation. |
| Tanzania | A local agent has been recruited beginning of 2017 till the end of August 2017 to cover the position of the EEAS political officer. The EUD has an important governance projects which increased the political exposure and the work to be done in this field. |

KPI 13 – % of green traffic lights for the effectiveness of the two ICS related to mission and values in Delegations

Global DEVCO result of 97.67% is far above the benchmark of 80% and has improved since 2016 (96.86%).

| 97.67%[▲] | Directorate | KPI result |
|---------------------------|-------------|------------|
| | DEVCO D | 100,00% |
| | DEVCO E | 98,61% |
| | DEVCO F | 93,94% |
| | DEVCO G | 98,15% |

KPI 14 – % of green traffic lights for the effectiveness of the two ICS related to human resources in Delegations

Global DEVCO result of 95.09% is far above the benchmark of 80% and has improved since 2016 (94.71%).

| 95.09%[▲] | Directorate | KPI result |
|---------------------------|-------------|------------|
| | DEVCO D | 97.73% |
| | DEVCO E | 93.98% |
| | DEVCO F | 95.20% |
| | DEVCO G | 93.21% |

KPI 15 – % of green traffic lights for the effectiveness of the two ICS related to planning and risk management in Delegations

Global DEVCO result of 95.96% is far above the benchmark of 80% and has improved since 2016 (94.76%).

| 95.96%[▲] | Directorate | KPI result |
|---------------------------|-------------|------------|
| | DEVCO D | 95.02% |
| | DEVCO E | 96.03% |
| | DEVCO F | 95.24% |
| | DEVCO G | 97.88% |

KPI 16 – % of green traffic lights for the effectiveness of the five ICS related to operations and control activities in Delegations

Global DEVCO result of 95.95% is far above the benchmark of 80% and has improved since 2016 (95.33%).

| 95.95%[▲] | Directorate | KPI result |
|---------------------------|-------------|------------|
| | DEVCO D | 96.42% |
| | DEVCO E | 96.21% |
| | DEVCO F | 96.01% |
| | DEVCO G | 94.95% |

KPI 17 – % of green traffic lights for the effectiveness of the three ICS related to information and financial reporting in Delegations

Global DEVCO result of 95.99% is far above the benchmark of 80% and has improved since 2016 (94.97%).

| 95.99%[▲] | Directorate | KPI result |
|---------------------------|-------------|------------|
| | DEVCO D | 94.95% |
| | DEVCO E | 95.60% |
| | DEVCO F | 97.22% |
| | DEVCO G | 96.30% |

KPI 18 – % of green traffic lights for the effectiveness of the two ICS related to evaluation and audit in Delegations

Global DEVCO result of 97.22% is far above the benchmark of 80% and has improved since 2016 (96.99%). DEVCO F and DEVCO G had however a better result in 2016 with respectively 98.48% and 96.88%.

| 97.22%[▲] | Directorate | KPI result |
|---------------------------|-------------|------------|
| | DEVCO D | 96.97% |
| | DEVCO E | 96.99% |
| | DEVCO F | 98.23% |
| | DEVCO G | 96.60% |

KPI 19 – % of projects visited by Commission staff and/or by the HOD

Results by Directorate in charge are presented in below table.

| 83.22% | DEVCO D | DEVCO E | DEVCO F | DEVCO G | DEVCO A | DEVCO B | DEVCO C | Total |
|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| KPI result | 85.73% | 79.34% | 81.48% | 87.18% | 55.33% | 84.57% | 90.94% | 83.22% |
| project value of visited projects (in EUR million) | 7,838 | 9,988 | 5,718 | 3,295 | 47 | 2,438 | 2,494 | 31,818 |
| project value of all projects (in EUR million) | 9,143 | 12,588 | 7,018 | 3,780 | 84 | 2,883 | 2,742 | 38,238 |
| number of visited projects | 772 | 861 | 715 | 565 | 13 | 281 | 167 | 3,374 |
| number of all projects | 986 | 1129 | 960 | 752 | 29 | 390 | 196 | 4,442 |
| contextual indicator | 78.30% | 76.26% | 74.48% | 75.13% | 44.83% | 72.05% | 85.20% | 76% |

In 2017, 76 % of the projects were visited, which represents 83.22 % in value (EUR) of the projects.

The benchmark of 80 % in value has therefore been reached.

In terms of number of projects visited, security issues may make it difficult to visit projects (Afghanistan, South Sudan, Central African Republic, Yemen...). Limitations in staffing also continue to represent constraints to field visits.

The table below shows the least performing Delegations in number of projects visited.

| % of projects visited in number and in total value | | | | | |
|--|---------|-------------|----------------|---------------------|--------------------|
| Country | Visited | Not visited | Total projects | % visited in number | % in visited value |
| Afghanistan | 17 | 36 | 53 | 32.08% | 71.83% |
| South Soudan | 20 | 30 | 50 | 40% | 43.27% |
| Central African Republic | 18 | 25 | 43 | 41.86% | 33.64% |
| Yemen | 13 | 18 | 31 | 41.94% | 28.17% |
| Barbados | 29 | 27 | 56 | 51.79% | 49.72% |
| Sudan | 31 | 28 | 59 | 52.54% | 63.34% |
| Ecuador | 20 | 18 | 38 | 52.63% | 76.58% |
| Ghana | 20 | 16 | 36 | 55.56% | 88.75% |
| Chad | 31 | 22 | 53 | 58.49% | 47.47% |
| Mauritania | 29 | 19 | 48 | 60.42% | 54.68% |

KPI 20 – % contracted of project evaluations in the AEP (Annual Evaluation Plan)

Global DEVCO result at 80.94% is satisfactory and above the benchmark of 75%.

This is also the case at Directorates level as presented in the below table except for DEVCO E (67.91%).

| Directorate | number of implemented projects | number of all projects | contextual indicator | project value of implemented projects (in EUR million) | project value of all projects (in EUR million) | KPI result |
|--------------|--------------------------------|------------------------|----------------------|--|--|---------------|
| DEVCO D | 100 | 122 | 81.97% | 1,046 | 1,293 | 80.91% |
| DEVCO E | 91 | 134 | 67.91% | 1,245 | 2,266 | 54.93% |
| DEVCO F | 144 | 156 | 92.31% | 1,199 | 1,395 | 85.93% |
| DEVCO G | 43 | 55 | 78.18% | 379 | 502 | 75.53% |
| Total | 378 | 467 | 80.94% | 3,869 | 5,456 | 70.91% |

37 Delegations have contracted 100% of their evaluation plans in 2017: Angola , Bangladesh, Benin, Botswana, Burundi, Congo (Democratic Republic of), Dominican Republic, Eritrea, Ethiopia, Ghana, Guatemala, Honduras, India, Laos, Lesotho, Liberia, Malawi, Mauritius, Namibia, Nepal, Papua New Guinea, Paraguay, Peru, Philippines, Sierra Leone, Somalia, South Africa, South Soudan, Sri Lanka, Sudan, Swaziland, Thailand, Timor Leste, Togo, African Union, Uzbekistan, Vietnam.

Delegations Central African Republic, Djibouti, Rwanda, Guinea Conakry, Jamaica, Barbados, Niger have contracted less than 50% of the project evaluations of the Annual Evaluation Plan while Delegations in Ivory Coast and Mexico have contracted none of them.

In most cases, if the KPI value is below target for a given Delegation, this is due to delays in the implementation of a project or programme and consequently the postponement of the contracting of the corresponding evaluation to the next year.

KPI 21 – Undue payment prevented by ex-ante controls

At DEVCO level, the percentage of undue amounts identified by ex-ante controls by the end of 2017 is 2.07% which is on target of 2%. It represents a total amount of EUR 130 million of undue payment prevented. This is slightly lower than in 2016 (2.46% and EUR 131 million).

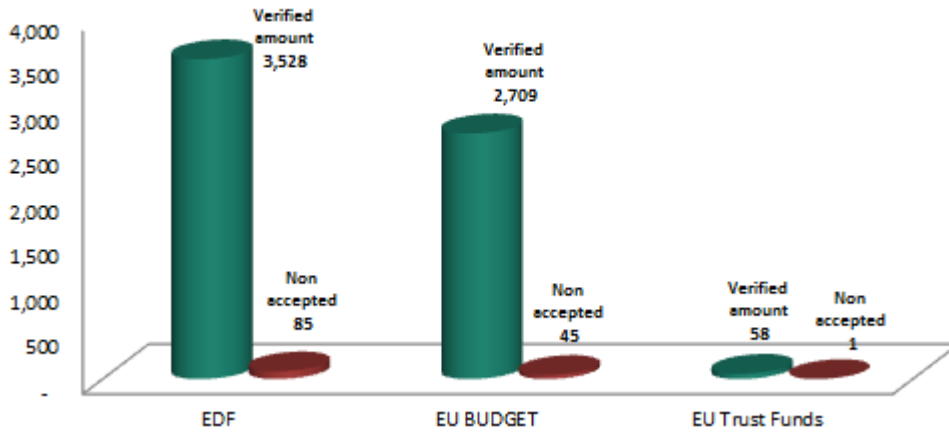
Results by directorate are presented in the table below:

| 2.07% [▼] | DEVCO D | DEVCO E | DEVCO F | DEVCO G | DEVCO A | DEVCO B | DEVCO C | DEVCO R | DG 01 | DG 02 | DGA DIR BCR | Total |
|----------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| KPI | 1.77% | 3.32% | 1.79% | 2.79% | 0.77% | 0.67% | 0.62% | 0.13% | 1.34% | 1.61% | 0.93% | 2.07% |
| Invoiced amount (in EUR million) | 1,700 | 1,653 | 1,253 | 619 | 23 | 428 | 316 | 254 | 0.22 | 5.64 | 18 | 6,294 |
| Undue amount (in EUR million) | 30,03 | 54,85 | 22,38 | 17,26 | 0,17 | 2,85 | 1,95 | 0,33 | 0,00 | 0,09 | 0,17 | 131 |

Undue amounts were identified for 16.4% of the total number of invoices and cost claims issued during the year 2017.

EDF is performing better than BUDGET (1.68%) and EU Trust Funds (0.92%). Distribution by Fund Source is displayed in the chart below.

Ineligible amounts by fund source (in EUR million)



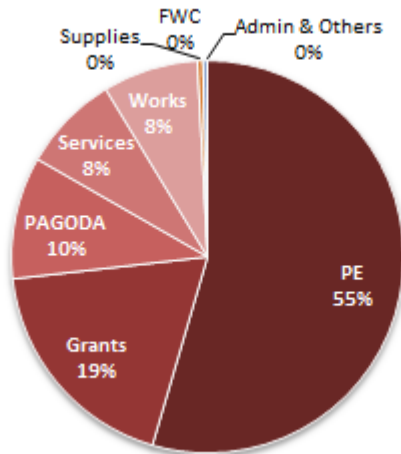
The majority of undue amounts, identified by ex-ante controls, are identified by Delegations: EUR 116 million or a share of 89% of the undue amount.

| TOP 10 Delegations | KPI result | TOP 10 Delegations | Sum of undue amounts (in EUR million) | TOP 10 Delegations | Sum of invoiced amounts (in EUR million) |
|---------------------|------------|--------------------|---------------------------------------|--------------------|--|
| Trinidad and Tobago | 68.81% | Rwanda | 11,77 | Afghanistan | 397,55 |
| Senegal | 21.81% | Nepal | 10,40 | Niger | 195,76 |
| Ghana | 18.66% | Senegal | 9,36 | Ethiopia | 187,58 |
| Namibia | 17.18% | Mozambique | 9,27 | Mali | 139,78 |
| Mozambique | 16.86% | Ghana | 5,89 | Rwanda | 136,60 |
| Nepal | 12.12% | Mali | 4,57 | Burkina Faso | 131,77 |
| Uzbekistan | 10.62% | Benin | 3,55 | Congo (DRC) | 112,88 |
| Rwanda | 8.62% | Ivory Coast | 3,35 | Kenya | 102,03 |
| Vietnam | 6.71% | Vietnam | 3,35 | Tanzania | 98,32 |
| Brazil | 6.11% | Kenya | 2,55 | Nigeria | 95,61 |

EUR 65 million of the total undue amounts relate to Budget Support payments making up almost half of the total undue amounts identified.

The distribution by contract nature is presented below (Budget Support undue payments represent 93% of Programme Estimates (PE) undue amounts).

Ex-ante ineligible amounts by contract nature



KPI 22 - % of contractualisation of the Annual Audit Plan year N

At DEVCO level, 71.43% of the audits foreseen in the Annual Audit Plan year N have been contracted. This is above the benchmark of 60% and higher than the 66.15% of 2016.

All DEVCO directorates are above the benchmark. 93% of audits foreseen are in Delegations.

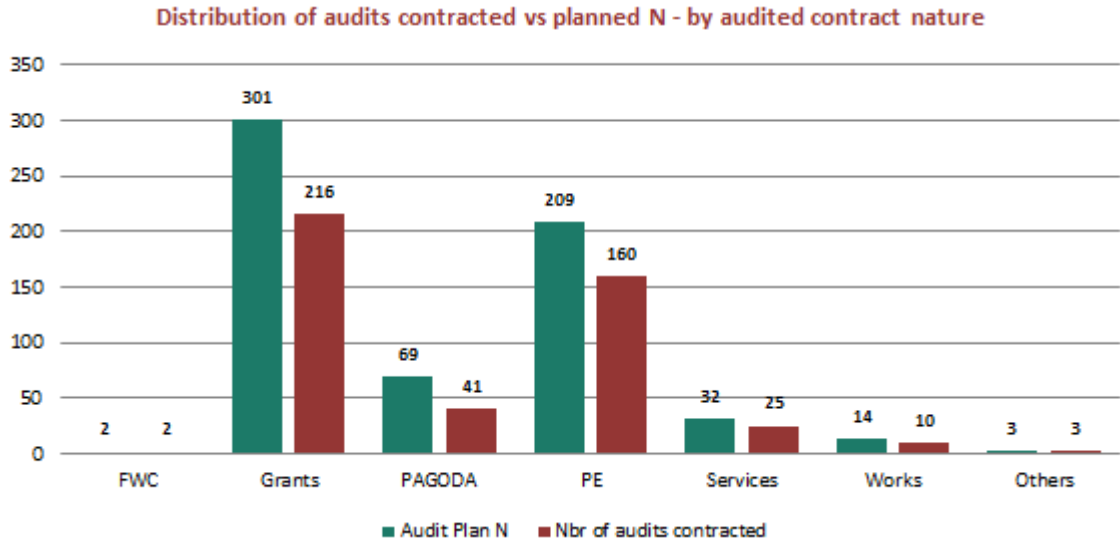
| 71.43% [▲] | DEVCO D | DEVCO E | DEVCO F | DEVCO G | DEVCO A | DEVCO B | DEVCO C | DG.02 | Total |
|---|---------------|---------------|---------------|---------------|-------------|---------------|---------------|---------------|---------------|
| KPI 21 audit plan N | 75.56% | 62.78% | 71.17% | 85.23% | 100% | 66.67% | 66.67% | 66.67% | 71.43% |
| Number of audits in audit plan N | 180 | 223 | 111 | 88 | 1 | 15 | 6 | 3 | 627 |
| Number of audits contracted | 136 | 140 | 79 | 75 | 1 | 10 | 4 | 2 | 447 |
| Number of audits still to be contracted | 44 | 83 | 32 | 13 | 0 | 5 | 2 | 1 | 180 |

The TOP 10 Delegations are sorted by the highest number of audits in the audit plan with a green KPI result.

The lowest performing 10 Delegations are sorted by the highest number of audits still to be contracted. Among them, only Delegations Ethiopia, Mozambique and Haiti reached the benchmark. Fiji and Djibouti have respectively implemented only 8% and 13% of the planned audits.

| TOP 10 Delegations | Total nbr of audits | KPI result | BOTTOM 10 Delegations | Nbr of audits still to be contracted | KPI result |
|--------------------|---------------------|------------|-----------------------|--------------------------------------|------------|
| Ethiopia | 22 | 81% | Mauritania | 25 | 19% |
| Guinea Conakry | 21 | 88% | Fiji | 11 | 8% |
| Brazil | 12 | 86% | Madagascar | 8 | 43% |
| Guatemala | 11 | 100% | Bangladesh | 8 | 20% |
| Gabon | 11 | 85% | Burkina Faso | 7 | 36% |
| Haiti | 11 | 73% | Djibouti | 7 | 13% |
| Uganda | 10 | 71% | Yemen | 6 | 0% |
| Mozambique | 10 | 67% | Ethiopia | 5 | 81% |
| Cape Verde | 8 | 100% | Mozambique | 5 | 67% |
| India | 8 | 100% | Haiti | 4 | 73% |

Grants and programme estimates represent the highest number of audits planned and contracted.



KPI 23 - % of implementation of the Annual Audit Plan year N-1

On DEVCO level, 76.64% of the audits foreseen in the Annual Audit Plan N-1 have been implemented. This result is above the benchmark of 40% and higher than the 75.9% of 2016.

All DEVCO Directorates reached the target. The highest number of audits yet to be implemented is under the responsibility of geographic directorates, since 92% of the audits are foreseen in Delegations.

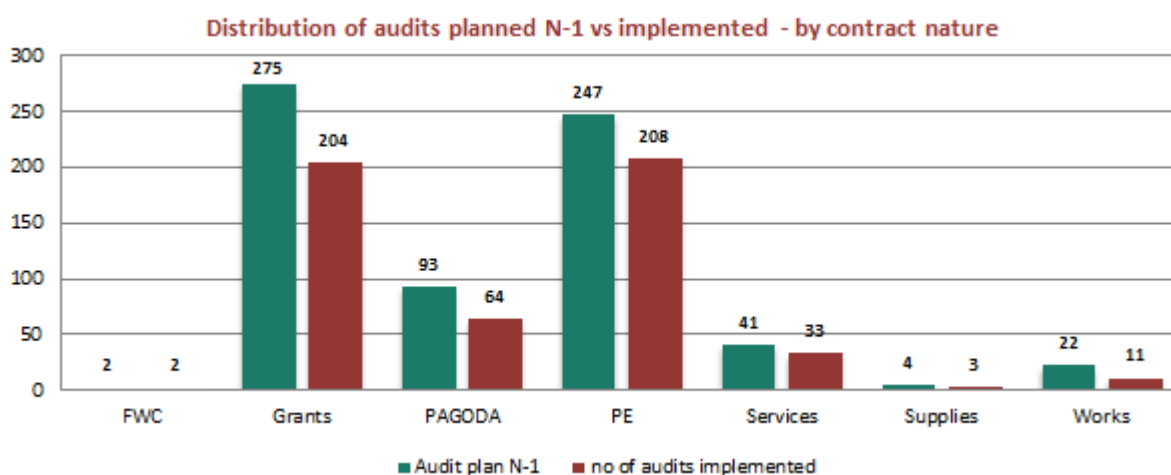
| 76.64% | DEVCO D | DEVCO E | DEVCO F | DEVCO G | DEVCO A | DEVCO B | DEVCO C | DG02 | Total |
|--|---------------|---------------|---------------|---------------|------------|---------------|---------------|-------------|---------------|
| KPI 22 audit plan N-1 | 85.31% | 69.44% | 80.13% | 74.77% | 80% | 46.67% | 77.78% | 100% | 76.64% |
| Number of audits in audit plan N-1 | 177 | 216 | 151 | 107 | 5 | 15 | 9 | 5 | 685 |
| Number of audits implemented | 151 | 150 | 121 | 80 | 4 | 7 | 7 | 5 | 525 |
| Number of audits still to be implemented | 26 | 66 | 30 | 27 | 1 | 8 | 2 | 0 | 160 |

The TOP 10 Delegations are sorted by the highest number of audits in the audit plan with green KPI result. 40 Delegations have achieved a 100% implementation.

Only two Delegations are below the benchmark. The lowest performing Delegations are sorted by the highest number of audits still to be implemented.

| TOP 10 Delegations | Total nbr. of audit: implemented | KPI result | BOTTOM 10 Delegations | No of audits still to be implemented | KPI result |
|--------------------|----------------------------------|------------|--------------------------|--------------------------------------|------------|
| Niger | 18 | 69% | Fiji | 16 | 47% |
| Angola | 16 | 70% | Central African Republic | 9 | 40% |
| Mozambique | 15 | 100% | Cambodia | 7 | 22% |
| Tadzhikistan | 15 | 100% | Mali | 6 | 40% |
| Ethiopia | 14 | 93% | Cameroon | 5 | 29% |
| Burkina Faso | 14 | 70% | Barbados | 4 | 50% |
| Haiti | 14 | 61% | India | 3 | 50% |
| Fiji | 14 | 47% | Gabon | 2 | 50% |
| Afghanistan | 13 | 93% | Rwanda | 2 | 50% |
| Madagascar | 13 | 87% | Cuba | 1 | 50% |

Grants, programme-estimates and PAGODA represent the biggest share of audits implemented and managed to reach the benchmark.



KPI 24 - % of implementation of the Annual Audit Plan year N-2

On DEVCO level, 90.48% of the audits foreseen in the Annual Audit Plan year N-2 have been implemented. This is above the target of 60% but slightly lower than in 2016 (91%).

DEVCO F has reached the lowest green KPI result while it has the highest number of audits planned and the highest number of audits yet to be contracted.

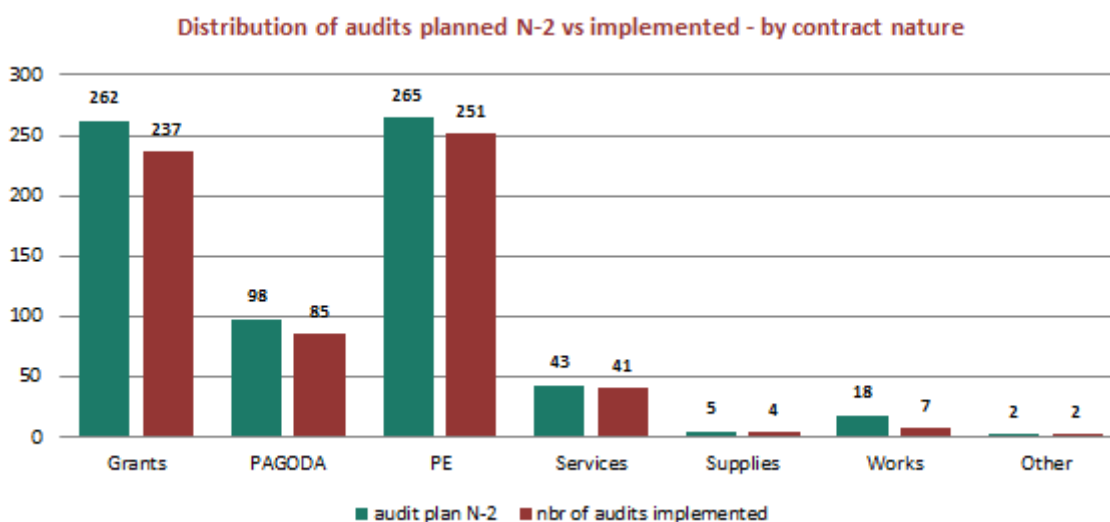
| 90.48% | DEVCO D | DEVCO E | DEVCO F | DEVCO G | DEVCO R | DEVCO A | DEVCO B | DEVCO C | DG 02 | DIR BCR | Total |
|--|---------------|---------------|---------------|---------------|-------------|-------------|---------------|-------------|-------------|-------------|---------------|
| KPI 23 audit plan N-2 | 94.87% | 88.30% | 85.31% | 92.91% | 100% | 100% | 90.48% | 100% | 100% | 100% | 90.48% |
| Number of audits in audit plan N-2 | 156 | 171 | 177 | 141 | 1 | 4 | 21 | 18 | 2 | 2 | 693 |
| Number of audits implemented | 148 | 151 | 151 | 131 | 1 | 4 | 19 | 18 | 2 | 2 | 627 |
| Number of audits still to be implemented | 8 | 20 | 26 | 10 | 0 | 0 | 2 | 0 | 0 | 0 | 66 |

60 Delegations reached a 100% implementation rate. 89 % of audits foreseen are in Delegations.

5 Delegations remained below the benchmark. The low performing Delegations are sorted by the highest number of audits.

| BOTTOM 10 Delegations | No of audits still to be contracted | KPI result |
|-----------------------|-------------------------------------|------------|
| Congo (DRC) | 11 | 54% |
| Cambodia | 3 | 0% |
| South Soudan | 3 | 0% |
| Mali | 2 | 50% |
| Yemen | 2 | 50% |

The majority of audits in audit plan N-2 relate to programme estimates and grants. 39 out of the 66 remaining implementation have to be done for the same contract categories.



KPI 25 – Ineligible amounts identified by audits as a % of the audited amount

On DEVCO level, 4.66% or EUR 90 million of audited expenditure was found to be ineligible. This figure is higher than in 2016 when the ineligible amount was EUR 58 million and the KPI of 3.09%.

In the cases where audits identified ineligible amounts (i.e in 24% of the cases), these amounts were higher than 5% of the audited amount

| 4.66% [▲] | DEVCO D | DEVCO E | DEVCO F | DEVCO G | DEVCO A | DEVCO B | DEVCO C | Total |
|---|--------------|--------------|--------------|--------------|--------------|--------------|---------------|--------------|
| KPI 24 audit ineligible | 3.90% | 6.20% | 2.23% | 4.73% | 2.70% | 1.50% | 13.84% | 4.66% |
| Ineligible expenditure (in EUR million) | 32,56 | 31,91 | 7,30 | 6,54 | 0,16 | 0,49 | 11,35 | 90 |
| Audited expenditure (in EUR million) | 835 | 515 | 328 | 138 | 6 | 33 | 82 | 1,937 |

All Geographical Directorates have reached positive KPI results. DEVCO B KPI result of 1.5% is below the benchmark.

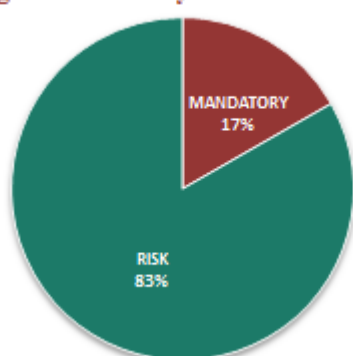
Among the TOP 10 Delegations in terms of KPI results, Delegations Jamaica, Guinea Conakry and Mauritania also appear at the TOP 10 ineligible amount.

Out of the Delegations with a high ranking of the total audited expenditure, Zambia, Bangladesh, Uganda and Ethiopia did not reach positive KPI results.

| TOP 10 Delegations | KPI result | TOP 10 Delegations | Ineligible amounts (in EUR million) | TOP 10 Delegations | Audited expenditure (in EUR million) |
|--------------------|------------|--------------------|-------------------------------------|--------------------|--------------------------------------|
| Mauritius | 43% | Nigeria | 5,88 | Zambia | 103,36 |
| Jamaica | 37% | Mozambique | 4,12 | Liberia | 103,26 |
| Vietnam | 32% | Chad | 2,94 | Bangladesh | 78,61 |
| Mozambique | 27% | Niger | 2,88 | Uganda | 74,64 |
| Guinea Conakry | 25% | Jamaica | 2,70 | Ghana | 68,07 |
| Chad | 24% | Sierra Leone | 2,62 | Congo (DRC) | 57,58 |
| Nigeria | 21% | Ghana | 2,45 | Sri Lanka | 48,67 |
| Mauritania | 14% | Mauritania | 2,44 | Ethiopia | 37,29 |
| Congo | 14% | Liberia | 2,33 | Niger | 35,56 |
| Madagascar | 13% | Guinea Conakry | 2,32 | Sierra Leone | 31,61 |

83% of the total ineligible amounts were identified by risk assessment based audits which represent around 64% of the number of audit reports registered in 2017.

Ineligible amounts by audit reason in 2017



B) Results at Delegation level

Specific Action Plans were elaborated by the 6 Delegations which met targets for less than 60% of KPIs in 2016 (with the exception of Timor Leste and Yemen given the specific political situation).

5 out of these 6 Delegations have improved their results this year reaching the minimum threshold of 60% of green KPIs at the end of 2017. With an overall green KPI result of 50%, Delegation of Yemen results improved compared to the previous reporting period but remains below the 60% threshold in 2017.

In 2017, 3 additional Delegations did not reach the 60% benchmark of green KPIs in 2016: Eritrea, Mauritania and South Sudan. Each of these Delegations will be requested to elaborate Actions plans.

| Overall Green KPI Result for | 2016 | 2017 |
|------------------------------|------|------|
| Barbados | 58% | 71% |
| Central African Republic | 52% | 68% |
| Congo (DRC) | 52% | 83% |
| Eritrea | 67% | 58% |
| Mauritania | 71% | 58% |
| South Sudan | 60% | 50% |
| Sudan | 59% | 67% |
| Timor Leste | 59% | 79% |
| Yemen | 45% | 50% |

Below table presents the 4 Delegations with less than 60% of green KPIs at the end of 2017 in detailed view for all KPIs.

| Managing Entity | Eritrea | Mauritania | South Soudan | Yemen |
|----------------------------|------------|------------|--------------|------------|
| Overall Green -2017 | 58% | 58% | 50% | 50% |
| K01 - Pay. Fcst | 201.11% | 97.88% | 78.94% | 96.87% |
| K02 - Ctr. Fcst | 844.13% | 240.51% | 79.54% | 209.94% |
| K04 - RAL Absorp. | 28.54 | 9.83 | 3.72 | 3.63 |
| K05 - Proj. Impl. | 16.67% | 4.17% | 12% | 16.13% |
| K06 - Proj. Object. | 25% | 6.25% | 12% | 16.13% |
| K07 - Old Pref. | 99.04% | 23.25% | 32.18% | 22.45% |
| K08 - Exp. Ctr. | 17.39% | 17.56% | 23.29% | 36.25% |
| K09 - Old RAL | -37.02% | 43.61% | 0% | 42.77% |
| K10 - Pay. Time | 83.78% | 59.09% | 72.97% | 86.67% |
| K11 - Inv. Reg. | 85.42% | 80.24% | 70.71% | 59.32% |
| K12 - Use of Staff | 100% | 100% | 100% | 100% |
| K13 - ICS Missn&Val | 100% | 100% | 100% | 83.33% |
| K14 - ICS HR | 88.89% | 66.67% | 100% | 100% |
| K15 - ICS Planning | 95.24% | 90.48% | 100% | 95.24% |
| K16 - ICS Operations | 92.42% | 95.45% | 98.48% | 96.97% |
| K17 - ICS Information | 83.33% | 83.33% | 94.44% | 83.33% |
| K18 - ICS Eval. Aud. | 100% | 100% | 100% | 100% |
| K19 - Proj. Visits | 48.73% | 54.68% | 43.27% | 28.17% |
| K20 - Proj. Ann. Eval. | 100% | 72.73% | 100% | 66.67% |
| K21 - Ex-ante Inelig. | 0.11% | 0.54% | 0.42% | 0.66% |
| K22 - Aud. Plan (N) | 100% | 19.35% | 75% | 0% |
| K23 - Aud. Impl. (N-1) | 66.67% | 62.50% | 0% | 100% |
| K24 - Aud. Impl. (N-2) | 100% | 100% | 0% | 50% |
| K25 - Aud. Inelig. | 6.65% | 14.20% | 0% | 0.43% |

C) KPI Definition and Benchmarks

| KPI | Definition | Benchmark |
|--|---|---|
| KPI 1, 2 and 3: Accuracy of initial annual financial forecasts for payments, contracts and decisions | These indicators measure the accuracy of the financial forecasts for payments, contracts and decisions by calculating the actual figure for the reporting period as a percentage of the forecast amount for the reporting period. | Between 90% and 110% |
| KPI 4: RAL absorption period | The indicator estimates how long it would take for the Managing Entities to implement decided amounts: the RAL (Reste à Liquider) at the end of the year is divided by the amount paid during the year. | Not more than 4 years |
| KPI 5: % of projects with Red Traffic Lights for implementation progress | <p>The indicator measures the percentage of all projects ongoing during all or part of the reporting year to which the Managing Entities (ME) award a red traffic light for the question 'what is the expected level of scheduled resources the project will be able to use before the end of the project?' Beside projects, the indicator includes also thematic contracts with EC contribution equal or above EUR 750,000 ongoing during all or part of the reporting year.</p> <p>Green = The implementation is on track. Orange= There are some problems in implementation. Corrective actions are being undertaken. Red = Implementation faces fundamental problems that need to be addressed.</p> | Not more than 10% |
| KPI 6: % of projects with Red Traffic Lights for achieving results | <p>The indicator measures the percentage of all projects ongoing during all or part of the reporting year to which the MEs award a red traffic light for the question 'Objectives - Is there any risk that the project's objectives will not be met?'</p> <p>Green = The objectives are likely to be reached. Orange = There is some concern that the objectives will not be reached. Red = The risk of not attaining the objectives is high.</p> | Not more than 10% |
| KPI 7: Reduction of old pre-financing | <p>This indicator measures sound financial management as demonstrated by the reduction of the open amount of old pre-financing since the beginning of the year.</p> <p>A pre-financing payment is considered old if it still has an open amount more than 2 years after it was originally paid. The KPI identifies all the pre-financings that were old at the beginning of the year, their open amount at the beginning of the year ("initial") and their open amount at the end of the reporting year ("current") and the percentage reduction.</p> | Reduction of the old pre-financing by at least 25% a year. The objective is to justify or recover all pre-financing after 6 years at the most. |
| KPI 8: Expired contracts as a % of the contract portfolio | This indicator measures problems in delay management of contracts based on the percentage of contracts in the portfolio not closed 18 months after the end of their operational activities. The KPI is expressed in number of contracts. It is complemented by a secondary/contextual indicator based on the same calculation but expressed in contract value. | Not more than 15%. The objective is to progressively reduce the part of expired contracts in DEVCO's portfolio while respecting the necessary period for contract closures in view of implementation of final audits, contradictory phase and recoveries. |
| KPI 9: Reduction of old RAL | This indicator measures the results of an accounting quality exercise concerning old RAL (Reste à Liquider) based on the percentage reduction in old RAL since the beginning of the year. | reduction by at least 25%. The objective is to eliminate the respective generation of old RAL over a period of 4 years. |

| | | |
|---|--|---|
| | <p>Old RAL is defined as the RAC (Reste à Contracter) plus the RAP (Reste à Payer), respectively, of decisions and contracts signed more than 5 years ago. The indicator uses the beginning of the year as a reference date to identify decisions and contracts with old RAL, which is compared with the old RAL of the same decisions and contracts at the end of the reporting year to obtain a % reduction.</p> <p>The population to calculate the indicator therefore does not vary within a reporting year, being all decisions and contracts that were signed in year N-6 or earlier and that had a non-zero RAL on 1/1/N.</p> <p>An entity's RAL is calculated as the RAC it manages plus the RAP it manages, as opposed to the total RAL of the decisions that it manages – a significant distinction when the decision's contracts are managed by different entities.</p> | |
| KPI 10: % of payments paid within the contractual deadline | This indicator measures the efficiency as the percentage of payments paid in the reporting period that respected the contractual payment deadline. The KPI is expressed in number of payments. It is complemented by a secondary/contextual indicator based on the same calculation but expressed in paid amount. | At least 85% of the payments are paid within the contractual deadline. |
| KPI 11: % of invoices registered within 7 days | This indicator measures the efficiency of invoices' registration as the percentage of invoices registered within 7 calendar days of EC reception. The KPI is expressed in number of invoices. | At least 80% of the invoices are registered within 7 calendar days. |
| KPI 12: Use of DEVCO staff and respect of the flexibility arrangements | With regards to Human Resources, KPI 11 is used by DG DEVCO in order to monitor the level of enforcement of the agreement between the Commission and the EEAS on the use of staff in Delegations as defined in Article 6 of the Joint Decision of the Commission and the High Representative of the Union for Foreign Affairs and security Policy on cooperation Mechanisms concerning the Management of Delegations of the EU (JOIN(2012)8 dated 28/03/2012). Heads of Delegations have to state in their EAMR whether or not the above mentioned agreement was respected in their Delegations during the reporting period. | Yes for 100% of Delegations. |
| KPI 13: % of green traffic lights for the effectiveness of the two ICS related to mission and values in Delegations | This KPI assesses how effectively the Delegation has implemented the group of Internal Control Standards (ICS) related to Mission and values. Standards which are positively assessed by the Delegation are awarded a green flag. The KPI value is the proportion of green flags in the ICS group. Replies to the list of questions are automatically extracted from the EEAS survey on the effectiveness of ICS in Delegations. In the case that the Delegation did not reply to the survey, the replies have to be inserted manually in the EAMR. | The traffic light is green when at least 80% of the points are achieved for this KPI. |
| KPI 14: % of green traffic lights for the effectiveness of the two ICS related to Human Resources in Delegations | This KPI assesses how effectively the Delegation has implemented the group of Internal Control Standards (ICS) related to Human Resources in Delegations (Staff allocation and mobility, staff appraisal and development). Standards which are positively assessed by the Delegation are awarded a green flag. The KPI value is the proportion of green flags in the ICS group. Replies to the list of questions are automatically extracted from the EEAS survey on the effectiveness of ICS in Delegations. In the case that the Delegation did not reply to the survey, the replies have to be inserted manually in the EAMR. | The traffic light is green when at least 80% of the points are achieved for this KPI. |
| KPI 15: % of green traffic lights for the effectiveness of the two ICS related to planning and risk management in Delegations | This KPI assesses how effectively the Delegation has implemented the group of Internal Control Standards (ICS) relating to Planning and Risk Management in Delegations (Objectives and performance indicators, risk management process). Standards which are positively assessed by the Delegation are awarded a green flag. The KPI value is the proportion of green flags in the ICS group. Replies to the list of questions are automatically extracted from the EEAS survey on the effectiveness of ICS in Delegations. In case the Delegation did not reply to the survey, the replies have to be inserted manually in the EAMR. | The traffic light is green when at least 80% of the points are achieved for this KPI. |
| KPI 16: % of green traffic lights for the effectiveness | This KPI assesses how effectively the Delegation has implemented the group of Internal Control Standards (ICS) related to Operations and control activities in Delegations. Standards which are positively assessed by the Delegation are | The traffic light is green when at least 80% of the points are achieved for this KPI. |

| | | |
|--|--|---|
| of the five ICS related to operations and control activities in Delegations | awarded a green flag. The KPI value is the proportion of green flags in the ICS group. Replies to the list of questions are automatically extracted from the EEAS survey on the effectiveness of ICS in Delegations. In the case that the Delegation did not reply to the survey, the replies have to be inserted manually in the EAMR. | |
| KPI 17: % of green traffic lights for the effectiveness of the three ICS related to Information and financial reporting in Delegations | This KPI assesses how effectively the Delegation has implemented the group of Internal Control Standards (ICS) related to Information and reporting systems in Delegations. Standards which are positively assessed by the Delegation are awarded a green flag. The KPI value is the proportion of green flags in the ICS group. Replies to the list of questions are automatically extracted from the EEAS survey on the effectiveness of ICS in Delegations. In the case that the Delegation did not reply to the survey, the replies have to be inserted manually in the EAMR. | The traffic light is green when at least 80% of the points are achieved for this KPI. |
| KPI 18: % of green traffic lights for the effectiveness of the two ICS related to evaluation and audit in Delegations | This KPI assesses how effectively the Delegation has implemented the group of Internal Control Standards (ICS) related to Evaluation and Audit in Delegations. Standards which are positively assessed by the Delegation are awarded a green flag. The KPI value is the proportion of green flags in the ICS group. Replies to the list of questions are automatically extracted from the EEAS survey on the effectiveness of ICS in Delegations. In the case that the Delegation did not reply to the survey, the replies have to be inserted manually in the EAMR. | The traffic light is green when at least 80% of the points are achieved for this KPI. |
| KPI 19: % of projects visited by Commission staff and/or by the HOD | Measures project monitoring and control, as the percentage of projects visited by Commission staff or the Head of Delegation (by project value), based on information recorded in the EAMR and EAMR HQ Project Lists. Respondents must answer the question "was the project visited during the reporting year?" A visit is defined as: any field visit to the project or project component made during the reporting period by Commission staff or the HoD. In case of budget support and/or institutional support projects, which by their nature do not always have identifiable EU-supported activities in the field, a visit can consist of monitoring meetings between the beneficiary and Commission staff. The definition excludes visits, evaluations, and ROM missions carried out by experts or technical assistants without the attendance of Commission staff or the HoD. The KPI value is calculated as the sum of the project value of visited projects as a percentage of the sum of the project value of all projects. | At least 80% of ongoing projects/contracts visited during the year |
| KPI 20: % contracted of project evaluations in the AEP (Annual Evaluation Plan) | This indicator measures the number of evaluations contracted in the year as a percentage of the number planned in the Annual Evaluation Plans of the Delegations or in DEVCO MP. | At least 75% of the planned evaluations to be contracted during the reporting year |
| KPI 21: Undue payment prevented by ex-ante controls | This indicator measures ex-ante expenditure verification as the non-accepted amount of invoices as a percentage of the total amount verified. The KPI is expressed in EUR. It is complemented by a secondary/contextual indicator based on the same calculation but expressed in number of invoices (that have a non-zero ineligible amount). The indicator is calculated based on all invoices subject to ex-ante expenditure verification completed during the reporting year. This corresponds to all not cancelled invoices. | At least 2%. The benchmark of 2% corresponds with the arithmetic average of the percentage error related to ineligible expenditures with possible recoveries identified in the RER studies for years 2012 and 2013. |
| KPI 22: % of contractualisation of the annual audit plan year N | The indicator measures the satisfactory contractualisation of the year N/year audit plan as a percentage of planned audits that have been contracted. The indicator is calculated based on the annual audit plan of the reporting year N/year N-1/year N-2. This is defined as all category 1 audits that are not cancelled with N as their audit plan year. | At least 60%. This target corresponds to the average result of the last 3 years. |

| | | |
|---|--|--|
| | <p>Category 1 audits are the following types: Programme-estimate expenditure verification (EXPVER_PE) – Verification of International Organisations (VER_IO) – Financial (FIN) – Systems (SYS) – financial and systems (FIN-SYS).</p> | |
| <p>KPI 23 -24: % of implementation of the annual audit plan year N-1 and N-2</p> | <p>The indicator measures the satisfactory implementation of the year N-1/year N-2's audit plan as a percentage of planned audits that have been implemented/planned.</p> <p>The indicator is calculated based on the annual audit plan of the reporting year N-1/year N-2. This is defined as all category 1 audits that are not cancelled with N as their audit plan year.</p> <p>Category 1 audits are the following types: Programme-estimate expenditure verification (EXPVER_PE) – Verification of International Organisations (VER_IO) – Financial (FIN) – Systems (SYS) – financial and systems (FIN-SYS).</p> | <p>At least 40% for year N-1 and 60% for year N-2. These targets correspond to the average result of the last 3 years.</p> |
| <p>KPI 25: Ineligible amounts identified by audits as a % of the audited amount</p> | <p>This indicator measures the ineligible amounts identified by audits as a % of the audited amount. The KPI is expressed in EUR. It is complemented by a secondary/contextual indicator based on the same calculation but expressed in number of audits (that have a non-zero ineligible amount)</p> <p>The indicator is calculated based on all audits that verified expenditure and that delivered their results during the reporting period. These are defined as all audits whose final audit report results were delivered in the reporting period; that are not cancelled; that include expenditure verification, based on the audit category.</p> <p>Only category 1 audits are included: Programme-estimate expenditure verification (EXPVER_PE) – Verification of International Organisations (VER_IO) – Financial (FIN) – Systems (SYS) – financial and systems (FIN_SYS).</p> <p>The receipt of final report field is used to identify the date on which the final audit report results were delivered.</p> <p>Audits are attributed based on the audited contract: the ineligible amount is considered to belong to the project that generated it.</p> <p>However, if the audit is not linked to an audited contract, or is linked to several, then the audit contract must be used – unless there is no audit contract (not normal, if the audit has generated results) in which case the entity in charge of the audit is used.</p> | <p>At least 2%</p> |

ANNEX 11: Specific annexes related to "Assessment of the effectiveness of the internal control systems"

N/A for DG DEVCO

ANNEX 12: Performance tables

The performance indicators reported in this annexe reflect the set of indicators of the **Strategic Plan 2016-2020**, and are reported upon such as to ensure full coherence with other reporting document such as the Programme Statements which accompany the Draft Budget for 2017 (¹COM(2016)300- June 2016: Programme Statements 2017)

| General objective 1: EU as a Stronger Global Actor | | |
|--|--|--|
| Impact indicator 1: EU Collective Net Official Development Assistance (ODA), as percentage of the EU Gross National Income (GNI) | | |
| a) total Net ODA | | |
| b) Net ODA to Least Developed Countries (LDCs) | | |
| Source of the data: OECD Development Assistance Committee (DAC) | | |
| Baseline (2014) | Interim Milestone (2020) | Target (2030) |
| a) 0.43% ⁹² b) 0.11% ⁹³ | a) N/A b) 0.15% | a) 0.70% ⁹⁴ b) 0.20% ⁹⁵ |
| Latest known results (data relates to 2016): | | |
| a) 0.53%(Total) | | |
| b) 0.11% (LDCs) | | |
| Impact indicator 2: SDG 1.1.1 Proportion of population below international poverty line | | |
| Source of the data: World Bank (poverty rate); UN Population Division (populations' weights). | | |
| Baseline^{96, 97} (2014) | Interim Milestone | Target (2030) |
| 17.0% (including the graduated countries); 28.4% (excluding the graduated countries) | On course for 2030 based on annual progress report prepared by UN Secretary General. | 0% |
| Latest known results (2017)⁹⁸: | | |
| 15.1 % (including graduated countries) | | |
| 26.7 % (excluding graduated countries) | | |
| Completed strategic evaluations: | | |
| <ul style="list-style-type: none"> • Evaluation of EU cooperation through Delegated Cooperation • Evaluation of the EU approach to building resilience to withstand food crises in African Drylands (Sahel and horn of Africa - 2007-2015) • Evaluation of EU Joint Programming Process of Development Cooperation (2011-2015) • Joint Evaluation of Budget Support to Ghana (2005-2015) • Evaluation of EU Budget Support to Paraguay (2006-2014) • Evaluation of the EU development cooperation support to higher education in partner countries • Evaluation of EU cooperation with Pakistan (2007 - 2014) • Evaluation of Blending • Evaluation of Development Co-operation Instrument (DCI) • Evaluation of Greenland Decision (GD) • Evaluation of Common Implementing Regulation (CIR) • Evaluation of the Instrument for Nuclear Safety Cooperation (INSC) | | |

⁹² Based on analysis of final 2014 ODA spending by EU MS and non-allocated spending by the EU institutions as reported by the OECD DAC. Final data for two EU member States was not available so earlier data was extrapolated.

⁹³ Idem.

⁹⁴ Based on commitments agreed upon by the EU Member States in the Council Conclusions of 26 May 2015, paragraphs 32-33 (<http://data.consilium.europa.eu/doc/document/ST-9241-2015-INIT/en/pdf>), in the framework of the 2030 Agenda for Sustainable Development.

⁹⁵ Idem.

⁹⁶ Computed on country level data from 2012 or before, drawing on World Bank data for the poverty rates, and UN Population Division data for the weights; extracted in November 2017 to take into account data revisions

⁹⁷ For the calculation of the baseline beneficiary countries under the Development Cooperation Instrument and European Development Fund have been taken into account. Beneficiaries under the European Neighbourhood Instrument and EU- Greenland Partnership Instrument have been excluded.

⁹⁸ Computed on country level data from 2015 or before, drawing on World Bank data for the poverty rates, and UN Population Division data for the weights; extracted in November 2017)

- Evaluation of the European Instrument for Democracy and Human Rights (EIDHR)
- Evaluation of 11th European Development Fund (EDF)
- Evaluation of Instrument contributing to Stability and Peace (IcSP)
- Evaluation of Partnership Instrument (PI)

Specific Objective 1: Contribute to sustainable development and development effectiveness in the areas of EU international and development cooperation with a view to the implementation of the 2030 Agenda and Addis Ababa Action Agenda. **Related spending programme: PSC**

Indicator 1: Adoption of a Communication presenting policy proposals for a revised European Consensus on Development including strategic orientations on EU cooperation with Middle Income Countries, policy coherence for development, and development effectiveness.

This indicator assesses progress in policy decision. Updating the vision for the European development policy until 2030, will entail a proposal to replace the 2005 Consensus (and the Agenda for Change) with a new joint statement by the relevant EU institutions and Member States. The initiative should take account of other new global agreements, notably the Climate Change agreement reached in COP 21, as well as the changing international context. It will include strategic orientation for policy coherence for development, development effectiveness and future cooperation with more advanced developing countries in the context of a differentiated approach that takes into account their specificities.

Source of data: Agenda Planning 2016/DEVCO/003

| Baseline (Q1-2016) | Interim Milestone (Q4-2016) | Target (2017) |
|--|---|---|
| Agenda Planning 2016/DEVCO/003 | Communication proposing a new joint statement adopted. | The new European Consensus for Development is signed by Member States and EU institutions. |
| Phasing out of bilateral assistance with countries graduated under DCI since 2014, no alternative strategy for cooperation identified, which may entail a loss of leverage on non-aid issues. No graduation or post-graduation cooperation mechanism foreseen for more advanced ACP countries. | New ways of cooperation and tailored partnerships with graduated countries identified. Post-Cotonou Impact assessment addressing issue of tailored cooperation completed. | Cooperation with graduated countries (DCI) maintained despite reduced ODA, tailored strategic partnerships designed in line with global challenges and mutual interest. Reflexion on more strategic cooperation under tailored partnerships for ACP countries is completed and included into the post-Cotonou regime. |

Latest known results (2017):

Milestone met: on 7 June 2017, the new European Consensus was adopted. A Joint statement was signed by the Council and the representatives of the governments of the Member States meeting within the Council, the European Parliament and the Commission. It was officially signed at the European Development Days on 7 June 2017 by the President of the European Commission, the Prime Minister of Malta, the President of the European Parliament and the High Representative for Foreign Affairs and Security Policy / Vice-President of the Commission. The proposed new Consensus takes account of the 2030 Agenda for Sustainable Development, the Paris Agreement on Climate Change and the Addis Ababa Action Agenda as well as the changing international context. It provides strategic orientations for development policy for the EU and its Member States on a range of elements, such as tailoring partnerships to reflect capacities and needs (including innovative engagement with more advanced developing countries), Policy Coherence for Development and development effectiveness.

Further to the Consensus, DEVCO developed a new approach for engagement with more advanced developing countries, that should be implemented in several pilot countries from 2018 on. The approach was elaborated by a task force (DEVCO and EEAS). DEVCO also prepared together with the EEAS a non-paper discussed at the informal meeting of EU Development Ministers in Tallinn on 11 September 2017 and is working with the EEAS on the follow-up to this initiative. DEVCO also organised a High Level Seminar and commissioned an analytical report on "Tailored partnerships in the context of the 2030 Agenda: Revisiting differentiation and graduation".

Indicator 2: Number of partner countries in which a joint strategy has been agreed as a result of joint programming

Joint Programming (JP) is an important EU policy commitment relating to development cooperation at the core of the international development effectiveness agenda. In this vein, the EU and its MS should further coordinate their programming, reducing transaction costs for the partner country and increasing effectiveness of development cooperation. The main deliverables of these processes are Joint Analysis and Joint Strategies, which

should be developed in more countries, but also reflect an increase in quality, via their integration of Joint Result Framework. In selected cases, Joint Strategies are intended to be used as EU programming documents. Increased coordination with Member States will be crucial in order to guarantee the success of Joint Programming.

Source of data: Head of Missions Reports, EAMR and DEVCO "JP tracker"

| Baseline(2015) | Interim Milestone (2018) | Target (2020) |
|---|--|---|
| <ul style="list-style-type: none"> • 25 countries with draft or adopted EU + MS Joint Strategies | <ul style="list-style-type: none"> • 30 countries with draft - adopted Joint Strategies | <ul style="list-style-type: none"> • 35 countries with draft -adopted Joint Strategies |

Latest known results (2017):

As of the end of 2017, 25 countries have a draft or finalised Joint Programming Document (18 finalised and 7 in draft). At the end of 2017 there were 62 countries actively involved in Joint Programming processes, of which 15 showed significant progress during the year in terms of taking forward Joint Programming. 6 countries received Joint Programming support missions at the request of Delegations to provide further support to their country level processes. In addition, at the end of the year, a set of priority countries where Joint Programming processes have not yet started or have stalled were identified for specific outreach and support in 2018.

The evaluation on Joint Programming finalised its report in March 2017 and concluded that Joint Programming had proved to be very valuable for the EU and Member States. The production of Joint Programming Documents was seen to have contributed to a clearer view amongst the EU, its Member States and some associated donors (such as Norway and Switzerland) on the drivers for cooperation and the strengths and limitations of each donor. This has enabled the EU, Member States and associated donors to reach a consensus on how to respond to partner country challenges in a joined-up way. The evaluation also concluded that Joint Programming had helped harmonise EU and Member States' aid, by working towards commonly agreed objectives. Even though this might not yet have led to improved aid effectiveness indicators (number of sectors/donor, number of donors/sector), it has led to an improved division of labour within sectors and laid the foundation for more effective work in the future. The evaluation also found that Joint Programming had made the participating donors more visible, both as a group and in their own right, vis-à-vis the Government, other stakeholders and other development partners. The evaluation provided a number of pertinent recommendations namely, to further clarify the intervention logic of Joint Programming and the role of various stakeholders and to keep Joint Programming strategic, flexible and pragmatically driven by the needs at country level.

INDICATOR 3: Adoption of decision by OECD, (a) modernising ODA definition and directives, (b) reflecting significant degree of EU position.

ODA definition is being updated at the OECD to reflect the changes in development policies. The EU plays a key role in this process that needs to be monitored.

Source of data: OECD

| Baseline (2015) | Interim Milestone (2018) | Target (2020) |
|--|---|--|
| <ul style="list-style-type: none"> • Agreement on new Peace & Security guidelines reflecting EU position • Agreement on private financing principles reflecting EU positions | <ul style="list-style-type: none"> • Streamlining of interpretation of directives on in-donor refugee costs according to EU positions. • Agreement on implementation of the private financing principles reflecting EU positions. | <ul style="list-style-type: none"> • OECD directive updated in line with EU policy objectives |

Latest known results (2017):

The OECD-DAC High Level Meeting (30-31 October) took a number of decisions in advancing both its institutional reform agenda and a number of outstanding issues (i.e.: harmonisation of reporting practices regarding in-donor refugee costs and adoption of a set of Blended Finance Principles for Unlocking Commercial Finance for the SDGs). However, participants could not agree on new rules for the ODA-eligibility of private sector instruments (PSI) after intense negotiations on the spot in which the EU, took an active role in support of both the DAC Chair and the Secretariat. Finally, the DAC discussed a proposal by the UK on both an ODA-waiver as disaster-relief instrument and a mechanism to reinstate high income countries in the ODA list after a drop in GNI/capita. The Secretariat received a mandate to develop further work on these issues.

In the absence of data on migration related development expenditure, the EU proposed a DAC specific code on migration which was the object of a first discussion in the Working Party on Statistics. Further work will be carried out by the Secretariat and a decision by the DAC is expected in the course of 2018.

Main outputs in 2017

All new initiatives from the Commission Work Programme

| Output | Indicator | Target |
|--------|-----------|--------|
|--------|-----------|--------|

| | | | | |
|---|--|--|--|------------|
| DIR.D and E EDF/DCI | Communication Partnership: impetus⁹⁹ | "Africa-EU Renewed" | Adoption by the College of the Communication jointly presented by the European Commission and the High Representative (HR) of the Union for Foreign Affairs and Security Policy. | April 2017 |
| | Latest known results (2017): The Joint Communication to the European Parliament and the Council for a renewed impetus of the Africa-EU Partnership was adopted in May 2017, setting out the EU's political priorities in view of the 5th AU-EU Summit, which took place in Abidjan on 29-30 November 2017 under the theme "Investing in Youth for a Sustainable Future". Due to the internal consultation process, there was a slight delay of one month compared to the initial target. | | | |
| Important items from work programmes/financing decisions/operational programmes | | | | |
| DIR.A | Output | Indicator | Target | |
| | Adoption of "European Consensus on Development" Joint Statement to guide EU and Member States development policies, and further translation of the European Consensus¹⁰⁰ into EU development policy. | <ol style="list-style-type: none"> 1. Commission proposal used as the basis for negotiations where Commission is actively engaged. 2. Contribution to main policy documents and processes, e.g MTR, post-Cotonou, MFF, evidence-based analyses to better inform the implementation of the 2030 Agenda and the mid-term review (e.g. on tailored development partnerships). | <ol style="list-style-type: none"> 1. Endorsement of the new European Consensus by the EU institutions and Member States' Consensus and 2030 Agenda adequately reflected in main policy decisions and reflection on future instruments and programming. 2. Concept notes/policy papers agreed and finalised. | |
| Latest known results (2017): <ol style="list-style-type: none"> 1. The new European Consensus on Development was signed on 7 June 2017 by the Council, the Member States, the European Parliament and the Commission. 2. DG DEVCO has started to reflect the new Consensus in a range of important initiatives (e.g. mid-term review of programming, preparatory work for future MFF, preparations for post-Cotonou framework, etc). | | | | |
| DIR.A | Output | Indicator | Target | |
| | Implementation of Joint Programming (JP) and Joint Actions (JA) extended to more partner countries. | <ol style="list-style-type: none"> 1. Support to the extension of JP and JAs. 2. JA has been further defined in consultation with MS. 3. Use of Joint Results Frameworks, as part of JP. 4. Production of an Operational Manual on JP. | <ol style="list-style-type: none"> 1. 55 partner countries engaged in JP processes 2. Concept paper on JA finalised. 3. >10 countries adopt joint results frameworks. 4. JP Operational Manual has been finalised and circulated to EU Delegations. | |
| Latest known results (2017): <ol style="list-style-type: none"> 1. At the end of 2017, 62 partner countries were engaged in JP processes. 2. An internal review on Joint Implementation (JA) was completed in 2017 drawing on end 2016 Head of Missions reporting. To be further developed. 3. 12 Joint Programming Documents contain results frameworks. 4. The JP Guidance was finalised by the unit in December 2017 and circulated in DEVCO Directorates for comments the same month. To be circulated to EU Delegations in 2018. | | | | |
| Output | Indicator | | Target | |

⁹⁹ Reference number from Decide planning: PLAN/2016/99

¹⁰⁰ Reference number from Decide planning: 2016/DEVCO/003

| DIR.A | <p>Timely ODA expenditure reporting and monitoring of EU collective ODA commitments, and satisfactory outcome of OECD-DAC process on ODA modernisation¹⁰¹.</p> | <ol style="list-style-type: none"> 1. Commission public information on annual EU ODA figures released. 2. Commission participates in all OECD DAC formal and informal negotiations and its proposals and positions are adequately reflected. Presentation of proposals for a code on migration. | <ol style="list-style-type: none"> 1. Annual ODA report to the Council released and shows progress in meeting ODA commitments (Spring 2017). 2. Outcome reflects EU positions on updating the ODA rules in relation to the Private Sector instruments and on the parameters for TOSSD. | | | |
|--|---|--|--|--------|-----------|--------|
| <p>Latest known results (2017):</p> <ol style="list-style-type: none"> 1. The annual ODA report to the Council showed the progress in meeting ODA commitments – in 2016 the EU provided 0.53% ODA/GNI, the highest share ever achieved. 2. The negotiations at the DAC led to harmonisation of reporting practices regarding in-donor refugee costs and adoption of a set of Blended Finance Principles. However, participants could not agree on new rules for the ODA-eligibility of private sector instruments (PSI). The engagement in the TOSSD Task Force has allowed the EU to have a leading voice in shaping the principles and parameters of the TOSSD measure. Further work is expected in 2018. | | | | | | |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;">Output</th> <th style="width: 33%;">Indicator</th> <th style="width: 33%;">Target</th> </tr> </thead> </table> | | | | Output | Indicator | Target |
| Output | Indicator | Target | | | | |
| DIR.A | <p>Pursue the policy on Budget Support and related policy dialogue in line with the new European Consensus on Development:</p> <ul style="list-style-type: none"> • Revised Budget Support Guidelines. • High-level Conference. | <ul style="list-style-type: none"> • Revised guidelines • Conference | <ul style="list-style-type: none"> • Issued in 2017 • In 2017 | | | |
| <p>Latest known results (2017): Budget support guidelines have been updated in 2017. High level panel on Domestic revenue Mobilisation organised at the European Development Days.</p> | | | | | | |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;">Output</th> <th style="width: 33%;">Indicator</th> <th style="width: 33%;">Target</th> </tr> </thead> </table> | | | | Output | Indicator | Target |
| Output | Indicator | Target | | | | |
| DIR.A | <p>Strategic use of all International Organisations (IOs) and fora, in particular the OECD, the UN, the IFIs (WB, IMF and other relevant IFIs) the G20 and G7 and bilateral dialogues with non-EU donors to promote the Implementation of the Agenda 2030, AAAA and the European Consensus on Development.</p> | <p>EU participation and positions for key meetings and processes in:</p> <ul style="list-style-type: none"> • OECD, • UN events such as the Financing for Development Forum and the High Level Political Forum (HLPF), • Joint WB/DEVCO structured consultations, • DEVCO-IMF Strategic Partnership Framework, • G20 Development Working Group (DWG) • G7 Accountability Working Group (AWG), notably initiatives on Africa <p>Meetings at ministerial, high or senior level with non-EU DAC members (e.g. US, Japan, Australia, South Korea) as well as with advanced developing countries (e.g. India, China, Turkey).</p> | <ul style="list-style-type: none"> • EU positions influential in DAC major meetings and processes. • Coordinated EU Member States positions reflected in UN outcomes. • Consultation with WB takes place. • Activities to implement DEVCO/IMF Strategic Framework, notably in context of "Collect More-Spend Better". • EU views reflected in G20 and G7 development-related outcomes, notably initiatives on Africa. • Dialogues take place and 2030 Agenda implementation is addressed, leading to identification of potential areas for cooperation and partnerships. | | | |

¹⁰¹ Particularly in relation to private sector instruments and to migration.

| | | | |
|---|--|--|---------------------------------|
| Latest known results (2017): EU ensured active high level participation at UNGA, HLPF, WBG/IMF Annual and Spring meetings, taking part in several panel discussions and organising joint flagship events. DEVCO actively contributed to the development of the "G20 Action Plan on the 2030 Agenda" under Germany's G20 Presidency, and the G7 accountability working group process through the progress Report on education. DEVCO held an High level annual consultation on development with the WBG and kept working on the preparation of the next EU/WBG Deep Dive. DEVCO continued to work closely with EEAS and MSs proactively supporting the UN DS reform with common positions and lines to take (LTT). DEVCO organised bilateral dialogue with Japan, US, South Korea, Australia, Canada and prepared for the dialogue with Arab financial institutions. | | | |
| | Output | Indicator | Target |
| DIR.D & E EDF/DCI | Declaration and Roadmap of the 5th Africa-EU Summit. | Adoption by EU and African Heads of States and Governments of the Declaration of the 5th Africa-EU Summit and its Roadmap for 2018-2020. | November 2017. |
| | Latest known results (2017): In 2017, DEVCO led the Commission's work for the Joint Communication to the European Parliament and the Council for a renewed impetus of the Africa-EU Partnership. The latter adopted in May 2017 set out the EU's political priorities in view of the 5th AU-EU Summit which took place in Abidjan on 29-30 November 2017 under the theme "Investing in Youth for a Sustainable Future". The African and European Leaders adopted a political declaration comprising a set of strategic priorities, namely investing in people, strengthening resilience, peace, security and governance; migration and mobility and mobilising investments. The summit also mandated the European and African Union Commissions to put forward a concrete plan of action, as well as a joint follow-up mechanism, to be finalised 3 months after the Summit. | | |
| | Output | Indicator | Target |
| DIR.D & E EDF | Recommendation "Towards a new partnership between the EU and ACP countries after 2020"¹⁰². | Adoption by the College of the recommendation for a Council Decision on the future relations with ACP countries and beyond. | Third quarter of the year 2017. |
| | Latest known results (2017): The European Commission adopted the Recommendation including Negotiating Directives authorising the opening of negotiations on a Partnership Agreement between the European Union and countries of the African, Caribbean and Pacific Group of States in the fourth quarter of 2017. This was slightly later than scheduled due to the extensive consultation and drafting process undertaken. | | |

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|---|--|---|--|
| SPECIFIC OBJECTIVE 2: Under the overall objectives¹⁰³ of the legal bases of the main instruments, DEVCO will promote human development by supporting actions in the field of social protection, health, education and better access to decent jobs in order to ensure a solid foundation for partner countries' further development | | | Related to spending programmes: DCI&EDF |
| Indicator 1*: Number of children enrolled in primary and secondary education with EU support, disaggregated by sex | | | |
| This indicator – also known as total enrolment – is the number of students enrolled in any grade of primary and secondary education (lower, upper), regardless of the child's age. This is in line with SDG 4 which promoted in its target 1 a 12 year quality education for all. | | | |
| Source of data: EU Results Framework annual reporting | | | |
| Baseline¹⁰⁴ (2015) | Interim Milestone(2018) | Target(2020) | |
| <ul style="list-style-type: none"> • Primary education: 19,447,000 • Secondary education: 9,562,000 | <ul style="list-style-type: none"> • Primary education: 73,993,000 • Secondary education: 24,288,000 | <ul style="list-style-type: none"> • Primary education: 110,257,000 • Secondary education: 39,010,000 | |
| Latest known results¹⁰⁵ (2017): | | | |

¹⁰² Reference number from Decide planning: 2016/DEVCO+/001

¹⁰³ Overall objectives: poverty reduction, human development, inclusive and sustainable growth and human rights.

¹⁰⁴ Data collected from projects and programmes that ended between July 2013 and June 2014.

¹⁰⁵ Aggregate data collected from four years of End-of-Project Results Reporting (EPRR) - EPRR 1 (July 2013-

- Primary education: 47,763,000
- Secondary education: 21,087,000

47,763,000 students were enrolled in primary education and 21,087,000 students were enrolled in secondary education with support from EU-funded interventions that ended between mid-2013 and mid-2017. The most effective route for improving learning and acquiring skills is through universal lower secondary education. With overall improvements in primary education enrolment in the last years, it remains to be seen whether the ambitious target for 2018 will be met. For lower secondary education reaching the milestone seems feasible at the moment.

Indicator 2*: Number of 1-years old immunised with EU support

This indicator measures the number of infants who have received three doses of DPT (diphtheria, tetanus, pertussis/whooping cough) or three doses of pentavalent vaccine (= DTP + Hepatitis B and Haemophilus influenza type b), by age 1 year with EU support. Timely vaccination as per the country specific vaccination schedule will reduce infant deaths and disability.

Source of data: EU Results Framework annual reporting

| Baseline ¹⁰⁶ (2015) | Interim Milestone (2018) | Target (2020) |
|--------------------------------|--------------------------|---------------|
| 934,000 | 9,014,000 | 10,882,000 |

Latest known results¹⁰⁷ (2017): 13,253,000

With EU support, 13,253,000 infants under 1 year have been immunised, surpassing the 2018 milestone and 2020 target. Immunisation is an essential component for reducing under-five mortality.

Indicator 3*: Number of births attended by skilled health personnel with EU support

This indicator measures the number of births attended by skilled health personnel (doctors, nurses or midwives) trained in providing lifesaving. Pregnancy, obstetric and post-delivery care with EU support. Quality skilled care during pregnancy and childbirth are key for the health of the baby and the mother.

Source of data: EU Results framework annual reporting

| Baseline ¹⁰⁸ (2015) | Interim Milestone (2018) | Target (2020) |
|--------------------------------|--------------------------|---------------|
| 1,160,000 | 11,615,000 | 13,935,000 |

Latest known results¹⁰⁹ (2017): 19,211,000

With EU support, more than 19 million births have been attended by skilled health personnel, surpassing the 2018 interim milestone and the 2020 target. Attendance by properly trained health personnel with adequate equipment is key to lowering maternal and infant mortality.

Indicator 4*: Number of people who have benefitted from VET/skills development and other active labour market programmes with EU support

Developing countries of all regions are confronted with very high levels of un- and underemployment, in extremely pressing demographic contexts. In response of this situation, the EU supports effective active labour market programmes, aimed at increasing access to employment opportunities of unemployed, inactive or those aiming to improve their employment status, with a particular focus on disadvantaged groups as young people and women. The largest part of those measures is represented by Vocational Education and Training (VET) programmes which seek to improve employability by promoting more demand driven VET systems, better covering the needs and opportunities of the private sector. Other active labour market programmes include labour market intermediation and entrepreneurship promotion.

Source of data: EU Results Framework annual reporting.

| Baseline ¹¹⁰ (2015) | Interim Milestone(2018) | Target (2030) ¹¹¹ |
|--------------------------------|-------------------------|------------------------------|
| 326,000 | 926,000 | 1,326,000 |

Latest known results¹¹² (2017): 882,000

The number of people reached by Vocational Education and Training (VET) and other Active Labour Market Programmes has increased to 882,000, on track to reaching the 2018 interim milestone. It reflects the Commission's commitment to improve the skills and employability of the un- and underemployed people in partner countries, thereby facilitating the development and competitiveness of the private sector.

June 2014) to EPRR 4 (July 2016-June 2017).

¹⁰⁶ Data collected from projects and programmes that ended between July 2013 and June 2014.

¹⁰⁷ Aggregate data collected from four years of End-of-Project Results Reporting (EPRR)- EPRR 1 (July 2013-June 2014 to EPRR 4 (July 2016-June 2017).

¹⁰⁸ Data collected from projects and programmes that ended between July 2013 and June 2014.

¹⁰⁹ Aggregate data collected from four years End-of-Project Results Reporting (EPRR)- EPRR 1 (July 2013-June 2014 to EPRR 4 (July 2016-June 2017).

¹¹⁰ Data collected from projects and programmes that ended between July 2013 and June 2014

¹¹¹ Target date set by world leaders for achieving the Sustainable Development Goals (UN).

¹¹² Aggregate data collected from four years of End-of-Project Results Reporting (EPRR)- EPRR 1 (July 2013-June 2014 to EPRR 4 (July 2016-June 2017).

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| Indicator 5*: Number of food insecure people receiving assistance through social transfers supported by the EU | | | |
| This indicator measures the number of individuals receiving social transfers which are defined as “non-contributory, publicly funded, direct, regular and predictable resource transfers (in cash or in kind) to poor or vulnerable individuals or households, aimed at reducing their deficits in food consumption, protecting them from shocks (including economic and climatic), and, in some cases, strengthening their productive capacity. | | | |
| Source of data: EU Results Framework annual reporting. | | | |
| Baseline¹¹³ (2015) | Interim Milestone (2018) | Target (2020) | |
| 988,000 | 4,785,000 | 6,761,000 | |
| Latest known results¹¹⁴ (2017): 14,159,000 | | | |
| The number of poor or vulnerable individuals having received social transfers supported by the EU has climbed to 14,159,000, surpassing the 2018 interim milestone and the 2020 target. Efficient, sustainable and equitable social protection systems to prevent extreme poverty and build resilience will continue to be supported, in order to promote inclusive economic growth. | | | |
| Indicator 6°: Share of EU-funded international cooperation and development assistance directed towards supporting human development | | | |
| Source of data: EU Results framework annual reporting | | | |
| Baseline¹¹⁵ (2014) | Interim Milestone(2018) | Target (2020) | |
| 15.8% | 19.2% | 20% | |
| Latest known results (2017): 16.9% | | | |
| The share of EU-funded international cooperation and development assistance directed towards supporting human development is 16.9% in 2017, moving closer to the milestone of 19.2% in 2018. | | | |
| Main outputs in 2017 | | | |
| All new initiatives from the Commission Work Programme | | | |
| | Output | Indicator | Target |
| DIR.B DCI | Implementation of the European Agenda on Migration- Mid-Term review of the European Agenda on Migration (lead DG HOME). | Launched | Mid 2017 |
| | Latest known results (2017) The Mid-Term Review was launched in 2017, resulting in the Commission Communication on the Delivery of the European Agenda on Migration, COM(2017) 558 final, of 27.9.2017. The Communication reviewed progress since the adoption of the European Agenda on Migration in 2015 and set out the next steps for a stronger, fairer and more effective EU migration and asylum policy. | | |
| Important items from work programmes/financing decisions/operational programmes | | | |
| | Output | Indicator | Target |
| DIR.B DCI | Reference document (guidance and framing tool) on the fight against inequalities in EU development cooperation. | Document prepared | End 2017 |
| | Latest known results (2017) In 2017, reference documents on Vocational Education & Training (VET) and Social Protection have been published. A reference document on Employment and Decent Work was completed and will be published in 2018. A staff working document on inequalities will be prepared in 2018. | | |
| | Output | Indicator | Target |

¹¹³ Data collected from projects and programmes that ended between July 2013 and June 2014.

¹¹⁴ Aggregate data collected from four years of End-of-Project Results Reporting (EPRR)- EPRR 1 (July 2013-June 2014 to, EPRR 4 (July 2016-June 2017).

¹¹⁵ Data collected in the frame of the first reporting on the EU Results Framework (level 3).

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| DIR.B & C | EDF | <p>The Intra-ACP AAP 2017 is adopted. Actions aimed at achieving key targets and increased access to finance for enterprises implemented in line with ongoing AAPs including through calls for proposals and implementation milestones.</p> | <ol style="list-style-type: none"> 1. Support to ACP cultural industries and access to ACP cultures. 2. Blending Platform to identify concrete investments. | <ol style="list-style-type: none"> 1. Action prepared on the Joint Communication 'Towards a Strategy on EU international cultural relations'. 2. Platform is operational - 4th quarter 2017. |
| | <p>Latest known results (2017)</p> <ol style="list-style-type: none"> 1. The intra-ACP AAP 2017 on culture and creative industries has been adopted. 2. Done. The Africa Investment Platform was created late 2017. Intra ACP funds are being used in the framework of the thematic blending projects financed under the EFDF blending framework (6 projects approved in 2017 for a total EU contribution of EUR 190 million). | | | |
| | | Output | Indicator | Target |
| DIR.G | DCI and EDF | <p>Launching of new actions in the framework of 2014-2020 bilateral and regional programming documents in the countries and regions of Latin America and the Caribbean, under both the DCI and the EDF.</p> | <ul style="list-style-type: none"> • Number of actions adopted by the College in 2017. • Appropriations committed in 2017. | <ul style="list-style-type: none"> • 8 actions |
| | <p>Latest known results (2017)</p> <p>Target achieved: actions adopted for over EUR 80 million (commitments in 2017). They included a EUR 14 million education programme in Anguilla, a EUR 12 million health programme in Belize as well as the education component of the State Building Contract in Haiti (EUR 120 million in total) and the EUR 5.5 million socio-economic development component of the Urbayiti programme also in Haiti.</p> | | | |
| | | Output | Indicator | Target |
| DIR.B & C | DCI | <p>2017 AAPs under the Global Public Goods and Challenges (GPGC) adopted. Actions aimed at achieving key targets implemented in line with ongoing AAPs including through calls for proposals and implementation milestones.</p> | <ol style="list-style-type: none"> 1. Actions on: <ol style="list-style-type: none"> a) "Education opportunities in fragile and crisis affected environments"; b) "Intercultural Dialogue and Culture"; c) "Promoting Gender Equality and Women and Girls" empowerment in developing countries" as part of the flagship "gender initiative". 2. Implementation milestones: <ol style="list-style-type: none"> a) Contributions to international funds Global Fund to fight AIDS, Tuberculosis, Malaria (GFATM), Global Alliance for Vaccines and Immunisation (GAVI) and Global Partnership for Education (GPE); b) New actions on evidence and research in education and ECW; c) VET facility (1) and Research Facility on Inequalities (2); d) Operationalisation of "Global Network Against Food Crises". e) Technical expertise support provided to partner countries via the SOCIEUX+ expert facility. | <ol style="list-style-type: none"> 1. <ol style="list-style-type: none"> a) March 2017 b) 4th Quarter 2017 c) 1st semester 2017 2. <ol style="list-style-type: none"> a) Made by end 2017 b) 3 contracts signed c) Grants related to the VET facility awarded (Nov 2017). d) Report on Global analysis of food and nutrition security received and countries to be supported identified (February 2017). e) Support to 30 partner countries. |
| | <p>Latest known results (2017)</p> <ol style="list-style-type: none"> 1. Actions: <ol style="list-style-type: none"> a) and b) In line with AAPs, actions providing education opportunities in fragile and crisis affected countries and promoting intercultural and interreligious dialogue as well as the respect for culture and cultural diversity have been initiated. Calls for proposals for each of these actions were launched, and contracts signed with implementing partners. Additionally, actions aimed at creating new jobs in the creative | | | |

industry sector, promoting and protecting cultural heritage and strengthening the regulatory framework for the cultural sector have been adopted; contracts implementing these actions have been prepared.

c) 2017 is marked by the beginning of The Spotlight Initiative (SI), a new partnership by the EU and UN to eliminate all forms of violence against women and girls, including harmful practices. The SI is backed by an unprecedented amount of EUR 500 million from the EU, and aims at achieving transformational change at the regional level, concentrating efforts in Asia, the Pacific region, Africa (particularly Sub-Saharan Africa), Latin America and the Caribbean. Based on evidence, the Initiative will focus on particular forms of violence against women and girls that are prevalent or prominently emerge in specific regions. The SI has been made official in December 2017, with the creation of the Multi-Donor Trust Fund and the commitment of the first EUR 25 million programmes on Migrant/Domestic female workers in ASEAN countries. In addition, a EUR 32 million global Call for Proposals on gender-based violence was launched.

2. Implementation milestones:

a) and b) Contributions to global initiatives (GFATM, GAVI, GPE and Education cannot Wait), both in financial terms and through proactive involvement in defining strategies and policies, and the overall governance of these organisations has enabled the Commission to play a significant role in shaping the international policy agenda in health and education. With regard to health, these initiatives have for instance helped put 11 million people on live-saving HIV-treatment, detected and treated 17.4 million cases of tuberculosis, and distributed 7,953 million bed nets to prevent malaria. In education, progress in addressing the global learning crisis was made in particular regarding vulnerable groups in LICs and children in situations of crises, whose access to education improved.

c) (1) An agreement was signed in November 2017 with a consortium of Member State Agencies to implement the VET Toolbox Facility. The VET Toolbox will be able to deliver, rapidly and on-demand, high quality expertise and capacity building to public and private stakeholders with a view to enhance labour market intelligence, increase the involvement of the private sector in VET as well as to foster inclusion of women and of vulnerable groups in VET programmes. The facility can support countries in conducting Labour Market Assessments and VET System Analysis to help develop the analytical framework for evidence-based policy development.

c) (2) The Research Facility on Inequalities was launched in mid-2017 and is proceeding as planned. A call for global research proposals was launched on 15/08/2017 by AFD and the proposals were evaluated by the Scientific Advisory Board, and proposals selected for funding under the Facility. In addition, AFD, in consultation with DEVCO, has selected the country- and city-based studies that will be carried out with local research centres. A conference (scheduled for January 2018) was organised to present the different research topics, and a steering committee meeting is organised in the same dates to involve interested EU MS for the Facility to initiate dialogue with development partner organisations acting on inequalities.

d) The 'Global Report on Food Crises' was launched officially in March 2017. It reported on over 108 million people in food crisis situations globally, and several hotspots at risk of famine, notably in South Sudan, Somalia, Nigeria, and Yemen, in addition to Afghanistan, Ethiopia, Malawi, and Syria. Resources were timely allocated for actions to respond to specific crises and for global initiatives. However, the needs identified largely exceeded the available resources. The technical partnership that produces the Global Report played an increasing strategic role in promoting the Global Network against food crises. As notable results, USAID is now fully committed into the production and use of the Global Report and an active member of the strategic discussion. Working synergies were established as well with the Food Assistance Convention.

e) Among the various achievements and in line with its work plan, the SOCIEUX+ project has set up its governance and management structure and processed a total of 57 requests and actions for technical assistance. In addition, SOCIEUX+ received 34 new eligible requests, and has implemented 18 actions (ongoing / completed) in 13 countries, and is preparing an additional 22 actions.

| Output | Indicator | Target |
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| DIR.D & E EDF/DCI | <p>Sound use of the "Emergency Trust Fund for stability and addressing root causes of irregular migration and displaced persons in Africa" and effective and efficient implementation of adopted projects in Sahel, Lake Chad and Horn of Africa.</p> <p>New actions in the framework of 2014-2020 bilateral and regional programming documents contributing to Specific Objective 2.</p> | <ul style="list-style-type: none"> • Annual Report (assessing the results) and Annual accounts received by the Board. • Continued support to high level political and policy dialogues, including under the Migration Compacts with Ethiopia, Mali, Niger, Nigeria and Senegal. • 100% contracting of committed programmes adopted in Operational Committees before Board meeting of 13.12.2016 (EUR 1 Billion). • Efficient implementation of programmes, results of 50 Results Oriented Monitoring (ROMs). • Balanced portfolio between resilience and migration management programmes. | <ul style="list-style-type: none"> • Mid 2017 • All 2017 • March 2017 • End 2017 • Mid 2017 |
| | <p>Latest known results (2017)</p> <p>In 2017, 17 new programmes for an amount of EUR 233.45 million have been adopted to address needs in the HoA region. In view of the evolving situation of the region regarding migration and stability, on 30 June 2017 the Board of the EU Trust Fund agreed that the Horn of Africa window should prioritise three strategic areas of intervention; i) to improve the management of refugees, internally displaced people and host communities; ii) to prevent and fight trafficking and smuggling, and; iii) to increase stability in peripheral areas. Up until 31 December 2017, EUR 450.85 million have been allocated to Objective i); EUR 49 million to Objective ii); EUR 306.2 million to actions iii); finally, EUR 12.1 million have been allocated for monitoring, evaluation and technical support to EUTF-funded actions. All 17 actions approved in 2017 fit, at least, under one or more of these strategic objectives.</p> <p>In 2017, the Horn of Africa window of the EUTF Africa maintained the balanced approach initially adopted to channel support to each of the two axes of the Operational Framework, that is, migration and displacement (10 new actions; EUR 111,05 million) and stabilisation (5 new actions; EUR 114.43 million). Two new actions (EUR 12,1 million) were approved for monitoring, evaluation and technical support. It is also worth noting that the EU Foreign Affairs Council (Development) of 19 May 2017 approved the operationalisation of the Humanitarian-Development Nexus.</p> <p>In 2017, the Sahel window of the EUTF Africa, carried out the following activities that contribute to the Commission work programme outputs:</p> <ul style="list-style-type: none"> • Annual report and annual accounts were received by the Board. • Support provided to high level political and policy dialogues. • 34 out of 37 decisions were contracted (91%). • Efficient implementation is ongoing: 14 ROMs planned or started. • The portfolio is balanced between the two axes of the operational framework. | | |
| DIR.F DCI | Output | Indicator | Target |
| | <p>Asia – Migration Afghanistan, Pakistan and Bangladesh priority countries with high level dialogues to address migration from Asia. Here, EU development cooperation is focused strategically on sectors that provide a balanced approach for reducing poverty and promoting inclusive growth, thereby addressing the root causes of fragility and migration.</p> | <p>Programme for "Improving reintegration of returnees in Afghanistan, Bangladesh and Pakistan" of EUR 92 million. Prepare an integrated EU response to the regional challenges of migration in Afghanistan and Pakistan (and possibly Iran).</p> | <p>Successful contracting.</p> |

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| | | <p>Latest known results (2017) Contracting concluded and implementation of all contracts ongoing. The main allocation to Pakistan had to be reallocated to Bangladesh given Pakistan's reluctance to engage on reintegration of returnees. Contracting concluded for Afghanistan part (78 out of EUR 92 million) of the 2016 Decision. New Commission Decision for the total EU Contribution of EUR 95.7 million adopted (09/2017), representing an integrated response to migration and forced displacement challenges in Asia and the Middle East, covering Afghanistan, Pakistan, Bangladesh, Iran and Iraq; contract preparation in progress.</p> | | |
| | | Output | Indicator | Target |
| DIR.F | DCI | <p>Central Asia: On-going and new programmes to support the modernisation of the education sector at bilateral and regional levels.</p> | <p>Commitment of projects to support secondary, higher education and TVET.</p> <ul style="list-style-type: none"> Regional and bilateral EU-Central Asia Education Platform meetings are held. Ministerial meeting on Education in Astana, Kazakhstan is held. Erasmus Mundus calls (funded by RIP- implemented by EACEA). Identification fiche for budget support to education in Tajikistan. Contract (PAGODA) with GIZ for support to vocational education sector in Turkmenistan. Third Budget support payment Kyrgyzstan. DCI committee for "Skills Development in rural areas of Uzbekistan". | <ul style="list-style-type: none"> Advance the internationalisation of education in CA. Improve Central Asia students and academics' mobility and research between CA and the EU. Ensure the definition of national qualification frameworks to reflect better match between qualifications and training and the labour market needs. The modernisation of Education and TVET sectors: schools management, policy making, budgeting, internal controls, curriculum development, teacher training systems, alignment of content of education with labour market to ensure better qualified youth and employability of workforce. |
| | | <p>Latest known results (2017) Central Asia Education Platform: The Second EU-Central Asia Ministerial Meeting of Education Ministers took place in Astana in June 2017, resulting in the Astana Declaration. The operational implementation period of CAEP was extended for an additional 12 months until March 2019. ERASMUS: The Erasmus + calls for credit mobility, Erasmus Mundus and Capacity Building were launched and contracted in 2017. The level of EM degree scholarships awarded to applicants from Central Asia region remains low, particularly for Tajikistan and Turkmenistan. Tajikistan: Identification of the new sector budget support programme in education is ongoing. The decision is expected to be adopted under AAP 2019. Turkmenistan: The Financing Agreement for the TVET programme was not signed by the Government of Turkmenistan before the deadline 31/12 and therefore the funds are lost. Kyrgyzstan: The second disbursement of EUR 10 million of the running education sector reform performance contract (SRPC) was made on 27/12/2017. The second education SRPC is in preparation (AAP2018). Uzbekistan: The preparation of "Skills Development in rural areas of Uzbekistan" programme has been delayed because of sub-optimal work by experts hired to support the project preparation. In spring 2017 it was decided to postpone it to 2018.</p> | | |
| Other important items | | | | |
| | | Output | Indicator | Target |
| DIR.C | DCI | <p>Preparation of new policy document on responsible value chains based on the 2016 Council conclusions.</p> | <ul style="list-style-type: none"> SWD on an EU approach in the garment sector. Preparation of a possible document. | <ul style="list-style-type: none"> Q1 2017 End 2017 |
| | | <p>Latest known results (2017) Done. Staff Working document on "Sustainable garment value chains through EU development action" (2017/147) finalised and endorsed by Council conclusions.</p> | | |
| | | Output | Indicator | Target |

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| DIRC DCI | <p>Policy support activities including through policy dialogues, organising events, participating in steering committees and providing quality support to EU Delegations and partner countries.</p> <ul style="list-style-type: none"> • Attendance to international events, meetings with IOs and steering committees. • Support to partner countries, EU Delegations and Commission DGs. | Throughout 2017 |
| | <p>Latest known results (2017) Done.</p> <p>On food and nutrition security, several trainings were organised, incl. two coordination seminars with the EUDs in Benin and in Mozambique; a “Hot Topics” Seminar on "Rural transformation, jobs creation and migration: an inclusive approach" attended by 163 participants, including staff from delegations.</p> <p>In the area of environment, DEVCO participated in several international events, notably the COP13 of the UNCCD and the UN Environmental Assembly and the African Ministerial Conference on Environment. Strategic dialogues were held with UNEP and FAO.</p> <p>In the finance sector, a significant number of international events and meetings with IOs/IFIs were organised or attended, incl.: organisation of an EIP side-event in New York during the UNGA, attendance to the World Bank Group annual meetings and Spring meetings in Washington, an EIP regional seminar back-to-back with the OECD regional conference in Cairo, and the EU-Africa Business Forum in Abidjan.</p> <p>On trade, DEVCO participated and co-organised multiple events including EU-Africa Business Forums in the margin of the World Economic Forum (Durban), the EDDs (Brussels), and the EU-AU Summit (Abidjan).</p> <p>In the digitilisation area, DEVCO participated in a policy dialogue with the Council, culminating with the adoption of Council Conclusions " Digital for Development (D4D)".</p> | |

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| <p>SPECIFIC OBJECTIVE 3: Under the overall objectives of the legal bases of the main instruments and mostly by targeting the poverty reduction, DEVCO will promote the enabling vectors for inclusive and sustainable growth, notably through a stronger business environment that will maximise the contribution to poverty reduction, encourage green economy, create new and decent jobs and deeper regional integration.</p> | <p>Related to spending programmes: DCI&EDF</p> |
| <p>Indicator 1*: Number of firms with access to credit with EU support This indicator refers to the use of a formal credit line (from a formal financial institution) by a private enterprise, as measured by the “number of small and medium enterprise (SMEs) with an outstanding loan”.</p> <p>Source of data: EU Results Framework annual reporting</p> | |
| <p>Baseline¹¹⁶ (2015)</p> <p>450</p> | <p>Interim Milestone(2018)</p> <p>11,600</p> |
| <p>Target(2020)</p> <p>12,500</p> | |
| <p>Latest known results¹¹⁷ (2017): 37,000 The number of firms that gained access to credit with EU support climbed to 37,000, surpassing the 2018 interim milestone and the 2020 target. Access to financial services, including for women, for the poor and for SMEs will continue to be actively promoted, so as to tackle rising economic and social inequalities.</p> | |
| <p>Indicator 2*: Number of countries where the business environment has improved with EU support This indicator measures the improvement of the business environment, and shows the quality of the business environment in a particular country. It indicates how much the regulatory environment for local entrepreneurs in each economy has changed over time in absolute terms.</p> <p>Source of data: EU Results framework annual reporting</p> | |
| <p>Baseline¹¹⁸ (2015)</p> <p>7</p> | <p>Interim Milestone (2018)</p> <p>28</p> |
| <p>Target (2020)</p> <p>42</p> | |
| <p>Latest known results¹¹⁹ (2017): 29 In 29 countries the business environment has improved with EU, slightly surpassing the interim milestone of 28 by 2018. This reflects the Commission's strong commitment to developing conducive business environment in partner countries, which is an important pre-requisite for economic growth and poverty reduction.</p> | |

¹¹⁶ Data collected from projects and programmes that ended between July 2013 and June 2014

¹¹⁷ Aggregate data collected from four years of End-of-Project Results Reporting (EPRR)- EPRR 1 (July 2013-June 2014) to EPRR 4 (July 2016-June 2017).

¹¹⁸ Data collected from projects and programmes that ended between July 2013 and June 2014.

¹¹⁹ Aggregate data collected from four years of End-of-Project Results Reporting (EPRR)- EPRR 1 (July 2013-June 2014) to EPRR 4 (July 2016-June 2017).

| Indicator 3: Aid for trade | | | |
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| <p>The EU has committed to provide minimum levels of Aid for Trade and to report on yearly levels for accountability purposes, thereby justifying the indicator. The review of the Aid for Trade strategy foreseen in 2016 will seek to improve the impact of such flows while aligning with the new Agenda 2030.</p> <p>Source of data: OECD CRS</p> | | | |
| Baseline (2007) – (year of the Aid for Trade Strategy) | | Target(2020) | |
| <ul style="list-style-type: none"> • EU Trade Related Assistance to developing countries: EUR 1.87 billion • EU wider Aid for Trade to developing countries: average 2008-2010 is EUR 8 billion/year | | <ul style="list-style-type: none"> • 2 billion EUR/year • >8 billion EUR/year | |
| <p>Latest known results (2017):</p> <ul style="list-style-type: none"> • EUR 2 billion Trade-Related Assistance (TRA) target reached in 2015: TRA commitments = EUR 2.8 billion (latest figure known) • G20 Aid for Trade target of maintaining 2008-2010 levels (EUR 8 billion) was exceeded: EUR 13.2 billion in 2015 (latest figure known) | | | |
| Main outputs in 2017 | | | |
| All new initiatives from the Commission Work Programme | | | |
| | Output | Indicator | Target |
| DIR.C DCI | External Investment Plan | <ol style="list-style-type: none"> 1. Related legislation. 2. Implementation of Plan. | <ol style="list-style-type: none"> 1. Adopted 2nd quarter 2017 2. Initiated 3rd quarter 2017 |
| | <p>Latest known results (2017) Done.</p> <ol style="list-style-type: none"> 1. The EIP was launched in 2017, the EFSD Regulation adopted, investment windows created, funds for the EFSD Guarantee ensured via the adoption of relevant commission Decisions on EDF resources and on the budget reserves. 2. Governance was organised, with the first Strategic Board in September and the first Operational Board in November. The Sustainable Business for Africa (SB4A) platform was launched to ensure dialogue with private sector in the light of the EIP. | | |
| Important items from work programmes/financing decisions/operational programmes | | | |
| | Output | Indicator | Target |
| DIR.B & C DCI | 2017 AAPs adopted. Actions aimed at achieving key targets implemented in line with ongoing AAPs including through calls for proposals and implementation milestones. | <ol style="list-style-type: none"> 1. Action in support of Women's Economic Empowerment in the framework of the flagship "gender initiative". 2. Initiative on Land Degradation Neutrality and Evergreen Agriculture in 8 Sub Saharan Africa countries. 3. Actions on responsible management of supply chains in the garment sector. | <ol style="list-style-type: none"> 1. Launched 4th quarter 2017 2. Launched mid-2017 3. Published in June 2017 and evaluation initiated end 2017 |

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| | | <p>Latest known results (2017)</p> <p>1. The EU Gender Action Plan II 2016-2020 (GAP II – Staff Working Document adopted in September 2015) provides the framework for results-oriented measures and for coordinated action for "Gender Equality and Women's Empowerment: Transforming the Lives of Girls and Women through EU External Relations 2016-2020" and is in full implementation. The report of the first year of implementation of the GAP II was published in 2017.</p> <p>The year 2017 is also marked by the beginning of The Spotlight Initiative (SI).</p> <p>Further mainstreaming of gender throughout all development projects and programmes has also continued during 2017, including through promoting financial inclusion for women and promoting women's entrepreneurship targeting sub-Saharan Africa and through a call for proposals which fosters women's entrepreneurship in the sustainable energy sector.</p> <p>2. Done. The action on Reversing Land Degradation in Africa by Scaling-up EverGreen Agriculture was launched at the UNCCD CoP 13 in China. The 8-country initiative is as a contribution to the Land Degradation Neutrality target in those countries and to the UNCCD agenda; it gathered strong support from the AUC and from partner African countries.</p> <p>3. Done. The action "Promoting responsible value chains in the garment sector" was adopted, including support to the ILO on child and forced labour in cotton supply chains. A call for proposals was launched in December 2017 on transparency and traceability in garment value chains. Two studies in this area supported further identification of future actions.</p> | | |
| | | Output | Indicator | Target |
| DIR.D&E EDF/DCI | | National EPAs implementation plans / Jobs and Growth Partnerships (Africa) | Number of plans agreed with National Authorities. | At least 3 EPA implementation plans agreed. |
| | | <p>Latest known results (2017)</p> <p>Jobs and Growth Analysis (encompassing work undertaken with respect to EPA Implementation Plans) ongoing during 2017.</p> <p>For Cameroon, the first draft of the national EPA implementation plan was received; however, its quality and scope need to be further developed.</p> <p>For Cote D'Ivoire and Ghana first drafts of the national implementation plans were received and discussed.</p> | | |
| | | Output | Indicator | Target |
| DIR.D DCI | | Pan-African actions contributing to the African Investment Facility (infrastructure), and to business environment (improved standards, e.g. ICT, aviation, customs). | Adoption of two financing decisions for AAP 2017 of the Pan-African Programme. | <ul style="list-style-type: none"> • 1 action in Q1 2017 (indicative amount of EUR 70 million). • 6 actions in Q3 2017 (indicative amount of EUR 35 million). |
| | | <p>Latest known results (2017)</p> <p>On 7.3.2017, under the AAP 2017 of the Pan-African Programme, the European Commission committed in an individual measure EUR 70 million to contribute to infrastructure projects with a pan-African dimension to be funded through the Africa Investment Facility.</p> <p>The Annual Action Programme 2017 of the Pan-African Programme was adopted on 15.9.2017 for a total amount of EUR 22.5 million, including 4 projects in the fields of legal and judicial development, customs, safety in aviation and ICT infrastructure.</p> | | |
| | | Output | Indicator | Target |
| DIR. E EDF | | Regional actions in West Africa contributing to regional economic integration, jobs and growth. New actions in the framework of 2014-2020 bilateral and regional programming documents contributing to Specific Objective 3. | Adoption of financing decisions on improving competitiveness, trade facilitation, regional EPA support in ECOWAS. | Mid 2017 |
| | | <p>Latest known results (2017)</p> <p>West Africa Competitiveness Programme – WACP -(Phase I for 8 West African countries) was adopted. The programme includes support to the implementation of the EPA in Cote d'Ivoire and Ghana.</p> <p>The multi-donor trade facilitation programme was also adopted.</p> <p>The funds initially planned for the EPA support programme in ECOWAS were reallocated to the second phase of the West Africa Competitiveness Programme (expected adoption in 2018), that will include the Competitiveness observatory.</p> | | |

| | | Output | Indicator | Target |
|-----------------------|-------------|---|--|--|
| DIR. G | DCI and EDF | New actions in the framework of 2014-2020 bilateral and regional programming documents in the countries and regions of Latin America and the Caribbean , under both the DCI and the EDF. | <ul style="list-style-type: none"> Number of actions adopted by the College in 2017. Appropriations committed in 2017. | <ul style="list-style-type: none"> 8 EUR 93.7 million |
| | | Latest known results (2017) Target achieved: actions adopted for EUR 100 million including new LAIF and CIF commitments and the trade component of the Dominican Republic/Haiti bi-national programme (EUR 19.5 million in total). | | |
| | | Output | Indicator | Target |
| DIR. F | DCI | Asia: SWITCH-Asia programme to promote Sustainable Consumption and Production (SCP) in Asia through policy interventions and networking events. | Actions to support business and consumer organisations. | Promote sustainable development and in particular the behavioural change at SME. |
| | | Latest known results (2017) In 2017, 11 new proposals were selected under the SWITCH-Asia call for proposals with a budget of EUR 19.6 million to start in early 2018. A new delegation agreement for the SWITCH-Asia policy advocacy component was signed UN-Environment Bangkok covering 2017-2022 (EUR 5.5 million) and the Sustainable Consumption and Production (SCP) Facility was launched with EUR 8.9 million for 2017-2021. | | |
| Other important items | | | | |
| | | Output | Indicator | Target |
| DIR. C | DCI | <ol style="list-style-type: none"> SWD on Digitalisation for Development. SWD on Cities and Urban Development policy. SWD on an EU approach in the garment sector. Decision on type of document and timing for the revision of the 2007 Aid for Trade Strategy (SWD). Decision on type of document and timing of the EU approach to international cooperation on green economy. | <ol style="list-style-type: none"> Adopted Adopted Prepared Decision taken Prepared | <ol style="list-style-type: none"> 2nd quarter 2017 3rd quarter 2017 End 2017 1st semester 2017 1st semester 2017 |
| | | Latest known results (2017) <ol style="list-style-type: none"> Done. The SWD on D4D was published in May 2017. The revision of the SWD was still in process. Approval is foreseen in 1st quarter 2018. Done. The SWD was endorsed by Council conclusions. Done. The Aid for Trade Strategy revision was prepared and Commission Communication adopted on 13/11/2017 and endorsed by Council conclusions. The paper presenting EU approach to cooperation on the green economy will be submitted during the 1st quarter of 2018 to DEVCO management. It is envisaged that it will be adopted as a DEVCO reference document. The delay was due to the discussion on a possible Communication on the global dimension on green economy to be adopted in 2018. The reference document will be an important element of this package. | | |
| | | Output | Indicator | Target |

| | | | |
|---------------|--|--|---|
| DIR. E EDF | <p>Implementation of projects/programmes meeting objective 3 under the Békou Trust Fund.</p> | <ol style="list-style-type: none"> 1. % of programmes that include job creation activities, particularly for youth, women, International dialogue on Peacebuilding and State-building (IDPs) or returnees. 2. % vocational activities leading to a job. 3. % of programmes that support economic recovery initiatives by linking to the private sector. | <ol style="list-style-type: none"> 1. Increase in 2017 2. Increase in 2017 3. Increase in 2017 |
| | <p>Latest known results (2017) A new programme on Rural Resilience and Job Creation was approved in 2017, while the already existing programmes on economic recovery, socio-economic reconstruction and promotion of participation of women in the economic life continue to yield good results. Almost all programs (85% of commitments) include components on job creation, vocational training and/or economic recovery.</p> | | |

| <p>SPECIFIC OBJECTIVE 4: Under the overall objectives of the legal bases of the main instruments, DEVCO will promote the inclusive and sustainable development particularly by supporting sectors that have a strong multiplier impact on developing countries' economies and contribute to protecting the planet from environmental degradation, including climate change mitigation and adaptation, sustainable agriculture and energy.</p> | <p>Related to spending programme(s) DCI&EDF</p> | | | | | | |
|---|---|--------------------------|---------------|------------|------------|------------|---|
| <p>Indicator 1*: Number of hectares of protected areas managed with EU support This indicator seeks to reflect progress made in terms of in situ biodiversity conservation, trying to focus on the share of this progress that can be attributed to an EU contribution. Source of data: EU Results Framework annual reporting</p> | | | | | | | |
| <table border="1" style="width: 100%; text-align: center;"> <thead> <tr> <th style="color: #c00000;">Baseline¹²⁰ (2015)</th> <th style="color: #c00000;">Interim Milestone(2018)</th> <th style="color: #c00000;">Target (2020)</th> </tr> </thead> <tbody> <tr> <td>13,785,000</td> <td>25,278,000</td> <td>32,820,000</td> </tr> </tbody> </table> | Baseline ¹²⁰ (2015) | Interim Milestone(2018) | Target (2020) | 13,785,000 | 25,278,000 | 32,820,000 | <p>Latest known results¹²¹ (2017): 46,468,000 More than 46 million hectares of protected areas have been managed with EU support. This result reflects actions taken to more effectively ensure that "ecosystems are resilient and continue to provide essential services" (as stated in the mission of the Strategic Plan for Biodiversity 2011-2020 of the Convention on Biological Diversity (CBD).</p> |
| Baseline ¹²⁰ (2015) | Interim Milestone(2018) | Target (2020) | | | | | |
| 13,785,000 | 25,278,000 | 32,820,000 | | | | | |
| <p>Indicator 2*: Agricultural and pastoral ecosystems where sustainable land management practices have been introduced with EU support (in hectares) The indicator refers to the total number of hectares where, with support from the EU, farmers will have adopted sustainable land management practices aimed at reverting soil erosion, enhancing fertility, increasing biodiversity, improving water management or reducing chemical inputs. Source of data: EU Results framework annual reporting</p> | | | | | | | |
| <table border="1" style="width: 100%; text-align: center;"> <thead> <tr> <th style="color: #c00000;">Baseline¹²²(2015)</th> <th style="color: #c00000;">Interim Milestone (2018)</th> <th style="color: #c00000;">Target (2020)</th> </tr> </thead> <tbody> <tr> <td>2,883,000</td> <td>3,470,000</td> <td>3,834,000</td> </tr> </tbody> </table> | Baseline ¹²² (2015) | Interim Milestone (2018) | Target (2020) | 2,883,000 | 3,470,000 | 3,834,000 | <p>Latest known results¹²³ (2017): 3,645,000 On 3.6 million hectares of land, the EU has supported the adoption of sustainable land management practices aimed at reverting soil erosion, enhancing fertility, increasing biodiversity, improving water management or reducing chemical inputs. The latest known result exceeds the 2018 milestone of 3.47 million hectares of land.</p> |
| Baseline ¹²² (2015) | Interim Milestone (2018) | Target (2020) | | | | | |
| 2,883,000 | 3,470,000 | 3,834,000 | | | | | |
| <p>Indicator 3*: Number of women of reproductive age and children under 5 benefitting from nutrition related programmes with EU support This is an output indicator, providing a count of the number of women in reproductive age and adolescent girls (age range based on national definitions) and Infants and children under 5 years of age, benefitting from EU</p> | | | | | | | |

¹²⁰ Data collected from projects and programmes that ended between July 2013 and June 2014.

¹²¹ Aggregate data collected from End-of-Project Results Reporting (EPRR) 1 (July 2013-June 2014) to EPRR 4 (July 2016-June 2017).

¹²² Data collected from projects and programmes that ended between July 2013 and June 2014.

¹²³ Aggregate data collected from four years of End-of-Project Results Reporting (EPRR)- EPRR 1 (July 2013-June 2014) to EPRR 4 (July 2016-June 2017).

funded nutrition programmes during the reporting year. Such programmes target children and women, have specific nutrition objectives, and outcomes contributing to nutrition.

Source of data: EU Results Framework annual reporting

| Baseline ¹²⁴ (2015) | Interim Milestone (2018) | Target (2020) |
|--------------------------------|--------------------------|---------------|
| 4,544,000 | 16,445,000 | 24,379,000 |

Latest known results¹²⁵ (2017): 1,492,000 for year 2017 – 11,976,000 over period 2013-2017.

1,492,000 women and children under 5 have benefitted from nutrition related programmes with EU support that ended between mid-2016 and mid-2017. This increase reflects the EU's efforts in supporting partner countries in reducing stunting by at least 7 million by 2025, and it is bringing us closer to reach the interim milestone of 16.4 million.

Indicator 4': SDG2.2.1 Prevalence of stunting among children under five years of age

By addressing stunting (chronic under-nutrition), children mortality is reduced and children are able to better grow, learn and lead a productive life. This will contribute to break the circle of poverty and contribute to inclusive economic growth.

Source of data: SDG Global Database

| Baseline ¹²⁶ (2014) | Interim Milestone | | | | Target (2030) ¹²⁷ |
|---------------------------------------|-------------------|--------|--------|--------|------------------------------|
| | 2016 | 2017 | 2018 | 2019 | |
| 32.2% (including graduated countries) | 23.6% | 22.6 % | 21.7 % | 20.8 % | 20% |
| 36.2% (excluding graduated countries) | | | | | |
| All World: 23.8% | | | | | |

Latest known results (2017):

29.0% (including graduated countries)

33.8% (excluding graduated countries)

All World: 22.9%

Over the course of the last two years, the average prevalence of stunting of children aged below five years (%) has fallen by -3.5 percentage points for developing partner countries including graduated countries and by -2.1 percentage points for developing partner countries excluding graduated countries. Considering the latest worldwide value, the indicator is on track towards the 2030 target.

Indicator 5*: Kilometres of transmission/distribution lines built or upgraded with EU support.

Guidance on Transmission and distribution lines: Transmission, distribution, and sub-transmission are typical categories for power transmission infrastructure at different voltage levels. Given the diversity of partner countries 'power systems, sub-transmission|| in one country could be called transmission|| in another country. For this reason, the indicator should be reported only as transmission. Power transmission infrastructure is considered distribution|| if the lines connect transformers that directly supply households. Any line with a higher voltage than these distribution lines should be considered transmission, regardless of whether it is called sub-transmission|| in the country in question.

Guidance on upgraded: For the purposes of this indicator, upgraded is defined as any work directed to sustain or extend the usable life of existing transmission, or to increase the rated capacity of such lines (i.e., by increasing conductor size or adding more conductors or circuits).

Source of data: EU Results Framework annual reporting

| Baseline ¹²⁸ (2015) | Interim Milestone (year) | Target (2020) |
|--------------------------------|--------------------------|---------------|
| 1,300 | 5,240 | 7,840 |

Latest known results¹²⁹ (2017): 11,000

11,000 kilometers of transmission and distribution lines have been built or upgraded with EU support, exceeding the interim milestone of 5,240 kilometers. This reflects EU efforts to promote access to secure and affordable energy.

Indicator 6°: Amount and share of EU-funded international cooperation and development assistance

¹²⁴ Data collected from projects and programmes that ended between July 2013 and June 2014.

¹²⁵ Aggregate data collected from four years of End-of-Project Results Reporting (EPRR)- EPRR 1 (July 2013-June 2014) to EPRR 4 (July 2016-June 2017).

¹²⁶ Data calculated as part of Level 1 of the EU Results Framework. Values for this indicator cover countries receiving support through EDF, DCI and Greenland Instrument. Countries graduated from bilateral cooperation: Argentina, Brazil, Chile, China, Costa Rica, India, Indonesia, Iran, Kazakhstan, Malaysia, Maldives, Mexico, Panama, Thailand, Uruguay, Venezuela.

¹²⁷ Target for 2025: the EU committed to meet at least 10% of the World Health Assembly's global target to reduce stunting of 70 million children by 2025, pledging to reduce this number by at least 7 million.

¹²⁸ Data collected from projects and programmes that ended between July 2013 and June 2014.

¹²⁹ Aggregate data collected from four years of End-of-Project Results Reporting (EPRR)- EPRR 1 (July 2013-June 2014) to EPRR 4 (July 2016-June 2017).

| contributing to climate change (adaptation and mitigation) | | | |
|--|---|---|---|
| Source of data: EU Results framework annual reporting | | | |
| Baseline ¹³⁰ (2014) | Interim Milestone (2018) | Target (2020) | |
| 11.4% | 18.3% | 20% | |
| <p>Latest known results (2017): 19.3%</p> <p>The share of EU-funded international cooperation and development assistance contributing to climate change (adaptation and mitigation) is at 19.3% as of 2017. The 2018 milestone is thus met one year in advance and the 2020 target is getting closer.</p> | | | |
| Main outputs in 2017 | | | |
| Important items from work programmes/financing decisions/operational programmes | | | |
| Output | Indicator | Target | |
| DIR.G DCI & EDF | New actions in the framework of 2014-20 bilateral and regional programming documents in the countries and regions of Latin America and the Caribbean , under both the DCI and the EDF. | <ul style="list-style-type: none"> • Number of actions adopted by the College in 2017. • Appropriations committed in 2017. | <ul style="list-style-type: none"> • 10 • EUR 267.1 million |
| | <p>Latest known results (2017)</p> <p>Target achieved taking into consideration the Climate resilience component of the Haiti State Building Contract (EUR 120 million in total) and of the Urbayiti programme. Other examples of important programmes are the EUR 51 million "water and natural resources" programme in Bolivia, the 2017 EUR 40 million commitment of the regional EUROCLIMA+ or the EUR 20.2 million environment/forestry programme in Jamaica.</p> | | |
| Output | Indicator | Target | |
| DIR.C DCI & EDF | 2017 AAPs under the DCI and EDF adopted. Actions aimed at achieving key targets implemented in line with ongoing AAPs including through calls for proposals and implementation milestones. | Implementation milestones : <ol style="list-style-type: none"> 1. New contracts under AgriFI. 2. New contracts under ElectrIFI. 3. Coordination mechanism with EU member states for wildlife conservation in Africa. 4. Strategic approach and work plan for EU FLEGT Action Plan and broader action on deforestation. 5. New actions under GCCA+. 6. Disaster Risk Reduction (DRR) new initiatives in the framework of the "resilience initiative". 7. New Climate change mitigation initiatives under the EU Sendai Framework Action Plan. 8. Coordination mechanism and regional strategic approaches for B4Life. 9. Regional policy dialogue activities strengthened under the Nexus initiative. | <ol style="list-style-type: none"> 1. 4 contracts signed February 2017 2. At least 10 new contracts by end 2017 3. Operational April 2017 4. By end 2017 5. At least 6 new actions designed 6. 2 initiatives launched 7. 2 new actions supported (one on disaster risk financing and one on urban resilience) 8. In place by end 2017 9. 7 pilot projects launched 2nd quarter 2017 |

¹³⁰ Data collected in the frame of the first reporting on the EU Results Framework (level 3).

Latest known results (2017)

Done.

1. Within the Decision on the promotion of sustainable agricultural value chains development, four contracts were signed in 2017, with activities in Niger, Ethiopia, Kenya and Vietnam. Two additional blending contracts were signed, one with KfW to contribute EUR30 million to the African Agriculture Trade and Investment Fund, so as to acquire first-loss C-shares, allowing the Fund to attract more A and B shares into the fund and reach more smallholders and agri-businesses; a 2nd one with FMO, investing EUR 39 million in the AGRIFI project, which will leverage private and public resources into smaller investment proposals in support of private operators, focussed upon smallholder promotion.
2. Under Electrifi contracts were signed: Climate investor One (CIO, Lead Financier FMO – EUR 30.7 million; Transferability & Convertibility Facility (T&C, Lead Financier PROPARCO - EUR 26.8 million); 4 Electrifi country windows (allocated funds from the Partner Countries' National Indicative Programmes of Benin, Ivory Coast, Nigeria, Zambia, Lead Financier FMO - EUR 85 million). In addition, 3 grant contracts were signed under the gender initiative complementary to Electrifi (see point 10 below).
- 3: Coordination was ensured as part of the agenda of the Council's working group on Africa, in collaboration with the EEAS.
- 4: The New Work Plan was developed but the Staff Working Document to be adopted in the 1st Quarter 2018.
5. Under the GCCA+ flagship initiative, 9 new actions were approved (EUR 65 million), incl. 6 country programmes in Ethiopia, Gambia, Mauritania, Mozambique, the Pacific region and Uganda. For the first time, specific mitigation-related actions were adopted in Ghana and Uganda. An innovative approach was also put into place to support Civil Society Organisations through a contribution to the CSO-LA programme, leading a better coverage of the climate dimension. The GCCA+ also benefited from complementary support under the Intra-ACP envelope, with 3 new actions signed to support regional organisations in West Africa, the Pacific and Eastern & Southern Africa.
6. A new DRR initiative was approved: "Up-Scaling Community Resilience through Ecosystem-based Disaster Risk Reduction (Eco-DRR)". Its aim is to strengthen integrated risk management and inclusive risk governance by supporting development and scaling up Eco-DRR actions and citizen-based monitoring of disaster, as well as climate-resilient policies and practices. It builds on a new consortium between UN Environment, Partners for Resilience and Global Network of Civil Society Organisations for Disaster Risk Reduction (GNDR).
7. Support to the implementation of the Nationally Determined Contributions (NDC), with a focus on mitigation, was approved. It will be channelled through i) the NAMA Facility led by Germany and with contributions from the United Kingdom and Denmark, to implement mitigation sector plans in selected countries; and ii) The NDC support Programme implemented by UNDP to provide capacity-building in several developing countries, with joint funding from Germany and Spain.
- 8: The Coordination mechanism and regional strategic approaches for B4Life were integrated into the work on biodiversity and ecosystem services.
- 9: Due to the late contracts concluded with implementing partners, pilot projects are foreseen for the second phase of the Nexus to be presented in the AAP2019.
- 10: A gender initiative was set to complement the Electrifi type projects, targeting women's entrepreneurship in the energy sector. The call for proposals on Women and sustainable energy led to the selection of 3 projects.

Other important items

| | | Output | Indicator | Target |
|----------|---------|--|--|------------------------------|
| DIR, D&E | EDF/DCI | Efficient response to the food security crisis driven by EL NINO phenomenon. | % of committed sustainable agriculture and food security actions in accordance with the pipeline (financial package EUR 66.5 million). | • 100% programmes contracted |
| | | | | • 30% of the payments made |

| | | <p>Latest known results (2017)</p> <p>The EUTF response to the El Niño and food security crises in the Horn of Africa comprises a package of 4 actions worth EUR 66.5 million channelled under the EUTF. The package includes projects for Ethiopia, Somalia, South Sudan and Sudan and projects are under implementation in all four countries.</p> <p>In Ethiopia underground water mapping and family planning component are ongoing; in Somalia activities are targeting Puntland and Somaliland; in Sudan actions are carried out in Red Sea and White Nile; in South Sudan the full amount has been contracted and it aims to strengthen the livelihoods resilience of pastoral and agro-pastoral communities in several South Sudan's cross-border areas.</p> <p>Out of the total amount, 69% has been contracted and 22% paid.</p> <p>As it concerns the Sahel Window (with Lake Chad as a priority area) of the EUTF Africa and Bêkou, the contribution agreements have been signed, but payment needs to follow a recovery order. For the rest of the funding, 100% of the programmes were contracted and 52% of the payments were made.</p> | | | | | | | | | |
|--|--|---|--------|-----------|-------------|--|--|---|--|--------------------|--------------------|
| | | <table border="1"> <thead> <tr> <th>Output</th> <th>Indicator</th> <th>Target</th> </tr> </thead> <tbody> <tr> <td>1. Joint Communication on efforts to foster state, economic, environmental/climate and societal resilience in third countries.</td> <td>1. Drafted</td> <td>1. May 2017</td> </tr> <tr> <td>2. Implementation of EU resilience action plan 2013-2020</td> <td>2. Rolling process</td> <td>2. Throughout 2017</td> </tr> </tbody> </table> | Output | Indicator | Target | 1. Joint Communication on efforts to foster state, economic, environmental/climate and societal resilience in third countries. | 1. Drafted | 1. May 2017 | 2. Implementation of EU resilience action plan 2013-2020 | 2. Rolling process | 2. Throughout 2017 |
| Output | Indicator | Target | | | | | | | | | |
| 1. Joint Communication on efforts to foster state, economic, environmental/climate and societal resilience in third countries. | 1. Drafted | 1. May 2017 | | | | | | | | | |
| 2. Implementation of EU resilience action plan 2013-2020 | 2. Rolling process | 2. Throughout 2017 | | | | | | | | | |
| DIR.B | DCI | <p>Latest known results (2017)</p> <p>1 & 2. The Joint Commission-EEAS on Resilience has been adopted in 2017 as planned. There is a visible commitment from Member States at diplomatic and operational level. Piloting, as an expansion of the Humanitarian-Development Nexus to the European External Action Service and to Member States, was launched in 2017. This will be followed by a broader resilience process all along 2018.</p> <p>2. Implementation jointly with DG ECHO is on schedule.</p> | | | | | | | | | |
| | | <table border="1"> <thead> <tr> <th>Output</th> <th>Indicator</th> <th>Target date</th> </tr> </thead> <tbody> <tr> <td>GCCA+: strengthening policy dialogue on climate change and development and supporting implementation of climate actions.</td> <td>Increased number of partner countries implementing climate Convention (UNFCCC) strategies with GCCA+ support.</td> <td>At least 2 new country programmes formulated and adopted.</td> </tr> </tbody> </table> | Output | Indicator | Target date | GCCA+: strengthening policy dialogue on climate change and development and supporting implementation of climate actions. | Increased number of partner countries implementing climate Convention (UNFCCC) strategies with GCCA+ support. | At least 2 new country programmes formulated and adopted. | | | |
| Output | Indicator | Target date | | | | | | | | | |
| GCCA+: strengthening policy dialogue on climate change and development and supporting implementation of climate actions. | Increased number of partner countries implementing climate Convention (UNFCCC) strategies with GCCA+ support. | At least 2 new country programmes formulated and adopted. | | | | | | | | | |
| DIR.C | DCI/EDF | <p>Latest known results (2017)</p> <p>Done.</p> <p>Three GCCA+ policy dialogue events were held in 2017: a GCCA+ debate with CSOs at EDD 2017 in Brussels; a Climate Change Conference for the Caribbean region co-organised with the Caribbean Climate Community center/CCCCC in Trinidad and Tobago, and a UNFCCC COP23 side event in Bonn (on GCCA+ support to SIDS).</p> | | | | | | | | | |
| | | <table border="1"> <thead> <tr> <th>Output</th> <th>Indicator</th> <th>Target</th> </tr> </thead> <tbody> <tr> <td>EU Action Plan for Wildlife Trafficking and implementation of the wildlife conservation strategies for Africa, Asia and Latin America.</td> <td>Publication.</td> <td>July 2017</td> </tr> </tbody> </table> | Output | Indicator | Target | EU Action Plan for Wildlife Trafficking and implementation of the wildlife conservation strategies for Africa, Asia and Latin America. | Publication. | July 2017 | | | |
| Output | Indicator | Target | | | | | | | | | |
| EU Action Plan for Wildlife Trafficking and implementation of the wildlife conservation strategies for Africa, Asia and Latin America. | Publication. | July 2017 | | | | | | | | | |
| DIR.C | DCI | <p>Latest known results (2017)</p> <p>Done.</p> | | | | | | | | | |
| | | <table border="1"> <thead> <tr> <th>Output</th> <th>Indicator</th> <th>Target</th> </tr> </thead> <tbody> <tr> <td>Policy support activities including through policy dialogues, organising events, participating in steering committees and providing quality support to the EU Delegations and partner countries.</td> <td> <ul style="list-style-type: none"> Attendance to international events, meetings with IOs and steering committees. Support to partner countries, EU Delegations and Commission DGs. </td> <td>Rolling process</td> </tr> </tbody> </table> | Output | Indicator | Target | Policy support activities including through policy dialogues, organising events, participating in steering committees and providing quality support to the EU Delegations and partner countries. | <ul style="list-style-type: none"> Attendance to international events, meetings with IOs and steering committees. Support to partner countries, EU Delegations and Commission DGs. | Rolling process | | | |
| Output | Indicator | Target | | | | | | | | | |
| Policy support activities including through policy dialogues, organising events, participating in steering committees and providing quality support to the EU Delegations and partner countries. | <ul style="list-style-type: none"> Attendance to international events, meetings with IOs and steering committees. Support to partner countries, EU Delegations and Commission DGs. | Rolling process | | | | | | | | | |
| DIR.B & C | DCI | | | | | | | | | | |

| <p>Latest known results (2017)</p> <p>Numerous meetings held with international organisations, including with "New Deal" stakeholders as well as with the International Network on Conflict and Fragility (INCAF) and Deep Dive.</p> <p>Policy support activities delivered throughout the year, including through Recovery Peace Building Assessment Meetings with the World Bank, UN, EU MS and partner countries, as well as Conflict Sensitivity Assessment meetings within the EU and/or with the UN.</p> <p>In the area of environment, DEVCO participated in several international events, notably the COP23 of the UNCCD and the UN Environmental Assembly and the African Ministerial Conference on Environment. Strategic dialogues were held with UNEP and FAO. At COP23, DEVCO was involved in a number of events including on climate change (GCCA+ side event), disaster risk reduction and energy. It also participated actively in the Nationally Determined Contributions (NDC) Partnership, while regularly attending meetings of the Global Facility for Disaster Reduction and Recovery consultative group and successful application for co-chairmanship ACP-EU for 2018-2019.</p> <p>The DG also participated in international policy dialogue on water and provided evaluation and assistance for the preparation of DEVCO-NEAR project proposals, and the first DEVCO Environmental week gathered the DGs of DEVCO and ENV and close to 100 participants from EU delegations, DEVCO and other DGs.</p> <p>In the energy sector, a session on investments in sustainable energy in Africa was organised, as well as a 10th Anniversary Celebration of the Africa EU Energy Partnership (AEEP) at the EU Africa Business Forum (EABF) in Abidjan -both with high attendance. The former gathered representatives from African and European public and private sectors to discuss how to boost investments (including from the private sector) in sustainable energy on the continent. The outcome of the session will feed into the launch of the High Level Platform on Sustainable energy investments, which will take place in 2018.</p> <p>A High Level Round Table on Renewable Energy Investments in Africa with CEOs was organised in Brussels, with the aim to discuss how the private sector could increase its investments in renewable energy.</p> <p>Along the same line and the same topic, a high-level panel on the African Renewable Energy Initiative (AREI) was organised during the European Development Days on 8 June 2017.</p> <p>On food and nutrition security, several trainings were organised, incl. two coordination seminars with the EUDs in Benin and in Mozambique; a "Hot Topics" Seminar on "Rural transformation, jobs creation and migration: an inclusive approach" attended by 163 participants, including staff from EU Delegations. The 1st Agribusiness Investors' Forum was organised in Rome back-to-back the AU-EU Agriculture Ministerial organised by DG AGRI. A special technical meeting with the FAO focused on a "structured dialogue" and confirmed common priorities, while promoting EU-FAO relationships.</p> <p>Finally, DEVCO actively participated to the "Our Ocean" Conference, the 5th anniversary Voluntary Guidelines on the Responsible Governance of Tenure of Land, Fisheries and Forests (VGGT), the EU-AU Business Forum in Abidjan, and the One Planet Summit.</p> | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|---|--------|-----------|--------|--------------|--|---|--|---|--|--|--|--------|-----------|--------|--------------|--|--|---|
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| | | <p>Latest known results (2017) Done.</p> <ol style="list-style-type: none"> 26.7 % in 2017 according to preliminary estimates. The target set under the Rio marker for cooperation in food and nutrition security and sustainable was exceeded already in 2016 by 17 points (47%). Environment, climate change, and biodiversity were successfully embedded into EU development cooperation for food and nutrition security and sustainable agriculture. | | | | | | |
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| | | <p>Latest known results (2017)</p> <p>In 2017, EUR 115 million were committed from the Central African RIP, and EUR 25 million were contracted for energy projects using blending operations.</p> <p>Under the West Africa RIP, 7 Energy projects were contracted amounting EUR 140.44 million, and leveraging a total investment of EUR 1.8 billion.</p> | | | | | | |
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| | | | |
|--------------|---|--|--|
| DIR.F EDF | <p>Pacific: regional climate actions through all regional and national portfolios, (IFP) with regional actions coherent and complimentary to new national actions. Initiatives targeting the energy sector.</p> | <p>Commitment to projects, in accordance with the pipeline, in the fields of on trade, private sector development, marine/fisheries resources and waste management in a climate sensitive way.</p> <p>Energy sector: new programmes in five countries are due to be adopted or start implementation in 2017. Micronesia, Nauru, Niue, Palau, and Marshall Islands will benefit from a total investment of EUR 28 million in their energy sectors from 11th EDF.</p> <p>Agriculture / Rural Development Sector: new programmes in 2 were adopted in 2016. Timor-Leste and Fiji will benefit from a total investment of EUR 57 million from 11th EDF. New programmes are due to be adopted in another 2 countries in 2017, i.e. PNG and Vanuatu. All these programmes will contribute to better adapted and more climate change resilient agricultural systems.</p> | <p>Reach a share of climate relevant actions of well beyond 20% of the Pacific portfolio. Further stimulate private sector engagement in green and climate resilient economic development and growth. An increased resilience to climate change as well as to climate adaptation and, to a lesser extent, to climate mitigation.</p> |
| | <p>Latest known results (2017)</p> <p>In October 2017, the Pacific-EU Maritime Partnership programme was signed (EU contribution of EUR 35 million). The programme will strengthen ocean governance and sustainable management of natural resources in the Pacific region.</p> <p>The implementation of energy programmes in the Republic of the Marshall Islands, Nauru and Niue (EU contribution for the three programmes of EUR 11.8 million) started in 2017 after the Commission Decisions were adopted at the end of 2016. The energy programmes for Palau and Micronesia (FSM) are due to be adopted end of 2018 due delays in the identification phase.</p> <p>The programme for Vanuatu (EU contribution of EUR 25 million) passed the EDF committee (December 2017) and is expected to be adopted in January 2018. It will improve the value chains of coconut, beef, fruits and vegetables. The programme (EU contribution of EUR 85 million) for Papua New Guinea is expected to be adopted end of 2018 due to delays in the identification phase. It will support rural entrepreneurship, investment and trade.</p> | | |

| | | | |
|---|--|-----------------------------|--|
| <p>SPECIFIC OBJECTIVE 5: Under the overall objectives¹³¹ of the legal bases for the main instruments DEVCO will promote democracy, human rights, rule of law, gender equality and empowerment of women, the economic and social inclusion of vulnerable groups, support the civil society and local authorities.</p> | | | <p>Related to spending programmes: DCI, EDF, EIDHR</p> |
| <p>Indicator 1*: Number of human rights defenders who have received EU support</p> <p>Defending Human Rights Defenders (HRDs) is a key priority and the EU has committed to continue supporting HRDs under the EIDHR (in the Regulation itself as well as under action 9 of the EU Action Plan on Human Rights and Democracy adopted by the Council in July 2015).</p> <p>Source of data: EU Results Framework annual reporting</p> | | | |
| <p>Baseline¹³² (2015)</p> | <p>Interim Milestone (2018)</p> | <p>Target (2020)</p> | |
| <p>32,000</p> | <p>184,000</p> | <p>248,000</p> | |
| <p>Latest known results¹³³ (2017): 138,000</p> | | | |

¹³¹ Overall objectives : poverty reduction, human development, inclusive and sustainable growth and human rights

¹³² Data collected from projects and programmes that ended between July 2013 and June 2014.

¹³³ Aggregate data collected from four years of End-of-Project Results Reporting (EPRR)- EPRR 1 (July 2013-June 2014) to EPRR 4 (July 2016-June 2017).

138,000 human rights defenders have received EU support. This is getting closer to the milestone for 2018 though it remains to be confirmed in 2018 whether it will be met.

Indicator 2*: Number of elections supported by the EU where the electoral process is perceived by independent observers as free and fair¹³⁴

The EIDHR actions in support of electoral processes support the UN Declaration of principles for international election observation, endorsed by the EU. They are implemented in cooperation with other bodies experienced in electoral observation and other kinds of support to maintain standards, develop observation capacity and make best use of resources.

Source of data: EU Results Framework annual reporting

| Baseline ¹³⁵ (2015) | Interim Milestone (2018) | Target(2020) |
|--------------------------------|--------------------------|--------------|
| 19 | 31 | 39 |

Latest known results¹³⁶ (2017): 38

The EU has supported 38 elections at national, regional and local level, where the electoral process was perceived by independent observers as free and fair. The EU remains committed to promoting democracy, as articulated in Article 21 of the Treaty on EU. Democratic and inclusive institutions are essential preconditions for stability and sustainable development.

Indicator 3*: Number of people directly benefitting from legal aid programmes supported by the EU

Source of data: EU Results Framework annual reporting

| Baseline ¹³⁷ (2013) | Interim Milestone (2018) | Target(2020) |
|--------------------------------|--------------------------|--------------|
| 372,000 | 606,000 | 762,000 |

Latest known results¹³⁸ (2017): 1,682,000

Legal aid programmes supported by the EU have benefitted 1,682,000 people, surpassing the 2018 interim milestone and the 2020 target. Beneficiaries of such programmes include individuals who received legal information, advice and assistance or benefitted from legal representation, as well as legal aid practitioners (providers) trained or otherwise supported. Such programmes are essential in promoting access to justice for all – and in particular the poor and vulnerable groups of society.

Indicator 4': SDG 5.5.1 Proportion of seats held by women in national parliaments

Women face several obstacles to participating in political life. Structural barriers through discriminatory laws and institutions still limit women' option to run for office. Capacity gaps mean women are less likely than men to have the education, contacts and resources needed to become effective leaders. The EU supports activities to overcome these barriers and promote the democratic participation of women and men in the political decision making process.

Source of data: SDG Global Database

| Baseline (2011) ¹³⁹ | Interim Milestone (2018) | Target (2020) |
|--|--------------------------|---------------|
| 18.4% (including graduated countries) 20.0% (excluding graduated countries) | Actuals 2018 | Actual 2020 |

Latest known results (2017):

19.8% (including graduated countries)
22.4% (excluding graduated countries)

Women's representation in parliament has followed a positive trend over the past years, reflected in an overall increase in parliamentary seats held by women to 19.8 % in partner countries including graduated countries and to 22.4 % in partner countries excluding graduated countries.

Indicator 5: Number of States that have signed and ratified international and regional conventions and related optional protocols

Human rights are contained in 27 core international conventions. Not all countries have ratified all of these conventions, therefore denying their legality at national level.

¹³⁴ This indicator is implemented at Delegation level and by the FPI.

¹³⁵ Data collected from projects and programmes that ended between July 2013 and June 2014.

¹³⁶ Aggregate data collected from four years of End-of-Project Results Reporting (EPRR)- EPRR 1 (July 2013-June 2014) to EPRR 4 (July 2016-June 2017).

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¹³⁸ Aggregate data collected from four years of End-of-Project Results Reporting (EPRR)- EPRR 1 (July 2013-June 2014) to EPRR 4 (July 2016-June 2017).

¹³⁹ Data calculated as part of Level 1 of the EU Results Framework. Values for this indicator cover countries receiving support through EDF, DCI and Greenland Instrument. Countries graduated from bilateral cooperation: Argentina, Brazil, Chile, China, Costa Rica, India, Indonesia, Iran, Kazakhstan, Malaysia, Maldives, Mexico, Panama, Thailand, Uruguay, Venezuela.

| Source of data: OHCHR Treaty Bodies. | | | |
|---|--|---|---|
| Baseline (2013) | Interim Milestone (2014-2017 cumulated) | Target (2014 2020 cumulated) | |
| 5 | 40 | 70 | |
| <p>Latest known results (2017): In 2017, 27 countries (49 in 2016) have ratified one of the 18 International Human Rights Treaties or related optional Protocols.</p> | | | |
| <p>Indicator 6: Number of countries belonging to the Democracy Pilot Countries which have improved their V-DEM Electoral Democracy Index The initiative on democracy in pilot countries is a priority stemming from the Agenda for Action from the 2009 Council Conclusions on democracy support, in particular in pilot countries. In the pilot countries that have already been identified, the EU is deepening its cooperation to strengthen democracy. The aim is to make democracy work for citizens. 'Varieties of Democracy' (V-Dem) is a new approach developed by more than 50 scholars worldwide to conceptualising and measuring democracy. Source of data: V-Dem</p> | | | |
| Baseline ¹⁴⁰ (2015) | | Target (2020) | |
| N.A. | | 5 | |
| <p>Latest known results (2017): Results for 2017 are 14 out of 23 countries (61% - baseline was 65% against 42.9% in 2016).</p> | | | |
| <p>Indicator 7°: Proportion of EU-funded cooperation and development initiatives promoting gender equality and women's empowerment Source of data: EU Results Framework annual reporting</p> | | | |
| Baseline (2014) ¹⁴¹ | Interim Milestone (2018) | Target (2020) | |
| 31.3% | 74.3% | 85% | |
| <p>Latest known results (2017): 65.9% The proportion of EU-funded cooperation and development initiatives promoting gender equality and women's empowerment is at 65.9% as of 2017. This data confirms the positive trend for gender mainstreaming and it nearly doubles the 2014 baseline. Achieving the 2018 milestone as well as the 2020 target set in the latest Gender Action Plan 2016-2020 is thus fully in reach.</p> | | | |
| <p>Main outputs in 2017 Important items from work programmes/financing decisions/operational programmes</p> | | | |
| | Output | Indicator | Target |
| DIR, B & A & C DCI & EIDHR | 2017 parts of the Multi-Annual Action Programme (MAAPs) under EIDHR and DCI CSO-LA implemented, including through calls for proposals and implementation milestones. | <p>1. Actions on:</p> <p>a) Strengthening political parties;</p> <p>b) EIDHR 2017 priorities;</p> <p>c) "Promoting Gender Equality and Women and Girls' empowerment in developing countries" in the framework of the flagship "gender initiative";</p> <p>d) "Enhancing the protection of children on the move or in migration contexts through strengthening local and national systems of child protection";</p> <p>2. Implementation milestones including;</p> <p>a) Supporting CSO in 50 countries and LAs in 39 partner countries;</p> <p>b) Contracting under EIDHR 2016 global Cfp;</p> <p>c) Contracting under DEAR Cfp.</p> | <p>1.</p> <p>a) Guidelines finalised 1st quarter 2017</p> <p>b) Call published mid-2017</p> <p>c) Call published 1st semester 2017</p> <p>d) Guidelines finalised by end 2017</p> <p>2.</p> <p>a) Rolling process</p> <p>b) Contracts signed by end 2017</p> <p>c) Contracting initiated 1st semester 2017</p> |

¹⁴⁰ No baseline and interim milestone defined as the pilot was launched prior to the baseline year.

¹⁴¹ Data collected in the frame of the first reporting on the EU Results Framework (level 3).

Latest known results (2017)

EIDHR (1a+b) and (2b): The 2017 part of the 2016-2017 Multiannual Action Programme for EIDHR was committed in early 2017. All funding related to 2016 commitments were contracted including at country level. At Headquarter level the Global call 2016 comprising 5 different lots was contracted (Human Rights Defenders (HRD) & Women, Torture & ill treatment, Business and Human Rights, Minorities, Impunity & transitional Justice). A 100% execution of 2017 commitment and payment appropriations was also achieved. At Delegation level worldwide, all allocations for 2016 were contracted and part of the 2017 allocations, a total of 371 contracts were signed.

With regards to political parties, a call was finalised with chosen projects aimed at boosting women participation and democratic pluralism in politics. A new global call 2017 was launched with the following lots: Land & environmental right HRDs, Extra judiciary killings and enforced disappearances, forced labour, persons with disability and Freedom of Belief and Religion.

Activities to progressively integrate the Right Based Approach methodology into trainings and procedures to be applied to all development programmes and projects managed by DEVCO, included:

- Integrated RBA into PPCM (Programme and project cycle management) training.
- Further integrated RBA guidance in the new budget support guidelines, including guidelines for sector reform contracts.
- Built content on RBA on internet and intranet – Tool-box in 3 languages is available on the intranet and capacity4development specific group.
- Briefings held with all thematic units in 2017 in order to discuss application of RBA in various sectors.
- 30 Trainings to Delegations and Headquarters were carried out on the Right Based Approach during 2016 and 2017.
- Organised trainings for geo coordinators at HQ to complement training in Delegations.

DCI – GPGC: Gender and Children (1c and 1d): 2017 was marked by the beginning of The Spotlight Initiative (SI), a new partnership by the EU and UN to eliminate all forms of violence against women and girls, including harmful practices. The SI is backed by an unprecedented amount of EUR 500 million from the EU, and aims at achieving transformational change at the regional level, concentrating efforts in Asia, the Pacific region, Africa (particularly Sub-Saharan Africa), Latin America and the Caribbean. Based on evidence, the Initiative will focus on particular forms of violence against women and girls that are prevalent or prominently emerge in specific regions: Femicide in Latin America; Trafficking in human beings and sexual and economic (forced labour) exploitation in Asia; Sexual and gender-based violence (including harmful practices and sexual and reproductive health and rights) in Sub-Saharan Africa; Domestic violence in the Pacific region and Domestic and family violence in the Caribbean. The SI has been made official in December 2017, with the creation of the Multi-Donor Trust Fund and the commitment of the first EUR 25 million programmes on Migrant/Domestic female workers in ASEAN countries. In addition, a EUR 32 million global Call for Proposals on gender based violence was launched.

In 2017, DEVCO also continued the successful implementation of three regional programmes in close collaboration with UNFPA and UNICEF on the prevention of female Genital Mutilation, child marriage and gender-biased sex selection also continued throughout 2017. In November 2017 DEVCO also hosted a Donor-Working Group on Female Genital Mutilation in Brussels in the framework of one of this programmes.

In March 2017, the EU adopted revised EU Guidelines on the Promotion and Protection of the Rights of the Child. The revision which sets out the EU's overarching strategy aims to ensure EU policies and actions support the strengthening of partner countries' system, including child protection systems. A call for proposal on "De-institutionalisation and alternative care for children" to be launched in February 2018 was also prepared.

DCI-CSO/LA: Development Education Awareness Raising (DEAR) (2b): In 2017 23 grant contracts were concluded with 18 CSO (Civil Society Organisations) and 5 LA (Local Authorities) for a global amount of approximately EUR 92 million. The 23 projects selected under the DEAR Call for Proposals consist in development education and awareness raising activities aiming at mobilising the European public (citizens, decision makers, schools, and target groups), building critical understanding, global active citizenship and active engagement for SDGs and towards a better world. Topics covered include SDG implementation (for instance consumption patterns that nurture SDGs), integrating Agenda 2030 within local policies, global learning-Global Citizenship Education (including on migration, security and sustainable development in an

| | | interdependent world). | | | | | | | | | | | | |
|--|---|---|--------|-----------|--------|---|---|--|------------------------------------|--|--|--|--|--|
| | | <p>Implementation of approximately fifty ongoing DEAR projects was ensured, including targeted projects such as Presidency Projects (grant contracts concluded with the CSO platforms of the countries holding an EU Presidency), GENE (Global Education Network Europe) to strengthen the networking, exchange and learning between European Member States involved in Development Education. Through the DEAR programme, DEVCO also organised/participated to key events like the Partnership Forum 2017 (6 and 7/7/2017), the 5th Assises of Decentralised Cooperation (10 and 11/7/2017), and seminars with stakeholders.</p> <p>Local Authorities (2a & c): A total of 78 contracts were signed to support LAs, amounting to EUR 48 million. Projects aimed to empower Local Authorities and National Associations of LAs from EU partner countries, in order to enable them to contribute to the achievement of more effective development objectives while responding to citizens' demands and to promote inclusive and sustainable local development. Under this Action, LAs were supported (i) as actors of enhanced local governance, (ii) as to strengthen their capacity as welfare providers and promoters of inclusive and sustainable growth at local level. Follow-up and support to Delegations benefiting from the LA programme were provided.</p> <p>All allocated funding was contracted also under the DCI programmes above.</p> <p>Civil Society Organisations (CSOs) (2a) 190 contracts signed in 2017 supporting CSO in the framework of the CSO-LA Thematic Programme, mostly in partner countries (DCI, some 50 countries covered).</p> | | | | | | | | | | | | |
| | | <table border="1"> <thead> <tr> <th>Output</th> <th>Indicator</th> <th>Target</th> </tr> </thead> <tbody> <tr> <td>APF: Contracting of Peace Support Operations (PSO), African Peace & Security Architecture (APSA) and Early Response Mechanism (ERM).</td> <td> <ul style="list-style-type: none"> Number of PSOs contracted & Amount committed in support of PSOs. Number of ERM actions approved. </td> <td> <ul style="list-style-type: none"> 6 PSOs for a total amount of EUR 270 million contracted. 10 ERM actions for a total amount of EUR 7 million approved. </td> </tr> <tr> <td colspan="3">Latest known results (2017)</td> </tr> <tr> <td colspan="3"> <ul style="list-style-type: none"> 6 PSOs were contracted in 2017 for a total amount of EUR 363 million 4 ERM actions were approved in 2017 for a total amount of EUR 3.6 million. This brings the total number of actions approved under the ERM contract to 8 for an amount of EUR 9.3 million </td> </tr> </tbody> </table> | Output | Indicator | Target | APF: Contracting of Peace Support Operations (PSO), African Peace & Security Architecture (APSA) and Early Response Mechanism (ERM). | <ul style="list-style-type: none"> Number of PSOs contracted & Amount committed in support of PSOs. Number of ERM actions approved. | <ul style="list-style-type: none"> 6 PSOs for a total amount of EUR 270 million contracted. 10 ERM actions for a total amount of EUR 7 million approved. | Latest known results (2017) | | | <ul style="list-style-type: none"> 6 PSOs were contracted in 2017 for a total amount of EUR 363 million 4 ERM actions were approved in 2017 for a total amount of EUR 3.6 million. This brings the total number of actions approved under the ERM contract to 8 for an amount of EUR 9.3 million | | |
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| Latest known results (2017) | | | | | | | | | | | | | | |
| EUR 180 million committed in 2017, including EUR 68 million to support Transport governance and blending investments; and EUR 112 million to the West Africa Competitiveness Programme (WACP), Trade Facilitation, Fiscal Transition, AFRITAC WEST I. | | | | | | | | | | | | | | |
| | | <table border="1"> <thead> <tr> <th>Output</th> <th>Indicator</th> <th>Target</th> </tr> </thead> <tbody> <tr> <td>New actions in the framework of 2014-2020 bilateral and regional programming documents in the countries and regions of Latin America and the Caribbean, under both the DCI and the EDF.</td> <td> <ol style="list-style-type: none"> Number of actions adopted by the College in 2017. Appropriations committed in 2017. </td> <td> <ol style="list-style-type: none"> 6 EUR 102 million </td> </tr> <tr> <td colspan="3">Latest known results (2017)</td> </tr> <tr> <td colspan="3">Target achieved: 6 actions adopted amounting to EUR 115 million, including the second, EUR 40 million commitment for the Colombia EU Trust Fund.</td> </tr> </tbody> </table> | Output | Indicator | Target | New actions in the framework of 2014-2020 bilateral and regional programming documents in the countries and regions of Latin America and the Caribbean , under both the DCI and the EDF. | <ol style="list-style-type: none"> Number of actions adopted by the College in 2017. Appropriations committed in 2017. | <ol style="list-style-type: none"> 6 EUR 102 million | Latest known results (2017) | | | Target achieved: 6 actions adopted amounting to EUR 115 million, including the second, EUR 40 million commitment for the Colombia EU Trust Fund. | | |
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| | | | |
|--------------|---|--|--|
| DIR.F DCI | <p>Asia: Actions in several countries in the framework of the existing programmes. State Building Contract in Afghanistan which will assess government policies in terms of e.g. gender mainstreaming and specific policies for women. State Building Contract in Myanmar to support the democratic transition.</p> | <ol style="list-style-type: none"> 1. Local and national governance, credible and transparent elections, judicial integrity and accountability, human rights dialogue with a specific focus on gender, gender equality in the objectives and proposed activities (Afghanistan). 2. Improving access for the poor, women and vulnerable groups to fair and transparent systems of dispute resolution at the local government level (Bangladesh). 3. Accompanying the decentralisation process (Cambodia). | Reinforcement of democracy, human rights, rule of law, gender equality and empowerment of women, economic and social inclusion, civil society and local authorities in several countries of the region. |
| | <p>Latest known results (2017)</p> <ol style="list-style-type: none"> 1. Afghanistan State Building Contract in implementation, first disbursement made in August 2017; assessment covers also public policies for women's empowerment. Continued support provided to Rule of Law/police by the Law and Order Trust Fund for Afghanistan (LOTFA). EU financial support to elections in Afghanistan 2018 and 2019. 2. The Project "Activating Village Courts in Bangladesh", Phase I created increased access to justice for 174.000 women (most of them extremely poor) and women representation in Village Courts (decision making panel) increased. Phase II continued with similar activities in 2017 and also developed tools and awareness campaigns to mainstream gender and vulnerability issues in the Village Court system. The project was also extended to the Chittagong Hill Tracts (to be operationalised in 2018). 3. In 2017, the EU budget support assistance (sector reform contract) to Sub-National Democratic Development – Phase II (SNDD, 2017-2020) in Cambodia contributed to developing the management systems of municipal, district and commune levels in order to promote local development and delivery of public services and contribute to poverty reduction within the respective territories. Despite the deterioration of the political situation, the decentralisation process itself continued to progress in line with the Implementation Plan of the Government in all of the 5 key outcome areas of the decentralisation strategy: reform management, human resources management, sub-national administration service delivery, fiscal decentralisation and democratic accountability. 2017 marked the end of the SNDD's three year Implementation Plan (known as IP3-II - 2015-2017). Under IP3-II, significant progress was recorded in the implementation of the social accountability framework; the scale up of One Window Service Offices across the country, the implementation of the District/Municipal Fund (fiscal transfers), the development of the Sub-National Investment Facility (SNIF) and in provision of capacity development for sub national authorities. | | |
| | Output | Indicator | Target |
| DIR.F EDF | <p>Pacific: regional programme on gender. In many Pacific countries, such as Samoa, Tonga and Marshall Islands, there is support to civil society. FIJI: Access to Justice programme.</p> | <p>A new regional action on Gender and Human Rights is due to be adopted in 2017. The Pacific Region will benefit from a total investment of EUR 7 million of the 11th EDF. The action will have a strong accentuation on the fight against gender based violence.</p> <p>Capacity of civil society to engage with government.</p> <p>Number of free legal aid clients/year.</p> | <p>Improve governance practices through progress in Human Rights observance and protection, gender equality and enhanced civil society engagement.</p> <p>Increase in activities and reach of civil society actors. 22,500 free legal aid clients/year.</p> |

| | | | |
|------------------------------|---|---|---|
| | | <p>Latest known results (2017) :</p> <p>The programme on tackling root causes of gender inequality and violence against women and girls in the Pacific (EU contribution of EUR 13 million) was adopted (July), signed (September) in 2017 and will be implemented in 2018.</p> <p>The programme of Technical Cooperation and Capacity Building Capacity with a total EU contribution of EUR 7 million was adopted in July and signed in September. It will improve capacity of regional organisations, civil society organisations, and national authorities to manage and implement more efficiently and effectively EU programmes.</p> <p>The total number of persons who have come in for legal advice in Fiji from August 2016 to July 2017 is 19,984 which even though does not meet the target from the 2017 Management Plan, is an improvement from 15,000 in 2015.</p> | |
| Other important items | | | |
| | Output | Indicator | Target |
| DIR.B & A DCI & EIDHR | Preparation of Staff SWD: 1. SWD on the mid-term evaluation of the EIDHR. 2. SWD "EU engagement with Civil Society". | Adopted. | 1. 3 rd quarter 2017 2. 1 st semester 2017 |
| | <p>Latest known results (2017)</p> <p>1. SWD on mid-term evaluation of the EIDHR was finalised in December 2017. 2. Adopted on 28 April 2017. SWD(2017)136; https://europa.eu/capacity4dev/policy-forum-development/documents/eu-cso-report-1.</p> | | |
| | Output | Indicator | Target |
| DIR.B All instr. | First report on the implementation of the Gender Action Plan II. | Publication of the report. | 1 st semester 2017 |
| | <p>Latest known results (2017)</p> <p>The GAP II implementation is fully underway and the first report covering the year 2016 was published in 2017 (SWD(2017)288 of 29 August 2017; https://europa.eu/capacity4dev/public-gender/documents/2016-annual-implementation-report-gap-ii). This report highlights the progress made in the first year through continued action for instance with regard to commissioning or updating gender analysis studies or profiles; coordinating for the identification of Thematic Objectives as well as the preparation of the reports contributing to the current review; the nomination or appointment of gender champions and continuous renewal and reinforcement of the Gender Focal Persons network; training on integrating gender dimensions; a move in the right direction for gender mainstreaming of core training curricula for EU staff; and greater collaboration on gender equality and women's empowerment between Delegations and Member States in partner countries. Furthermore, the commitment to mainstreaming or integrating gender analysis and perspectives across all instruments and modalities is gaining prominence within the Commission, even if the practice is not yet as robust as intended. The figures regarding the new decisions and contracts for 2016 indicate a further increase in the ODA gender sensitive allocation: EUR 9.400 million are marked with OECD Gender Marker G1 thus pertaining to actions that are gender mainstreamed, while EUR 419 million have been allocated to specific actions for gender equality and women's empowerment (marked OECD Gender Marker 2).</p> | | |
| | Output | Indicator | Target |
| DIR.B All instr. | Mid-term review of the Action Plan on Human Rights and Democracy (2015-2019). | Publication of the mid-term review. | July 2017 |
| | <p>Latest known results (2017)</p> <p>The mid-term review of the Action Plan on Human Rights and Democracy and the publication of the mid-term review were completed in the summer 2017. This process was led by the EEAS in close collaboration with DEVCO.</p> <p>DEVCO have also continued to support EU Delegations through two facilities, namely Support4Democracy and the Media 4Democracy. Both facilities aim to support Delegations in the contexts of shrinking space and to build capacity around the freedom expression. The EU4Democracy Campaign was also held in September 2017.</p> <p>Guidelines on citizen observation in elections were developed and will be disseminated in 2018.</p> | | |
| | Output | Indicator | Target |

| | | | | |
|-----------|-----|--|---|---|
| DIR.A & C | DCI | Structured and enhanced dialogue with CSO/LAs. | <ul style="list-style-type: none"> • Global Policy Forum on Development. • European Policy Forum on Development. • Assises of Decentralised Cooperation. | <ul style="list-style-type: none"> • March 2017 • 2nd semester 2017 • March 2017 |
| | | Latest known results (2017) Done. <ul style="list-style-type: none"> • Global PFD held in Brussels 20-23 March 2017. • Regional PFD held in Jordan 2-3 October 2017. • The 5th Assises of Decentralised Cooperation (DC) were successfully held with more than 800 registrations and highly positive feedback from participants. Recent trends, modalities and developments of DC were debated in order to reach a common approach, to discuss how DC can to become an effective tool in SDG implementation and to promote it as a tool to strengthen territorial local development. | | |

| | | Output | Indicator | Target |
|-----------|-----|---|--|--|
| DIR.A & C | DCI | Support to regional and global CSO networks, monitoring CSO and ALA FPA's. | <ul style="list-style-type: none"> • Partnership Forum. • Operating grants signed with 2 ALAs. • Continued management of FPAs grants with ALAs and CSO. | <ul style="list-style-type: none"> • May 2017 • February 2017 • Rolling process |
| | | Latest known results (2017) Done. <ul style="list-style-type: none"> • The Partnership Forum was successfully held in July 2017 with representatives from the 5 ALA FPAs and 23 CSO FPAs. • Operating grants with UCLG and UCLG-A (ALA FPAs) were signed. • Follow up of CSO FPAs through the annual reports and Results Oriented Monitoring reports where applicable. • Also, the management of FPA grant agreements with ALA was successfully continued. Two reference groups meetings, organised in the frame of the Monitoring and Evaluation of the ALAs FPAs, took place to develop synergies and joint actions between the different FPAs signed with Associations of Local Authorities. • An EIDHR and CSO/LA Focal Points Seminar was organised and information provided to Delegations on the FPAs with umbrella organisations of civil society and associations of local authorities. | | |

Evaluations finalised during the year

In the context of preparing for the next Multiannual Financial Framework, a mid-term evaluation of the various external finance instruments (EFIs), including the DCI was carried out in 2016-2017. Its main conclusions regarding the CSO-LA thematic programme are: the CSO/LA programme has a strong emphasis on improving governance and strengthening the rule of law by engaging civil society and work on the implementation of Civil society roadmaps by EU delegations.

SPECIFIC OBJECTIVE 6: Under the overall objectives¹⁴² of the legal bases of the main instruments' DEVCO will support the public sector capacity, public finance management, tax policy and administration, procurement, and fight against corruption in our partner countries. Related to spending programmes: DCI, EDF, PSC

Indicator 1*: Number of countries where the overall public financial management has improved

Consider the countries where i) the EU provided budget support continuously over the last six years, and ii) at least two national-level PEFA PFM Reports have been written, and iii) the most recent PEFA Report was written within the last three years.

The aggregate indicator is the number of countries for which the average PEFA indicator scores (excluding indicators D-1 to D-3 of donor behaviour rather than government behaviour) in the most recent PEFA PFM Report increased compared with the previous PEFA report.

This number is compared to the total number of recipient countries receiving PFM support from the EU for which

¹⁴² Overall objectives: poverty reduction, human development, inclusive and sustainable growth and human rights

| | | | | |
|---|---------------------------------|--|--------------------------------------|-------------|
| there is data (i.e. the number of countries meeting criteria i-iii above). | | | | |
| Source of data: EU Results Framework annual reporting | | | | |
| Baseline¹⁴³ (2015) | Interim Milestone (2018) | Target (2020) | | |
| 16 | 52 | 76 | | |
| Latest known results (2017)¹⁴⁴: 30 ¹⁴⁵ | | | | |
| The number of countries provided with budget support in which overall public financial management has improved increased by 19, reaching a total of 30 in 2017. | | | | |
| Indicator 2': Change in domestic revenue mobilisation as a percentage of GDP over the last 3 years | | | | |
| The change in domestic revenue mobilisation as a percentage of GDP over three years in countries where the EU has external action programmes | | | | |
| Revenue is cash receipts from taxes, social contributions, and other revenues such as fines, fees, rent, and income from property or sales. Grants are normally considered as revenue but are excluded here | | | | |
| Source of data: IMF | | | | |
| Baseline¹⁴⁶ (2015) | Interim Milestone (2018) | Target(2020) | | |
| -1.4% | Actual 2018 | Actual 2020 | | |
| Latest known results (2017): -2.4% | | | | |
| Similar to the baseline, several partner countries have increased their share of domestic revenues (excluding grants) to their GDP in the period covering 2013 to 2016. Nevertheless a total decline of 2.4 percentage points in domestic revenue mobilisation (excluding grants) as share of GDP is recorded. A significant number of countries were affected by the slowdown in commodity prices, in particular the large reduction in revenues in oil exporting economies. In addition, the decline in revenues to GDP is particularly noticeable in a series of countries in crisis or in fragile situations. | | | | |
| Main outputs in 2017 | | | | |
| Important items from work programmes/financing decisions/operational programmes | | | | |
| | Output | Indicator | Target | |
| DIR.A | PSC | Implementation of the "Collect More - Spend Better" Action Plan covering both the DRM and public finance management. | Implementation is on track for 2017. | End of 2017 |
| | | Latest known results (2017) Implementation is on track. Two Commission Decision have been adopted in 2017 for a total amount of EUR 27 million. New contracts have been signed and implementation started: (i) BEPS – Base Erosion Profit Shifting , (ii) Support to the Public Expenditure and Financial Accountability (PEFA) secretariat, (iii) Managing Natural Resources Wealth Trust Fund, (iv) Support to the UN Tax Committee, (v) Supporting the International Tax Compact, (vi) African Fiscal Forum and (vii) Improving Revenue Statistics. DEVCO has participated in a proactive way in the steering committees of the trust funds. RTACS: Implementation of envelope identified for the period 2014-2020 is on track. Most action documents adopted or under preparation by geographical services. Geographical services and delegations have been informed/involved on ongoing actions under Collect More – Spend Better. | | |
| | Output | Indicator | Target | |

¹⁴³ Data collected from projects and programmes that ended between July 2013 and June 2014.

¹⁴⁴ Aggregate data collected from four years of End-of-Project Results Reporting (EPRR)- EPRR 1 (July 2013- June 2014 to EPRR 4 (July 2016 – June 2017). Aggregates across years may not equal the sum of results to avoid double counting- duplication of reporting across years.

¹⁴⁵ The indicator has limited applicability for annual results monitoring of PFM progress given that PEFA assessments are undertaken at best every 3-4 years.

¹⁴⁶ Computed based on IMF data extracted in February 2018 to take into account data revisions for coherence with latest value. Data calculated as part of Level 1 of the EU Results Framework. Values for this indicator cover countries receiving support through EDF, DCI and Greenland Instrument. Both baseline and latest values do not consider countries graduated from bilateral assistance; Argentina, Brazil, Chile, China, Costa Rica, India, Indonesia, Iran, Kazakhstan, Malaysia, Maldives, Mexico, Panama, Thailand, Uruguay, Venezuela.

| | | | | |
|-------|-----------|---|--|---|
| DIR.D | EDF | Effective implementation of budget support programmes and PFM and DRM related projects. | <ol style="list-style-type: none"> 1. Number of ongoing Budget Support operations. 2. Number of ongoing PFM projects. | <ol style="list-style-type: none"> 1. 14 (1 Botswana, 2 Ethiopia, 1 Madagascar, 2 Malawi, 1 Mozambique, 1 Namibia, 5 South Africa, 2 Tanzania, 1 Uganda). 2. 6 (Lesotho, Malawi, Mozambique, Uganda, Zambia, Zimbabwe). |
| | | <p>Latest known results (2017)</p> <ol style="list-style-type: none"> 1. 13 (1 Botswana, 2 Ethiopia, 1 Madagascar, 2 Malawi, 1 Mozambique, 1 Namibia, 5 South Africa, 1 Tanzania, 1 Uganda). The Decision for a new Sector Budget Support (SBS) on Justice and Accountability was approved for Uganda; A new SBS on rural roads (as part of a broad Agri Connect programme) for Tanzania also went through the EDF Committee in 2017 and the one for energy has been postponed to 2018. Two new decisions (a Sector Reform Contract in Support Programme to the National System of Innovation and a Sector Reform Contract in Education for Employability) have been adopted for South Africa in 2017. 2. 6 (Lesotho, Malawi, Mozambique, Uganda, Zambia, Zimbabwe). | | |
| | | Output | Indicator | Target |
| DIR.E | EDF | Effective Implementation of budget support programmes and PFM/DRM related projects. New actions in the framework of 2014-2020 bilateral and regional programming documents contributing to Specific Objective 6. | <p>Ensure a relevant policy dialogue and Improve coordination between EU, IMF, WB and MS.</p> <p>Quality reports on eligibility criteria.</p> | <p>Regular and timely reporting.</p> <p>60% of budget support programmes include a DRM component.</p> |
| | | <p>Latest known results (2017)</p> <p>With more than EUR 600 million disbursed during 2017 through budget support modality in West and Central Africa, DEVCO continued to innovate both geographically, with Gambia and Cameroun using budget support from now on, and also thematically.</p> <p>Indeed, DEVCO and concerned EU Delegations remained engaged in macroeconomic and public finance area, with a stronger focus of related policy dialogue and capacity development activities on domestic resources mobilisation (DRM), budget transparency and improvement of public financial governance. Reforms in DRM, from a tax and administration point of view, are now at the heart of the EU Budget Support (BS) policy dialogue on macroeconomic and PFM eligibility criteria with the national authorities of EU partners' countries.</p> <p>DEVCO and EU Delegations also expanded the scope of BS's promoted reforms and policy dialogue to support stability, security and migration and also to prepare the ground for the upcoming dialogue on economic transformation and value chains, altogether to deliver inclusive growth for poverty reduction. BS contracts also contributed specifically to support key democratic and economic transition process in the region especially in Central African Republic and The Gambia.</p> | | |
| | | Output | Indicator | Target |
| DIR.G | DCI & EDF | New actions in the framework of 2014-2020 bilateral and regional programming documents in the countries and regions of Latin America and the Caribbean, under both the DCI and the EDF. | <ol style="list-style-type: none"> 1. Number of actions adopted by the College in 2017. 2. Appropriations committed in 2017. | <ol style="list-style-type: none"> 1. 6 2. EUR 102 million |
| | | <p>Latest known results (2017)</p> <p>Target achieved: 45% of all commitments in Latin America and the Caribbean correspond to budget support operations which emphasise improvements in PFM. However, new programmes, such as Euroact in Honduras (EUR 4.23 million) or the 2017 programme in Antigua and Barbuda (EUR 3 million) focus on PFM and the fight against corruption.</p> | | |

| | | Output | Indicator | Target |
|-------|-----|--|--|---|
| DIR.F | DCI | <p>Asia: Through our budget support programmes in Asia, DEVCO will support PFM (Public Finance Management) systems to more effectively support the country's achievements of the SDGs.</p> <p>Policy dialogue.</p> | <p>Implement Budget Support operations of Commission Decisions taken in 2016, including stronger policy dialogue and capacity building support.</p> <p>Major Budget Support strategic programmes in Afghanistan and Myanmar (State Building contracts), Vietnam (Sector Reform Contract Energy) and Cambodia (Public Finances Management and Decentralisation).</p> | <p>Improve the quality and effectiveness of government spending, improving Budget transparency and procurement.</p> |
| | | <p>Latest known results (2017)</p> <p>The energy programme in Vietnam was signed at the end of 2017. Implementation of Budget support operations in Afghanistan and Cambodia are producing the expected results. In Cambodia and Myanmar the political situation has led to delaying the budget support payment for the former and revising the formulation of the operation for the latter. Two important regional partnerships were developed with the IMF (total of EUR 16 million to strengthen public finance management systems in six countries in South Asia and 16 countries in the Pacific where the EU provides Budget Support in 2017. Continued EU support to the Law and Order Trust Fund for Afghanistan (LOTFA) to improve and safeguard police payroll management.</p> | | |

Evaluations finalised during the year

Joint Programming Evaluation finalised in March 2017

SPECIFIC OBJECTIVE 7: Under the broader coverage of the legal bases of the instruments IcSP and INSC, DEVCO will address nuclear safety issues (EURATOM based actions) as well as specific global, trans-regional and emerging security threats, including among others chemical, biological, radiological and nuclear (CBRN) risks, terrorism and protection of critical infrastructure in third countries (TFEU based).

Related to spending programme IcSP and INSC

Indicator 1:

a) countries participating in the EU CBRN risk mitigation Centre of Excellence initiative (CoE);

b) Number of dual-use and CBRN scientists retrained to peaceful activities

(a) The number of countries reflects the level of engagement of partner countries contributing and benefiting from the CoE initiative; this includes the establishment of national CBRN teams and development of CBRN needs assessment and action plans under IcSP Art 5

(b) Engagement of scientists with sensitive knowledge is one of the objectives set by the IcSP CBRN risk mitigation under IcSP Art 5

Source of data: projects implementation reports, ROM, external evaluations, monthly CoE bulletin, reporting from ISTC and STCU to the governing board

| Baseline (2015) | Interim Milestone(cumulated 2017) | Target (2020) ¹⁴⁷ |
|------------------|-----------------------------------|------------------------------|
| a) 52 b) 1100 | a) 58 b) 3000 | a) 65 b) 4500 |

Latest known results (2017):

a) 59
b) 3,000

Indicator 2:

a) Number of countries covered by counter terrorism actions and fighting against organised crime funded by the EU;

b) Number of countries covered by safety for nuclear and radiological activities funded by the EU

(a) This provides the number of countries that will be covered under country specific or trans-regional actions under the Counter Terrorism, Fighting organised crime and Protecting critical infrastructure headings under IcSP Art 5.

(b) The functioning of independent and competent national nuclear safety authorities in each of the partner countries with in effective and efficient licensing processes and supervision, notification and emergency response, is of paramount importance to improve nuclear safety, accident prevention and severe accident management. Under INSC, Transfer knowledge from EU experts to embarking countries with limited experience in nuclear safety

¹⁴⁷ Target set based on the agreement between the European Commission and EEAS

or to countries with limited resource to train their personnel is key to prevent accidents.

Source of data: projects implementation reports, ROM, external evaluations

| Baseline (2015) | Interim Milestone(2017) | Target (2020) ¹⁴⁸ |
|-----------------|--------------------------|------------------------------|
| a) 16 b) 8 | a) 18 b) 10 | a) 20 b) 12 |

Latest known results (2017):

a) 45
b) 12

Main outputs in 2017

Important items from work programmes/financing decisions/operational programmes

| Output | Indicator | Target |
|---|--|--|
| DIR.B INSC Addressing the environmental challenges contributing to the implementation of Sustainable development Goal 16, as well as preventing access to nuclear and radioactive materials to unauthorised actors. | <ol style="list-style-type: none"> Contribution to the Nuclear Safety Account and Chernobyl Shelter Fund (Chernobyl funds final contributions), and to the Environmental Remediation Account. Project implementation for the clean-up of the Predniprovkі Chemical Plant in Ukraine. | <ol style="list-style-type: none"> End 2017 Contracting initiated by end 2017. |

Latest known results (2017)

Both the contribution (1) and the project implementation (2) have been completed.

| Output | Indicator | Target |
|--|---|---|
| DIR.B IcSP AAP 2017 adopted. Actions tackling global and trans-regional security threats contracted. | <p>Number of new actions elaborated to:</p> <ol style="list-style-type: none"> Disrupt terrorist networks and the activities of recruiters to terrorism, cut off terrorist funding and bring terrorists to justice. New actions will also be designed to support vulnerable countries to counter terrorist recruitment and to build community resilience to radicalisation¹⁴⁹; Prevent and fight organised crime, including the illicit trafficking in drugs and the smuggling of migrants and trafficking in human beings; Strategic harbours border control and security with the existing regional African Atlantic Facade Centres of Excellence; Help countries to improve their capacity of reaction against CBRN risk and other security domains in a regional approach. | <ol style="list-style-type: none"> 3 actions targeting CT/CVE 4 actions 1 action covering critical infrastructure activities 10 actions |

Latest known results (2017)

AAP 2017 approved in July 2017 and under implementation as follows:

- One action on-going and two actions to be contracted in the 1st semester 2018.
- One action on cybercrime on going; one action on firearms to be contracted in March; and one action on falsified medicines under preparation.
- One action on port security under preparation, to be contracted in the 3rd quarter 2018.
- 6 actions on-going and 4 under preparation.

Other important items

| Output | Indicator | Target |
|--------|-----------|--------|
|--------|-----------|--------|

¹⁴⁸ Target set based on the agreement between the European Commission and EEAS

¹⁴⁹ C communication on Supporting the Prevention of Radicalisation leading to violent Extremism, (COM (2016) 379- 14 June 2016.

| | | | | |
|-------|------|---|---|--|
| DIR.B | INSC | Supporting good governance in third countries and creating national regulatory framework based on best international standards to support EU investments. | Number of actions under 2017 AAP to support regulatory authorities. | 3 actions approved by mid-2017. |
| | | Latest known results (2017) Partially done: contracts to be signed in 2018. | | |
| | | Output | Indicator | Target |
| DIR.B | INSC | Contribution to the non-proliferation regime and developing the first line of defence to prevent diversion of nuclear materials. | 1. Supporting the establishment of nuclear materials safeguards project in Armenia. 2. Supporting the International Atomic Energy Agency (IAEA) verification activities in Iran by providing technical support and EU expertise. | 1. 1 action approved by mid-2017. 2. 1 action approved by mid-2017. |
| | | Latest known results (2017) Partially done: contracts to be signed in 2018. | | |

Fourth report on selected results of projects and programmes financed by the EU

Since launching the EU International Cooperation and Development Results Framework¹⁵⁰ in March 2015, DEVCO collects and reports on selected results of projects and programmes financed by the EU.

Four years have been covered so far collecting data from projects and programmes that ended between July 2013 and June 2017¹⁵¹. The following presents the latest preliminary aggregated results to which the EU contributed through **projects and programmes that ended between mid-2016 and mid-2017** and which were funded mainly by the DCI, ENI and EDF instruments.

EU contributions to results in partner countries: aggregated results

Good Governance

- **8,600** human rights defenders were supported in promoting civil, political, economic, social and cultural rights
- **5** elections were supported where the electoral process was perceived by independent observers as free and fair
- **57,000** individuals benefited directly from justice, rule of law and security sector reform programmes
- **309,000** people benefited directly from legal aid programmes, central to ensuring equality before the law ensuring by providing the right to counsel and the right to a fair trial

Conflict Prevention, Peace Building and Security

- **1,420,000** people benefited directly from programmes that specifically aimed to support civilian post-conflict peace building and/or conflict prevention

¹⁵⁰ Staff Working Document Launching the EU International Cooperation and Development Results Framework (2015)80 final

¹⁵¹ The first year was presented in the *First Report on selected results, July 2013-June 2014*, https://ec.europa.eu/europeaid/sites/devco/files/eu-results-report_2013-2014_en.pdf. Subsequent years are presented in the Annual Report on the implementation of the EU's instruments for financing external actions.

Sustainable Agriculture, Food Security and Nutrition

- **197,000** hectares of agricultural and pastoral ecosystems were managed by sustainable land management practices to reverse the degradation of agricultural ecosystems in partner countries caused by factors such as climate change
- **1,065,000** people received rural advisory services to add value to their produce and improve the links between farmers and markets
- **757,000** people secured tenure of land, building up their assets in order to enjoy sustainable livelihoods
- **1,492,000** women of reproductive age and children under five benefited from nutrition-related programmes
- **2,679,000** food-insecure people received assistance through social transfers

Energy

- **4,200** km of transmission/distribution lines were built or upgraded, as part of efforts to provide access to *secure, sustainable energy services*

Public Financial Management

- **19** countries improved their overall public financial management, which is critical to the efficient management of public resources and delivery of services in partner countries

Education

- **12,437,000** children were enrolled in primary education
- **3,377,000** children were enrolled in secondary education
- **321,000** teachers were trained, all providing a foundation for future learning and skills

Health

- **3,096,000** births were attended by skilled health personnel, helping to reduce maternal mortality and neonatal mortality
- **1,399,000** children under 1 year were immunised, helping to reduce child mortality
- **1,949,000** women had access to a method of contraception
- **11,000,000** people with advanced HIV infection received antiretroviral therapy¹⁵²
- **136,000,000** insecticide-treated bed nets were distributed, to prevent the spread of malaria

Natural Resources, Environment and Climate Change

- **61** partner countries either developed and/or implemented climate change strategies, to help them adapt to global changes such as climate change and ecosystem degradation
- **16,037,000** hectares of protected areas were managed, to help ensure biological diversity and to preserve natural heritage
- **6,600** micro, small and medium-sized enterprises (MSMEs) applied sustainable consumption and production practices to support a 'green' economy that generates growth, creates jobs and helps to reduce poverty

¹⁵² This includes HIV-infected pregnant women who are on antiretroviral (ARV) treatment for their own health and women who commenced ARV treatment during their pregnancy and were subsequently put on lifelong treatment. Furthermore, during the 2014-2016 period 1.1 million pregnant women received ARVs to prevent Mother to Child transmission. This includes HIV infected women who became pregnant while already on ARVs.

Transport

- **1,700** km of roads were constructed, rehabilitated or maintained to provide better access to transportation, particularly for the most disadvantaged groups
- **1,844,000** people were provided with access to all-season roads

Employment and Social Protection

- **166,000** people benefited from Vocational and Educational Training (VET)/skills development and other active labour market programmes intended to improve employability, productivity and competitiveness in partner countries

Trade and Private Sector Development

- **10** countries improved its capacity to trade across borders
- **13,000** firms gained access to credit, to help them avoid risks and make investments
- **880** quality certifications were issued to improve partner countries' national quality infrastructure in order to meet international standards and thus reap the benefits of the multilateral trading system
- **3** countries improved their business environment thereby enabling private enterprises to develop, leading to economic growth.

The results information has been drawn from the reporting by EU implementing partners (i.e. partner countries, International Organisations, Member State Development Agencies, international financial institutions and NGOs).